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Publication 1525  
The Specifications, Filing Criteria and  
Record Layouts for the 1065 e-file Program

U.S. Return of Partnership Income  
for Tax Year 2005

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Internal Revenue Service



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Department of the Treasury  
Internal Revenue Service

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**PUBLICATION 1525**

**FILE SPECIFICATIONS, VALIDATION  
CRITERIA AND RECORD LAYOUTS FOR THE  
1065 e-file PROGRAM**

**U.S. RETURN OF PARTNERSHIP INCOME  
FOR TAX YEAR 2005**

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**INTERNAL REVENUE SERVICE**

# **IRS Mission**

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

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## INTRODUCTION

This publication contains the validation criteria and record layouts for transmitting Form 1065, U.S. Return of Partnership Income return electronically to the Enterprise Computing Center- Memphis (ECC-MEM). This publication should be used in conjunction with **Publication 3416**, 1065 e-file Program, U.S. Return of Partnership Income (Publication 1525 Supplement) and **Publication 1524**, Procedures for the 1065 e-file Program, U.S. Return of Partnership Income. Software developers and transmitters must transmit test returns using their own test scenarios.

These publications are available from the Electronic Filing Unit at the IRS Ogden Submission Processing Center (OSPC). You can obtain a copy of the publications by calling 1-866-255-0654. You may also call 1-800-829-3676 for additional copies of the publications. The publications are also available through the IRS Website.

If information in this publication changes between its annual revision, a change page(s) may be issued. All new information, changes or deletions will be denoted by a vertical bar “ | ” in the right margin. Any information that is changed, added, or deleted in this publication will be communicated via e-mail.

The user's cooperation is requested in the development of a quality publication. If you are aware of any errors (typographical, technical or usage) or if you have any suggestions and/or comments please let us know.

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## **GENERAL INFORMATION YOU SHOULD KNOW FOR TAX YEAR 2005**

1. EFFECTIVE JANUARY 3, 2006, THE IRS WILL BEGIN THE BUSINESS ACCEPTANCE TESTING SYSTEM (BATS) FOR SOFTWARE DEVELOPERS AND TRANSMITTERS.
2. THE BATS PROCESS WILL TEST PROCEDURES THAT EMPLOY HYPOTHETICAL SCENARIOS TO MEASURE THE ELECTRONIC TRANSMISSION CAPABILITY OF POTENTIAL SOFTWARE DEVELOPERS, TRANSMITTERS, AND PREPARERS OF FORM 1065 PARTNERSHIP RETURNS.
3. BATS IS REQUIRED OF ALL PARTICIPANTS WHO DEVELOP SOFTWARE AND/OR TRANSMIT PARTNERSHIP RETURNS.
4. EFFECTIVE JANUARY 23, 2006, THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR 2005 PARTNERSHIP RETURNS ELECTRONICALLY.
5. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS **MUST** CONSIST OF THE FORM 1065, SCHEDULES K-1, AND RELATED FORMS AND SCHEDULES.
6. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS **MUST BE** TRANSMITTED TO THE ELECTRONIC MANAGEMENT SYSTEM (EMS) (FRONT END PROCESSOR) AT THE IRS ENTERPRISE COMPUTING CENTER –MEMPHIS (ECC-MEM).
7. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS WILL BE PROCESSED AT THE IRS OGDEN SUBMISSION PROCESSING CENTER.

# **IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2005**

## **PART I GENERAL**

Publicly Traded Partnerships must pay a tax of 3.5% percent of the gross income from active trades or businesses conducted by the partnership. The amount of the tax due should be entered on the Form 1065 Record Layout. **(See Section 3 (.07)).**

Information on e-filing Form 1065 U.S Partnership Return is now available in Spanish. See Publication 4283SP, Catalog Number 39196F.

### **New Forms accepted electronically**

1. **FORM 5884A** – HURRICANE KATRINA EMPLOYEE RETENTION CREDIT
2. **FORM 8609A** -ANNUAL STATEMENT FOR LOW INCOME HOUSING CREDIT
3. **FORM 8864** - BIODIESEL AND RENEWABLE DIESEL FUELS CREDIT
4. **FORM 8874** – NEW MARKETS CREDIT
5. **FORM 8881**- CREDIT FOR SMALL EMPLOYER PENSION PLAN STARTUP COST
6. **FORM 8882** – CREDIT FOR EMPLOYER-PROVIDED CHILDCARE FACILITIES AND SERVICES
7. **FORM 8896** – LOW SULFUR DIESEL FUEL PRODUCTION CREDIT
8. **FORM 5471**

Page 4, Schedule G, Question 3 pertains to Form 8858. However, 8858 is not accepted electronically.

If you answer yes to Question 3, you must attach a statement to indicate Form 8858 will be attached to Form 8453-P and mailed to the IRS. If you are not required to file Form 8858 the information requested on Question 3 must be included in a statement (See Form 5471 Instructions for more details).

## **IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2005 - CONTINUED**

### **PART II FORMS AND SCHEDULES (RECORD LAYOUTS)**

1. **SCHEDULE K-1 (FORM 1065)** – THE RECORD LAYOUT HAS CHANGED, SEE RECORD LAYOUT FOR SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
2. **SCHEDULE K-1 (FORM 8865)** - THE RECORD LAYOUT HAS CHANGED, SEE RECORD LAYOUT FOR SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
3. **FORM 1065** – NEW FIELDS HAVE BEEN ADDED, SEE RECORD LAYOUT FOR SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
4. **CREDIT FORMS (3468, 5884, 6478, 6765, 8586, 8820, 8824, 8826, 8830, 8835, 8844, 8845, 8846, 8847, 8861)** and **FORMS T, 970, 4562, 4684, 4797, 5471, 8283, 8873, 8886** – LINES WERE DELETED OR CHANGED. REFER TO THE SPECIFIC RECORD LAYOUT FOR THE DETAILED CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
5. **SCHEDULE A (FORM 8609)** THIS FORM HAS BEEN REPLACED BY FORM 8609A.
6. **FORM 8609** – THIS FORM HAS BEEN REMOVED FROM THE ELECTRONIC FILING PROCESS.
7. **FORM 8865**- NEW FIELDS HAVE BEEN ADDED, SEE RECORD LAYOUT FOR SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
8. **FORM 8884** - THIS FORM IS NOW OBSOLETE
9. **SUMMARY RECORD:** LINES WERE EITHER ADDED OR DELETED REFER TO THE SUMMARY RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.

## **IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2005 - CONTINUED**

### **PART III VALIDATION CRITERIA**

1. **REJECT CODES** – 509, 510, 541, 821, 827, 856, 874, 894, 901, 902, 930, 931 AND 932 HAVE BEEN ADDED TO THE VALIDATION PROGRAM.
2. **REJECT CODES** – 517, 518, 540, 589, 592, 593, 615, 805, 875, 919 AND 927 HAVE BEEN REMOVED FROM THE VALIDATION PROGRAM.
3. **REJECT CODE REVISIONS** - THE FOLLOWING REJECT CODES HAVE BEEN REVISED: 200, 202, 204, 206, 207, 222, 223, 228, 230, 242-247, 258, 275, 276, 302, 303, 400, 408, 410, 411, 418, 422, 424, 426, 428, 430, 432, 436, 440, 444, 448, 455, 466, 468, 586, 590, 626, 642, 701, 822. REFER TO SECTION 6, VALIDATION OF FORMS AND SCHEDULES. ALL CHANGES TO REJECT CODES HAVE BEEN ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.

## **IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS**

1. IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS (\*\*\*), MUST CONTAIN POSITIVE AMOUNTS.
2. MONEY AMOUNT FIELDS MARKED WITH TWO ASTERISKS (\*\*) MAY ALSO CONTAIN A LITERAL VALUE OF "STMnnn" (LEFT JUSTIFIED), BLANKS OR ZEROS.
3. A "b" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.
4. A FIELD NUMBER PRECEDED BY AN "@" SIGN INDICATES THAT THIS FIELD **MUST** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
5. A FIELD NUMBER PRECEDED BY AN "\*" SIGN INDICATES THAT THIS FIELD **MAY** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
6. FIELDS WITH EITHER ONE OF THESE SIGNS (@,\*) ARE THE ONLY FIELDS THAT ARE ALLOWED AS STATEMENT RECORDS.
7. FIELD NUMBERS PRECEDED BY A "+" SIGN INDICATE THESE ARE RELATED FIELDS THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISK FIELD.
8. FIELDS MAY BE BLANK FILLED IF INFORMATION THAT IS REQUESTED IS NOT APPLICABLE.

## **MOST FREQUENT FILING ERRORS**

1. "STMnnn" IS MISSING ON FORM 1065. **(Reject Code 700)**
2. ZIP CODE MUST BE NUMERIC. **(Reject Code 342)**
3. MISSING CITY FIELDS ON SCHEDULE K-1 (1065). **(Reject Code 332)**
4. FISCAL YEAR BEGINNING AND ENDING DATES ARE NOT WITHIN THE PROPER RANGE. **(Reject Code 206)**
5. "STM099" IS MISSING FOR SCHEDULE K-1. **(Reject Code 444)**
6. "STMnnn" IS MISSING ON SIGNIFICANT ENTRY FIELDS FOR FORM 1065. **(Reject Code 440)**
7. ZIP CODE MUST BE VALID AND MUST BE A VALID STATE/ZIP CODE COMBINATION. **(Reject Code 426)**
8. NAME LINE ON SCHEDULE K-1 CONTAINS INVALID CHARACTERS. **(Reject Code 308)**
9. SCHEDULE K-1 SEQUENCE NUMBER ON THE STATEMENT RECORD AND THE SCHEDULE OCCURRENCE NUMBER MUST BE EQUAL. **(Reject Code 703)**
10. DATE FIELDS MUST BE IN THE VALID FORMAT AND FALL WITHIN THE VALID RANGE. **Reject Code 424)**
11. PARTNER'S IDENTIFYING NUMBER ON THE SCHEDULE K-1 MUST BE NUMERIC OR EQUAL TO THE LITERAL "APPLD FOR" OR "FOREIGNUS" **(REJECT CODE 300)**
12. THE EIN ON FORM 1065 AND SCHEDULE K-1 CANNOT CONTAIN ALL THE SAME NUMBERS (example 999999999) **(Reject Code 404)**
13. AT LEAST 2 SCHEDULE K-1'S ARE NOT PRESENT. **(Reject Code 344)**
14. DUPLICATE RETURN. **(Reject Code 414)**
15. THE LINE NUMBER ON THE STATEMENT FIELD MUST BE IN CONSECUTIVE NUMERIC SEQUENCE **(Reject Code 708)**

## REFERENCE GUIDE - GLOSSARY OF TERMS

1. **ALPHANUMERIC (A/N)** - Pertains to the format value of specific fields included in the record layouts. Alphanumeric format includes alphabets A-Z (UPPERCASE ONLY), and numbers 0-9.
2. **ASCII** - American Standard Code for Information Interchange - An 8 bit-plus parity character set established by the American National Standards Institute to achieve compatibility between computers.
3. **BLOCK** - A group of several records.
4. **BUSINESS MASTERFILE (BMF)** - An IRS file that contains information related to all businesses known to the IRS.
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. **ELECTRONIC FILING** - Pertains to the transmission of Form 1065 return data electronically via telephone lines/modem. Transmission methods are asynchronous protocol via modem with line speeds of 28,800 - 56,000 bps.
7. **EFIN** – Electronic Filing Identification Number (EFIN) is an identification number that will be assigned by the IRS to e-file participants.
8. **ELECTRONIC MANAGEMENT SYSTEM (EMS)** - Responsible for collecting, validating, translating and delivering tax form information to the UNISYS legacy system. EMS is also responsible for making acknowledgement files available to IRS trading partners.
9. **ELECTRONIC TRANSMITTERS IDENTIFICATION NUMBER (ETIN)** - A 7 digit identification number assigned by Memphis IRS Center to all electronic filing participants who have been tested and accepted as transmitters. This number identifies an accepted transmitter in the Transmission (TRANA) Record.
10. **EMPLOYER IDENTIFICATION NUMBER (EIN)** - A nine (9) digit numeric which identifies an entity or taxpayer.
11. **END OF RECORD** - Delimiter represented by a pound sign ("#"), marking the end of any record. Also referred to as the Record Terminus Character.

## **GLOSSARY (Continued)**

12. **ENTIRE RETURN** - Filing Form 1065, Schedules K-1 and other related forms and schedules electronically.
13. **ERROR REJECT CODE** - A three character number representing an invalid condition within a Form 1065 return record. Reject codes are set by the IRS validation program and are transmitted electronically to the filer when there are errors. When errors occur, filers should refer to Publication 1525 to receive the description of the validation criteria.
14. **FILE TRANSFER PROTOCOL (FTP)** - A standard available on many hardware platforms for transporting files between systems across the network that connects the systems.
15. **LEFT JUSTIFIED** – An entry in a field that is blank-filled from the right.
16. **LOGICAL RECORD** - A record within a block. Consist of a minimum of the Form 1065, pages 1-4, Schedule K-1, page 1 (2 K-1's required), and the Summary Record. All other forms and/or schedules filed should be included in the number of logical records. The Transmission Record and Recap Record should not be included in the logical record count.
17. **PREPARER'S TAX IDENTIFICATION NUMBER (PTIN)** – The PTIN is an identification number in which a paid tax return preparer can apply for and use if they do not want to disclose their Social Security Number (SSN) on returns they prepare. Paid Preparer's do not have to apply for a PTIN. They can continue to use their SSN on tax returns they prepare. A paid preparer can obtain a PTIN by submitting Form W-7P, Application for Preparer's Tax Identification Number.
18. **RECAP RECORD** - The RECAP Record is the final record within a Transmission and contains fields that specify the count for all returns submitted within the file. (1 RECAP record per file is REQUIRED)
19. **RECORD CONTROL INFORMATION** - Field #0000-0009 in all logical records. 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.)
20. **RECORD SENTINEL** - The Second field on all records represented by four asterisks ("\*\*\*\*").
21. **RECORD TERMINUS CHARACTER** - The last field on all records represented by a pound sign ("#") marking the end of a logical record.

## **GLOSSARY (Continued)**

22. **REPORTING AGENT** - Authorized to prepare and file Form 1065 electronically for a taxpayer.
23. **RIGHT JUSTIFIED** - An entry in a field that is zero-filled from the left.
24. **SIGNIFICANT** - Describes entries in fields that contain numeric or alphanumeric values other than blanks or zeros.
25. **SOFTWARE DEVELOPER** - Someone who develops tax form preparation software. The IRS grants the developer permission to be an Electronic Filer and/or a Transmitter.
26. **SPECIAL (DATA) CHARACTERS** - Characters (other than alpha, alphanumeric or numeric) allowed in certain cases.
27. **SUITABILITY** – A check will be conducted on all firms, principals and Responsible Officials when a Form 8633 e-file application is initially processed, and will be conducted on a regular basis thereafter.
28. **SUMMARY (SUM) RECORD** - The Summary Record is the final record within a return. This record will contain electronic filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents that are attached to Form 8453-P. REQUIRED
29. **TEST MODE** - The initial mode for all trading partners and the permanent mode for all Software Developers. All Reporting Agents and Transmitters will remain in this mode until they have been accepted/authorized/certified to file live returns.
30. **TRADING PARTNER** - The business entity that logs into the EMS (must possess a login/password combination) to send and receive files electronically. Reporting Agents, Software Developers and Transmitters are all Trading Partner types.
31. **TRANSMISSION** - Submission of Form 1065 tax return data electronically.
32. **TRANSMISSION (TRANA and TRANB) RECORD** - The first record of a transmission which identifies the electronic media transmitter.  
(1 TRANSMISSION RECORD IS REQUIRED PER TRANSMISSION)
33. **TRANSMITTER** - Submits Form 1065 tax returns to the IRS electronically in the format that IRS can process, as specified in this publication.

## **SECTION 1 GENERAL INFORMATION**

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

1. **Form 1065** (U.S. Partnership Return of Income)
2. **Schedule A (Form 5713)** (International Boycott Factor (Section 999(c)(1))
3. **Schedule B (Form 5713)** (Specifically Attributable Taxes and Income (Section 999(c)(2))
4. **Schedule C (Form 5713)** (Tax Effect of the International Boycott Provisions)
5. **Schedule D (Form 1065)** (Capital Gains and Losses)
6. **Schedule F (Form 1040)** (Profit or Loss From Farming)
7. **Schedule J (Form 5471)** (Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation)
8. **Schedule K-1 (Form 1065)** (Partner's Share of Income, Deductions, Credits, etc.)
9. **Schedule K-1 (Form 8865)** (Partner's Share of Income, Deductions, Credits, etc.)
10. **Schedule M (Form 5471)** (Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons)
11. **Schedule N (Form 5471)** (Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company)
12. **Schedule O (Form 5471)** Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock)
13. **Schedule O (Form 8865)** Transfer of Property to a Foreign Partnership
14. **Schedule P (Form 8865)** Acquisitions and Dispositions of, and Charges in Interest in a Foreign Partnership
15. **Form T (Timber)** (Forest Activities Schedule)

## **SECTION 1 GENERAL INFORMATION**

### **.01 (CONTINUED) – Accepted Forms, Schedules and Statements**

15. **Form 970** (Application to Use LIFO Inventory Method)
16. **Form 982** Reduction of Tax Attributes Due to Discharge of Indebtedness (and section 1082 Basis Adjustment)
17. **Form 3468** (Investment Credit)
18. **Form 4255** (Recapture of Investment Credit)
19. **Form 4562** (Depreciation and Amortization)
21. **Form 4684** (Casualties and Theft)
22. **Form 4797** (Sale of Business Property)
23. **Form 5471** (Information Return of U.S. Persons with Respect to Certain Foreign Corporations)
24. **Form 5713** (International Boycott Report)
25. **Form 5884** (Work Opportunity Credit)
26. **Form 5884A** (Hurricane Katrina Employee Retention Credit)
27. **Form 6252** (Installment Sale Income)
28. **Form 6478** (Credit for Alcohol Used as Fuel)
29. **Form 6765** (Credit for Increasing Research Activities)
30. **Form 6781** (Gains and Losses from Section 1256 Contracts and Straddles)
31. **Form 8082** (Notice of Inconsistent Treatment or Amended Return)
32. **Form 8271** (Investor Reporting of Tax Shelter Registration Number)
33. **Form 8275** (Disclosure Statement)
34. **Form 8275-R** (Regulation Disclosure Statement)
35. **Form 8283** (Noncash Charitable Contributions)

## **SECTION 1 GENERAL INFORMATION**

### **.01 (CONTINUED) – Accepted Forms, Schedules and Statements**

- 36. **Form 8308** (Report of a Sale or Exchange of Certain Partnership Interests)
- 37. **Form 8586** (Low-Income Housing Credit)
- 38. **Form 8594** (Asset Acquisition Statement)
- 39. **Form 8609-A** (Annual Statement for Low Income Housing Credit)
- 40. **Form 8611** (Recapture of Low Income Housing)
- 41. **Form 8621** (Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund)
- 42. **Form 8697** (Interest Computation Under the Look Method for Completed Long-Term Contracts)
- 43. **Form 8820** (Orphan Drug Credit)
- 44. **Form 8824** (Like Kind Exchange)
- 45. **Form 8825** (Real Estate Income and Expenses of a Partnership or a S Corporation)
- 46. **Form 8826** (Disable Access Credit)
- 47. **Form 8830** (Enhanced Oil Recovery Credit)
- 48. **Form 8832** (Entity Classification Election)
- 49. **Form 8834** (Qualified Electric Vehicle Credit)
- 50. **Form 8835** (Renewable Electricity and Refined Coal Production Credit)
- 51. **Form 8844** (Empowerment Zone and Renewal Community Employment Credit)
- 52. **Form 8845** (Indian Employment Credit)
- 53. **Form 8846** (Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips)
- 54. **Form 8847** (Credit for Contributions to Selected Community Development Corporations)

## **SECTION 1 GENERAL INFORMATION**

### **.01 (CONTINUED) – Accepted Forms, Schedules and Statements**

- 55. **Form 8861** (Welfare-to-Work Credit)
- 56. **Form 8864** (Biodiesel and Renewable Diesel Fuels Credit)
- 57. **Form 8865** (Return of U.S. Persons With Respect to Certain Foreign Partnerships)
- 58. **Form 8866** (Interest Computation Under the Look Back Method for Property Depreciated Under the Income Forecast Method)
- 59. **Form 8873** (Extraterritorial Income Exclusion)
- 60. **Form 8874** (New Markets)
- 61. **Form 8881** (Credit for Small Employer Pension Plan Startup Cost)
- 62. **Form 8882** (Credit for Employer-Provided Childcare Facilities and Services)
- 63. **Form 8886** (Reportable Transaction Disclosure Statement)
- 64. **Form 8896** (Low Sulfur Diesel Fuel Production Credit)
- 65. **Statement** (“STMnnn”) Statement Records for forms and/or schedules other than Schedule K-1 (Form 1065) or Schedule K-1 (Form 8865), in ascending numeric order.
- 65. **Schedule K-1 (Form 1065) Statements** (STM099) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.
- 66. **Schedule K-1 (Form 8865) Statements** (STM100) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.
- 68. **Preparer Note Record**
- 69. **Election Explanation Record**
- 70. **Regulatory Explanation Record**
- 71. **Summary Record**

## **.02 Form 5471 and 8865 Changes**

### **FORM 5471**

Page 4, Schedule G, Question 3 pertains to Form 8858. However, 8858 is not accepted electronically.

If you answer yes to Question 3, you must attach a statement to indicate Form 8858 will be attached to Form 8453-P and mailed to the IRS. If you are not required to file Form 8858 the information requested on Question 3 must be included in a statement (See Form 5471 Instructions for more details).

### **FORM 8865**

1. If a foreign partnership files Form 1065, U.S. Return of Partnership for its tax year, Category 1 and 2 filers must complete the electronic 8865 schedules that are equivalent to the Form 1065 using data from the foreign partnerships 1065.
2. Form 8865– Foreign Partnership’s EIN, Line F2 (Field #0650)

If you have a Foreign Partnership Employer Identification Number (EIN) you must use this number in Field #0650 on Form 8865 and every Form/Schedule associated with the 8865.

However, for the purpose of associating forms and schedules filed with Form 8865, if the Foreign Partnership does not have an EIN, the Partnership must create an EIN from the following designated range of numbers, starting with 000000001.

Valid Range: 000000001 – 009999999

**NOTE: The first 2 digits of the EIN must be 00.**

The designated EIN must be incremented with subsequent Forms 8865. The designated EIN must be used **only** on forms and schedules associated with the Form 8865.

Example:

000000001 – Form 8865 – First Occurrence  
000000001 – Form 4562  
000000001 – Form 4797  
000000002 – Form 8865 – Second Occurrence  
000000002 – Form 4684  
000000002 – Form 4797

### **.03 TRANSMITTING MULTIPLE FORMS AND SCHEDULES**

The following procedure should be followed when transmitting forms and schedules with more than one occurrence:

**Form T, Form 4684, Form 8275, Form 8275-R, Form 8824 and Form 8825:** Multiple Page 2 can be transmitted after the initial Page 1 has been transmitted, without transmitting an additional Page 1.

**Form 8825:** The totals for multiple Forms 8825 should be consolidated on the first Form 8825 record transmitted.

**Example:** Form 8825 provides space for up to eight properties. Since the program allows for more than one Form 8825 to be transmitted within the return, if there are more than eight properties, additional Forms 8825 must be transmitted electronically. However, complete Lines 17 and 18 on only the first Form 8825. The totals on line 17 and 18 should be the combined totals of all forms transmitted electronically.

**NOTE:** See Reject Code 400 for the proper sequence for transmitting all forms, schedules and statements within the return. Also refer to the “**NOTES**” at the end of Reject Code 400.

## .04 Street Address Abbreviations

Word	Abbreviation
and	&
Air Force Base	AFB
Apartment	APT
Avenue	AVE
Boulevard	BLVD
Building	BLDG
Care of, or In Care of	%
Circle	CIR
Court	CT
Drive	DR
East	E
Fort	FT
General Delivery	GEN DEL
Heights	HTS
Highway	HWY
Island	IS
Lane	LN
Junction	JCT
Lodge	LDG
North	N
Northeast, N.E.	NE
Northwest, N.W.	NW
One-fourth, One quarter	1/4
One-half	1/2
<b>(all fraction, space before &amp; after the number e.g., 1012 1/2 ST)</b>	
Parkway	PKY
Place	PL
Post Office Box, Route, Rte.	P.O. Box PO Box
Road	RD
R.D., Rural Delivery, R.F.D., R.R., Rural Route	RFD RR
South	S
Southeast, S.E.	SE
Southwest, S.W.	SW
Square	SQ
Street	ST
Terrace	TER
West	W

**NOTE: For a complete listing of acceptable address abbreviations, See Publication 7475, State Abbreviations, Major City Codes and Address Abbreviations.**

**.05 Postal Service State Abbreviations and Valid Zip Code Range(s).**

<b><u>State</u></b>	<b><u>Abrev.</u></b>	<b><u>Zip Code</u></b>
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
American Samoa	AS	96799
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn, 202nn-205nn
Fed. States of Micronesia	FM	969nn
Florida	FL	320nn-339nn, 341nn,342nn, 344nn,346nn, 347nn,349nn
Georgia	GA	300nn-319nn, 398nn-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

## **.05 Postal Service State Abbreviations and Valid Zip Code Range (s) – Continued**

Standard Postal Service State Abbreviations and Valid Zip Code range(s).

<b><u>State</u></b>	<b><u>Abbrev</u></b>	<b><u>Zip Code</u></b>
Maine	ME	039nn-049nn 03801
Marshall Isl.	MH	969nn
Maryland	MD	206nn-219nn 20331
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn,005nn 100nn-149nn 06390
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
N. Mariana Isl.	MP	969nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn
Oregon	OR	970nn-979nn
Palau	PW	969nn
Pennsylvania	PA	150nn-196nn
Puerto Rico	PR	006nn-007nn, 009nn
Rhode Island	RI	028nn-029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn

**.05 Postal Service State Abbreviations and Valid Zip Code Range(s) – Continued**

<u>State</u>	<u>Abbrev</u>	<u>Zip Code</u>
Texas	TX	733nn, 750nn-799nn, 885nn, 73949
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,20301, 20370,201nn, 220nn-246nn
Virgin Isl.	VI	008nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

**.06 APO/FPO City/State/Zip Codes For Military Addresses Overseas**

<u>City</u>	<u>State</u>	<u>Zip Code</u>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

**.07 Country Code Chart for Form 5471 – Use for Fields #0480 and #0500**

Short-form name	Long-form name	FIPS Code	Capital
Afghanistan	Islamic State of Afghanistan	AF	Kabul
Albania	Republic of Albania	AL	Tirana
Algeria	Democratic and Popular Republic of Algeria	AG	Algiers
Andorra	Principality of Andorra	AN	Andorra la Vella
Angola	Republic of Angola	AO	Luanda
Antigua and Barbuda	(no long-form name)	AC	Saint John's
Argentina	Argentine Republic	AR	Buenos Aires
Armenia	Republic of Armenia	AM	Yerevan
Australia	Commonwealth of Australia	AS	Canberra
Austria	Republic of Austria	AU	Vienna
Azerbaijan	Azerbaijani Republic	AJ	Baku
Bahamas, The	Commonwealth of The Bahamas	BF	Nassau
Bahrain	State of Bahrain	BA	Manama
Bangladesh	People's Republic of Bangladesh	BG	Dhaka
Barbados	(no long-form name)	BB	Bridgetown
Belarus	Republic of Belarus	BO	Minsk
Belgium	Kingdom of Belgium	BE	Brussels
Belize	(no long-form name)	BH	Belmopan
Benin	Republic of Benin	BN	Porto-Novo
Bhutan	Kingdom of Bhutan	BT	Thimphu
Bolivia	Republic of Bolivia	BL	La Paz (administrative) Sucre (legislative/judiciary)
Bosnia and Herzegovina	(no long-form name)	BK	Sarajevo
Botswana	Republic of Botswana	BC	Gaborone
Brazil	Federative Republic of Brazil	BR	Brasília
Brunei	Negara Brunei Darussalam	BX	Bandar Seri Begawan
Bulgaria	Republic of Bulgaria	BU	Sofia

Short-form name	Long-form name	FIPS Code	Capital
Burkina Faso	Burkina Faso	UV	Ouagadougou
Burma	Union of Burma	BM	Rangoon
Burundi	Republic of Burundi	BY	Bujumbura
Cambodia	Kingdom of Cambodia	CB	Phnom Penh
Cameroon	Republic of Cameroon	CM	Yaoundé
Canada	(no long-form name)	CA	Ottawa
Cape Verde	Republic of Cape Verde	CV	Praia
Central African Republic	Central African Republic	CT	Bangui
Chad	Republic of Chad	CD	N'Djamena
Chile	Republic of Chile	CI	Santiago
China <a href="#">(see note 3)</a>	People's Republic of China	CH	Beijing
Colombia	Republic of Colombia	CO	Bogotá
Comoros	Federal Islamic Republic of the Comoros	CN	Moroni
Congo (Brazzaville) <a href="#">(see note 4)</a>	Republic of the Congo	CF	Brazzaville
Congo (Kinshasa) <a href="#">(see note 4)</a>	Democratic Republic of the Congo	CG	Kinshasa
Costa Rica	Republic of Costa Rica	CS	San José
Côte d'Ivoire	Republic of Côte d'Ivoire	IV	Yamoussoukro
Croatia	Republic of Croatia	HR	Zagreb
Cuba	Republic of Cuba	CU	Havana
Cyprus	Republic of Cyprus	CY	Nicosia
Czech Republic	Czech Republic	EZ	Prague
Denmark	Kingdom of Denmark	DA	Copenhagen
Djibouti	Republic of Djibouti	DJ	Djibouti
Dominica	Commonwealth of Dominica	DO	Roseau
Dominican Republic	Dominican Republic	DR	Santo Domingo
Ecuador	Republic of Ecuador	EC	Quito
Egypt	Arab Republic of Egypt	EG	Cairo
El Salvador	Republic of El Salvador	ES	San Salvador
Equatorial Guinea	Republic of Equatorial Guinea	EK	Malabo
Eritrea	State of Eritrea	ER	Asmara
Estonia	Republic of Estonia	EN	Tallinn
Ethiopia	Federal Democratic Republic of Ethiopia	ET	Addis Ababa
Fiji	Republic of the Fiji Islands	FJ	Suva

Short-form name	Long-form name	FIPS Code	Capital
Finland	Republic of Finland	FI	Helsinki
France	French Republic	FR	Paris
Gabon	Gabonese Republic	GB	Libreville
Gambia, The	Republic of The Gambia	GA	Banjul
Georgia	(no long-form name)	GG	T'bilisi
Germany	Federal Republic of Germany	GM	Berlin
Ghana	Republic of Ghana	GH	Accra
Greece	Hellenic Republic	GR	Athens
Grenada	(no long-form name)	GJ	Saint George's
Guatemala	Republic of Guatemala	GT	Guatemala
Guinea	Republic of Guinea	GV	Conakry
Guinea-Bissau	Republic of Guinea-Bissau	PU	Bissau
Guyana	Co-operative Republic of Guyana	GY	Georgetown
Haiti	Republic of Haiti	HA	Port-au-Prince
Holy See	Holy See	VT	Vatican City
Honduras	Republic of Honduras	HO	Tegucigalpa
Hungary	Republic of Hungary	HU	Budapest
Iceland	Republic of Iceland	IC	Reykjavík
India	Republic of India	IN	New Delhi
Indonesia	Republic of Indonesia	ID	Jakarta
Iran	Islamic Republic of Iran	IR	Tehran
Iraq	Republic of Iraq	IZ	Baghdad
Ireland	(no long-form name)	EI	Dublin
Israel	State of Israel	IS	<a href="#">(see note 5)</a>
Italy	Italian Republic	IT	Rome
Jamaica	(no long-form name)	JM	Kingston
Japan	(no long-form name)	JA	Tokyo
Jordan	Hashemite Kingdom of Jordan	JO	Amman
Kazakhstan	Republic of Kazakhstan	KZ	Astana
Kenya	Republic of Kenya	KE	Nairobi
Kiribati	Republic of Kiribati	KR	Tarawa
Korea, North	Democratic People's Republic of Korea	KN	P'yongyang
Korea, South	Republic of Korea	KS	Seoul
Kuwait	State of Kuwait	KU	Kuwait
Kyrgyzstan	Kyrgyz Republic	KG	Bishkek

Short-form name	Long-form name	FIPS Code	Capital
Laos	Lao People's Democratic Republic	LA	Vientiane
Latvia	Republic of Latvia	LG	Riga
Lebanon	Lebanese Republic	LE	Beirut
Lesotho	Kingdom of Lesotho	LT	Maseru
Liberia	Republic of Liberia	LI	Monrovia
Libya	Socialist People's Libyan Arab Jamahiriya	LY	Tripoli
Liechtenstein	Principality of Liechtenstein	LS	Vaduz
Lithuania	Republic of Lithuania	LH	Vilnius
Luxembourg	Grand Duchy of Luxembourg	LU	Luxembourg
Macedonia, The Former Yugoslav Republic of	The Former Yugoslav Republic of Macedonia	MK	Skopje
Madagascar	Republic of Madagascar	MA	Antananarivo
Malawi	Republic of Malawi	MI	Lilongwe
Malaysia	(no long-form name)	MY	Kuala Lumpur
Maldives	Republic of Maldives	MV	Male
Mali	Republic of Mali	ML	Bamako
Malta	(no long-form name)	MT	Valletta
Marshall Islands	Republic of the Marshall Islands	RM	Majuro
Mauritania	Islamic Republic of Mauritania	MR	Nouakchott
Mauritius	Republic of Mauritius	MP	Port Louis
Mexico	United Mexican States	MX	Mexico
Micronesia, Federated States of	Federated States of Micronesia	FM	Palikir
Moldova	Republic of Moldova	MD	Chisinau
Monaco	Principality of Monaco	MN	Monaco
Mongolia	(no long-form name)	MG	Ulaanbaatar
Morocco	Kingdom of Morocco	MO	Rabat
Mozambique	Republic of Mozambique	MZ	Maputo
Namibia	Republic of Namibia	WA	Windhoek
Nauru	Republic of Nauru	NR	Yaren District (no capital city)
Nepal	Kingdom of Nepal	NP	Kathmandu
Netherlands	Kingdom of the Netherlands	NL	Amsterdam The Hague (seat of gov't)

Short-form name	Long-form name	FIPS Code	Capital
New Zealand	(no long-form name)	NZ	Wellington
Nicaragua	Republic of Nicaragua	NU	Managua
Niger	Republic of Niger	NG	Niamey
Nigeria	Federal Republic of Nigeria	NI	Abuja
Norway	Kingdom of Norway	NO	Oslo
Oman	Sultanate of Oman	MU	Muscat
Pakistan	Islamic Republic of Pakistan	PK	Islamabad
Palau	Republic of Palau	PS	Koror
Panama	Republic of Panama	PM	Panama
Papua New Guinea	Independent State of Papua New Guinea	PP	Port Moresby
Paraguay	Republic of Paraguay	PA	Asunción
Peru	Republic of Peru	PE	Lima
Philippines	Republic of the Philippines	RP	Manila
Poland	Republic of Poland	PL	Warsaw
Portugal	Portuguese Republic	PO	Lisbon
Qatar	State of Qatar	QA	Doha
Romania	(no long-form name)	RO	Bucharest
Russia	Russian Federation	RS	Moscow
Rwanda	Rwandese Republic	RW	Kigali
Saint Kitts and Nevis	Federation of Saint Kitts and Nevis	SC	Basseterre
Saint Lucia	(no long-form name)	ST	Castries
Saint Vincent and the Grenadines	(no long-form name)	VC	Kingstown
Samoa	Independent State of Samoa	WS	Apia
San Marino	Republic of San Marino	SM	San Marino
Sao Tome and Principe	Democratic Republic of Sao Tome and Principe	TP	São Tomé
Saudi Arabia	Kingdom of Saudi Arabia	SA	Riyadh
Senegal	Republic of Senegal	SG	Dakar
Seychelles	Republic of Seychelles	SE	Victoria
Sierra Leone	Republic of Sierra Leone	SL	Freetown
Singapore	Republic of Singapore	SN	Singapore
Slovakia	Slovak Republic	LO	Bratislava
Slovenia	Republic of Slovenia	SI	Ljubljana
Solomon Islands	(no long-form name)	BP	Honiara
Somalia	(no long-form name)	SO	Mogadishu

Short-form name	Long-form name	FIPS Code	Capital
South Africa	Republic of South Africa	SF	Pretoria (administrative) Cape Town (legislative) Bloemfontein (judiciary)
Spain	Kingdom of Spain	SP	Madrid
Sri Lanka	Democratic Socialist Republic of Sri Lanka	CE	Colombo
Sudan	Republic of the Sudan	SU	Khartoum
Suriname	Republic of Suriname	NS	Paramaribo
Swaziland	Kingdom of Swaziland	WZ	Mbabane (administrative) Lobamba (legislative)
Sweden	Kingdom of Sweden	SW	Stockholm
Switzerland	Swiss Confederation	SZ	Bern
Syria	Syrian Arab Republic	SY	Damascus
Tajikistan	Republic of Tajikistan	TI	Dushanbe
Tanzania	United Republic of Tanzania	TZ	Dar es Salaam Dodoma (legislative)
Thailand	Kingdom of Thailand	TH	Bangkok
Togo	Togolese Republic	TO	Lomé
Tonga	Kingdom of Tonga	TN	Nuku'alofa
Trinidad and Tobago	Republic of Trinidad and Tobago	TD	Port-of-Spain
Tunisia	Republic of Tunisia	TS	Tunis
Turkey	Republic of Turkey	TU	Ankara
Turkmenistan	(no long-form name)	TX	Ashgabat
Tuvalu	(no long-form name)	TV	Funafuti
Uganda	Republic of Uganda	UG	Kampala
Ukraine	(no long-form name)	UP	Kiev
United Arab Emirates	United Arab Emirates	TC	Abu Dhabi
United Kingdom	United Kingdom of Great Britain and Northern Ireland	UK	London
United States	United States of America	US	Washington, DC
Uruguay	Oriental Republic of Uruguay	UY	Montevideo

Short-form name	Long-form name	FIPS Code	Capital
Uzbekistan	Republic of Uzbekistan	UZ	Tashkent
Vanuatu	Republic of Vanuatu	NH	Port-Vila
Venezuela	Bolivarian Republic of Venezuela	VE	Caracas
Vietnam	Socialist Republic of Vietnam	VM	Hanoi
Yemen	Republic of Yemen	YM	Sanaa
Zambia	Republic of Zambia	ZA	Lusaka
Zimbabwe	Republic of Zimbabwe	ZI	Harare

#### OTHER

Short-form name	Long-form name	FIPS Code <a href="#">(see note 2)</a>	Capital
Taiwan	(no long-form name)	TW	T'ai-pei

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
American Samoa	Territory of American Samoa	United States	AQ	Pago Pago
Anguilla	(no long-form name)	United Kingdom	AV	The Valley
Antarctica	(no long-form name)	None	AY	None
Aruba	(no long-form name)	Netherlands	AA	Oranjestad
Ashmore and Cartier Islands	Territory of Ashmore and Cartier Islands	Australia	AT	Administered from Canberra
Baker Island	(no long-form name)	United States	FQ	Administered from Washington, D.C.
Bermuda	(no long-form name)	United Kingdom	BD	Hamilton
Bouvet Island	(no long-form name)	Norway	BV	Admin. from Oslo
British Indian Ocean Territory	British Indian Ocean Territory	United Kingdom	IO	None
Cayman Islands	(no long-form name)	United Kingdom	CJ	George Town
Christmas Island	Territory of Christmas Island	Australia	KT	The Settlement (Flying Fish Cove)
Clipperton Island	(no long-form name)	France	IP	Administered from French Polynesia
Cocos (Keeling) Islands	Territory of Cocos (Keeling) Islands	Australia	CK	West Island
Cook Islands	(no long-form name)	New Zealand	CW	Avarua

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Coral Sea Islands	Coral Sea Islands Territory	Australia	CR	Administered from Canberra
Falkland Islands (Islas Malvinas)	Colony of the Falkland Islands	United Kingdom	FK	Stanley
Faroe Islands	(no long-form name)	Denmark	FO	Tórshavn
French Guiana				
French Polynesia	Territory of French Polynesia	France	FP	Papeete
French Southern and Antarctic Lands	Territory of the French Southern and Antarctic Lands	France	FS	Administered from Paris
Gibraltar	(no long-form name)	United Kingdom	GI	Gibraltar
Greenland	(no long-form name)	Denmark	GL	Nuuk (Godthåb)
Guam	Territory of Guam	United States	GQ	Hagatna
Gadeloupe				
Guernsey	Bailiwick of Guernsey	British Crown Dependency	GK	Saint Peter Port
Heard Island and McDonald Islands	Territory of Heard Island and McDonald Islands	Australia	HM	Administered from Canberra
Hong Kong	Hong Kong Special Administrative Region	China	HK	Hong Kong
Howland Island	(no long-form name)	United States	HQ	Administered from Washington, D.C.

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Jarvis Island	(no long-form name)	United States	DQ	Administered from Washington, D.C.
Jersey	Bailiwick of Jersey	British Crown Dependency	JE	Saint Helier
Johnston Atoll	(no long-form name)	United States	JQ	Administered from Washington, D.C.
Kingman Reef	(no long-form name)	United States	KQ	Administered from Washington, D.C.
Macau	Macau Special Administrative Region	China	MC	Macau
Man, Isle of	(no long-form name)	British Crown Dependency	IM	Douglas
Martinique				
Mayotte	Territorial Collectivity of Mayotte	France	MF	Mamoudzou
Midway Islands	(no long-form name)	United States	MQ	Administered from Washington, D.C.
Montserrat	(no long-form name)	United Kingdom	MH	Plymouth
Navassa Island	(no long-form name)	United States	BQ	Administered from Washington, D.C.
Netherlands Antilles	(no long-form name)	Netherlands	NT	Willemstad
New Caledonia	Territory of New Caledonia and Dependencies	France	NC	Nouméa
Niue	(no long-form name)	New Zealand	NE	Alofi

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Norfolk Island	Territory of Norfolk Island	Australia	NF	Kingston
Northern Mariana Islands	Commonwealth of the Northern Mariana Islands	United States	CQ	Saipan
Palmyra Atoll	(no long-form name)	United States	LQ	Administered from Washington, D.C.
Paracel Islands	(no long-form name)	undetermined	PF	None
Pitcairn Islands	Pitcairn, Henderson, Ducie, and Oeno Islands	United Kingdom	PC	Adamstown
Puerto Rico	Commonwealth of Puerto Rico	United States	RQ	San Juan
Reunion				
Saint Helena	(no long-form name)	United Kingdom	SH	Jamestown
Saint Pierre and Miquelon	Territorial Collectivity of Saint Pierre and Miquelon	France	SB	Saint-Pierre
South Georgia and the South Sandwich Islands	South Georgia and the South Sandwich Islands	United Kingdom	SX	None
Spratly Islands	(no long-form name)	undetermined	PG	None
Svalbard	(no long-form name)	Norway	SV	Longyearbyen
Tokelau	(no long-form name)	New Zealand	TL	None

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Turks and Caicos Islands	(no long-form name)	United Kingdom	TK	Grand Turk
Virgin Islands, U.S.	United States Virgin Islands	United States	VQ	Charlotte Amalie
Virgin Islands, British	(no long-form name)	United Kingdom	VI	Road Town
Wake Island	(no long-form name)	United States	WQ	Administered from Washington, D.C.
Wallis and Futuna	Territory of the Wallis and Futuna Islands	France	WF	Matâ'utu
Western Sahara	(no long-form name)	undetermined	WI	None

## **SECTION 2 FILE FORMAT**

### **.01 GENERAL DESCRIPTION**

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

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

**NOTE: IBM byte counts must not be used. Using the IBM Byte Count will add four (4) positions to each record. This will increase the size of the record and shift everything over four (4) positions. This is not compatible with the Form 1065 programs.**

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

The following data structures are acceptable:

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

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

- (4) Files must not contain more than 500 Form 1065 tax returns in a single transmission.

## **SECTION 2      FILE FORMAT**

### **.01 General Description – (Continued)**

- (5) The first record on a transmitted file (the TRANA and TRANB records) contains information regarding the transmitter and file format. The records comprising a tax return being transmitted should follow this record. The last record on a transmitted file (RECAP Record) provides a total return count (Field #0010) which is compared to the IRS computer count.

The TRANA Record also uniquely identifies each file transmitted. Field #0080 (Transmission Sequence Number) of the record is used for this purpose.

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

## **SECTION 2      FILE FORMAT**

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

The sequence of a complete Form 1065 tax return file submission is as follows:

- (1) Transmission (TRANA and TRANB) Record (REQUIRED)
- (2) Form 1065 Return (RET) Record (REQUIRED)
- (3) Schedule (SCH) Records - must be transmitted in ascending alpha sequence.  
**Note: If a schedule has the same alpha as another schedule, then the schedule must be transmitted in ascending numeric order.**
- (4) Form (FRM) Records - must be transmitted in ascending numeric sequence.
- (5) Statement (STMnnn) Records for forms and schedules other than Schedule K-1.
- (6) Preparer Note Explanation
- (7) Election Explanation
- (8) Regulatory Explanation
- (9) Schedule K-1 (Form 1065) Records - must be transmitted in ascending numeric sequence. (2 Schedules K-1 Required)
- (10) Schedule K-1 (Form 1065) Statement (STM099) Records if applicable, must be transmitted in ascending numeric sequence and **must** trail the corresponding Schedule K-1. The Statement Record for Schedule K-1 page 1 should trail the corresponding Schedule K-1 page 1.
- (11) Form 8865 Return (RET)
- (12) Schedule (SCH) Records – must be transmitted in ascending alpha sequence.
- (13) Form (FRM) Records – must be transmitted in ascending numeric sequence.
- (14) Statement (STMnnn) Records for forms and schedules other than Schedule K-1.
- (15) Preparer Note Explanation

## **SECTION 2     FILE FORMAT**

### **.02     RETURN SEQUENCE ORDER**

- (16) Election Explanation
- (17) Regulatory Explanation
- (18) Schedule K-1 (Form 8865) Records – must be transmitted in ascending numeric sequence. ( 1 Schedule K-1 required when applicable).
- (19) Schedule K-1 (Form 8865) Statement (STM100) Records if applicable, must be transmitted in ascending numeric sequence and must trail the corresponding Schedule K-1. The Statement Record (STM100) for Schedule K-1 page 1 should trail the corresponding Schedule K-1 page 1.
- (20) Summary Record (REQUIRED)
- (21) RECAP Record (REQUIRED)

## **SECTION 2 FILE FORMAT**

### **.03 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 reject. (Except in cases where multiple forms or schedules require that one page be present if the other is).
- (4) The first record of a complete Form 1065 transmission is the **TRANSMISSION (TRANA AND TRANB) Record**.
  - a) The first record of a return consists of Form 1065 Page 1, Form 1065 Page 2, Form 1065 Page 3, and Form 1065 Page 4.
  - b) The second series of records are the Schedule Records. They must be in ascending alpha sequence.
  - c) The third series of records are the Form Records. They must be in ascending numeric sequence.
  - d) Statements are the fourth series of records. The electronic filer can only use them when the number of data items exceeds the number that can be contained in the blank provided on the printed form or schedule. Data must be provided on a separate continuation Statement (STM) Record or a statement of explanation is required for a specific condition.
  - e) The fifth series of records are the Explanation Records.
  - f) Schedule K-1 Records are the sixth series of records. They must be in ascending numeric sequence.
  - g) Schedule K-1 (Forms 1065) Statement (STM099) Records – if applicable, must be transmitted in ascending numeric sequence and **must** trail the corresponding Schedule K-1. The Statement Record (STM099) for Schedule K-1 page 1 should trail the corresponding Schedule K-1 page 1.
  - h) The seventh series of records are Form 8865.

## **SECTION 2      FILE FORMAT**

### **.03 FILER INFORMATION: (Information relating to a file submitted by a filer)** **(continued)**

- j) The eighth series of records are the Schedule Records for Form 8865. They must be in ascending alpha sequence.
  - k) The ninth series of records are the Form Records for Form 8865. They must be in ascending numeric sequence.
  - l) The tenth series of records are the Statement Records for Form 8865. Statements (STM100) Records – if applicable, must be transmitted in ascending numeric sequence and must trail the corresponding Schedule K-1. The Statement Record (STM100) for Schedule K-1 page 1 should trail the corresponding Schedule K-1 page 1.
  - m) A Summary Record will be the eleventh and final series of records for each tax return. This record will contain electronic filer identification data and counts of the Schedules, Forms and Statements included in the return.
- (5) The end of a logical transmission will be signaled by the literal "RECAP" Field #0000 of the Record ID) followed by the RECAP Record data and then the Record Terminus Character.

## SECTION 2 FILE FORMAT

### **.04 MULTIPLE FORMS AND/OR SCHEDULES**

---

The totals for multiple forms/schedules are consolidated on the first form or schedule record transmitted.

**EXAMPLE:** Form 8825 provides space for up to eight properties. If there are more than eight properties, additional Forms 8825 are needed. The figures on lines 17 and 18 should be the combined totals of all forms.

### **.05 FIXED LENGTH OPTION (Fixed Format)**

The Fixed Length Option requires that the entire tax return be transmitted exactly as defined in the record layouts, and all fields must be present. If a field contains no data, it must be blank-filled or zero-filled. An "F" in the Record Type Indicator (Field #0100) of the Transmission (TRANA) Record should indicate the Fixed Format.

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

When the fixed length option is used, the following data field conventions must be followed:

#### (1) Alphanumeric Fields - Fixed Format

- (a) Left-justify the field with trailing blanks.
- (b) Fields defined, as containing literal values (including embedded blanks) must be as specified in the Record Layouts. Trailing blanks must be entered.

**NOTE:** The trailing blanks are not shown in the Record Layouts.

#### (2) Numeric Fields - Fixed Format

- (a) Unsigned numeric fields: Right-justify with leading zeros.
- (b) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the sign. A blank ( ) indicates a gain and a minus sign (-) indicates loss.
- (c) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

## SECTION 2 FILE FORMAT

### .06 VARIABLE LENGTH OPTION (Variable Format)

---

The Variable Length Option provides for the transmission of only key fields and significant data fields within a return record. The TRANA, TRANB, Statement Record, Summary, RECAP Records Preparer Note, Election Explanation and Regulatory Record must be transmitted in a Fixed Format.

- (1) A "V" in the Record Type Indicator will indicate the Variable Format (Field #0100) of the Transmission (TRANA) Record. In this format, the data field is preceded by the applicable field identification number shown in specific record layouts. The field identification number is enclosed within square bracket field delimiters ([ ]).

**NOTE: Variable and Fixed data should not be submitted in the same transmission. Some returns must be submitted in fixed format.**

**NOTE: The Record Control Information must precede any variable format but must not be preceded by Field Numbers.**

- (2) The Record Control Information and the Record Terminus Character must remain in Fixed Format. The individual data fields need only contain the significant data (i.e., no leading zeros or trailing blanks).
- (3) **IMPORTANT: THE FOLLOWING THREE CHARACTERS** left bracket "[", right bracket "]", and pound sign or hash mark "#" **ARE RESERVED AS DELIMITERS AND MAY NOT APPEAR AS DATA CHARACTERS.**
- (4) For Variable Length Records the following data field conventions must be followed:  
Alphanumeric Fields - Variable Format

1. Left - justify data in field. Do not enter leading blanks. Trailing blanks may be dropped.
2. Fields defined as containing literal values must be as specified in the Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks may be dropped.

#### Numeric Fields - Variable Format

1. Unsigned numeric fields, leading zeros must be dropped, except for date and percentage fields.

## SECTION 2 FILE FORMAT

### .06 Variable Length Option (Variable Format) – (Continued)

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2. Signed numeric fields (money amounts): Leading zeros may be dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or loss, the minus sign ("-") must be entered in the last position of the signed numeric field.
3. Signed numeric field that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field, it is not necessary to enter trailing blanks.
4. Data is "butted up" or concatenated to field identifier with no intervening spaces.

**NOTE: The Byte Count must include the four character Byte Count field, the record sentinel field and all left/right brackets including the field numbers.**

#### (5) Statement and Summary Records - Fixed Format

Because the individual data fields of the Statement and Summary Records are not keyed to Field Sequence Numbers, all the data fields must be formatted as fixed length fields, so the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled.

When transmitting in fixed format, each Statement and Summary Record will begin the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format as shown in the Record Layouts. This is followed by the opening square bracket field delimiter ([), the Record ID, the data fields formatted as fixed length fields, the closing square bracket field delimiter (]), and the Record Terminus Character (#).

See Section 5 for Statement Record information.

## SECTION 2 FILE FORMAT

### .06 Variable Length Option (Variable Format) – (Continued)

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#### EXAMPLE OF VARIABLE SCHEDULE K-1 RECORD:

0196\*\*\*\*SCHbbbK1bbbbPG01b123456789b0000001[0010]01012000[0020]1231  
1999[0030]APPLDbFOR[0040]FITZPATRICK[0050]DISNEYLAND[0070]LOSbANGELO  
S[0080]CA[0090]227341[0220]123456[0240]123456[0460]2357689[0620]734593#

1. BYTE COUNT (0196)
2. START RECORD SENTINEL (\*\*\*\*)
3. RECORD - ID (SCHbbb)
4. TYPE (K1bbbb)
5. PAGE NUMBER (PG01b)
6. EMPLOYER IDENTIFICATION NUMBER (EIN) (123456789)
7. FILLER (b)
8. SCHEDULE OCCURRENCE NUMBER (0000001)
9. FIELD NUMBER (0010)
10. DATA (01012000)
11. RECORD TERMINUS CHARACTER (#)

NOTE: "b" represents a space/blank

## **SECTION 3      TYPES OF RECORDS**

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

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

### **.02 TAX RETURN RECORD (Form 1065) (REQUIRED)**

The second record is the Return Record. Each tax return must start with a Form 1065 Page 1 and followed by a Form 1065 Page 2, 3 and 4.

### **.03 SCHEDULE RECORD**

If Schedule Records are included in the return they should follow the Form 1065 return and be the second series of records. Each Schedule Record within a Form 1065 contains a Schedule Occurrence Number (Field #0005). This number increments within the schedule itself. If a return contains several Schedule B's and Schedule F's the Schedule B Schedule Occurrence Number would begin with 0000001 incremented by one for each succeeding Schedule B. The first Schedule F Schedule Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also be incremented by one for each succeeding Schedule F (i.e., 0000002, 0000003, 0000004, etc). Each schedule page should appear in ascending alphabetical order by schedule type. For each schedule page filed the appropriate summary count should be incremented.

### **.04 FORM RECORD**

If Form Records are included in the return they should be the third series of records and should follow the schedules if present. Each form record within a Form 1065 return contains a Form Occurrence Number (Field #0005). This number increments within the form itself. If a return contains several Forms 4562 and Forms 8825, the Form 4562 Form Occurrence Number would begin with 0000001 for both page 1 and 2, incremented by one for each succeeding Form 4562. The first Form 8825 Form Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also increment by one for each succeeding Form 8825 (i.e., 0000002, 0000003, 0000004, etc). Forms must be in ascending numeric sequence order.

## SECTION 3 TYPES OF RECORDS

### .05 STATEMENT RECORD - (STMnnn)

---

- (1) Statement Records are the fourth series of records after Returns, Schedules and Forms and can be used only where the Record Layout specifies "**STMnnn**". Statement Records are only used WHEN:
  1. The number of data items exceeds the number that can be contained in the blank provided on the printed form or schedule. Data must be provided on a separate Statement (STM) Record; or
  2. A statement of explanation is necessary under certain conditions (REQUIRED)
- (2) An optional statement (marked with an asterisk "\*" sign in the record layout) or a required statement (marked with a commercial at sign "@" in record layout) will contain at least one statement line record if corresponding fields contain significant data, otherwise the fields should contain blanks.
- (3) 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 132.
- (5) All Statement Records must be in Fixed Format.
- (6) Each Statement Record is given a sequential number from 001-999. 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.**

- (7) A statement for a return, schedule or form record may have at least one Statement Record. Each Statement Record may have up to 99 pages and each page may consist of 50 lines per page.
- (8) Statement (Global) - Free form Statement Record used for part, or all of a schedule/form.

## **SECTION 3      TYPES OF RECORDS**

### **.05      STATEMENT RECORD - (STMnnn) – (Continued)**

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- (9) The 80 character literal description of data corresponding to any Statement Record within the return, containing non-tabular data (e.g. Field #0310 in Form 1065), will begin with line 1. Data should appear left justified as a continuous print line. The same statement may be continued with additional lines, consecutively numbered, until a maximum of 50 lines have been formatted for the first page or the end of the information needed to be formatted as a statement has been reached, whichever comes first. If additional lines are needed to complete a statement, an additional page with a maximum of 50 lines may be formatted continuing with the line numbering sequence starting with line one.
  
- (10) The Statement Record with tabular data may contain column headings (tabular column titles) spaced with the headings as they would appear on the printed form. If the statement data does not require tabulation, free format is allowed.

## SECTION 3 TYPES OF RECORDS

### .06 SCHEDULE K-1 (Forms 1065 and 8865) STATEMENT RECORD - (STM099 and STM100)

---

Statement (STM099 and STM100) – The Statement Record Literal for Schedule K-1 (Form 1065) must be written as STM099. The Statement Record Literal for Schedule K-1 (Form 8865) must be written as STM100.

Free form Statement Record for Schedule K-1. The Statement Record for a Schedule K-1 is used in place of paper attachments to the Schedule K-1. There is only 1 statement (STM099 and STM100) per Schedule K-1. The Schedule K-1 sequence range is 0000001-9999999. Statements Records and the Schedule K-1 must have the same sequence number and Employer Identification Number (EIN). A Schedule K-1 Statement Record (STM099 and STM100) must trail the corresponding Schedule K-1. The Statement Record (STM099 and STM100) for Schedule K-1 page 1 can trail the corresponding Schedule K-1 page 1. Each Statement Record may have up to 99 pages and each page may consist of 50 lines per page.

Example: (STM099 and STM100)

Schedule K-1	Page 1	00-0000000		Sequence 1
STM099	Page 1	00-0000000	LN 1	Sequence 1

Schedule K-1	Page 1	00-0000000		Sequence 1
STM100	Page 1	00-0000000	LN 1	Sequence 1
STM100	Page 1	00-0000000	LN 2	Sequence 1

Or

Schedule K-1	Page 1	00-0000001		Sequence 1
STM099	Page 1	00-0000001	LN 1	Sequence 1
STM099	Page 1	00-0000001	LN 2	Sequence 1

**Note:** Statement Records (STM099 and STM100) may have up to 99 pages with 50 lines per page.

### .07 Publicly Traded Partnerships

Publicly Traded Partnerships: Partnership returns identified as a “Publicly Traded Partnership” must pay a tax of 3.5 percent of the gross income for the taxable year from active trades or businesses conducted by the partnership. The amount of tax owed will be entered above Line 22 of Form 1065 (**See Publication 1525, Form 1065 Record Layout, Field #0545 , for entry**)

## **SECTION 3      TYPES OF RECORDS**

**of tax due, and Field #0547 for 3.5% tax computation attachment).** A Publicly Traded Partnership must identify their particular return type electronically by placing an “X” in the Publicly Traded Partnership Field Indicator **(See Publication 1525, Form 1065 Record Layout, Field #0544).**

### **.08 Preparer Note Explanation**

The preparer record is to provide additional voluntary information related to the tax return but not required to be attached to the return.

### **.09 Election Explanation**

The election explanation record can be used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose.

### **.10 Regulatory Explanation**

The regulatory explanation can be used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose.

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

The Summary Record or Schedule K-1 Summary Record is the final record for each Form 1065 tax return. This record will contain filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents that are attached to Form 8453-P.

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

The RECAP Record is the final record in a return file. Fields in this record cross-reference the transmitter's information from the first record of the Transmission (TRANA and TRANB) Record. The RECAP Record contains a field that specifies the Total Return Count (Field #0030) for all the records submitted within the transmission.

Note: The Preparer Note, Election Explanation and Regulatory Explanation Records are allowed a maximum of 20 pages and 4,000 characters per page.

## SECTION 4 TYPES OF CHARACTERS

The following illustrates the various characters that are allowed in electronically filed returns:

**.01 ALPHA (A)** A - Z Upper case alpha characters only. (Literal - must be in the exact character string as shown in Section 11 Record Layouts)

**.02 NUMERIC (N)** 0 - 9 Numeric characters only - must be right-justified, zero-filled when using fixed format.

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

**Note: On Schedule K-1 (1065) (Field #0470) omit the minus sign. Enter as a positive amount.**

Whole dollars are only allowed (no cents); no decimals allowed;

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

Non-significant entries - zero-filled or space/blank; no dollar signs, decimal points, or other non-numeric characters are allowed.

(2) Percentage Fields for Form 1065 and related forms and schedules are 6 numeric characters.

Must be left-justified, zero-filled and no decimal points entered. (The decimal point is assumed to be between the third and fourth position).

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

Non-significant Percentage Fields - zero-filled or space/blank

(3) Percentage fields for Form 5471 and its schedules, and Form 8865 are 11 numeric. The Treasury Department's "Divide By Convention" must be used Format:nnnnnnn.nnnn. Seven numeric characters to the left of the decimal and 4 numeric characters to the right. (no decimal point should be entered)

**EXAMPLE: 8.2% = 0000082000**

**SECTION 4 TYPES OF CHARACTERS – (Continued)**

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

**EXAMPLE:**    nnnnnbbbbbbb  
                   nnnnnnnnnbbb  
                   nnnnnnnnnnnn

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

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

- (6) Dates (DT) - M = Month, D = Day, Y = Year (YYYYMM, YYYYDD or YYYYMMDD)  
 If date is not known or covers various dates, the date must be blank filled.

**.03 ALPHANUMERIC (A/N) A - Z (Uppercase), 0 - 9 and special characters as listed below:**

Literal must be the exact character string as shown in Section 11 Record Layouts.

- (1) Special Data Characters - Only the following characters can be used in certain cases: Ampersand (&); Blank ( ) - often shown as "b"; Hyphen (-); Percent (%); Slash (/); (<) Less Than
- (2) Special Delimiters - Only used to delimit:  
 Field numbers - Brackets - Left ([), Right (]);  
 Beginning of Record - asterisk (\*\*\*\*)  
 End of Records - Pound Sign (#)
- (3) Special Symbols and their hexadecimal conversion characters for ASCII and EBCDIC are below:

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

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

## SECTION 4 TYPES OF CHARACTERS

### .04 Special Cases for Special Fields

---

#### NAME CONTROL:

(1) The Name Control (Field #0030) of the Return Record for a partnership should be determined from the information specified on (Field #0040) Name of the partnership line. The Name Control consists of the first four significant characters of the first individual's last name if the partnership's name is a series of individual's names, or the first few significant characters of the name of the partnership if the name is a business name.

#### EXAMPLES:

<u>Partnership Name</u>	<u>Name Control</u>
Trade name or "doing business as" The Flower Diner	FLOW
Partnership name Green Brothers	GREE
List of Partners	
J. Apple	APPL
T. Banana, et al.	
General partnership	
D. Dahlia	DAHL
general partner,	et al.
Shamrock, Shinleaf and Smartweed	SHAM
Bones and Bones	
Attorneys at Law	BONE
James En & Robert Yee	EN
En, En Yee & Yee	EN
James, Mary and John Grey	GREY
Three States Legal Services	THRE

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.

**.04 Special Cases for Special Fields – (Continued)**

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3. For Indian tribes, use the name of the tribe.
4. Before determining 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 blanks between characters are not allowed.

<b>EXAMPLES: <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, and Allar-Sid). Particular attention must be given to those names that 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.

<b>EXAMPLES: <u>Individual Name</u></b>	<b><u>Primary Name Control</u></b>
<b>Pedro Paz-Ayala</b>	<b>PAZ-</b>
<b>Abdullah Allar-Sid</b>	<b>ALLA</b>
<b>Juan de la Rosa Y Obregon</b>	<b>DELA</b>
<b>Jose Alvarado Nogales</b>	<b>ALVA</b>
<b>Donald Vander Neut</b>	<b>VAND</b>
<b>Otto Von Wodtke</b>	<b>VONW</b>

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.

## **SECTION 4      TYPES OF CHARACTERS – (Continued)**

### **.04      Special Cases for Special Fields – (Continued)**

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5. 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 blank and the name that 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 (/), less than (<), and in care of (%).

**(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 number and street, post office box, or rural route.

## **SECTION 4      TYPES OF CHARACTERS – (Continued)**

### **.04      Special Cases for Special Fields – (Continued)**

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5. Special instructions for Schedule K-1 foreign addresses: Enter street address, including province and or mailing code in Field #0060.

**EXAMPLE:**

**Field # 060 - "20 CHAMPS ELYSEE 75307 PARIS (7 blanks)"**

**Field # 075 - "PARIS (35 blanks)"**

**Field # 085 - "FRANCE (22 blanks)"**

**If Field # 060 and # 075 require more than 35 characters, abbreviate whenever possible.**

6. Words may be abbreviated, using the standard abbreviations in Section 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**

7. If two addresses are present, enter the address shown immediately above or before the city and state in the Street Address 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**

**801 N ERIE ST (First Address Line)**

**PO BOX 1502 (Second Address Line)**

## **SECTION 4      TYPES OF CHARACTERS – (Continued)**

### **.04      Special Cases for Special Fields – (Continued)**

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**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 (First Address Line)**  
   **801 N ERIE ST (Second Address Line)**

8. Enter college, building, or post office branch as the address if no mailing address is given.
9. Do not use "#" symbol, "No.", or "Number" as a prefix to a house, apartment, route, or P.O. Box.
10. Always add st, nd, rd, th, to a numbered street or avenue.
11. Enter ½ as ½ (no blanks).
12. Plurals for street, road, avenue, apartment, etc., will be entered as STS, RDS, AVES, APTS, etc.
13. For a military overseas address, enter the letters "APO" or "FPO" in the first three leftmost positions of the City Field.  
(See Exhibit 1 for list of valid APO/FPO City/State/Zip Codes)
14. When it is necessary to abbreviate the street address data, see Section 1 for the recommend abbreviations.

#### **(7) CITY**

The City Field will be invalid if it contains characters other than alpha or blank for cities that are not foreign. (The only special character allowed is the blank, but it must never be the first character). If the name of a city contains two words or more, only one intervening space is allowed between consecutive words (e.g., New York).

## **SECTION 4      TYPES OF CHARACTERS – (Continued)**

### **.04      Special Cases for Special Fields – (Continued)**

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**For Foreign Addresses:** Enter valid foreign country information, left justified and blank-filled. Valid characters are alpha, numeric, and blank. Only one intervening space is allowed between consecutive words.

**NOTE: The following Fields must be filled if using a Foreign address:**

Form 1065 Field #'s 0060, 0075, and 0085

Schedule K-1 (Form 1065) Field #'s 0080, 0110, and 0130

Form 8865 Field #'s 0610, 0625, and 0635

Schedule K-1 (Form 8865) Field #'s 0130, 0160, and 0180

### **(8) STATE**

The State Abbreviation must be alpha and consistent with the standard state abbreviations issued by the Postal Service. **(See Page 22 for the standard Postal Service State Abbreviations, and Page 24 for 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 on the Schedule K-1 (Form 1065).**

### **(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.

## **SECTION 4      TYPES OF CHARACTERS – (Continued)**

### **.04      Special Cases for Special Fields – (Continued)**

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#### **(10) Special Instruction for Schedule K-1 (1065), Field #0200, Partner's Identifying Number**

The Partner's Identifying Number (Field #0200) on the Schedule K-1 can be a Social Security Number (SSN) for an individual or an Employer Identification Number (EIN) for a trust or another partnership. Use the literals "APPLD FOR" or "FOREIGNUS" if the following applies:

**"APPLD FOR"** - If the partner does not have an identifying number but has applied for one, the literal "APPLD FOR" should be used in (Field #0200) of the Schedule K-1.

**"FOREIGNUS"** – If the partner is a non-resident individual and is not required to have a social security number, the literal FOREIGNUS should be used in (Field #0200) of the Schedule K-1.

## SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

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### .01 ACKNOWLEDGEMENT FILE COMPONENTS

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File identifies which returns have been accepted, rejected, or identified as duplicates. The Acknowledgement File will be available from the IRS service center to the Transmitter within **two workdays** from the original transmission. The Acknowledgement File must be retrieved before sending a return file transmission.
2. If the entire transmission is rejected **by the Unisys programs**, the ACK File will contain the following:
  - a. The original transmitter records (TRANA and TRANB).
  - b. One ACK Record Set consisting of an ACK Key Record with a “**T**” in the Acceptance Code Field, and one ACK Error Record containing all transmission reject errors related to this transmission.
  - c. The RECAP Acknowledgement Record (ACK RECAP Record) with fields pertaining to accepted and rejected returns zero-filled.
3. If the **transmission is accepted**, the Acknowledgement File will contain the following:
  - a. Next, an Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.
  - b. Next, the RECAP Acknowledgement Record (ACK RECAP Record), which is the original RECAP Record updated with counts of the total accepted, duplicated, rejected returns, and IRS computed return count.
  - c. Finally, the FEPS generated Acknowledgement File Name containing an ETIN and an IRS generated sequence number.

## SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

### .01 ACKNOWLEDGEMENT FILE COMPONENTS – (Continued)

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4. The acknowledgement of a partnership return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 12 ACK Error Records for a rejected return.
  - a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See the Acknowledgement Key Record Layout for the Values of the Acceptance Code.
  - b. If present, each ACK Error Record will contain data defining the Form Record Number, the Form Occurrence for multiple occurrences of forms or schedules, the Field Sequence Number, and the Error Reject Code describing the specific error encountered – for up to eight unique errors.
5. Any tax return with an “**A**” in the Acceptance Reject Code Field has been accepted as a filed tax return and will be processed in the same manner as a return submitted as a paper document. This does not imply that the return will pass all IRS Service Center validity checks or post to the IRS Master File without delays.
6. If an ACK KEY Record contains an “**R**” in the Acceptance Code Field, the return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field, and must be corrected and resubmitted to the IRS to be considered as a filed return.
7. If an ACK KEY Record contains a “**D**” in the Acceptance Code Field, the return has been identified as a duplicate record, (i.e., a return record has previously been transmitted and accepted for the Primary EIN) or 2 or more returns with the same Primary EIN have been submitted on one transmission.
8. **Up to 96, three –position, Reject Codes** may be furnished to the Electronic Filer on the ACK Error Record(s). Filers should use these Error Reject Codes to determine the source of the error causing the return or transmission to reject. Error Reject Code “613” is generated if more than the maximum number of reject conditions (96) are identified.
9. Error Reject Codes and references to validation criteria related to the errors are listed in Section 8. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the Ogden Submission Processing Center for assistance at (866) 255-0654.

## SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

### 02. RECEIVING THE ACKNOWLEDGEMENT FILE

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1. After the FEPS has verified that the transmitter is an authorized user and after a VALID logon, the following messages are sent from the FEPS back to the transmitter:

**ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE(S) - (Y/N)? [N]**

**NOTE:** The default is N, to receive acknowledgment files, you must enter "Y" or "y", followed by carriage return "<cr>" to override. If not, you will be disconnected because it is a requirement of IRS e-file to pick up ACK Files timely. The next time you logon, you will be sent a Communications Error Acknowledgment File with the following message:

**TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE**

2. If an Acknowledgment File (Ack File) for a previous transmission of electronic returns or any Communications Error Acknowledgment Files from a previous aborted transmission is ready, it will be transmitted from the FEPS to the filer before any new returns can be transmitted to the Service. Be aware of multiple ACK Files.
3. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns which were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance at (866) 255-0654.
4. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, a combination of ETIN and sequence number. If no ACK File is received, call the Help Desk to be sure that there is not a processing delay. *Any electronically transmitted return which is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.*
5. When a return has been rejected after three attempts, contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance.
6. **NOTE:** If using XMODEM and any other YMODEM protocol, the Acknowledgement Files are concatenated within a single transmission. The receiver must name the file and must look for each RECAP Record to find each Acknowledgement File.

## **SECTION 5      ACKNOWLEDGEMENT FILE COMPONENTS**

### **02. RECEIVING THE ACKNOWLEDGEMENT FILE – (Continued)**

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7.    **NOTE:** If using YMODEM-BATCH (FTPI “y” or “Y”), then the Acknowledgement Files are sent separately within the transmission. Block zero (“0”) identifies the filename. Data is transmitted starting in Block one (“1”) up to Block “255” and then rolls to Block “0”. The last block for the file is padded with “Ctrl Z” characters. The next transmission packet should be the End of Transmission (EOT) character. If there is another file, the next block, Block “0” will contain the next filename. Otherwise a Block “0” without a filename will be followed by the EOT character.
  
8.    **NOTE:** If using ZMODEM or YMODEM Batch, Acknowledgment Files are sent separately within the transmission, with “zfile” and “eof” in between each file, with a “zfin” at the end of all files. The IRS system will supply the file name (ETIN plus sequence number) to the Transmitter at the end of the “Successful Completion” message.

## SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

### .03 ACKNOWLEDGMENT FILE RECORD LAYOUTS

#### 1. ACK Key Record

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"ACKbbb"
0005	Reserved IP Address Code	1	"R" Reserved or Blank
0010	Filler	1	Blanks
0020	Employer Identification No. (Partnership's EIN)	9	N
0030	Return Sequence Number	16	Numeric ETIN (5) Transmitter's Use Code (2) Julian Day (3) Trans Sequence Number (2) Blanks (4)
0040	Filler	12	Blanks
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission rejected
0060	Filler	2	Blanks
0070	Filler	3	Blank
0080	Date Accepted	8	YYYYMMDD
0090	Return DLN	14	N
0100	Number of Error Records	2	N 00-96
0110	Filler	33	Blanks
0120	Reserved	1	Blank
0130	Reserved	2	Blanks
	Record Terminus Character	1	"#"

## SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

### .03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

#### 2. ACK Error Record

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"ACKRbb"
0010	Employer Identification No (Partnership's EIN) Record)	9	N (Must match ACK Key
0020	Error Record Sequence Number Record Number Within Transmission)	7	N Range:0000001 - 9999999
0030	Reserved	2	Blanks
0040	Error Form Record ID	6	A/N
0050	Error Form Record Type	6	A/N
0060	Error Form Page Number	5	N
0070	Error Form Occurrence	7	N Range:0000001 - 9999999
0080	Error Field Sequence Number	4	N
0090	Error Reject Code	3	N
0100	Filler	56	Blanks
	Record Terminus Character	1	"#"

## SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

### .03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

#### 3. ACK Recap Record

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"RECAPb"
0010	Filler	8	Blanks
0020	Reserved	6	Blanks
0030	Total Return Count	6	N
0040	Electronic Transmitter Identification Number (ETIN)	7	N
0050	Julian Day of Transmission	3	N
0060	Transmission Sequence Number for Julian Day In (Field #0050)	2	N
0070	Total Accepted Returns	6	N
0080	Total Duplicated Returns	6	N
0090	Total Rejected Returns	6	N
0100	Reserved	6	Blanks
0110	Reserved	6	Blanks
0120	IRS Computed Return Count	6	N
0130	Filler	17	Blanks
0140	Acknowledgment File Name	20	A/N [last byte is blank]
	Record Terminus Character	1	"#"

**.04 EXAMPLES OF ACKNOWLEDGMENT “ACK” RECORDS**

**1. Example of Accepted Refund Return:**

0120\*\*\*\*TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SAG  
ENTbB20060201199990003201AVbbbbbbbbbbbbbbCbbbbbbbPPb#0120\*\*\*\*TRANBb1234567  
893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbMEMPHISbTNbb38110bbbbbbbbbbbbbb  
bbbbbb9011234567bbbbbbbbbbbbbbbbbb#0120\*\*\*\*ACKbbbbbb6244444441999900032010695  
bbbbbbbbbbbbbbA0000b2006020172265032006942bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb  
bbbbbbbbbb#0120\*\*\*\*RECAPbbbbbbbbbbbbbb00000719999000320100000700000000000  
bbbbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbB20060201123045.6789#

**2. Example of Rejected Refund Return (Address field missing on Form 1065 –  
Reject Code 248):**

0120\*\*\*\*TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'Sb  
AGENTB20060201199990003201AVbbbbbbbbbbbbbbCbbbbbbbPPb#0120\*\*\*\*TRANBb12345  
67893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbMEMPHISbTNbb38100bbbbbbbbbb  
bbbbbbbb9011234567bbbbbbbbbbbbbbbbbb#0120\*\*\*\*ACKbbbbbb444444444199990003201  
0696bbbbbbbbbbbbbbR0000b2006020172265032006952bbbbbbbbbbbbbbbbbbbbbbbbbb  
bbbbbbbbbbbbbb#0120\*\*\*\*ACKRbb4444444440000022bbFRMbbb1065bbPG01b000000100  
60248bb#0120\*\*\*\*  
RECAPbbbbbbbbbbbbbb000007199990003201000006000000000001bbbbbbbbbbbbbb00  
0007bbbbbbbbbbbbbbbbbbB20060201123045.8889#

**3. Example of Rejected Transmission (Duplicate Transmission – Reject Code 100):**

0120\*\*\*\*TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'Sb  
AGENTB20060201199990003201AVbbbbbbbbbbbbbbCbbbbbbbPPb#0120\*\*\*\*TRANBb1234  
567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbMEMPHISbTNbb38100bbbbbbbbbb  
bbbbbbbb9011234567bbbbbbbbbbbbbbbbbb#0120\*\*\*\*ACKbbbbbb4444444441999900032  
010696bbbbbbbbbbbbbbT0000b2006020172265032006952bbbbbbbbbbbbbbbbbbbbbbbbbb  
bbbbbbbbbbbbbb#0120\*\*\*\*ACKRbb4444444440000002bbTRANBbbbbbbbbbbbbbb00000  
010000100bb#01  
20\*\*\*\*RECAPbbbbbbbbbbbbbb000007199990003201000000000000000000000000000000  
bbb000007bbbbbbbbbbbbbbbbbbB20060201123045.5689#

## SECTION 6 FEPS TRANSMISSION VALIDATION PART I

### .01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front-End Processing Subsystem(FEPS)) in the Communications Error Acknowledgment File. An aborted transmission could result from the following FEPS disconnect conditions:

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

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

MIME-Version: 1.0

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

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

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

<TransmissionAcknowledgement>

<AcknowledgementTimestamp>2003-12-13T12:05:22-05:00

<AcknowledgementTimestamp>

<TransmissionStatus>R</TransmissionStatus>

<Errors errorCount="1">

<Error errorId="1">

<ErrorCategory>Unsupported</ErrorCategory>

<ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN THIS FILE]]></ErrorMessage>

<RuleNumber>T0000-009</RuleNumber>

.01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA  
(continued)

<Severity>Reject and Stop</Severity>

</Error>

</Errors>

<GTxKey>T200303211345.0100</GTxKey>

</TransmissionAcknowledgement>

- 2) **“EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY”** The FEPS will reject the entire transmission if the FEPS is unresponsive.
- 3) **“EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS”** The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.
- 4) **“INVALID JULIAN DAY IN THE TRANA RECORD”** The FEPS will reject the entire transmission when the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day.
- 5) **INVALID FORM FORMAT BEGINNING AT RECORD n” For ETD TRANSMISSIONS**, the FEPS will reject the entire transmission when a form does not begin with a FRM record (valid Record ID, Form Number and Page Number fields) or does not end with a summary record.
- 6) **“INVALID FORM TYPE FOR THIS EMS PROCESSING SITE”** The FEPS will reject the entire transmission if the letter code for the Site Designator in column 75 of the TRANA record is anything other than the specified form type for that processing site.
- 7) **“INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR”** The FEPS will reject the entire transmission if a transmission is received and the Test/Production (T/P) indicator within the transmission does not match the processing modes allowed for the site, the transmission will be rejected.
- 8) **“INVALID TOTAL FORM COUNT IN RECAP”** The FEPS will reject the entire transmission and generate an Error ACK file with the message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.

01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA  
(continued)

- 9) **“NO FORMS WITHIN THE TRANSMISSION”** The FEPS will reject the entire transmission when there are no ETD forms within a transmission.
- 10) **“NO TRANA RECORD RECEIVED”** If the first record byte count and end of record (#) do not agree, record sentinel \*\*\*\* is not present, “TRANA “ is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.
- 11) **“NO TRANB RECORD RECEIVED”** If the second record byte count and end of record (#) do not agree, record sentinel \*\*\*\* is not present, “TRANB “ is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.
- 12) **“NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM OR EMBEDDED # WITHIN RECORD”** If the last record byte count and end of record (#) do not agree, record sentinel \*\*\*\* is not present, “RECAP “ is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.
- 13) **“LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT”**  
If the ETIN in columns 84-88 of the TRANA record does not match the login ETIN, EEC will reject the transmission.
- 14) **“INVALID PROCESSING SITE DESIGNATOR”** For 1065 transmissions, if the letter code for Site Designator in column 75 of the TRANA record is not equal to ‘B’ (Ogden Service Center), the EEC will reject the transmission.
- 15) **“INVALID TRANA: WRONG LENGTH OR EMBEDDED #”** If the byte count of the first record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.
- 16) **“INVALID TRANB: WRONG LENGTH OR EMBEDDED #”** If the byte count of the second record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.
- 17) **“INVALID RECAP: WRONG LENGTH OR EMBEDDED #”** If the byte count of the last record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.

**.01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA  
(continued)**

- 18) **“MULTIPLE TRANA/TRANB RECORDS DETECTED”** If Multiple TRANA or TRANB or RECAP records are found within a file, the EEC will reject the transmission.
- 19) **“INVALID PRODUCTION-TEST CODE - P= PRODUCTION, T = TEST”** If the test/production indicator in column 117 of the TRANA record does not equal ‘T’ or ‘P’, EEC will reject the transmission.
- 20) **“PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE”** If the Production-Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile, EEC will reject the transmission.
- 21) **“INVALID TRANSMISSION TYPE CODE”** If the letter in column 118 of the TRANA record is not a valid transmission type code, EEC will reject the transmission. (TRANA field TRANSMISSION TYPE CODE must be equal to **“P”** for Partnership Return.)
- 22) **“INVALID TOTAL RETURN COUNT IN RECAP RECORD”** If the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record, the EEC shall reject the entire transmission and generate this Error ACK message.
- 23) **“INVALID JULIAN DAY IN THE TRANA RECORD”** If the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day, EEC will reject the transmission.
- 24) **“EIN IN TRANA DOES NOT MATCH EIN PROFILE”** If the EIN in columns 15-23 of the TRANA record does not match the EIN of the Trading Partner sending the transmission, the EEC will reject the transmission.
- 25) **“EIN IN TRANB DOES NOT MATCH EIN IN TRANA”** If the EIN in columns 15-23 of the TRANB record does not match the EIN in columns 15-23 of the TRANA record, the EEC will reject the transmission.

**.01 FEPS VALIDATION CRITERIA - (Continued)**

- 26) **“INVALID PROCESSING YEAR CODE”** For 1065 transmissions, if the processing year code in column 110 of the TRANA record is not ‘P’ for Prior or ‘C’ for Current, EEC will reject the transmission.
- 27) **“INVALID TAX RETURN FORMAT BEGINNING AT RECORD n”** Will be generated after the first occurrence of a validation error. For IRS Proprietary format return transmissions, EEC will validate that every return envelope begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered in this return envelope, EEC will reject the entire transmission and return the new Error ACK. No validation will take place after this first error is encountered.
- 28) **“NO RETURNS WITHIN THE TRANSMISSION”** If there are no returns within a transmission, EEC shall reject the entire transmission.
- 29) **“INVALID RECORD FORMAT IN RECORD NUMBER XXX”** To ensure that the number of bytes validated by the EEC is the number of bytes that the Trading Partner intended to include in the record, EEC shall validate that each record begins with a 4 digit byte count followed by the 4 asterisk record sentinel and the last character is a # in the corresponding position of the byte count. If these fields are not present, EEC shall reject the entire transmission and generate an error acknowledgment file with the new Error ACK message.
- 30) **“TRANSMITTER NOT VAILID FOR TRANSMISSION TYPE”** If the Trading Partner’s profile does not allow the transmission type specified in column 118 or the TRANA record, EEC will reject the transmission.
- 31) **“ADDITIONAL TAX DATA AFTER RECAP”** If tax data exists after the RECAP record, the EEC will reject the transmission.
- 32) **“SESSION ABNORMALLY TERMINATED; WAIT FOR IRS TO DISCONNECT”** If EEC detects that the Trading Partner has disconnected after submitting a transmission, but before the GTX key is displayed, this message will be generated. The submitted transmission will be deleted from the Trading Partner’s mailbox and will not be processed.

## **SECTION 6 EFS TRANSMISSION VALIDATION PART II**

The Electronic Filing System (EFS) also validates the Transmission (TRANA and TRANB) Records. The following Error Reject Codes (ERC) and Validation Criteria pertain to the TRANA and TRANB Records only. The error reject code values will be generated and listed on the Acknowledgement Report whenever an invalid condition is met.

### **.01 EFS TRANSMISSION VALIDATION CRITERIA**

#### **REJECT VALIDATION CRITERIA CODE**

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**The following conditions will reject returns within a transmission:**

- 100** A duplicate Transmission (TRANA) is not allowed.
- 102** If the Field Number does not exist.  
**(Variable Length Data Only)**
- 104** If Record ID or TYPE or Page Number are not valid on all records within the return.  
**(Fixed and Variable Length Data)**
- 106** If record has an invalid record length  
**(Fixed Length Data Only)**
- 108** If record is missing the Record Terminus Character(#).  
**(Fixed and Variable Length Data)**
- 110** Byte count not numeric.
- 112** If a delimiter character is found within the Record- Control-Information (first 42 characters). **(Variable formatted data only)**
- 114** Field Number is not four characters in length, or missing right bracket.  
**(Variable formatted data only)**
- 116** Unmatched Left bracket ("[" found).  
**(Variable formatted data only)**
- 118** Duplicate Field Number  
**(Variable formatted data only)**

**REJECT VALIDATION CRITERIA  
CODE**

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- 120** Data too large for field  
**(Variable formatted data only)**
  
- 122** Missing data  
**(Variable formatted data only)**
  
- 124** Unmatched right bracket ("]") found  
**(Variable formatted data only)**
  
- 126** The Field Number is for data within Record-Control-Information.  
**(Variable formatted data only)**

## SECTION 7

### TAX PERIOD

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#### (1) TAX PERIOD:

Form 1065 Field #0005 of the Record Identification

Form 8865 Field #0006 of the Record Identification

1. For the purpose of this publication the valid tax periods for Tax Year 2005 are:

(a) Calendar Year Returns = 200512 (Field #0005 of the 1065)

**Note:** Field #0010 (tax period beginning) or #0020 (tax period ending) of the Form 1065 should be blank

(b) Fiscal Year Returns = 200601, 200602, 200603, 200604, 200605, 200606 (Field #0005 of the 1065)

**Note:** Field #0010 (tax period beginning) or #0020 (tax period ending) of the Form 1065 does not have to be the first or last day of the month.

(c) Final Calendar Year Return = 200510, 200511, 200512

2. The Tax Period, Field #0005 (Form 1065) or Field #0006 (Form 8865) in the Return Record is composed of a numeric month and year of the Calendar/Fiscal Year Ending for which the return is being filed. The format is YYYYMM (YY = year and MM = month). Example: A return with a Calendar Year Ending of December 31, 2005, will be assigned a Tax Period of 200512. **Returns filed under the 52 - 53 week rule may not end more than 6 days before or more than 3 days after the close of the month.** They should be assigned a Fiscal Year Ending based on that month (i.e. if the ending date is June 3, 2006, the Tax Period field will be 200605 or if the ending date is June 25, 2006, the Tax Period is 200606).

## SECTION 8 VALIDATION OF FORMS AND SCHEDULES

### .01 VALIDATION CRITERIA

The following Reject Codes and validation criteria pertain to the Form 1065 and Form 8865.

#### REJECT VALIDATION CRITERIA CODE

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**200** If the Tax Period (Field #0005), Form 1065, Page 1, is not within the valid range, and not a final return.

**Valid Range for Calendar Year Returns: 200512**

**Valid Range for Fiscal Year Returns: 200601, 200602, 200603, 200604, 200605, 200606**

**NOTE: See the instructions in Section 7 (Tax Period and Name Control Information) of this publication for the valid range for a Final Year return, and returns filed under the 52-53 week rule.**

**202** If the Tax Period (Field #0005), Form 1065, Page 1, is a valid Fiscal Year and the Fiscal Year Beginning (Field #0010) or Fiscal Year Ending (Field #0020) on Form 1065, Page 1 is equal to blanks.

**VALID TAX PERIOD: 200601, 200602, 200603, 200604, 200605, 200606**

**NOTE: If Filer is a Calendar Year Filer, Fields #0010 and #0020 should be blank. If Filer is a Fiscal Year Filer, Fields #0010 and #0020 should be significant.**

**204** If the Tax Period (Field #0005) on Form 1065 is within the valid range, and the Fiscal Year Ending (Field #0020) is not in the range.

**VALID TAX PERIOD: 200601, 200602, 200603, 200604, 200605, 200606**

**NOTE: If Filer is a Calendar Year Filer, Fields #0010 and #0020 should be blank. If Filer is a Fiscal Year Filer, Fields #0010 and #0020 should be significant.**

**REJECT VALIDATION CRITERIA  
CODE**

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**206** If the Tax Year Beginning (Field #0010), and Tax Year Ending, (Field #0020), of the Schedule K-1 (Form 1065) equals twelve months, and Field #0020 is not a valid tax year ending month.

**VALID TAX PERIOD:** 200601, 200602, 200603, 200604, 200605, 200606

**NOTE: A Calendar Year return is 12 months (January through December), or an initial return with less than 12 months and a December tax year ending month. Fields #0010 and #0020 on the Schedule K-1 should be blank if the return is for a Calendar Year covering twelve months. If the Filer is a Fiscal Year Filer, Fields #0010 and #0020 must be a valid tax year ending month.**

**207** If Form 1065, Final Return (Field #0170) equal "X", and the Tax Period (Field #0005) on Form 1065 equals, 200501, 200502, 200503, 200504, 200505, 200506, 200507, 200508, or 200509.

**VALID TAX PERIOD:** 200510, 200511, 200512

**208** If Final Return (Field #0170) on Form 1065, Page 1, is not equal to "X" and Tax Period (Field #0005) on Form 1065 Page 1 is equal to or greater than current date (YYYYMM).

**209** If Form 8453-P Indicator (Field #0007) of the Form 1065 Record Identification is not equal to "00" or "01".

**210** If the return is a short period return (less than 12 months) and the Initial Return (Field #0160) and the Final Return (Field #0170) on Form 1065, Page 1 are both blank.

**212** If page one (1) of Form 1065 is not present.

**214** If page two (2) of Form 1065 is not present.

## REJECT VALIDATION CRITERIA CODE

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- 216** If page three (3) of Form 1065 is not present.
- 218** If page four (4) of Form 1065 is not present.
- 220** If the Number of Partners In This Partnership (Field #0240) on Form 1065, Page 1, is not equal to a value within the allowed range.
- VALID RANGE: 000002 - 9999999**
- 221** If significant, then Number of Forms 8865 attached to the Form 1065 (Field #0998) is not equal to a value within the allowed range:
- VALID RANGE: 0 - 9999999**
- 222** If the EIN on the Form 1065 Record ID (Field #0003), and the EIN of the Record ID on Page 1 of each Form, Schedule, or Statement Record (Field #0003), or Summary Record (Field #0020) is not equal.
- 223** If the EIN on the Form 8865 Record ID (Field #0003), and the EIN of the Record ID on Schedule O (Form 8865) (Field #0003) and Schedule P (Form 8865) (Field #0003) is not equal.
- 224** If the Preparer's Firm EIN (Field #0600) on Form 1065 is not numeric and not equal to blanks.

## NAME CONTROL

- 226** The Name Control (Field #0030) on Form 1065, Page 1, must be present.
- 228** The first position of the Name Control (Field #0030) on Form 1065, Page 1 must be valid uppercase alpha characters and left-justified.

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

**REJECT VALIDATION CRITERIA  
CODE**

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**NAME CONTROL - CONTINUED:**

**230** The second, third and fourth positions of the Name Control (Field #0030) on Form 1065, Page 1 must be uppercase valid alpha characters.

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

**232** The Name Control (Field #0030) on Form 1065, Page 1, must not have any embedded spaces between any two characters.

**NAME LINE 1 (Fields #0040, #0590):**

**234** The first Name Line (Field #0040) on Form 1065, Page 1, must be present.

**235** The first Name Line (Field #0590) on Form 8865, Page 1, must be present.

**236** The first Name Line (Field #0040) on Form 1065, Page 1, must be left-justified and significant. **(Leading space or spaces are not allowed)**

**237** The first Name Line (Field #0590) on Form 8865, Page 1, must be left-justified and significant. **(Leading space or spaces are not allowed)**

**238** The first Name Line (Field #0040) on Form 1065, Page 1, must contain only valid characters.

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

## REJECT VALIDATION CRITERIA CODE

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**239** The first Name Line (Field #0590) on Form 8865, Page 1, must contain only valid characters.

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

**240** The first Name Line (Field #0040) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.

**241** The first Name Line (Field #0590) on Form 8865, Page 1, must not have two (2) or more consecutive embedded spaces.

### **NAME LINE 2 (Fields #0050, #0055, #0600, #0605):**

**242** The second Name Line or In Care of Name Line (Field #0050, Field #0055) on Form 1065, Page 1, if significant must be left-justified.

**243** The second Name Line or In Care of Name Line (Field #0600, #0605) on Form 8865, Page 1, if significant must be left-justified.

**244** The second Name Line or In Care of Name Line (Field #0050, Field #0055) on Form 1065, Page 1, must contain only valid characters.

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

**245** The second Name Line or In Care of Name Line (Field #0600, #0605 ) on Form 8865, Page 1, must contain only valid characters.

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

**246** The second Name Line or In Care of Name Line (Field #0050, Field #0055) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.

**247** The second Name Line or In Care of Name Line (Field #0600, #0605) on Form 8865, Page 1, must not have two (2) or more consecutive embedded spaces.

## REJECT VALIDATION CRITERIA CODE

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### STREET ADDRESS

- 248** The Street Address (Field #0060) on Form 1065, Page 1, must be significant.
- 250** The Street Address (Field #0060) on Form 1065, Page 1, must be left-justified.
- 252** The Street Address (Field #0060) on Form 1065, Page 1, must contain only valid characters.
- VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), / (Slash), - (Hyphen)**
- 254** The Street Address (Field #0060) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.

### CITY FIELD

- 256** The City (Field #0070) on Form 1065, Page 1, must be left-justified.
- 258** The City (Field #0070) on Form 1065, Page 1, must contain only valid characters.
- VALID CHARACTERS: A-Z (Alpha), or Blank**
- 260** The City (Field #0070) on Form 1065, Page 1, must not contain two (2) or more consecutive embedded spaces.
- 262** The City (Field #0070) on Form 1065, Page 1, must be present.

### STATE FIELD

- 264** The State Code (Field #0080) on Form 1065, Page 1, must be a valid significant entry.
- 266** The State Code (Field #0080) on Form 1065, Page 1, must be valid.

**REJECT VALIDATION CRITERIA  
CODE**

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**ZIP CODE FIELD – FOR UNITED STATES – ( FIELDS #0090, #0640)**

**270** The Zip Code (Field #0090) on Form 1065, Page 1, must be numeric.

**The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.**

**VALID FORMAT: nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb**

**272** If Form 1065, Business Code (Field #0120) or Form 5713 (Field #0320) is not within the valid range:

**VALID RANGE: 111100 - 813000**

**273** If Form 8865, Principal Business Activity Code (Field #0690) is not within the valid range:

**VALID RANGE: 111100 - 813000**

**275** Form 8865, Date of Organization (Field #0670) must be in the valid format and not greater than the current year.

**VALID FORMAT: YYYYMMDD**

**VALID RANGE: MM = 01-12, YYYY = 2005 or less**

**276** Form 1065, Date Business Started, Line E (Field #0140) must be in the valid format and not greater than the current year.

**VALID FORMAT: YYYYMM**

**VALID RANGE: MM = 01-12, YYYY = 2005 or less**

## REJECT VALIDATION CRITERIA CODE

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- 278** The Preparers Taxpayer Identification Number, SSN or PTIN (Field #0580) on Form 1065 must be in the following format if significant:
- If PTIN - VALID FORMAT: Pnnnnnnnn** - The first position must always contain a “P” followed by 8 numerics, and not equal to all zeroes or all nines.
- If SSN** - must be numeric and cannot be all zeroes or all nines
- 279** If Form 1065, Page 2, Field #0960 equals “X”, then Field #0970 must be significant.
- 280** If “Form 8693 Approved” Indicator (Field #0541) of the Form 1065 equals “X”, then the “Date Form 8693 Approved” (Field #0542) of the Form 1065 must be present.
- 281** If Form 1065, Page 2, (Field #0998) is significant then (Field #0998) must equal the Form 8865 count in the Summary Record (Field #0790).
- 290** If the Foreign Address City, State or Province (Field #0075) and Foreign Country (Field #0085) are significant, then “Foreign Address Indicator (Field #0035) must equal “X”.
- 292** If the Foreign Address Indicator (Field #0035) equals “X”, then City (Field #0070), State (Field #0080) and Zip Code (Field #0090) must be blank.
- 294** If the “Foreign Address Change Box” (Field 0180) equals “X”, and Foreign City, State or Province (Field #0075) and Foreign Country (Field 0085) are significant, the return cannot be filed electronically.

## **.02 SCHEDULE K-1 VALIDATION CRITERIA**

The following Reject Codes and validation criteria pertain to the Schedule K-1 (Form 1065) and Schedule K-1 (Form 8865).

### **REJECT VALIDATION CRITERIA CODE**

- 
- 300** The Partner's Identifying Number (Field #0200) on the Schedule K-1 (Form 1065), Page 1, must be numeric or equal to the literal, "**APPLD FOR**" when the SSN has been applied for or "FOREIGNUS" for non-resident individuals who are not required to have an SSN.
- 301** The Partner's Identifying Number (Field #0300) on the Schedule K-1 (Form 8865), Page 1, must be numeric or equal to the literal, "**APPLD FOR**" when the SSN has been applied for or "FOREIGNUS" for non-resident individuals who are not required to have an SSN.
- 302** The Partner's Identifying Number (Field #0200), on the Schedule K-1 (Form 1065), Page 1, must be within the valid SSN, EIN, or ITIN range.

**VALID SSN RANGE: 001-01-0001 - 690-99-9999,  
700-01-0001 - 729-99-9999,  
750-01-0001 - 763-99-9999,  
764-01-0001 - 899-99-9999**

**VALID ITIN RANGE: 900-70-0000 - 999-80-9999**

**VALID EIN RANGE: 01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14, 15, 16, 20,  
21, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42,  
43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63,  
64, 65, 66, 67, 68, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87,  
88, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99**

**REJECT VALIDATION CRITERIA  
CODE**

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**303** The Partner's Identifying Number (Field #0300), on the Schedule K-1 (Form 8865), Page 1, must be within the valid SSN, EIN, or ITIN range.

**VALID SSN RANGE: 001-01-0001 - 690-99-9999,  
700-01-0001 - 729-99-9999,  
750-01-0001 - 763-99-9999,  
764-01-0001 – 899-99-9999**

**VALID ITIN RANGE: 900-70-0000 - 999-80-9999**

**VALID EIN RANGE: 01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14, 15, 16, 20,  
21, 22, 23, 24, 26, 25, 27, 30, 31, 32, 33, 34, 35, 36,  
37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51,  
52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65,  
66, 67, 68, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83,  
84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 98,  
99**

**NAME LINE 1 (Field #0060, #0110, #0210 and #0310):**

**304** The first Name Line (Field #0060, Field #0210) on the Schedule K-1 (Form 1065), Page 1, must be present.

**305** The first Name Line (Field #0110, Field #0310) on the Schedule K-1 (Form 8865), Page 1, must be present.

**306** The first Name Line (Field #0060, Field #0210) on the Schedule K-1 (Form 1065), Page 1, must be left-justified and significant.

**307** The first Name Line (Field #0110, Field #0310) on the Schedule K-1 (Form 8865), Page 1, must be left-justified and significant.

**308** The first Name Line (Field #0060, Field #0210) on the Schedule K-1 (Form 1065) must contain only valid characters.

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

**309** The first Name Line (Field #0110, Field #0310) on the Schedule K-1 (Form 8865) must contain only valid characters.

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

**REJECT VALIDATION CRITERIA  
CODE**

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**NAME LINE 1 (Fields #0060, #0110, #0210 and #0310) - CONTINUED:**

- 310** The first Name Line (Field #0060, Field #0210) on the Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces.
- 311** The first Name Line (Field #0110, Field #0310) on the Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces.

**NAME LINE 2 (Fields #0070, #0120, #0220 and #0320):**

- 312** The second Name Line (Field #0070, Field #0220) on the Schedule K-1 (Form 1065) if significant must be left-justified.
- 313** The second Name Line (Field #0120, Field #0320) on the Schedule K-1 (Form 8865) if significant must be left-justified.
- 314** The second Name Line (Field #0070, Field #0220) on the Schedule K-1 (Form 1065) must contain only valid characters.

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

- 315** The second Name Line (Field #0120, Field #0320) on the Schedule K-1 (Form 8865) must contain only valid characters.

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

- 316** The second Name Line (Field #0070, Field #0220) on the Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces.
- 317** The second Name Line (Field #0120, Field #0320) on the Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces.

**REJECT VALIDATION CRITERIA  
CODE**

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**STREET ADDRESS (Fields #0080, #0090, #0130, #0140, #0230, #0240,  
#0330, #0340):**

**318** The Street Address (Field #0080, Field #0230) on Schedule K-1 (Form 1065) must be significant, and if present (Field #0090, Field #0240) must be significant.

**319** The Street Address (Field #0130, Field #0330) on Schedule K-1 (Form 8865) must be significant, and if present (Field #0140, Field #0340) must be significant.

**320** The Street Address (Field #0080, Field #0230) on Schedule K-1 (Form 1065) must be left-justified, and if present (Field #0090, Field #0240) must be left-justified.

**321** The Street Address (Field #0130, Field #0330) on Schedule K-1 (Form 8865) must be left-justified, and if present (Field #0140, Field #0340) must be left-justified.

**322** The Street Address (Field #0080, Field #0230) on Schedule K-1 (Form 1065) must contain only valid characters, and if present (Field #0090, Field #0240) must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Hyphen (-), Slash (/), blanks or literal "NONE"**

**323** The Street Address (Field #0130, Field #0330) on Schedule K-1 (Form 8865) must contain only valid characters, and if present (Field #0140, Field #0340) must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Hyphen (-), Slash (/), blanks or literal "NONE"**

**324** The Street Address (Field #0080, Field #0230) on Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces, and if present (Field #0090, Field #0240) must not have two (2) or more consecutive embedded spaces.

**325** The Street Address (Field #0130, Field #0330) on Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces, and if present (Field #0140, Field #0340) must not have two (2) or more consecutive embedded spaces.

## REJECT VALIDATION CRITERIA CODE

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### **CITY FIELDS (Fields #0100, #0150, #0250, #0350):**

**326** The City (Field #0100, Field #0250) on Schedule K-1(Form 1065) must be left-justified.

**327** The City (Field #0150, Field #0350) on Schedule K-1(Form 8865) must be left-justified.

**328** The City (Field #0100, Field #0250) on Schedule K-1 (Form 1065) must contain only valid characters.

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

**329** The City (Field #0150, Field #0350) on Schedule K-1 (Form 8865) must contain only valid characters.

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

**330** The City (Field #0100, Field #0250) on the Schedule K-1 (Form 1065) must not contain two (2) or more consecutive embedded spaces.

**331** The City (Field #0150, Field #0350) on Schedule K-1 (Form 8865) must not contain two (2) or more consecutive embedded spaces.

**332** The City Fields (#0100, #0250) or (#0110, #0260) on the Schedule K-1 (Form 1065) must be present.

**333** The City Fields (#0150, #0350) or (#0160, #0360) on the Schedule K-1 (Form 8865) must be present.

### **STATE FIELDS (Fields #0120, #0170, #0270, #0370):**

**334** The State Code (Field #0120, Field #0270) on Schedule K-1(Form 1065) must be a valid significant entry. (See Section 1 for the valid State Code)

**335** The State Code (Field #0170, Field #0370) on Schedule K-1(Form 8865) must be a valid significant entry. (See Section 1 for the valid State Code)

**336** The State Code (Field #0120, Field #0270) on Schedule K-1 (Form 1065) must be valid or equal to ".b ".

**REJECT VALIDATION CRITERIA  
CODE**

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**STATE FIELDS (Fields #0120, #0170, #0270, #0370) - CONTINUED:**

- 337** The State Code (Field #0170, Field #0370) on Schedule K-1 (Form 8865) must be valid or equal to a period and blank “.b “.
- 338** The State Code (Field #0120, Field #0270) on Schedule K-1 (Form 1065) must be left-justified.
- 339** The State Code (Field #0170, Field #0370) on Schedule K-1 (Form 8865) must be left-justified.

**ZIP CODE FIELDS - FOR FOREIGN ZIP CODE (Fields #0140, #0290, #0190, #0390)**

- 340** The Zip Code (Field #0140, Field #0290) on Schedule K-1 (Form 1065) must be equal to blanks if the State Code (Field #0120, Field #0270) on Schedule K-1(Form 1065) is equal to “.b”.
- 341** The Zip Code (Field #0190, Field #0390) on Schedule K-1 (Form 8865) must be equal to blanks if the State Code (Field #0170, Field #0370) on Schedule K-1(Form 8865) is equal to “.b”.

**ZIP CODE FIELDS - FOR UNITED STATES ZIP CODES  
(Fields #0140, #0190, #0290, #0390)**

- 342** The Zip Code (Field #0140, Field #0290) on Schedule K-1 (Form 1065) must be numeric.

**The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.**

**VALID FORMAT:        nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb**

**REJECT VALIDATION CRITERIA  
CODE**

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**ZIP CODE FIELDS - FOR UNITED STATES ZIP CODES - CONTINUED  
(Fields #0140, #0190, #0290, #0390)**

**343** The Zip Code (Field #0190, Field #0390) on Schedule K-1 (Form 8865) must be numeric.

**The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.**

**VALID FORMAT:        nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb**

**344** If there are not at least 2 Schedule K-1 (Form 1065) records within a return.

### .03 GENERAL VALIDATION CRITERIA – ALL FORMS AND SCHEDULES

#### REJECT VALIDATION CRITERIA CODE

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**400** When transmitting Form 1065 the following Forms/Schedules **must** be submitted in the proper sequence as illustrated below:

<b>Form 1065</b>	<b>Page 1, 2, 3 &amp; 4</b>	<b>REQUIRED</b>
<b>Schedule A</b> (Form 5713)	Page 1	Optional
<b>Schedule B</b> (Form 5713)	Page 1	Optional
<b>Schedule C</b> (Form 5713)	Page 1 & 2	Optional
<b>Schedule D</b> (Form 1065)	Page 1	Optional
<b>Schedule F</b> (Form 1040)	Page 1 & 2	Optional
<b>Schedule J</b> (Form 5471)	Page 1	Optional
<b>Schedule M</b> (Form 5471)	Page 1	Optional
<b>Schedule N</b> (Form 5471)	Page 1	Optional
<b>Schedule O</b> (Form 5471)	Page 1 & 2	Optional
<b>Form T</b>	Page 1-4	Optional
<b>Form 970</b>	Page 1 & 2	Optional
<b>Form 982</b>	Page 1	Optional
<b>Form 3468</b>	Page 1 & 2	Optional
<b>Form 4255</b>	Page 1	Optional
<b>Form 4562</b>	Page 1 & 2	Optional
<b>Form 4684</b>	Page 1 & 2	Optional
<b>Form 4797</b>	Page 1 & 2	Optional
<b>Form 5471</b>	Page 1-4	Optional
<b>Form 5713</b>	Page 1-4	Optional
<b>Form 5884</b>	Page 1	Optional
<b>Form 5884A</b>	Page 1	Optional
<b>Form 6252</b>	Page 1	Optional
<b>Form 6478</b>	Page 1	Optional
<b>Form 6765</b>	Page 1 & 2	Optional
<b>Form 6781</b>	Page 1	Optional

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**400 (CONTINUED) - Proper sequence of Forms/Schedules**

<b>Form 8082</b>	Page 1 & 2	Optional
<b>Form 8271</b>	Page 1	Optional
<b>Form 8275</b>	Page 1 & 2	Optional
<b>Form 8275R</b>	Page 1 & 2	Optional
<b>Form 8283</b>	Page 1 & 2	Optional
<b>Form 8308</b>	Page 1	Optional
<b>Form 8586</b>	Page 1	Optional
<b>Form 8594</b>	Page 1	Optional
<b>Form 8609A</b>	Page 1	Optional
<b>Form 8611</b>	Page 1	Optional
<b>Form 8621</b>	Page 1 & 2	Optional
<b>Form 8697</b>	Page 1 & 2	Optional
<b>Form 8820</b>	Page 1	Optional
<b>Form 8824</b>	Page 1 & 2	Optional
<b>Form 8825</b>	Page 1 & 2	Optional
<b>Form 8826</b>	Page 1	Optional
<b>Form 8830</b>	Page 1	Optional
<b>Form 8832</b>	Page 1	Optional
<b>Form 8834</b>	Page 1	Optional
<b>Form 8835</b>	Page 1&2	Optional
<b>Form 8844</b>	Page 1	Optional
<b>Form 8845</b>	Page 1	Optional
<b>Form 8846</b>	Page 1	Optional
<b>Form 8847</b>	Page 1	Optional
<b>Form 8861</b>	Page 1	Optional
<b>Form 8864</b>	Page 1	Optional
<b>Form 8866</b>	Page 1	Optional
<b>Form 8873</b>	Page 1&2	Optional
<b>Form 8874</b>	Page 1	Optional
<b>Form 8881</b>	Page 1	Optional
<b>Form 8882</b>	Page 1	Optional
<b>Form 8886</b>	Page 1&2	Optional
<b>Form 8896</b>	Page 1	Optional
<b>Statement Record</b>	Page 1-99	Optional
<b>Preparer Note Explanation</b>	Page 1-20	Optional
<b>Election Explanation</b>	Page 1-20	Optional
<b>Regulatory Explanation</b>	Page 1-20	Optional
<b>Schedule K-1</b> (Form 1065)	<b>Page 1</b>	<b>(2 Required)</b>
<b>Schedule K-1 Statement</b> (Form 1065)	Page 1- 99	Optional

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**400 (CONTINUED) - Proper sequence of Forms/Schedules**

**If the 8865 has to be transmitted with the 1065 it must follow the last Form/Schedule or Schedule K-1 or K-1 Statements within the 1065 return. When transmitting Form 8865 the following Form/Schedule must be submitted in the proper sequence as illustrated below:**

<b>Form 8865</b>	Page 1-7	Optional
<b>Schedule A</b> (Form 5713)	Page 1	Optional
<b>Schedule B</b> (Form 5713)	Page 1	Optional
<b>Schedule C</b> (Form 5713)	Page 1 & 2	Optional
<b>Schedule F</b> (Form 1040)	Page 1 & 2	Optional
<b>Schedule J</b> (Form 5471)	Page 1	Optional
<b>Schedule M</b> (Form 5471)	Page 1	Optional
<b>Schedule N</b> (Form 5471)	Page 1	Optional
<b>Schedule O</b> (Form 5471)	Page 1 & 2	Optional
<b>Schedule O</b> (Form 8865)	Page 1	Optional
<b>Schedule P</b> (Form 8865)	Page 1	Optional
<b>Form T</b>	Page 1-4	Optional
<b>Form 970</b>	Page 1 & 2	Optional
<b>Form 982</b>	Page 1	Optional
<b>Form 3468</b>	Page 1 & 2	Optional
<b>Form 4255</b>	Page 1	Optional
<b>Form 4562</b>	Page 1 & 2	Optional
<b>Form 4684</b>	Page 1 & 2	Optional
<b>Form 4797</b>	Page 1 & 2	Optional
<b>Form 5471</b>	Page 1-4	Optional
<b>Form 5713</b>	Page 1-4	Optional
<b>Form 5884</b>	Page 1	Optional
<b>Form 5884A</b>	Page 1	Optional
<b>Form 6252</b>	Page 1	Optional
<b>Form 6478</b>	Page 1	Optional
<b>Form 6765</b>	Page 1 & 2	Optional
<b>Form 6781</b>	Page 1	Optional

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<b>400</b>	<b>(CONTINUED) - Proper sequence of Forms/Schedules</b>	
	<b>Form 8082</b>	Page 1 & 2 Optional
	<b>Form 8271</b>	Page 1 Optional
	<b>Form 8275</b>	Page 1 & 2 Optional
	<b>Form 8275R</b>	Page 1 & 2 Optional
	<b>Form 8283</b>	Page 1 & 2 Optional
	<b>Form 8586</b>	Page 1 Optional
	<b>Form 8594</b>	Page 1 Optional
	<b>Form 8609A</b>	Page 1 Optional
	<b>Form 8611</b>	Page 1 Optional
	<b>Form 8621</b>	Page 1 & 2 Optional
	<b>Form 8697</b>	Page 1 & 2 Optional
	<b>Form 8820</b>	Page 1 Optional
	<b>Form 8824</b>	Page 1 & 2 Optional
	<b>Form 8825</b>	Page 1 & 2 Optional
	<b>Form 8826</b>	Page 1 Optional
	<b>Form 8830</b>	Page 1 Optional
	<b>Form 8832</b>	Page 1 Optional
	<b>Form 8834</b>	Page 1 Optional
	<b>Form 8835</b>	Page 1 & 2 Optional
	<b>Form 8844</b>	Page 1 Optional
	<b>Form 8845</b>	Page 1 Optional
	<b>Form 8846</b>	Page 1 Optional
	<b>Form 8847</b>	Page 1 Optional
	<b>Form 8861</b>	Page 1 Optional
	<b>Form 8864</b>	Page 1 Optional
	<b>Form 8866</b>	Page 1 Optional
	<b>Form 8873</b>	Page 1 & 2 Optional
	<b>Form 8874</b>	Page 1 Optional
	<b>Form 8881</b>	Page 1 Optional
	<b>Form 8882</b>	Page 1 Optional
	<b>Form 8886</b>	Page 1-2 Optional
	<b>Form 8896</b>	Page 1 Optional
	<b>Statement Record</b>	Page 1-99 Optional
	<b>Preparer Note Explanation</b>	Page 1-20 Optional
	<b>Election Explanation</b>	Page 1-20 Optional
	<b>Regulatory Explanation</b>	Page 1-20 Optional
	<b>Schedule K-1</b>	<b>Page 1</b>
	(Form 8865)	<b>(1 REQUIRED when applicable)</b>
	<b>Schedule K-1 Statement</b>	Page 1-99 Optional
	(Form 8865)	
	<b>Summary Record</b>	<b>REQUIRED</b>

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**400 (CONTINUED)** - Proper sequence of Forms, Schedules and Schedule K-1 Statements

**NOTE:**

If you have multiple 8865's in the file, you will have the first 8865 and it's supporting forms and schedules (including K-1's) followed by the second 8865 and its supporting forms and schedules (including K-1's).

**NOTE:**

Statement Reference numbering will be continuous until a new 1065.

**Example:**

Form 1065...STM001 STM002 STM003  
Form 8865...STM004 STM005 STM006  
Form 8865... STM007 STM008 STM009  
New Form 1065---- STM001 STM002 STM003

**NOTE:**

If transmitting a Form 8865 with a 1065 and you have multiple forms or schedules within the return, the form occurrence number should continue to increment.

**Example:** Form 1065

Form 4562 Page 1 occurrence number will be (001)  
Form 4562 Page 1 occurrence number will be (002)  
Form 8865  
Form 4562 Page 1 occurrence number will be (003)  
Form 4562 Page 1 occurrence number will be (004)

**NOTE:**

See Section 3, Types of Records, for additional information on the proper filing sequence for the 1065 return, other forms and schedules, statement records, Summary Record and RECAP Record.

**NOTE:**

Form 4684, Form 8275, Form 8275-R, Form 8824 and Form 8825 multiple Page 2 may be transmitted after the initial Page 1, without transmitting an additional Page 1.

**NOTE:**

Form 4684, Page 2, may be transmitted without a page 1 being present within the transmission.

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**(CONTINUED)** - Proper sequence of Forms, Schedules and Schedule K-1 Statements

**NOTE:**

**All pages of a form or schedule need not be present with the exception of Form 1065, Schedule K-1 (Form 1065) and Schedule K-1 (Form 8865).**

**Page 1 of a form or schedule can be transmitted without any subsequent pages if the subsequent pages contain no data. However, if Page 2, 3, 4, 5, 6 and/or 7 contains data, Page 1 must be present. If Page 2, 3, 4, 5, 6 and/or 7 contain data, they must be transmitted in numerical order.**

**NOTE:**

**Page 1 of Form T can be transmitted without any subsequent pages if the subsequent pages contain no data. If Page 1, 2, 3 and/or 4 contain data, they must be transmitted in numerical order. Any page of Form T may be transmitted without additional Form T pages.**

- 402** If the Employer Identification Number (EIN) is not numeric.
- 404** The EIN (9 digit number) on Form 1065 (field #0003) Partnership's EIN, Schedule K-1 (Form 1065) field #0003 (Partnership's EIN) and #0200 (Partner's EIN) cannot contain all the same numbers.

**(Example: 999999999, 888888888, 222222222 and 000000000)**

- 408** If the EIN is not nine numeric characters. The first two (2) positions of the EIN must represent a valid EIN Prefix equal to one of the following:

01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14, 15, 16, 20, 21, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99

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**410** The EIN of the Form 1065 Record ID (Field #0003) **must** be present, and equal to the EIN of the Record ID on all multiple pages of forms, schedules and statement records within the return.

<u>Forms/Schedules</u>		<u>Field Number</u>
<b>Form 1065</b>	Page 2-4	0673, 1063, 1703
<b>Schedule C</b> (Form 5713)	Page 2	0233
<b>Schedule F</b> (Form 1040)	Page 2	0773
<b>Schedule O</b> (Form 5471)	Page 2	1073
<b>Form T</b>	Page 2-4	1023, 1423, 2683
<b>Form 970</b>	Page 2	0283
<b>Form 3468</b>	Page 2	0161
<b>Form 4562</b>	Page 2	0803
<b>Form 4684</b>	Page 2	0493
<b>Form 4797</b>	Page 2	1383
<b>Form 5471</b>	Page 2-4	0973, 2423, 3403
<b>Form 5713</b>	Page 2-4	0513, 1603, 2523
<b>Form 6765</b>	Page 2	0446
<b>Form 8082</b>	Page 2	0523
<b>Form 8275</b>	Page 2	0423
<b>Form 8275R</b>	Page 2	0423
<b>Form 8283</b>	Page 2	0793
<b>Form 8621</b>	Page 2	0443
<b>Form 8697</b>	Page 2	0483
<b>Form 8824</b>	Page 2	0226
<b>Form 8825</b>	Page 2	0933
<b>Form 8835</b>	Page 2	0703
<b>Form 8865</b>	Page 2-7	1033, 2473, 3143, 3793, 4413, 4773
<b>Form 8873</b>	Page 2	0473
<b>Form 8886</b>	Page 2	0603

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**411** The EIN on Form 8865, (Field #0650) must be equal to the Foreign EIN Field on any form/schedule filed with the Form 8865. **NOTE:** The Foreign EIN Field of a form or schedule must be blank if not filed with Form 8865.

<u>Form/Schedule</u>	<u>EIN Field Number</u>
<b>Schedule C</b> (Form 5713)	0010
<b>Schedule D</b> (Form 1065)	0010
<b>Schedule F</b> (Form 1040)	0070
<b>Schedule J</b> (Form 5471)	0010
<b>Schedule K-1</b> (Form 8865)	0100
<b>Schedule M</b> (Form 5471)	0010
<b>Schedule N</b> (Form 5471)	0010
<b>Schedule O</b> (Form 5471)	0010
<b>Schedule O</b> (Form 8865)	0010
<b>Schedule P</b> (Form 8865)	0010
<b>Form T</b>	0010
<b>Form 970</b>	0010
<b>Form 982</b>	0010
<b>Form 3468</b>	0010
<b>Form 4255</b>	0009
<b>Form 4562</b>	0010
<b>Form 4684</b>	0010
<b>Form 4797</b>	0010
<b>Form 5471</b>	0110
<b>Form 5713</b>	0040
<b>Form 5884</b>	0010
<b>Form 5884A</b>	0010
<b>Form 6252</b>	0010
<b>Form 6478</b>	0010
<b>Form 6765</b>	0010
<b>Form 6781</b>	0009
<b>Form 8082</b>	0010
<b>Form 8271</b>	0010
<b>Form 8275</b>	0010
<b>Form 8275R</b>	0010
<b>Form 8283</b>	0010
<b>Form 8586</b>	0010
<b>Form 8594</b>	0010
<b>Form 8609A</b>	0010
<b>Form 8611</b>	0010
<b>Form 8621</b>	0020

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**411 (CONTINUED) – EIN Check on 8865**

<u>Form/Schedule</u>	<u>EIN Field Number</u>
Form 8697	0080
Form 8820	0010
Form 8824	0010
Form 8825	0010
Form 8826	0010
Form 8830	0010
Form 8832	0010
Form 8834	0010
Form 8835	0010
Form 8844	0010
Form 8845	0010
Form 8846	0010
Form 8847	0010
Form 8861	0010
Form 8864	0010
Form 8866	0080
Form 8873	0010
Form 8874	0010
Form 8881	0010
Form 8882	0010
Form 8884	0010
Form 8886	0010
Form 8896	0010

- 412** If an unidentified record has been filed.
- 414** If duplicate returns were submitted.
- 416** If the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule is not in ascending, numeric sequence and within the valid range.
- 418** If the Form Occurrence Number (Field #0005) on Page 1 of a form is not in ascending numeric sequence and within the valid range.

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**420** 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.

**422** If the Form Occurrence Number on Page 2, 3, 4, 5, 6, or 7 of a form is not equal to the Form Occurrence Number (Field #0005) on Page 1 of a form.

For multiple page 2's of Form 4684, Form 8275, Form 8275R, Form 8824 and Form 8825, after the initial page 1, if the form occurrence number of those pages is not in ascending numeric sequence.

Example of correct Sequence:	Page 1	0000001
	Page 2	0000001
	Page 1	0000002
	Page 2	0000002
	Page 2	0000003
	Page 1	0000004
	Page 2	0000004

For multiple page 1's, 2's, 3's, or 4's of Form T after the initial page 1, if the form occurrence number of those pages is not in ascending numeric sequence.

Example of Form T Sequence:	Page 1	0000001
	Page 2	0000001
	Page 3	0000001
	Page 2	0000002
	Page 2	0000003
	Page 3	0000002

**424** The date field on Form 1065 (fields 0010, 0020, 0675, 1065, 1705) must be in the valid format and fall within the valid range.

**VALID FORMAT: YYYYMM**

**VALID RANGE: MM = 01-12, YYYY = 2006 or less**

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**426** The Zip Code for Form 1065, Schedule K-1 (Form 1065) and Schedule K-1 (Form 8865) must be valid and must be a valid State/Zip Code combination.

**NOTE: The valid range for the last two digits of the 5 digit Zip Code is 01- 99.**

**428** If significant, all money amount fields must be numeric.

**NOTE:** Refer to the Record Layouts for the specific form/schedule and field number.

**430** All money amount Fields marked with 3 asterisks (\*\*\*) in the Record Layouts (Field Description) **must** be numeric and contain only positive money amounts.

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
<b>Form 1065</b>	0370, 0400, 0430, 0440, 0450, 0680, 0760
<b>Schedule D</b> (Form 1065)	0810
<b>Schedule K-1</b> (Form 1065)	0470, 0560, 0570, 0590, 0600, 0720
<b>Schedule K-1</b> (Form 8865)	0630, 0830, 0840, 0860, 0870, 1220
<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 5471</b>	2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350, 3360
<b>Form 6781</b>	0460, 0470
<b>Form 8825</b>	0800, 0810

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**432** The following Fields on the Return, Schedules and Forms **must** contain no significant data (**NO ENTRY FIELDS**).

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
<b>Form 1065</b>	0065, 0190
<b>Schedule B</b> (Form 5713)	0100, 0110, 0170, 0180, 0240, 0250, 0310, 0320, 0380, 0390, 0450, 0460, 0520, 0530, 0590, 0600, 0660, 0670, 0730, 0740, 0800, 0810, 0870, 0880, 0940, 0950, 1010, 1020, 1050, 1060
<b>Schedule F</b> (Form 1040)	0010, 0340
<b>Schedule K-1</b> (Form 1065)	0040
<b>Schedule K-1</b> (Form 8865)	0040
<b>Form 4684</b>	1000, 1020, 1170, 1190, 0685, 0775, 0865, 1215
<b>Form 4797</b>	1350, 1360, 1550, 1790, 2030, 2270
<b>Form 5471</b>	0505
<b>Form 5713</b>	0160, 0340, 0350, 0380, 0390, 0400, 0410, 0420, 0430, 0440, 0450, 0480, 0490, 0500, 0732, 0734, 0810, 0860, 0910 0960, 1010, 1060, 1110, 1160, 1210, 1260, 1310, 1360, 1410, 1460, 1510, 1680, 1730, 1780, 1830, 1880, 1930, 1980, 2030, 2110, 2160, 2210, 2260, 2310, 2360, 2410, 2460, 2780, 2870, 2960, 3050, 3140, 3230, 3320, 3410, 3500, 3590, 3680, 3770, 3860, 3950, 4040, 4130

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**432 (CONTINUED) - Fields designated as "NO ENTRY" Fields**

<b><u>Forms/Schedules</u></b>	<b><u>Field Number(s)</u></b>
Form 5884	0100
Form 5884A	0045
Form 6478	0225, 0233, 0235
Form 6765	0455
Form 8082	0030
Form 8697	0155
Form 8820	0045
Form 8835	0195, 1205, 1250, 1255, 1350
Form 8844	0110
Form 8845	0065
Form 8861	0075
Form 8864	0115, 0118
Form 8865	0615
Form 8882	0080

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**436** If the Field(s) on the following forms or schedules contain a decimal (.).

<b><u>Forms/Schedules</u></b>	<b><u>Field Number(s)</u></b>
<b>Schedule K-1</b> (Form 1065)	0350, 0360, 0370, 0380, 0390, 0400
<b>Schedule K-1</b> (Form 8865)	0500, 0510, 0520, 0530, 0540, 0550, 0560, 0570
<b>Schedule M</b> (Form 5471)	0024
<b>Schedule N</b> (Form 5471)	0035, 0050, 0090, 0130, 0170
<b>Schedule O</b> (Form 8865)	0050, 0120, 0190, 0260, 0330, 0400, 0470, 0540, 0610, 0680, 0750, 0820, 0900, 0970, 1040, 1110, 1180, 1250, 1320, 1390, 1460
<b>Schedule P</b> (Form 8865)	0120, 0130, 0230, 0240, 0340, 0350, 0450, 0460, 0560, 0570, 0670, 0680, 0730, 0740, 0790, 0800, 0850, 0860
<b>Form 4255</b>	0020, 0110, 0140, 0230, 0260, 0350, 0380, 0470
<b>Form 4562</b>	0860, 0950, 1040, 1140, 1210, 1280, 1870, 1930
<b>Form 5471</b>	1065, 1255, 1445, 1635, 1825, 2460, 2500, 2540, 2580, 2620, 2660, 3700
<b>Form 6765</b>	0100
<b>Form 8609A</b>	0210, 0240, 0280
<b>Form 8835</b>	0045, 0600, 0930, 1020, 1120, 1170
<b>Form 8865</b>	0712
<b>Form 8873</b>	0580, 0760
<b>Form 8874</b>	0095, 0185, 0275

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**440** If the following Field(s) of **Form 1065** contains a significant entry, then the corresponding Field **must** contain "STMnnn":

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0300	0310
0340	0350
0520	0530
0545	0547
0710	0720
0730	0740
0800 (If "X")	0820
0860 (If "X")	0870
1100	1105
1200	1205
1220	1225
1240	1245
1290	1295
1410	1415
1430	1435
1480	1485
1530	1535
None	1537
1590	1595
1640	1645
None	1665
1880, 1890	1895
1920, 1930	1935
2140, 2150	2155
2220, 2230	2235
2280, 2290	2295
2520	2515
2560	2555

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**442** If the following Field(s) of **Schedule F (Form 1040)** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0190	0200
0260 (If “X”)	0250

**443** If the following Field(s) of **Schedule O (Form 8865)** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
1800 (If “X”)	1813

**444** If the following Field(s) of **Schedule K-1 (Form 1065)** record contains a significant entry, then the corresponding Field **must** contain “STM099”.

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0520	0525
0529	0535
0539	0545
0549	0555
0559	0565
0569	0575
0579	0585
0589	0595
0599	0605
0609	0615
0619	0625
0629	0635
0639	0645
0649	0655
0719	0725

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**445** If the following Field(s) of **Schedule N (Form 5471)** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0040	0045
0080	0085
0120	0125
0160	0165
0530	0535
0540	0545
0560	0565
0600	0605
0660	0665
0740	0745

**446** If the following Field(s) of **Schedule K-1 (Form 8865)** record contains a significant entry, then the corresponding Field **must** contain “STM100”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0680 (If “X”)	0685
0800	0805
0810	0815
0820	0825
0830	0835
0840	0845
0850	0855
0860	0865
0870	0875
0880	0885
0890	0895
0900	0905
0910	0915
0920	0925
1220	1225

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**447** If the following Fields(s) of **Form 982** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0100	0085
0210	0250

**448** If the following Fields(s) of **Form 970** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
None	0070
0080 (If “X”)	0095
0110 (If “X”)	0115
0160 (If “X”)	0165
0180 (If “X”)	0185
0200 (If “X”)	0205
0210 (If “X”)	0225
0240 (If “X”)	0245
None	0270
0310 (If “X”)	0315
None	0320
0330 (If “X”)	0345
None	0355
0400 (If “X”)	0405
0450 (If “X”)	0455
None	0495

**449** If the following Fields(s) of **Form 3468** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0020 (If “X”)	0025

**REJECT VALIDATION CRITERIA  
CODE**

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**454** If the following Field(s) of **Form 4562** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
--	--

0183

0184

**455** If the following Field(s) of **Form T** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
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0130

1310 (If “X”)

1540

0135

1315, 1325, 1335, 1345, 1355, 1365

1545

**REJECT VALIDATION CRITERIA  
CODE**

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**456** If the following Field(s) of **Form 5471** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0135 (If “X”)	0136
2110	2120
2130	2140
2290	2300
2310	2320
2770	2780
2790	2800
2830	2840
2850	2860
2870	2880
2890	2900
3090	3100
3110	3120
3170	3180
3190	3200
3230	3240
3250	3260
3305	3310
3315	3320
3410 (If “X”)	3425
3430 (If “X”)	3445
3450 (If “X”)	3465
3620	3625
3630	3635
3790 (If “X”)	3810
3800 (If “X”)	3810

**457** If the following fields(s) of **Form 5713** contains a significant entry, then the corresponding field **must** contain “STMnnn”.

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
2470 (If “X”)	2485
2490 (If “X”)	2505

**REJECT VALIDATION CRITERIA  
CODE**

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**458** If the following Field(s) of **Form 6252** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0360 (If “X”)	0370

**460** If the following field(s) of **Form 6781** Record contain a significant entry, then the corresponding field must contain “STMnnn”.

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0040 (If “X”)	0050
0460, 0470	0450
0640, 0650	0630

**464** If the following Field(s) of **Form 8621** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0250 (If “X”)	0255
0360	0365
0500, 0510	0555

**466** If the following Field(s) of **Form 8824** record contains a significant entry, then the corresponding Field **must** contain “STMnnn”:

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0215 (If “X”)	0217

**REJECT VALIDATION CRITERIA  
CODE**

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**468** If the following Field(s) of **Form 8865** record contains a significant entry, then the corresponding Field **must** contain "STMnnn".

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0960	0965
0980 (If "X")	0995
2270	2275
2300	2305
2440	2445
3180	3185
3260	3265
3280	3285
3300	3305
3310	3315
3350	3355
3540	3545
3560	3565
3610	3615
3660	3665
3720	3725
3760	3765
None	3785
3940, 3950	3955
3980, 3990	3995
4200, 4210	4215
4280, 4290	4295
4340, 4350	4355
4460, 4470	4475
4690	4685
4730	4725

**REJECT VALIDATION CRITERIA  
CODE**

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**469** If the following Field(s) of **Form 8873** record contains a significant entry, then the corresponding Field **must** contain "STMnnn".

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0020 (If "X")	0025
0030 (If "X")	0035
0085 (If "X")	0090
0095 (If "X")	0100
0110 (If "X")	0115
0310, 0320	0325
0330, 0340	0345
0430, 0440	0445

**480** If Year of Electronic Postmark Date (Field #1150) of the Summary Record is present, then Year of Electronic Postmark Date must be equal to the current processing year.

**490** If one of the three (3) Fields of the Summary Record is present (Field #1150, #1160, #1170), then all the following Fields must be present: Electronic Postmark Date (Field #1150), Electronic Postmark Time (Field #1160) and Electronic Postmark Time Zone (Field #1170).

## . 04 CONSISTENCY CHECKS - VALIDATION CRITERIA

### REJECT VALIDATION CRITERIA CODE

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- 500** If Partnership Met Requirement (Form 1065, Schedule B, Field #0925) equals "X", then Total Assets (Form 1065, Field #0150) must be significant or zero, **AND** Form 1065 Schedule L, and Schedules M-1 and M-2 must be present.
- 501** If Form 1065, Page 1, Less Returns and Allowances (Field #0270) is significant, then Field #0250 or #0260 must be significant.
- 502** If Form 1065, Page 1, Cost of Goods Sold (Field #0280) does not equal Form 1065, Page 2, Cost of Goods Sold (Field #0770).
- 503** If Form 1065, Page 1, Gross Profit,(Field #0290) is significant and not equal to zeros or blanks, then Fields #0270 or #0280 must be significant.
- 504** If Form 1065, Page 1, Net Farm Profit (Field #0320) is significant, then Schedule F (Form 1040) must be present.
- 505** If Form 1065, Page 1, Total Income (Loss) (Field #0360) is significant, then Field #0290, or #0300, or #0320, or #0330, or #0340 must be significant.
- 506** If Form 1065, Page 1, Total (Field #0540) is significant, then Field #0370, or #0400, or #0410, or #0420, or #0430, or #0440, or #0450, or #0460, or #0470, or #0480, or #0490, or #0500, or #0510, or #0520 must be significant.
- 507** If Form 1065, Page 2, Total (Field #0750) is significant, then Field #0680, or #0690, or #0700, or #0710, or #0730 must be significant.
- 508** If Form 1065, Page 3, Net Income (Loss),(Field #1080) is significant, then Page 1 of the first Form 8825 (Field #0910) must be significant.
- 509** If Form 1065 Field #0545 is significant, then 1065 Field #0544, must equal "X".
- 510** If Form 1065 Field #0330 is significant, then Form 4797 must also be present.
- 511** If Schedule D (Form 1065) (Field #0415) is significant, then Form 1065, Page 3, Net Short Term Capital Gain/Loss (Field #1170) or Other Income/Loss (Field #1220) must be significant.

## REJECT VALIDATION CRITERIA CODE

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- 512** If Schedule D (Form 1065) (Field #0820) is significant, then either Form 1065, Page 3, Net Long Term Capital Gain/Loss (Field #1180) or Other Income (Field #1220) must be significant.
- 513** If Form 1065, Page 3, Net Gain(Loss)(Field #1210) is significant, then Form 4797 must be present.
- 514** If Form 1065, Page 3, Section 179 Expense Deduction, (Field #1230) is significant, then Form 4562 must be present.
- 515** If Form 1065, Page 3, Schedule K has an entry in Field #1330, or #1340 of \$500.00 or more, then Form 8586 must be present.
- 520** If Schedule C (Form 5713) Line 1a (Field #0020) = "X" and Form 5713, Line 7d (Field #0580) = "X", then Schedule C (Form 5713) Field #0040, #0050, #0060, and #0070 must be significant.
- 521** If Schedule C (Form 5713) Line 1b (Field #0030) equals "X" and Form 5713, Line 7d (Field #0580) = "X", then Schedule C (Form 5713) Field #0080 and Schedule B (Form 5713) Field #1030 must equal.
- 522** If Schedule C (Form 5713) Line 1a (Field #0020) equals "X" and Form 5713, Line 7b (Field #0540) = "X", then Schedule C (Form 5713) Field #0090, #0100, #0110, #0120, and #0130 must be significant.
- 523** If Schedule C (Form 5713) Line 1b (Field #0030) equals "X" and Form 5713, Line 7b (Field #0540) = "X", then Schedule C (Form 5713) Field #0140 and Schedule B (Form 5713) Field #1040 must equal.

## REJECT VALIDATION CRITERIA CODE

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- 524** If Schedule C (Form 5713) Line 1a (Field #0020) equals “X” and Form 5713, Line 7c (Field #0560) = “X”, then Schedule C (Form 5713) Field #0150, #0160, and #0170 must be significant.
- 526** If Schedule C (Form 5713) Line 1a (Field #0020) equals “X” and Form 5713, Line 7i (Field #0720) = “X”, then Schedule C (Form 5713) Field #0190, #0200, and #0210 must be significant.
- 528** Either Schedule F (Form 1040) Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal “X”. Both must not equal “X”.
- 529** If Schedule F (Form 1040) is present and Field #0300 is significant, then one of the following Fields #0130-0190, or #0210-0240, or #0270-0290, or #0950 must be significant.
- 530** If Schedule F (Form 1040) is present and Field #0950 is significant, then Field #0300 must equal Field #0950.
- 531** If Schedule F (Form 1040) Field #0040 equals “X”, then Schedule F (Form 1040) Fields #0300 or #0710 must be significant.
- 532** If Schedule F (Form 1040) Field #0050 equals “X”, then Schedule F (Form 1040) Fields #0710 or #0950 must be significant.
- 533** If Schedule F (Form 1040) is present, then Field (#0720) must be “PAL” or Blank.
- 539** If Schedule N (Form 5471) (Field #0750) is significant, then Schedule N (Field #0640) must be equal.
- 541** If Form T Field #1380 is significant, then Field #1400 must also be present and valid. (YYYYMMDD) YYYY=2006 or less, MM= 01-12, DD=01-31.
- 563** If Form 4797 is present and (Field #0650) is significant, then Form 1065, Page 3 (Field #1210) must be equal.
- 564** If Form 4684 is present and (Field #1040) is significant, then Form 4797(Field #2380) must be significant.

## REJECT VALIDATION CRITERIA CODE

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- 565** If Form 4684 is present and (Field #1180), or (Field #1200) or (Field #1210) is significant, then Form 1065, Page 3, (Field #1220) must be significant.
- 566** If Schedule D (Form 1065), (Field #0390) is significant, then Form 6252 (Field #0280) or (Field #0450) must be significant.
- 570** If Form 5713, Page 1, Line 3a (Field #0360) is significant, then Line 14 (Field #2170), column (d), Schedule L, Form 1065 must be significant.
- 571** If Form 5713, Page 1, Line 3b (Field #0370) is significant, then Line 22 (Field #0550), Page 1, Form 1065 must be significant.
- 573** If Form 5713, Page 2, Line 8 (Field #0740) equals “X”, then Field #0770, #0780, #0790, and #0800 must be significant.
- 574** If Form 5713, Page 3, Line 9 (Field #1610) equals “X”, then Field #1640, #1650, #1660, and #1670 must be significant.
- 575** If Form 5713, Page 3, Line 10 (Field #2040) equals “X”, then Field #2070, #2080, #2090, and #2100 must be significant.
- 576** If Form 5713, Page 3, Line 11 (Field #2470) or Line 12 (Field #2490) equals “X”, then Form 5713, Page 4 must be present.
- 577** If Form 5713, Page 4, Line 13a (Field #2530, #2550, #2570, #2590, #2610, #2630, #2650, #2670, #2690 or #2710) equals “X”, then (Field #2740, #2750, #2760, #2770, #2790 and #2800, #2810 and #2820) must be significant.
- 582** If Form 6252 is present and (Field #0310) equals “X”, then (Field #0320) must be significant.
- 583** If Form 6252 is present and (Field #0280) or (Field #0450) is significant, then Form 4797 or Schedule D (Form 1065) must be present.
- 584** If Form 6252 is present and (Field #0055) equals “X”, then (Field #0060) and (Field #0065) must be blank.
- 585** If Form 6252 is present and (Field #0270) or (Field #0440) is significant, then Form 4797 (Field #1300) must be equal.

## REJECT VALIDATION CRITERIA CODE

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- 586** If Form 6781 is present and (Field #0210) is significant, then Form 1065, (Field #1220) must be significant.
- 587** If Form 6781 is present and (Field #0240) or (Field #0250) is significant, then Schedule D (Form 1065), (Field #0400) or (Field #0800) must be significant.
- 588** If Form 8621 is present and (Field #0360) Total amount distributed is greater than (Field #0350) Add Lines 1c and 2c, then (Field #0365) must equal "STMnnn".
- 590** If Form 8586 has an entry in Field #0110, then Form 8609-A must be present.
- 595** If Form 8621 is present and (Field #0240) equals "X", then (Field #0550) must be significant.
- 596** If Form 8621 is present and (Field #0250) equals "X", then (Field #0540) must be significant.
- 597** If Form 8621 is present and (Field #0260) equals "X", then (Field #0350), (Field #0360), (Field #0370), (Field #0380), (Field #0390), (Field #0400), (Field #0410) and (Field #0420) must be significant.
- 598** If Form 8621 is present and (Field #0270) equals "X", then (Field #0550) must be significant.
- 599** If Form 8825 is present, Field #800 is significant, then Field #0040, or #0240, or #0430, or #0620, or #0960, or #1160, or #1350 or #1540 must be significant.

## REJECT VALIDATION CRITERIA CODE

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- 613** Exceeded maximum number of errors (96).
- 614** If Form 3468 is present and Field #0040, or #0060, or #0080 is significant, then Field #0025 must equal "STMnnn".
- 616** If Form 3468 is present and Field #0020 equals "X", either Field #0040, or #0060, or #0080 must be significant, and Field #0025 must equal "STMnnn".
- 621** If Form 6765 is present and Field #0180 is significant , then Field #0200, #0210, #0220, #0230, #0240, #0250, #0260, #0270, #0280, #0290, #0300, #0310, #0320, #0330, #0340, #0350, #0360, #0370, #0380, #0390, #0400, #0410, #0420 and #0430 must be blank.
- 625** If Form 8835 is present and Field #0015 equals "FY", then Field #0010 and Field #0020 of Form 1065, Page 1, must be significant.
- 626** If Form 8835 is present and Field #0015 equals "FY", then either Field #0035, or #0055 must equal "STMnnn".
- 627** If Form 8865 Field #0080 (Category 1 Filer) or Field #0090 (Category 2 Filer) or Field #0100 (Category 3 Filer), or Field #0110 (Category 4 Filer) is not equal to "X" 1 of the 4 fields must equal "X".
- 628** If Form 8865 is present and Field #0080 equals "X", and Page 2, (Field #1040) equals "X" then Form 8865, Page 1-7, and Schedule K-1 (Form 8865) must be present.
- 629** If Form 8865 is present and (Field #0090) equals "X", and Page 2, (Field #1040) equals "X" then Form 8865, Page 1, Page 2, Page 7 and Schedule K-1 (Form 8865) must be present.

**REJECT VALIDATION CRITERIA  
CODE**

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- 641** If Form 8865, Page 4, Field #3160 (Net Income or Loss) is significant, then Form 8825 must be present.
- 642** If Form 8865, Fields #2290 and #3270 (Net Gain or Loss) is significant, then Form 4797 must be present.
- 643** If Form 8865, Page 4, Field #3410 (Qualified Rehabilitation Expenditures) is significant, then Form 3468 must be present.
- 650** If Form 8865 is present and (Field #0800) equals "X", then Form 1065, Page 2 (Field #0998) must be significant.

## .05 STATEMENT RECORDS & STATEMENT FIELDS - VALIDATION CRITERIA

### REJECT VALIDATION CRITERIA CODE

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**700** If a Statement Record is present there must be a corresponding "STMnnn" reference.

Note: If a statement record is present but there is no corresponding field or a statement record is present and there's no corresponding "STMnnn".

**701** A Statement Reference **may or may not** be used on the following fields of a form or schedule. If a Statement Reference is used the field must contain "STMnnn".

<u>Forms/Schedules</u>	<u>STM Reference Field Number(s)</u>
<b>Form 1065</b>	0455, 0660, 0907, 0997, 1055, 1075, 1085, 1285, 1335, 1345, 1355, 1365, 1375, 1385, 1395, 1555, 1575, 1585, 1635, 1675, 2345, 2375, 2415, 2445, 2585
<b>Schedule D</b> (Form 1065)	0020, 0420, 0825
<b>Schedule F</b> (Form 1040)	0450, 0460, 0580
<b>Schedule K-1</b> (Form 1065)	0715, 0717, 0785, 0787, 0825, 0865, 0867, 1005, 1007, 1065, 1067, 1125, 1165, 1245, 1247, 1255
<b>Schedule K-1</b> (Form 8865)	1195, 1197, 1395, 1397, 1485, 1575, 1577, 1835, 1837, 1975, 1977, 2155, 2235, 2415, 2417, 2500

## REJECT VALIDATION CRITERIA CODE

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### 701 (CONTINUED) - Statement References and Statement Records

<u>Forms/Schedules</u>	<u>STM Reference Field Number(s)</u>
<b>Schedule N</b> (Form 5471)	0755, 0036
<b>Schedule O</b> (Form 5471)	0345, 0615, 0620, 0865, 1255, 1645, 1975, 1980, 2000
<b>Schedule O</b> (Form 8865)	0337, 0617, 0907, 1187, 1467, 1470, 1555, 1635, 1715, 1795, 1797, 1815
<b>Schedule P</b> (Form 8865)	0357, 0687, 0867, 0870
<b>Form T</b>	0495, 0655, 0955, 1005, 1045, 1535, 2145, 2345, 2595, 2665, 3045, 3205
<b>Form 970</b>	0065, 0125, 0365, 0485
<b>Form 3468</b>	0145
<b>Form 4255</b>	0375, 0495
<b>Form 4562</b>	0182, 0115, 0705, 0790, 1105 1325, 1735, 1768, 1965
<b>Form 4684</b>	0020, 0510, 0605
<b>Form 4797</b>	0345, 0995, 2195, 2475

**REJECT VALIDATION CRITERIA CODE**

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**701 (CONTINUED) - Statement References and Statement Records**

<b><u>Forms/Schedules</u></b>	<b><u>STM Reference Field Number(s)</u></b>
<b>Form 5471</b>	0225, 0285, 0345, 0405, 0407, 0835, 1915, 2675, 3815
<b>Form 5713</b>	0305, 1565, 2035, 2465, 4175
<b>Form 5884</b>	0085
<b>Form 6252</b>	0075
<b>Form 6765</b>	0190, 0440
<b>Form 6781</b>	0010, 0155, 0190, 0260, 0815
<b>Form 8283</b>	0555, 0615, 0630, 0785, 1185, 1245, 1250, 1395
<b>Form 8586</b>	0025, 0105, 0125
<b>Form 8594</b>	0315
<b>Form 8621</b>	0605, 1210
<b>Form 8697</b>	0145, 0185, 0187, 0235, 0245, 0275, 0277, 0325, 0335, 0365, 0367, 0415, 0425, 0515, 0517, 0535, 0615, 0617, 0635, 0715, 0717, 0735

**REJECT VALIDATION CRITERIA CODE**

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**701 (CONTINUED) - Statement References and Statement Records**

<b><u>Forms/Schedules</u></b>	<b><u>STM Reference Field Number(s)</u></b>
<b>Form 8824</b>	0025, 0035, 0305 0345, 0395, 0405
<b>Form 8825</b>	0210, 0840, 1090
<b>Form 8826</b>	0025
<b>Form 8832</b>	0165
<b>Form 8835</b>	0035, 0055
<b>Form 8846</b>	0065
<b>Form 8861</b>	0065, 0067
<b>Form 8864</b>	0008, 0125
<b>Form 8865</b>	0007, 0715, 0585, 1029, 1445, 1795, 2215, 2225, 2385, 2465, 2715, 3035, 3135, 3345, 3395, 3405, 3415, 3445, 3475, 3505, 3525, 3685, 3705, 3715, 3755, 3789, 4395, 4515, 4545, 4585, 4615, 4755, 4757, 5615
<b>Form 8866</b>	0145, 0185, 0187, 0235, 0245, 0275, 0277, 0325, 0335, 0365, 0367, 0415, 0425
<b>Form 8873</b>	0045
<b>Form 8874</b>	0305, 0345
<b>Form 8881</b>	0035
<b>Form 8882</b>	0065, 0100
<b>Form 8886</b>	0050, 0205, 0245, 0405, 0900

**REJECT VALIDATION CRITERIA  
CODE**

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- 702** Statement Records must be in ascending numeric order. **(Statement numbers do not have to be in consecutive order).**
- 703** The Schedule K-1 sequence number (Field #0020) on the Statement Record must be equal to the Schedule Occurrence Number (Field #0005) on the corresponding Schedule K-1.
- 704** The nnn (Numeric) portion of "STMnnn" must be 001-098 or 101-999 for Form 1065 and related forms and schedules. (Except for the Schedule K-1 (Form 1065) and the Schedule K-1 (Form 8865).
- NOTE: 099 is reserved for Schedule K-1 (Form 1065)  
100 is reserved for Schedule K-1 (Form 8865)**
- 705** The page number (Field #0002) on the Statement Record must be equal to Page 01-99.
- NOTE: A statement record may have up to 99 pages and each page may consist of 50 lines per page.**
- 706** The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.
- 707** The line number (Field #0010) on the Statement Record must be equal to "LNnn". The line number must be between 01 and 50.
- 708** The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with one and incremented by one.
- 709** The nnn (Numeric) portion of "STMnnn" must be 099 for the Schedule K-1 (Form 1065) statements.
- 710** The nnn (Numeric) portion of "STMnnn" must be 100 for the Schedule K-1 (Form 8865) statements.

## .06 SUMMARY RECORD - VALIDATION CRITERIA

### REJECT VALIDATION CRITERIA CODE

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- 800** A Summary Record must be in the correct sequence and present with every return.
- 801** If the total number of logical records on the Summary Record (to include the Summary Record, (Field #0060) is not equal to the IRS count of logical records within the return.
- example: Logical record consist of:
- |                            |            |
|----------------------------|------------|
| 1065 pages 1 – 4           | = 4        |
| 2 K-1's                    | = 2        |
| <u>1 Summary Record</u>    | <u>= 1</u> |
| Total Logical Record count | 7          |
- 802** If the total number of Statement Records (Excluding Schedule K-1's) on the Summary Record (Field #1020) is not equal to the IRS count of Statement Records within the return.
- 803** If the total number of “STM099” records which correspond to Schedule K-1 (Form 1065) records on the Summary Record (Field #1070) is not equal to the IRS count of STM099 records within the return.
- 804** If the count for Schedule A (Form 5713), Page 1, on the Summary Record (Field #0870) is not equal to the IRS count for Schedule A (Form 5713), Page 1, records within the return.
- 807** If the count for Schedule B (Form 5713), Page 1, on the Summary Record (Field #0900) is not equal to the IRS count for Schedule B (Form 5713), Page 1, records within the return.
- 808** If the count for Schedule C (Form 5713), Page 1, on the Summary Record (Field #0910) is not equal to the IRS count for Schedule C (Form 5713), Page 1, records within the return.
- 809** If the count for Schedule D (Form 1065), Page 1, on the Summary Record (Field #0920) is not equal to the IRS count of Schedule D (Form 1065), Page 1, records within the return.

## REJECT VALIDATION CRITERIA CODE

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- 810** If the count for Schedule F, Page 1, on the Summary Record (Field #0930) is not equal to the IRS count for Schedule F, Page 1, records within the return.
- 811** If the count for Schedule F, Page 2, on the Summary Record (Field #0940) is not equal to the IRS count for Schedule F, Page 2, records within the return.
- 812** If the count for Schedule C (Form 5713), Page 2, on the Summary Record (Field #0915) is not equal to the IRS count for Schedule C (Form 5713), Page 2, records within the return.
- 814** If the count for Schedule J (Form 5471), Page 1, on the Summary Record (Field #0950) is not equal to the IRS count of Schedule J (Form 5471), Page 1, records within the return.
- 815** If the total number of Schedule K-1 (Form 8865) records on the Summary Record (Fields #1050) is not equal to the IRS count of Schedule K-1 (Form 8865) records within the return.
- 816** If the total number of Schedule K-1 (Form 1065) records on the Summary Record (Fields #1030) is not equal to the IRS count of Schedule K-1 (Form 1065) records within the return.
- 817** If the count for Schedule M (Form 5471), Page 1, on the Summary Record (Field #0960) is not equal to the IRS count of Schedule M (Form 5471), Page 1, records within the return.
- 818** If the count for Schedule N (Form 5471), Page 1, on the Summary Record (Field #0970) is not equal to the IRS count of Schedule N (Form 5471), Page 1, records within the return.
- 819** If the count for Schedule O (Form 5471), Page 1, on the Summary Record (Field #0980) is not equal to the IRS count of Schedule O (Form 5471), Page 1, records within the return.
- 820** If the count for Schedule O (Form 5471), Page 2, on the Summary Record (Field #0990) is not equal to the IRS count of Schedule O (Form 5471), Page 2, records within the return.
- 821** If the count for Form 970, Page 1, on the Summary Record, (Field #0080) is not equal to the IRS count for the Form 970, Page1, records within the return.

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- 822** If the count for Form 970, Page 2, on the Summary Record, (Field #0085) is not equal to the IRS count for the Form 970, Page 2 records within the return.
- 823** If the count for Form 982, Page 1, on the Summary Record (Field #0090) is not equal to the IRS count for Form 982, Page 1, records within the return.
- 826** If the count for Form 3468, Page 1, on the Summary Record (Field #0100) is not equal to the IRS count of Form 3468, Page 1, records within the return.
- 827** If the count for Form 3468, Page 2, on the Summary Record (Field #0110) is not equal to the IRS count of Form 3468, Page 2, records within the return.
- 837** If the count for Form 4255, Page 1, on the Summary Record (Field #0210) is not equal to the IRS count of Form 4255, Page 1, records within the return.
- 839** 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.
- 840** 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.
- 841** If the count for Form 4684, Page 1, on the Summary Record (Field #0240) is not equal to the IRS count of Form 4684, Page 1, records within the return.
- 842** If the count for Form 4684, Page 2, on the Summary Record (Field #0250) is not equal to the IRS count of Form 4684, Page 2, records within the return.
- 843** 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.
- 844** 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.
- 846** If the count for Form 5471, Page 1, on the Summary Record (Field #0290) is not equal to the IRS count of Form 5471, Page 1, records within the return.
- 848** If the count for Form 5471, Page 2, on the Summary Record (Field #0300) is not equal to the IRS count of Form 5471, Page 2, records within the return.
- 849** If the count for Form 5471, Page 3, on the Summary Record (Field #0310) is not equal to the IRS count of Form 5471, Page 3, records within the return.

## REJECT VALIDATION CRITERIA CODE

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- 850** If the count for Form 5471, Page 4, on the Summary Record (Field #0320) is not equal to the IRS count of Form 5471, Page 4, records within the return.
- 851** If the count for Form 5713, Page 1, on the Summary Record (Field #0330) is not equal to the IRS count of Form 5713, Page 1, records within the return.
- 852** If the count for Form 5713, Page 2, on the Summary Record (Field #0340) is not equal to the IRS count of Form 5713, Page 2, records within the return.
- 853** If the count for Form 5713, Page 3, on the Summary Record (Field #0350) is not equal to the IRS count of Form 5713, Page 3, records within the return.
- 854** If the count for Form 5713, Page 4, on the Summary Record (Field #0360) is not equal to the IRS count of Form 5713, Page 4, records within the return.
- 855** If the count for Form 5884, Page 1, on the Summary Record (Field #0370) is not equal to the IRS count of Form 5884, Page 1, records within the return.
- 856** If the count for Form 5884A, Page 1, on the Summary Record (Field #0375) is not equal to the IRS count of Form 5884A, Page 1, records within the return.
- 857** If the count for Form 6252, Page 1, on the Summary Record (Field #0380) is not equal to the IRS count of Form 6252, Page 1, records within the return.
- 858** If the count for Form 6478, Page 1, on the Summary Record (Field #0390) is not equal to the IRS count of Form 6478, Page 1, records within the return.
- 859** If the count for Form 6765, Page 1, on the Summary Record (Field #0400) is not equal to the IRS count of Form 6765, Page 1, records within the return.
- 860** If the count for Form 6765, Page 2, on the Summary Record (Field #0410) is not equal to the IRS count of Form 6765, Page 2, records within the return.
- 861** If the count for Form 6781, Page 1, on the Summary Record (Field #0420) is not equal to the IRS count of Form 6781, Page 1, records within the return.
- 862** If the count for Form 8082, Page 1, on the Summary Record (Field #0430) is not equal to the IRS count of Form 8082, Page 1, records within the return.
- 863** If the count for Form 8082, Page 2, on the Summary Record (Field #0440) is not equal to the IRS count of Form 8082, Page 2, records within the return.
- 864** If the count for Form 8271 on the Summary Record (Field #0450) is not equal to the IRS count for Form 8271 records within the return.

## REJECT VALIDATION CRITERIA CODE

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- 865** If the count for Form 8275, Page 1, on the Summary Record (Field #0460) is not equal to the IRS count of Form 8275, Page 1, records within the return.
- 866** If the count for Form 8275, Page 2, on the Summary Record (Field #0470) is not equal to the IRS count of Form 8275, Page 2, records within the return.
- 867** If the count for Form 8275R, Page 1, on the Summary Record (Field #0480) is not equal to the IRS count of Form 8275R, Page 1, records within the return.
- 868** If the count for Form 8275R, Page 2, on the Summary Record (Field #0490) is not equal to the IRS count of Form 8275R, Page 2, records within the return.
- 869** If the count for Form 8283, Page 1, on the Summary Record (Field #0500) is not equal to the IRS count of Form 8283, Page 1, records within the return.
- 870** If the count for Form 8283, Page 2, on the Summary Record (Field #0510) is not equal to the IRS count of Form 8283, Page 2, records within the return.
- 871** If the count for Form 8308 on the Summary Record (Field #1080) is not equal to the IRS count for Form 8308 records within the return.
- 872** If the count for Form 8586 on the Summary Record (Field #0540) is not equal to the IRS count for Form 8586 records within the return.
- 873** If the count for Form 8594, Page 1, on the Summary Record (Field #0550) is not equal to the IRS count for Form 8594, Page 1, records within the return.
- 874** If the count for Form 8609A on the Summary Record (#0575) is not equal to the IRS count for Form 8609A records within the return.
- 876** If the count for Form 8611 on the Summary Record (Field #0580) is not equal to the IRS count for Form 8611 records within the return.
- 877** If the count for Form 8621, Page 1, on the Summary Record (Field #0590) is not equal to the IRS count for Form 8621, Page 1, records within the return.
- 878** If the count for Form 8621, Page 2, on the Summary Record (Field #0600) is not equal to the IRS count for Form 8621, Page 2, records within the return.
- 880** If the count for Form 8697, Page 1, on the Summary Record (Field #0620) is not equal to the IRS count of Form 8697, Page 1, records within the return.

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- 881** If the count for Form 8697, Page 2, on the Summary Record (Field #0630) is not equal to the IRS count of Form 8697, Page 2, records within the return.
- 882** If the count for Form 8820, Page 1, on the Summary Record (Field #0640) is not equal to the IRS count for Form 8820, Page 1, records within the return.
- 883** If the count for Form 8824, Page 1, on the Summary Record (Field #0650) is not equal to the IRS count for Form 8824, Page 1, records within the return.
- 884** If the count for Form 8824, Page 2 on the Summary Record (Field #0660) is not equal to the IRS count for Form 8824, Page 2, records within the return.
- 885** If the count for Form 8825, Page 1, on the Summary Record (Field #0670) is not equal to the IRS count for Form 8825, Page 1, records within the return.
- 886** If the count for Form 8825, Page 2, on the Summary Record (Field #0680) is not equal to the IRS count for Form 8825, Page 2, records within the return.
- 887** If the count for Form 8826, Page 1, on the Summary Record (Field #0690) is not equal to the IRS count for Form 8826, Page 1, records within the return.
- 888** If the count for Form 8830, Page 1, on the Summary Record (Field #0700) is not equal to the IRS count for Form 8830, Page 1, records within the return.
- 889** If the count for Form 8835, Page 1, on the Summary Record (Field #0730) is not equal to the IRS count for Form 8835, Page 1, records within the return.
- 890** If the count for Form 8845, Page 1, on the Summary Record (Field #0750) is not equal to the IRS count for Form 8845, Page 1, records within the return.
- 891** If the count for Form 8846, Page 1, on the Summary Record (Field #0760) is not equal to the IRS count for Form 8846, Page 1, records within the return.
- 892** If the count for Form 8847, Page 1, on the Summary Record (Field #0770) is not equal to the IRS count of Form 8847, Page 1, records within the return.
- 893** If the count for Form 8861, Page 1, on the Summary Record (Field #0780) is not equal to the IRS count of Form 8861, Page 1, records within the return.
- 894** If the count for Form 8835, Page 2, on the Summary Record (Field #0735) is not equal to the IRS count for Form 8835, Page 2, records within the return.

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- 900** If the count for Form 8866, Page 1, on the Summary Record (Field #0860) is not equal to the IRS count of Form 8866, Page 1, records within the return.
- 901** If the count for Form 8874 on the Summary Record (Field #0865) is not equal to the IRS count for Form 8874 records within the return.
- 902** If the count for Form 8864 on the Summary Record (Field #0785) is not equal to the IRS count for Form 8864 records within the return.
- 903** If the count for Form 8832, Page 1, on the Summary Record (Field #0710) is not equal to the IRS count of Form 8832, Page 1, records within the return.
- 904** If the count for Form 8834, Page 1, on the Summary Record (Field #0720) is not equal to the IRS count of Form 8834, Page 1, records within the return.
- 905** If the count for Form 8844, Page 1, on the Summary Record (Field #0740) is not equal to the IRS count of Form 8844, Page 1, records within the return.
- 906** If the count for Form 8865, Page 1, on the Summary Record (Field #0790) is not equal to the IRS count of Form 8865, Page 1, records within the return.
- 907** If the count for Form 8865, Page 2, on the Summary Record (Field #0800) is not equal to the IRS count of Form 8865, Page 2, records within the return.
- 908** If the count for Form 8865, Page 3, on the Summary Record (Field #0810) is not equal to the IRS count of Form 8865, Page 3, records within the return.
- 909** If the count for Form 8865, Page 4, on the Summary Record (Field #0820) is not equal to the IRS count of Form 8865, Page 4, records within the return.
- 910** If the count for Form 8865, Page 5, on the Summary Record (Field #0830) is not equal to the IRS count of Form 8865, Page 5, records within the return.
- 911** If the count for Form 8865, Page 6, on the Summary Record (Field #0840) is not equal to the IRS count of Form 8865, Page 6, records within the return.
- 912** If the count for Form 8865, Page 7, on the Summary Record (Field #0850) is not equal to the IRS count of Form 8865, Page 7, records within the return.
- 913** If the total number of “STM100” records which correspond to Schedule K-1 (Form 8865) records on the Summary Record (Field #1075) is not equal to the IRS count of STM 100 records within the return.

## REJECT VALIDATION CRITERIA CODE

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- 914** If the count for Schedule O (Form 8865), Page 1, on the Summary Record (Field #1000) is not equal to the IRS count for Schedule O (Form 8865), Page 1, records within the return.
- 915** If the count for Schedule P (Form 8865), Page 1, on the Summary Record (Field #1010) is not equal to the IRS count for Schedule P (Form 8865), Page 1, records within the return.
- 916** On the Summary Record (Field 1098) is missing or not a valid number.
- 917** If the count for Form 8873, Page 1, on the Summary Record (Field #0863) is not equal to the IRS count for Form 8873, Page 1, records within the return.
- 918** If the count for Form 8873, Page 2, on the Summary Record (Field #0864) is not equal to the IRS count for Form 8873, Page 2, records within the return.
- 920** If the count for Preparer Note Explanation Record (Field #1092) of the Summary Record is not equal to the IRS count for Preparer Note Explanation Records within the return.
- 921** If the count for Election Explanation Record (Field #1094) of the Summary Record is not equal to the IRS count for Election Explanation Records within the return.
- 922** If the count for Regulatory Explanation Record (Field #1096) of the Summary Record is not equal to the IRS count for Regulatory Explanation Record within the return.
- 923** If the count for Form T, Page 1, on the Summary Record (Field #0070) is not equal to the IRS count for Form T, Page 1, records within the return.
- 924** If the count for Form T, Page 2, on the Summary Record (Field #0071) is not equal to the IRS count for Form T, Page 2, records within the return.
- 925** If the count for Form T, Page 3, on the Summary Record (Field #0072) is not equal to the IRS count for Form T, Page 3, records within the return.
- 926** If the count for Form T, Page 4, on the Summary Record (Field #0073) is not equal to the IRS count for Form T, Page 4, records within the return.
- 928** If the count for Form 8886, Page 1, on the Summary Record (Field #0867) is not equal to the IRS count for the Form 8886, Page 1, records within the return.

**REJECT VALIDATION CRITERIA  
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- 929** If the count for Form 8886, Page 2, on the Summary Record (Field #0868) is not equal to the IRS count for the Form 8886, Page 2, records within the return.
- 930** If the count for Form 8881 on the Summary Record (Field #1081) is not equal to the IRS count for the Form 8881 records within the return.
- 931** If the count for Form 8882 on the Summary Record (Field #1082) is not equal to the IRS count for the Form 8882 records within the return.
- 932** If the count for Form 8896 on the Summary Record (Field #0869) is not equal to the IRS count for the Form 8896 records within the return.

## **SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2005**

### **PHONE LINES DISCONTINUANCE**

#### **SUBJECT**

Discontinuance of non-encrypted options for IRS e-file for the 2006 filing season and discontinuance of IRS-provided dial-up and ISDN lines.

#### **ACTION**

Final Notice

#### **SUMMARY**

Internal Revenue Service has provided the ability for IRS e-file program participants, who transmit directly to the Electronic Management System (EMS), to use only IRS approved encryption methods for the 2006 and later filing seasons. States that are retrieving their returns from the State Retrieval SubSystem (SRS) have been informed that they will do so via the EMS. This information pertains to IRS e-file software developers who currently prepare software packages for direct dial-up transmission to IRS e-file EMS sites for individual and business electronic returns and electronic tax documents, for states participating in IRS federal/state e-file, and also for transmitters who have dedicated leased lines. All trading partners (transmitters) who directly transmit to the IRS EMS must use either the IRS Internet solution (described below) or they must purchase and install in IRS facilities Federal Information Processing Standards (FIPS)-compliant and IRS-approved encrypted dedicated leased lines. This solution is not for the Forms 1120 and 990 series submitted directly to the Modernized e-file (MeF) platform through the Registered User Portal or through the Application-to-Application method. It is not for the Information Returns, such as 1098, 1099, etc. to the FIRE system. It is not for the filing of forms W-2 to the Social Security Administration. The IRS will attempt to ensure that the standards described in the encryption solution documentation are generally compliant to those adopted by other IRS e-commerce Internet interfaces.

#### **DATES**

During 2005, the IRS will phase down the number of its existing analog PSTN dial-up line services and its companion existing ISDN dial-up line services. The service will shut off connections to the analog dial infrastructure but will maintain lines temporarily to use if emergency conditions warrant. Full IRS-provided dial up infrastructure retirement is planned for 2006. The Internal Revenue Service will allow testing to its authorized e-file software developers through a current production 2005 Assurance Testing (ATS) facility for authorized e-file transmitters and software developers and to its 2006 ATS. The Internal Revenue Service encourages all current and prospective transmitters to begin using the new encryption methods as soon as possible.

#### **Last 2005 Production/test transmissions to EMS on IRS-provided dial-up or ISDN lines:**

- 1040 family, Electronic Tax Documents, State Returns for Individuals, State Acknowledgments – 10/20/2005
- 940, 941, 990, 1041, 1065, 1120, State Returns for Fiduciary Returns – 12/29/05

First 2006 Test transmissions to EMS via encrypted transmissions, using either (1) Internet Secure Sockets Layer (SSL) with TELNET/S protocol or (2) FIPS-compliant, trading-partner provided encrypted dedicated leased line - 11/1/05

Specific return test and production schedules will appear on the IRS e-file for tax professionals' page on the irs.gov website.

## **SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2005**

### **SUPPLEMENTARY INFORMATION**

The Internet filing solution utilizes Secure Sockets Layer (SSL) Version 3.0 with 128-bit encryption keys in an operational mode using the current modem based file transmission commands within a client commonly termed "TELNET/S". The dedicated line encryption options must be compliant with Federal Information Processing Standards (FIPS) and approved by IRS. See below for more information. The Internet filing solution is a replacement of the current dial-up transmissions to the EMS. If the software package for direct filing to IRS EMS provides for Internet filing, it must include an interface to the IRS EMS Front-End Processing Systems' Encrypted Interface URL site.

### **BACKGROUND**

The Internal Revenue Service is charged with protecting taxpayer information using the most feasible, efficient and appropriate methods of protection available. Encrypting the transmissions between the trading partners and the IRS enhances and completes the existing security provided by the trading partners' systems and by the IRS security zone. Many IRS trading partners are subject to the Gramm-Leach-Bliley Act (GLBA) of 1999 and the Federal Trade Commission Privacy and Safeguards Rules, effective May 23, 2003. The methods the IRS offers in this announcement fully accommodate the requirements of the GLBA to encrypt the transmission of sensitive data. Encryption solutions began with the Acceptance Testing System (ATS) in November 2004. For the 2005 filing season, many IRS e-file transmitters began successfully using the encrypted solutions, discontinuing use of non-encrypted transmissions whether by dedicated or dial-up links on the Public Switched Telephone Network (PSTN) for filers of Forms 940, 941, 1040, 1041, 1065, electronic tax documents, state Acknowledgment Files, and 990 family and 1120 family who are using the Electronic Management System.

### **INTERNET TRANSMISSION FILERS**

Recognizing that the majority of e-commerce and e-government applications are migrating to the Internet and using standard technologies, the Internal Revenue Service has provided the ability for authorized e-file Trading Partners to electronically transmit return information via an IRS-provided and certified secure Internet transport. Use of this secure Internet transport will require the use of Secure Sockets Layer (SSL) Version 3.0 using 128-bit encryption keys in an operational mode using the current modem based file transmission commands within a client commonly termed "TELNET/S". Note that EMS is unable to support the FTP protocol over the TELNET/S connection, but will continue to support Zmodem, YModem Batch, and XModem 1K protocols.

### **DEDICATED LINE FILERS**

Based on an analysis of various e-file trading partner capabilities, the Internal Revenue Service began permitting the use of a minimum 128-bit Federal Information Processing Standards (FIPS) approved but trading partner-chosen, procured, and installed method of encryption for use on trading partner-provided dedicated line(s), effective for the 2005 Filing Season. These dedicated lines' termination points may continue to be at the Martinsburg and Memphis EMS locations and may continue to use the existing TELNET and FTP protocol methods. Transmitters may install new encrypted lines, including ISDN, if they are approved by IRS. IRS sent to each trading partner with a dedicated line a revised annual Dedicated Leased Line Application on which the Trading Partner must identify the evaluation number referencing the chosen encryption method (e.g., Brand, Model Number, FIPS 140-x, Evaluation Number xxx, and Evaluation Date). Means of termination points for encrypted transmissions for dedicated line users could vary, determined by user configuration. IRS will contact each dedicated leased line Trading Partner after receiving a revised dedicated leased line application. IRS is discontinuing support of dedicated lines' on IRS network equipment for filers of individual returns on November 1, 2005 and for business returns on December 30, 2005.

## **SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2005**

### **COST IMPACTS AND TAXPAYER BURDENS**

The cost impact of the Internet SSL method to IRS e-filers is expected to be minimal. Support for SSL is provided at no extra cost in most Operating Systems available for the last five years, and is supported by the majority of Internet Service Providers (ISPs). The transmitters will incur the cost of the ISP, however, many of them already have and use an ISP. Currently the transmitters must pay for the long distance telephone call to the IRS front-end sites, and must make multiple calls if their transmission volume is high. Historic technologies also incur "dropped" calls. With use of the Internet, these occurrences should be reduced. Additionally, dial up access to ISPs are normally via local calls, including alternate phone numbers. Throughput transmission times to EMS have been very fast via the Internet.

### **ADDRESSES**

Authorized IRS e-file Software Developers and dedicated leased line transmitters who have not requested the encryption solution documentation, should immediately e-mail requests with the "Doing-Business-As" Company name, ETIN, and EFIN to [efile.transmission.encryption@irs.gov](mailto:efile.transmission.encryption@irs.gov)

### **FOR FURTHER INFORMATION CONTACT**

Questions will also be taken over the telephone. Call Carolyn Davis - 202-283-0589 (not a toll-free number). You may write to Carolyn E. Davis, Senior Program Analyst, IRS, Electronic Tax Administration, OS:CIO:I:ET:S:TP, 5000 Ellin Road, Room C4-187, Lanham, MD 20706.

## **SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2005**

### **GUIDELINES FOR TRADING PARTNERS USING EMS**

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

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

## **SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2005**

### **What's New for EMS in 2006**

#### **PASSWORD MANAGEMENT**

All direct transmitters to the 2006 Electronic Management System (EMS) for Tax Year 2005 will be required to create a new password for their particular Electronic Transmitter Identification Number (ETIN), the first time a login to the Electronic Management System (EMS) is initiated, on or about November 7 for some business returns and on November 9, 2005, the beginning of Participants Acceptance Testing System (PATS) testing.

Business Acceptance Testing System (BATS) for 2006 processing year (Tax Year 2005) depends on each type of business return's schedule. The 2005 test and production systems do not support self- password management.

- Transmitters will use their current password for the first login to the 2006 EMS and will immediately be prompted to change it.
- This includes new transmitters who receive their initial password in the mail and any Individual Master File (IMF) or Business Master File (BMF) transmitters transmitting test or production returns to the 2006 system.
- Any Business return filers still transmitting production to the 2005 system will not change their password at that time.
- Transmitters will subsequently be required to change their passwords upon login when 90 days have elapsed since their last password change, but may change their password more frequently. Once a password is changed it cannot be changed again within the first seven days.
- When changing passwords, transmitters will be required to follow the password rules as outlined in the File Specifications and passwords should always be stored in a secure place where unauthorized persons cannot access it. If a password is lost, forgotten, or compromised, the transmitter must call the e-Help Desk to initiate an e-case for referral to an EMS System Administrator to reset the password. IRS cannot look up transmitter passwords.
- This password maintenance process will be used in lieu of the annual Security Letter previously sent to provide new passwords.
- Security letters containing new passwords will only be issued to newly accepted transmitters and will be used for the initial login to EMS.

**NOTE:** Rules on password management are available in the data communication section of the appropriate return file specifications at [irs.gov](http://irs.gov).

#### **REQUIRED ENCRYPTED TRANSMISSIONS**

Effective November 1, 2005 all test transmissions to the 2006 EMS (2005 Tax Year) must be encrypted. See the specific implementation dates for 2006 test and production. The 2005 test and production systems have been able to receive encrypted transmissions since October 2004.

As the 2006 Test and Production Systems are implemented, all transmissions must use either 1) the Internet using the Secure Socket Layer (SSL) with Telnet/S, or 2) an encrypted IRS-approved dedicated/leased line supplied by the transmitter.

## **SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2005**

All IMF production returns for all return types must be encrypted, effective January 13, 2006.

- All BMF production returns for all return types must be encrypted, effective January 9, 2006.
- Software Developers must integrate the encryption solution in their transmission packages for direct filing.
- If transmitters do not have the IRS documents concerning Internet Filing or Dedicated Leased Line Encryption: Send e-mail for encryption documentation and specifications to [Efile.transmission.encryption@irs.gov](mailto:Efile.transmission.encryption@irs.gov)
- October 20, 2005, was the last time to use IRS provided dial-up and IRS-provided Integrated Services Digital Network (ISDN) lines to EMS for individual returns and State Acknowledgments. Business returns may continue to be transmitted via dial-up and IRS-provided ISDN lines through December 29, 2005.
- Effective January 13, 2006, all IMF production transmissions must be sent either through the Internet solution described above or via IRS-approved Trading Partner-provided encrypted dedicated/leased line.
- Effective January 9, 2006, all BMF production transmissions must be sent either through the Internet solution described above or via IRS-approved Trading Partner-provided encrypted dedicated/leased line.

### **Internet access replaces the dial-up infrastructure**

- Transmitters of 1040 returns must follow the Processing Chart for 1040 e-file in 2006 for the list of Uniform Resource Locators (URL) designated by site.
- Effective, January 9, 2006, transmitters of business returns must use [efileC.irs.gov](http://efileC.irs.gov) for production returns. For the 1120 family and the 990 family returns, [efileC](http://efileC.irs.gov) can also accept returns for Tax Years 2003, 2004, and 2005. From October 20, 2005 to December 29, 2005, [efileC.irs.gov](http://efileC.irs.gov) will be used for 2005 production. Testing for 2006 business returns will be on [efileB.irs.gov](http://efileB.irs.gov).

## **PROCESSING CHANGES**

### **New Site Designator for 1040:**

- "H" is the new site designator code in the TRANA for Fresno Submission Processing Center
- Effective January 15, 2006, there will be three 1040 Production drains; 11 a.m., 6 p.m., and 2 a.m. until May 30, 2006. The Processing Schedule is on [irs.gov](http://irs.gov). Note that all 3 drains will be considered filed on the same date as the 11 a.m. drain.

## **SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2005**

### **OTHER EMS CHANGES**

#### **New Main Menu Options for EMS**

6) Change Password

7) Show State Return Menu – Only available to states to retrieve their state returns from the State Retrieval Subsystem

#### **State Ack File Changes**

- States submitting State Acknowledgment Files must put their 2byte State Code in Field 0130 of Ack Key Record.
- The State Code will be in Ack Reference File Name extension for Transmitters to Pick Up State Ack Files.
  - Format:  
Sss  
S = State Ack  
ss = State Code

Questions or problems should be directed to the e-Help Desk at 1-866-255-0654 (toll free).

## SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2005

### EMS Password Rules

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

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

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

4. Passwords must not contain:
  - a. the login ID
  - b. reverse shift of the login ID
  - c. circular shift of the login ID
  - d. different upper/lower case version of the login ID
4. A new password must differ by at least three characters from the current password.
5. A new password must not match any password (the last five) in the TP's EMS-maintained password history.

# SECTION 10 USING EMS AND SYSTEM PROMPTS

## Section 1

### Logging On to the System

The EMS has incorporated a new password management feature within the trading partner interface, which is documented in Section 1 of this manual. This section illustrates the different responses for each password condition when a trading partner's password must be changed. Section 1 is categorized into five subsections, which are listed as follows:

- Successful Login - No Password Change Required, Section 1.1
- Successful Login - Password Change Required, Section 1.2
- Unsuccessful Login, Section 1.3
- EMS Unavailable, Section 1.4
- EMS Main Menu Processing, Section 1.5

Note: Password rules can be found in Appendix G.

The following discussion describes how a TP logs on to the system. When a TP connects to EMS, the "Authorized Use" banner shown in Exhibit 1-1 is displayed.

```
AUTHORIZED USE ONLY!  
  
property of the United States Government. The Government may monitor any activity  
on the system and retrieve any  
information stored within the system. By accessing and using this system, you  
are consenting to such monitoring and information retrieval for law  
enforcement and other purposes. Users should have no expectation of privacy  
as to communication on or stored within the system, including information  
stored locally on the hard drive or other media in use within the unit (e.g.,  
floppy disks, tapes, CD-ROM, etc.).
```

**Exhibit 1-1 Authorized Use Banner**

The TP is then prompted for his/her login id and password as shown in Exhibit 1-2. (Note: Not only will the password not be displayed, but also there will be no indication of how many characters the TP has typed.)

```
login: 00000  
Password:
```

**Exhibit 1-2 Login and Password Prompts**

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

### **Successful Login - No Password Change Required**

If the TP successfully logs on and the TP's password will expire in seven days or less, then the message shown in Exhibit 1-3 is displayed and processing continues as described in Section 1.5. (Note that "N" will be replaced by the number of days remaining until the password must be changed.)

Password must be changed in N day(s).

#### **Exhibit 1-3 Password Change in N Days**

If there are more than seven days until the password expires, then processing continues as described in Section 1.5

### **Successful Login - Password Change Required**

There are times when a TP correctly supplies his/her login id and password, but is required to change his/her password before proceeding. These include:

- the TP first logs in
- the TP's current password has expired
- the TP's password has been reset by an EMS system administrator as a result of the TP contacting the Home Submission Processing Center (SPC) EMS Help Desk

When any of these situations occur, the TP is prompted to enter a new password and to confirm his/her new password by re-entering it as shown in Exhibit 1-4.

Enter new password:  
Re-enter new password:

#### **Exhibit 1-4 New Password Prompts**

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 1-5 is displayed. The TP will subsequently use the new password to log into either EMS processing center. Processing then continues as described in Section 1.5.

Password changed.

#### **Exhibit 1-5 Password Change Confirmation**

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

However, if the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed. A TP is given three tries to change his/her password.

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 1-6 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her new password as shown in Exhibit 1-4. If this is the third unsuccessful attempt, then the TP is disconnected.

New passwords don't match.

**Exhibit 1-6 Unmatched New Passwords Message**

If the TP enters a new password that does not meet the rules, then the password is not changed and the message shown in Exhibit 1-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her new password as previously shown in Exhibit 1-4. If this is the third unsuccessful attempt, the TP is disconnected.

Password rule(s) have not been met.

**Exhibit 1-7 Password Rule Violation Message**

If the TP has concurrent sessions, only one can change the password. If the TP attempts to login to a second session, while the first session is actively changing the password, the message shown in Exhibit 1-8 is displayed and the TP is disconnected.

Login failed. Another session is trying to change the password.

**Exhibit 1-8 Another Login Session Changing Password Message**

If a system error occurs during the change password operation, the password may or may not be changed. The message shown in Exhibit 1-9 is displayed and the TP is disconnected. The TP may need to try both his/her old and new passwords on his/her next login.

System error.

**Exhibit 1-9 System Error Message**

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

### **Unsuccessful Login**

After each unsuccessful login attempt due to the TP entering an incorrect login id or password, the system displays the message shown in Exhibit 1-10.

Login incorrect

#### **Exhibit 1-10 Login Incorrect Message**

After three consecutive unsuccessful login attempts, the TP is disconnected. After six consecutive unsuccessful login attempts (in two or more consecutive sessions) the TP's account is disabled. Once the account has been disabled, any attempt to login to the account causes the system to display the message shown in Exhibit 1-11 and the TP to be disconnected. If this happens, the TP should contact the Home SPC EMS Help Desk.

This account is currently disabled.

#### **Exhibit 1-11 Disabled Account Message**

### **EMS Unavailable**

If the EMS application is not available when the TP attempts to login, one of two messages is displayed after the login id and password prompts. If EMS is unavailable because of scheduled down time, the message shown in Exhibit 1-12 is displayed and the TP is disconnected.

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

#### **Exhibit 1-12 EFS Unavailable Message**

If the EMS application is unavailable for unscheduled reasons, the message shown in Exhibit 1-13 is displayed and the TP is disconnected.

EFS is busy. Wait at least 10 minutes, then retry.

#### **Exhibit 1-13 EFS Busy Message**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### EMS Main Menu Processing

Once the TP has successfully completed the login process (including changing his/her password, if necessary), the "last login" message is displayed as shown in the Exhibit 1-14.

```
Last login: Tue Sep 4 10:39:31 from computername
```

**Exhibit 1-14 Last Login Message**

The "Official Use" banner shown in Exhibit 1-15 is then displayed.

```
-----  
F O R   O F F I C I A L   U S E   O N L Y  
  
#   #####   ####  
#   #   #   #  
#   #   #   ####  
#   #####   #  
#   #   #   #   #  
#   #   #   ####  
  
U.S. Government computer  
  
F O R   O F F I C I A L   U S E   O N L Y  
-----
```

**Exhibit 1-15 "Official Use" Banner**

Next the Main Menu is displayed. The list of choices depends on whether the TP is a State TP or not. The Main Menu for non-State TPs is shown in Exhibit 1-16 while the Main Menu for State TPs is shown in Exhibit 1-17. Since most TPs are not State TPs the Main Menu exhibits in the remainder of this document, except for Section 8, will look like Exhibit 1-16.

From the Main Menu, the non-State TP can now choose to end the session, receive acknowledgment files and transmit a file, change the protocol and/or compression settings, request a Transmission Status Report, or change his/her password. Whenever the TP completes a process initially selected from the Main Menu other than Logoff, he/she is returned to the Main Menu screen.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

**Exhibit 1-16 Initial Main Menu for non-State TP**

From the Main Menu, the State TP can now choose to end the session, receive acknowledgment files and transmit a state ack file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, or request the State Return Menu to perform the State functions described in Section 9. Whenever the State TP completes a process initiated by menu items 2-6, he/she is returned to the Main Menu screen. Whenever the State TP chooses to exit the State Return Menu, he/she is returned to the Main Menu. **(not applicable for Form 1065 filers)**

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu

Enter your choice:
```

**Exhibit 1-17 Initial Main Menu for State TP**

For all TPs, the current file transfer protocol is displayed in brackets next to the "Change File Transfer Protocol" menu item. Likewise, the TP's current compression method is displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocols and compression method values are identified in Section 2, where the "File Transfer Protocols" and "File Compression Methods" menus are discussed.

It should be noted that a TP's initial compression method is "NONE." Since the EMS does not auto-sense compressed files, a TP must select a compression method before submitting compressed files. If the TP has selected a compression method, his/her acknowledgment files and Transmission Status

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

Report are compressed and returned using the selected compression method.

At any prompt, if the TP does not respond in 60 seconds the following message is displayed: "DISCONNECTING FROM EFS" and the TP is disconnected.

If the TP enters a character that is not one of the listed number choices, i.e., is not 1-6 for non-State TPs or is not 1-7 for State TPs, then an invalid menu selection message along with the Main Menu is displayed. An example is provided in Exhibit 1-18. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 8

Invalid menu selection. Try again.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

**Exhibit 1-18 Invalid Main Menu Selection**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### Section 2

#### Changing Settings

This section explains how to change the TP's communication protocol and compression settings.

#### *Changing the Transmission Protocol*

To change the transmission protocol, the TP chooses "Change File Transfer Protocol" as shown in Exhibit 2-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 3
```

**Exhibit 2-1 Choosing Change File Transfer Protocol**

When the TP chooses "Change File Transfer Protocol," the menu shown depends on whether or not the TP has been approved to use the FTP protocol (see Appendix C for FTP usage). If the TP cannot use the FTP protocol, the menu shown in Exhibit 2-2 is displayed. Brackets frame the TP's current file transfer protocol. The TP's initial setting is "ZMODEM."

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
3) [ZMODEM]
4) XMODEM-1K
5) YMODEM BATCH

Enter your choice:
```

**Exhibit 2-2 Initial File Transfer Protocol Menu Display without FTP**

If the TP has been approved to use the FTP protocol, he/she must provide certain configuration information to the IRS before being able to use FTP. Once the TP's FTP configuration information has been added to the EMS system, then the menu shown in Exhibit 2-3 is displayed.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

```
FILE TRANSFER PROTOCOLS MENU
```

- 1) Return to MAIN MENU
- 2) [ZMODEM]
- 3) XMODEM-1K
- 4) YMODEM BATCH
- 5) FTP

```
Enter your choice:
```

**Exhibit 2-3 Initial File Transfer Protocol Menu Display with FTP**

The TP can change the protocol or return to the Main Menu. Exhibit 2-4 demonstrates the TP changing his/her file transfer protocol to FTP.

```
FILE TRANSFER PROTOCOLS MENU
```

- 1) Return to MAIN MENU
- 2) [ZMODEM]
- 3) XMODEM-1K
- 4) YMODEM BATCH
- 5) FTP

```
Enter your choice: 5
```

**Exhibit 2-4 Changing File Transfer Protocol to FTP**

After the TP selects a protocol, the Main Menu is redisplayed with the selected protocol in brackets as shown in Exhibit 2-5. This protocol setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

```
MAIN MENU
```

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [FTP]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password

```
Enter your choice:
```

**Exhibit 2-5 Redisplay of Main Menu after Protocol Change**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

While in the File Transfer Protocols Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 2-6).

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice: 0
```

**Exhibit 2-6 Invalid File Transfer Protocol Menu Selection**

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu is displayed as shown in Exhibit 2-7. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
Invalid menu selection. Try again.

FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice:
```

**Exhibit 2-7 Invalid File Transfer Protocol Menu Selection Response**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen protocol in brackets (Exhibit 2-8).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

**Exhibit 2-8 Redisplay of Main Menu after Protocol Change**

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

### Changing the Compression Method

To change the compression method, the TP chooses "Change Compression Method" from the Main Menu as shown in Exhibit 2-9.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 4
```

**Exhibit 2-9 Choosing Change Compression Method**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

The File Compression Methods Menu is displayed as shown in Exhibit 2-10. Brackets frame the current compression method. The two supported compression methods are gzip (a freeware program available at [www.gzip.org](http://www.gzip.org)) and compress (a Unix compression utility).

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 3
```

**Exhibit 2-10 Initial File Compression Methods Menu Display**

The TP can change his/her compression method or return to the Main Menu. Exhibit 2-11 demonstrates the TP changing his/her compression method to gzip.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 3
```

**Exhibit 2-11 Changing Compression Method to GZIP**

After the TP chooses a compression method, the Main Menu is redisplayed with the selected method framed by brackets as shown in Exhibit 2-12. This compression method setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting is "None." Before using compression, the TP must select a method from the File Compression Methods Menu. (If, after choosing the compression method, the TP sends a file and EMS fails to decompress it, the file is rejected and an error acknowledgment is sent to the TP. Refer to Appendix B for the format of this error acknowledgment.)

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [FTP]
- 4) Change Compression Method [GZIP]
- 5) Request Transmission Status Report
- 6) Change Password

Enter your choice:

**Exhibit 2-12 Main Menu Display After Change Compression Method Menu**

While in the File Compression Methods Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 2-13).

FILE COMPRESSION METHODS MENU

- 1) Return to MAIN MENU
- 2) [None]
- 3) GZIP
- 4) COMPRESS

Enter your choice: 5

**Exhibit 2-13 Invalid File Compression Menu Selection**

If the TP enters an invalid character, an invalid menu selection message along with the File Compression Methods Menu is displayed as shown in Exhibit 2-14. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

Invalid menu selection. Try again.

FILE COMPRESSION METHODS MENU

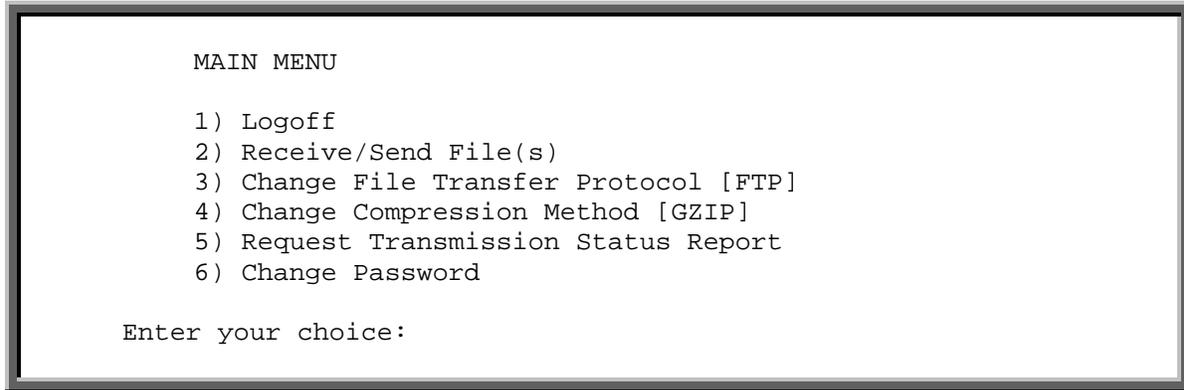
- 1) Return to MAIN MENU
- 2) None
- 3) [GZIP]
- 4) COMPRESS

Enter your choice:

**Exhibit 2-14 Invalid File Compression Methods Menu Selection Response**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

After the TP chooses a valid option from the File Compression Methods Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen compression method in brackets (Exhibit 2-15).



**Exhibit 2-15 Main Menu Display After Change Compression Method Menu**

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

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### Section 3

#### Receiving Acknowledgments

From the Main Menu, the TP receives acknowledgment files and/or transmits a file by choosing "Receive/Send File(s)." This section discusses receiving acknowledgment files, and Section 4 discusses sending files to the EMS System.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 2
```

**Exhibit 3-1 Choosing Receive/Send File(s)**

When the TP chooses the "Receive/Send File(s)" menu item, the EMS TP Interface software checks to see if there are acknowledgment files to be sent to the TP. If there are no acknowledgment files, the message in Exhibit 3-2 is displayed and processing continues as discussed in Section 4. This allows TPs to submit files even if there are no acknowledgment files waiting delivery.

```
Number of Acknowledgment File(s) in outbound mailbox: 000
```

**Exhibit 3-2 Zero Acknowledgment File Display**

If there are acknowledgment files, the text shown in Exhibit 3-3 is displayed. The message shows the number of acknowledgment files waiting delivery to the TP. All acknowledgment files waiting delivery to the TP are delivered before the TP can submit a file. The count of acknowledgment files is updated every time the TP selects item 2) Receive/Send File(s), from the Main Menu. Additional acknowledgment files that were generated during the session are reflected in this count.

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y or y
```

**Exhibit 3-3 One or More Acknowledgment Files Display**

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

If the TP enters anything other than "Y" or "y," the Main Menu (Exhibit 3-1) is redisplayed. If the TP fails to respond affirmatively three consecutive times he/she is disconnected.

If the TP responds to the prompt affirmatively, a message notifying the TP that the file transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem or Ymodem, the message in Exhibit 3-4 is displayed. For FTP, the message shown in Exhibit 3-5 is displayed. The file transfer begins after the appropriate notice.

EFS ready for modem download.

**Exhibit 3-4 Modem Download Notice**

Putting File(s) by FTP.

**Exhibit 3-5 FTP "Putting Files" Notice**

All acknowledgment files are sent as separate files. If the TP is also using compression, each file is separately compressed. (See Appendix A for a description of acknowledgment file names.)

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 3-6 is displayed followed by the Main Menu (Exhibit 3-1). If this happens three times in a row, the TP is disconnected.

Error transmitting Acknowledgment File(s).

**Exhibit 3-6 Acknowledgment File Transmission Error Message**

If the TP Interface software does not detect an error, the message shown in Exhibit 3-7 is displayed.

Acknowledgment File(s) transmission complete.

**Exhibit 3-7 Acknowledgment File Transmission Complete Message**

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

Next, the TP is asked if he/she wants to send a file. Section 4 discusses sending files. After the receive acknowledgment process has completed, if the TP has been suspended, he/she is not allowed to transmit new files. Instead, the message "SUSPENDED TRANSMITTER/ETIN" is displayed, and the TP is disconnected from EMS (Exhibit 3-8).

SUSPENDED TRANSMITTER/ETIN.

DISCONNECTING FROM EFS.

**Exhibit 3-8 Suspended TP Message**

A suspended transmitter is allowed to log on to EMS to continue to receive acknowledgments but not allowed to transmit. Suspension occurs for the following reasons:

- Submission of a file with a virus (refer to Appendix B)
- Suspension by tax examiner for procedural reasons

Should this occur, the TP must contact the Home SPC EMS Help Desk to request removal of the suspended status.

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

### **Section 4**

#### **Sending Files**

This section describes the process of transmitting files to EMS. It details the messages and prompts for TPs registered as both reporting agents and transmitters, as reporting agents only, and as transmitters only. Processing differs depending on what roles the TP is registered for and what role the TP is using to send the current file.

Tps execute the process discussed here after receiving their acknowledgment files as described in Section 3. Section 4 is divided into the following sections:

- Starting the Send Process, Section 4.1
- TP Registered as Both Reporting Agent and Transmitter, Section 4.2
- Sending as Transmitter, Section 4.3
- Sending as Reporting Agent, Section 4.4

It is important to note the differences in the "Sending Files" screens based on a combination of the TP registration and the mode in which the file is being sent. When a TP is registered as both a transmitter and reporting agent, an additional prompt is displayed to determine how the TP is submitting the current file. Whenever the TP is acting as a reporting agent, there is an additional prompt asking for the reporting agent PIN.

#### **Starting the Send Process**

After the receive acknowledgements process has completed, or if there are no acknowledgment files to receive, the TP is asked if he/she wants to send a file as shown in Exhibit 4-1.

Do you want to send a file? Y/[N]: Y or y
---

#### **Exhibit 4-1 Send Tax Return File Prompt**

If the TP enters anything other than "Y" or "y," the Main Menu (Exhibit 4-1) is redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP is disconnected.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, Ymodem, or Xmodem, he/she is prompted to start the file transfer as shown in Exhibit 4-2.

```
Enter an upload command to your modem program now.
```

**Exhibit 4-2 Modem Upload Prompt**

If the TP is using the FTP protocol, he/she is prompted to supply a file name as shown in Exhibit 4-3. After supplying the file name the TP is notified that the FTP transfer is beginning. This notice is also shown in Exhibit 4-3.

```
Enter the LOCAL name of the file you
are sending from your system: myfile
Getting file by FTP.
```

**Exhibit 4-3 FTP File Name Prompt**

If the TP responds to the filename prompt in Exhibit 4-3 with only a carriage return (<CR>), then the notice shown in Exhibit 4-4 is displayed. If the TP responds with only a <CR> three times in a row, the TP is disconnected.

```
Invalid file name.
Enter the LOCAL name of the file you
are sending from your system: <CR>
```

**Exhibit 4-4 Invalid File Name Message**

Once the TP has been notified that the file transfer is beginning (Exhibit 4-2 or 4-3), the TP has 60 seconds to begin his/her file transfer. If the EMS does not receive at least part of the TP's file within 60 seconds, the TP is disconnected.

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 4-5 is displayed followed by the Main Menu. If this happens three consecutive times, the TP is disconnected.

```
Error receiving file. You must send it again.
```

**Exhibit 4-5 Transmission Receipt Error Message**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

If the TP Interface software does not detect an error, the prompts displayed vary depending on how the TP is registered and how the TP is sending the file (as either transmitter or reporting agent). These prompts are described in the sections below. See Section 2 for a description of TP registration types.

### TP Registered as Both Reporting Agent and Transmitter

If a TP is registered as both as a transmitter and a reporting agent, the query in Exhibit 4-6 is displayed.

```
Are you submitting this file as a reporting agent? Y/[N]: N or n
```

**Exhibit 4-6 Reporting Agent Query**

If the TP responds with "N" or "n," processing continues as in Section 4.3, Sending as Transmitter. If the TP responds with "Y" or "y" to the prompt, processing continues as in Section 4.4, Sending as Reporting Agent.

See Section 8 Exhibits 8-2 and 8-3 for examples of a complete session where TPs can be both a transmitter and a reporting agent.

### Sending as Transmitter

When a TP is registered only as a Transmitter or has answered "N" or "n" to the prompt shown in Exhibit 4-6, processing continues as follows.

If the TP Interface software does not detect an error, the transmission confirmation message shown in Exhibit 4-7 is displayed followed by the Main Menu (Exhibit 4-8). If the TP hangs up without receiving the confirmation message, there is no guarantee that the EMS will process the file(s).

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

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

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

**Exhibit 4-7 Transmission Confirmation Message Display**

The Main Menu is displayed again as shown in Exhibit 4-8. The TP can choose any menu item to continue or Logoff to end the session.

```
MAIN MENU  
  
1) Logoff  
2) Receive/Send File(s)  
3) Change File Transfer Protocol [FTP]  
4) Change Compression Method [GZIP]  
5) Request Transmission Status Report  
6) Change Password  
  
Enter your choice:
```

**Exhibit 4-8 Main Menu Display**

See Section 8, Exhibit 8-1 for an example of a complete session where TP is registered only as a transmitter.

### **Sending as Reporting Agent**

When a TP is registered only as a reporting agent or has answered "Y" or "y" to the prompt shown in Exhibit 4-6, processing continues as follows.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

If the TP Interface software does not detect an error, the jurat is displayed along with a prompt for the TP signature as shown in Exhibit 4-9.

```
-----  
| Under penalties of perjury, I declare that to the |  
| best of my knowledge and belief the tax returns |  
| being submitted electronically in the file      |  
| identified as follows:                          |  
|  
|     IRS Generated GTX Key                       |  
|     -----                                     |  
|     S20041020123423.1700                       |  
|  
| are true, correct and complete, and I have filed |  
| Reporting Agent Authorizations for Magnetic Tape/ |  
| Electronic Filers (Forms 8655) with the IRS for all |  
| tax returns being submitted.                    |  
|-----  
  
You make the above declaration by entering the Personal  
Identification Number ("PIN") assigned to you for the  
purpose of signing these tax returns. This will be your  
signature.  
  
Please enter PIN to sign the tax return(s): mypin
```

**Exhibit 4-9 Jurat Display and PIN Prompt**

If the TP enters an invalid PIN, the message shown in Exhibit 4-10 is displayed. If the TP does not successfully sign the jurat in three tries, then the TP is disconnected.

```
Invalid PIN.
```

**Exhibit 4-10 Invalid PIN Notice**

After the TP has successfully signed the jurat, the transmission confirmation message is displayed as shown in Exhibit 4-11. The transmission confirmation message contains the Global Transmission Key (GTX Key) and the reference file name. The GTX Key is the unique identifier assigned by the EMS to the file sent by the TP, and is used to track the processing of the file and its subsequent acknowledgment. The reference file name is used when constructing the name of the acknowledgment file delivered to the TP. (See Appendix A for a description of the GTX Key and its relationship to the reference file name.)

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

```
Transmission file has been received with the following GTX key:  
  
S20041020123423.1700                10200001
```

**Exhibit 4-11 Transmission Confirmation Message Display**

The Main Menu is displayed again as shown in Exhibit 4-12. The TP can choose any menu item to continue or Logoff to end the session.

```
MAIN MENU  
  
1) Logoff  
2) Receive/Send File(s)  
3) Change File Transfer Protocol [FTP]  
4) Change Compression Method [GZIP]  
5) Request Transmission Status Report  
6) Change Password  
  
Enter your choice:
```

**Exhibit 4-12 Redisplay of Main Menu**

See Section 8, Exhibit 8-4 for an example of a complete session where the TP is registered only as a reporting agent.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### Section 5

#### Request Transmission Status Report

A Transmission Status Report may be requested from the Main Menu shown in Exhibit 5-1. Examples of Transmission Status Reports are contained in Appendix D. A transmission status report will show the status of all transmissions submitted by the TP since 12:00 a.m. five days ago. For State TPs the report also shows the status of all state acknowledgments that have been received and redirected to other TPs since 12:00 a.m. five days ago. Only one report may be requested per TP session. The report is returned to the TP in an HTML format file that is suitable for viewing with a Web browser after the TP session completes.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 5
```

**Exhibit 5-1 Choosing Request Transmission Status Report**

When the TP chooses the "Request Transmission Status Report" menu item, a message notifying the TP that the report transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 5-2 is displayed. For FTP, the message shown in Exhibit 5-3 is displayed. The file transfer will begin after the appropriate message.

```
EFS ready for Report download.
```

**Exhibit 5-2 Modem Download Message**

```
Putting Report by FTP.
```

**Exhibit 5-3 FTP "Putting Report File" Message**

If the TP has selected compression, the report is compressed. (See Appendix D for a description of Transmission Status Report file names.)

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 5-4 is displayed followed by the Main Menu. If this happens three times in a row, the TP is disconnected.

```
Error transmitting Report File.
```

**Exhibit 5-4 Report File Transmission Error Message**

If the TP Interface software does not detect an error, the message shown in Exhibit 5-5 is displayed.

```
Report File transmission complete.
```

**Exhibit 5-5 Report File Transmission Complete Message**

After the file transfer has completed, the Main Menu is redisplayed.

TPs can make only one report request per session. If the TP tries to request a report again, the message shown in Exhibit 5-6 is displayed followed by the Main Menu. If this happens three times in a session, the TP is disconnected.

```
Only one Report request allowed.
```

**Exhibit 5-6 Report Request Error**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### Section 6

#### Changing Password

TPs are responsible for maintaining their passwords. When a TP changes his/her password at one EMS processing center, it will be propagated to the other EMS processing center. Therefore, a TP should only execute the change password procedures once per new password.

To change his/her password, the TP chooses "Change Password" as shown in Exhibit 6-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 6
```

**Exhibit 6-1 Choosing "Change Password"**

The TP is then prompted to enter his/her current password and to enter his/her new password twice as shown in Exhibit 6-2. Not only will the passwords not be displayed, but also there will be no indication of how many characters the TP has typed. The new password must meet the rules described in Appendix G.

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

**Exhibit 6-2 Current and New Password Prompts**

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 6-3 is displayed. The TP will now use the new password to log into any EMS processing center. The Main Menu is then redisplayed as shown in Exhibit 6-4.

```
Password changed.
```

**Exhibit 6-3 Password Change Confirmation**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

```
MAIN MENU
```

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password

```
Enter your choice:
```

**Exhibit 6-4 Redisplay of Main Menu**

If the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed. A TP is given three tries per session to change his/her password.

If the TP incorrectly enters his/her current password, the password is not changed and the message shown in Exhibit 6-5 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 6-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 6-4.

```
Incorrect current password.
```

**Exhibit 6-5 Incorrect Current Password Message**

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 6-6 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 6-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 6-4.

```
New passwords don't match.
```

**Exhibit 6-6 Unmatched New Passwords Message**

If the TP enters a new password that does not meet the rules identified in Appendix G, then the password is not changed and the message shown in Exhibit 6-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 6-2.

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

If this is the third unsuccessful attempt, then the Main Menu is redisplayed as shown in Exhibit 6-4.

Password rule(s) have not been met.

**Exhibit 6-7 Password Rule Violation Message**

If it has been less than seven days since the last time the TP changed his/her password, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 6-2, the password is not changed and the message shown in Exhibit 6-8 is displayed. The TP is then returned to the Main Menu as previously shown in Exhibit 6-4. If it has been less than seven days and the TP needs to change his/her password, he/she should contact his/her Home SPC EMS Help Desk.

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

**Exhibit 6-8 Less Than 7 Days Message**

If the TP has concurrent sessions, only one can change the password. If the TP attempts to change his/her password in more than one session, only one will be allowed and the message shown in Exhibit 6-9 is displayed to the other session(s). After this message is displayed, the TP is returned to the Main Menu as previously shown in Exhibit 6-4.

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

**Exhibit 6-9 Another Session Changing Password Message**

If a system error occurs during the change password operation, the password may or may not be changed. The messages shown in Exhibit 6-10 are displayed and the TP's session is terminated. The TP may need to try both his/her current and new passwords on his/her next login.

System error.  
DISCONNECTING FROM EFS.

**Exhibit 6-10 System Error and Disconnecting Message**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

The TP can only choose the "Change Password" menu item once during a session. If the TP chooses the "Change Password" menu item more than once, the message shown in Exhibit 6-11 is displayed immediately. If this happens three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 6-4. **Note:** You will not go through the password prompts for this scenario.

Can only choose Change Password once.

**Exhibit 6-11 Change Password Once Message**

Except in the case of a system error the Main Menu is displayed as previously shown in Exhibit 6-4 after the TP completes the change password process whether or not he/she was successful.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### Section 7

#### Logging Off the System

To end his/her session, TP chooses "Logoff" from the Main Menu (Exhibit 7-1).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 1
```

**Exhibit 7-1 Choosing Logoff**

The TP Interface software performs any necessary cleanup activities, records statistical information, and then displays the message shown in Exhibit 7-2. The TP should not hang up before receiving the disconnect message. If he/she does hang up prematurely, EMS may not complete its cleanup activities. This could result in the TP receiving his/her acknowledgment files again in the next login session or having the submission file discarded.

```
DISCONNECTING FROM EFS.
```

**Exhibit 7-2 End of TP Session Message**

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

### **Section 8**

#### **Trading Partner Session Examples**

This section provides complete examples of the TP sessions that receive acknowledgment files and submit a tax return file. The following four scenarios based on the TP registration are illustrated:

- o TP registered only as a transmitter (Exhibit 8-1)
- o TP registered as both a transmitter and reporting agent submitting a file as a transmitter (Exhibit 8-2)
- o TP registered as both a transmitter and a reporting agent, submitting a file as a reporting agent (Exhibit 8-3)
- o TP registered only as a reporting agent (Exhibit 8-4)

Exhibit 8-1 illustrates a complete TP session when the TP can be only a transmitter. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, and session termination.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

WARNING: THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The Government may monitor any activity on the system and retrieve any information stored within the system. By accessing and using this system, you are consenting to such monitoring and information retrieval for law enforcement and other purposes. Users should have no expectation of privacy as to communication on or stored within the system, including information stored locally on the hard drive or other media in use within the unit (e.g., floppy disks, tapes, CD-ROM, etc.).

login: 00000

Password:

Last login: Tue Sep 4 10:39:31 from computername

-----  
F O R O F F I C I A L U S E O N L Y

```
# ##### ####
# # # #
# # # ####
# ##### #
# # # # #
# # # ####
```

U.S. Government computer

-----  
F O R O F F I C I A L U S E O N L Y  
-----

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password

Enter your choice: 2

**Exhibit 8-1 Transmitter TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered Only as Transmitter)**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

S20041020123423.1700                10200001

      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [NONE]
      5) Request Transmission Status Report
      6) Change Password

Enter your choice: 1

DISCONNECTING FROM EFS.
```

**Exhibit 8-1 (A) Transmitter TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered Only as Transmitter)**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

Exhibit 8-2 illustrates a complete TP session when the TP can be either a transmitter or a reporting agent and is submitting a file as a transmitter. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, and session termination.

```
UNAUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The
Government may monitor any activity on the system and retrieve any
information stored within the system. By accessing and using this system, you
are consenting to such monitoring and information retrieval for law
enforcement and other purposes. Users should have no expectation of privacy
as to communication on or stored within the system, including information
stored locally on the hard drive or other media in use within the unit (e.g.,
floppy disks, tapes, CD-ROM, etc.).

login: 00000
Password:
Last login: Tue Sep  4 10:39:31 from computername

-----
      F O R   O F F I C I A L   U S E   O N L Y
      #   #####   #####
      #   #   #   #
      #   #   #   #####
      #   #####   #
      #   #   #   #   #
      #   #   #   #####

      U.S. Government computer

      F O R   O F F I C I A L   U S E   O N L Y
-----
```

**Exhibit 8-2 Transmitter TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered as Transmitter and Reporting Agent)**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password

Enter your choice: 2

Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

Are you submitting this file as a reporting agent? Y/[N]: N

Transmission file has been received with the following GTX Key:

S20041020123423.1700

10200001

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password

Enter your choice: 1

DISCONNECTING FROM EFS.

**Exhibit 8-2 (A) Transmitter TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered as Transmitter and Reporting Agent)**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

Exhibit 8-3 illustrates a complete TP session when the TP can be either a transmitter or a reporting agent and is submitting a file as a reporting agent. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, signing the tax return file, and session termination.

```
UNAUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The
Government may monitor any activity on the system and retrieve any
information stored within the system. By accessing and using this system, you
are consenting to such monitoring and information retrieval for law
enforcement and other purposes. Users should have no expectation of privacy
as to communication on or stored within the system, including information
stored locally on the hard drive or other media in use within the unit (e.g.,
floppy disks, tapes, CD-ROM, etc.).

login: 00000
Password:
Last login: Tue Sep  4 10:39:31 from computername

-----
      F O R   O F F I C I A L   U S E   O N L Y

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

                U.S. Government computer

      F O R   O F F I C I A L   U S E   O N L Y
-----
```

**Exhibit 8-3 Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered as Transmitter and Reporting Agent)**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password

Enter your choice: 2

Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

Are you submitting this file as a reporting agent? Y/[N]: Y

-----  
Under penalties of perjury, I declare that to the best of my knowledge and belief the tax returns being submitted electronically in the file identified as follows:

IRS Generated GTX Key

-----  
S20041020123423.1700

are true, correct and complete, and I have filed Reporting Agent Authorizations for Magnetic Tape/Electronic Filers (Forms 8655) with the IRS for all tax returns being submitted.

-----  
You make the above declaration by entering the Personal Identification Number ("PIN") assigned to you for the purpose of signing these tax returns. This will be your signature.

**Exhibit 8-3 (A) Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered as Transmitter and Reporting Agent)**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

```
Please enter PIN to sign the tax return(s): mypin

Transmission file has been received with the following GTX key:

S20041020123423.1700                10200001

      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [NONE]
      5) Request Transmission Status Report
      6) Change Password

Enter your choice: 1

DISCONNECTING FROM EFS.
```

**Exhibit 8-3 (B) Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered as Transmitter and Reporting Agent)**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

Exhibit 8-4 illustrates a complete TP session when the TP is registered only as a reporting agent. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, signing the tax return file, and session termination.

```
WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The
Government may monitor any activity on the system and retrieve any
information stored within the system. By accessing and using this system, you
are consenting to such monitoring and information retrieval for law
enforcement and other purposes. Users should have no expectation of privacy
as to communication on or stored within the system, including information
stored locally on the hard drive or other media in use within the unit (e.g.,
floppy disks, tapes, CD-ROM, etc.).

login: 00000
Password:
Last login: Tue Sep  4 10:39:31 from computername

-----
      F O R   O F F I C I A L   U S E   O N L Y
      #   #####   #####
      #   #   #   #
      #   #   #   #####
      #   #####   #
      #   #   #   #   #
      #   #   #   #####

      U.S. Government computer

      F O R   O F F I C I A L   U S E   O N L Y
-----
```

**Exhibit 8-4 Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered Only as Reporting Agent)**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password

Enter your choice: 2

Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

-----  
| Under penalties of perjury, I declare that to the  
| best of my knowledge and belief the tax returns  
| being submitted electronically in the file  
| identified as follows:

IRS Generated GTX Key

-----  
S20041020123423.1700

| are true, correct and complete, and I have filed  
| Reporting Agent Authorizations for Magnetic Tape/  
| Electronic Filers (Forms 8655) with the IRS for all  
tax returns being submitted.

You make the above declaration by entering the Personal Identification Number ("PIN") assigned to you for the purpose of signing these tax returns. This will be your signature.

**Exhibit 8-4 (A) Reporting Agent TP Session to Pick Up Acknowledgments  
and Transmit a Tax Return File  
(Registered Only as Reporting Agent)**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

```
Please enter PIN to sign the tax return(s): mypin

Transmission file has been received with the following GTX key:

S20041020123423.1700                10200001

      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [NONE]
      5) Request Transmission Status Report
      6) Change Password

Enter your choice: 1

DISCONNECTING FROM EFS.
```

**Exhibit 8-4 (B) Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a Tax Return File  
(Registered Only as Reporting Agent)**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### GTX KEY AND ACKNOWLEDGMENT FILE NAME FORMATS

The format of the GTX key is SYYYMMDDhhmmss.xxxx where S is the processing site identifier, YYYY=year, MM=month, DD=day, hh=hour, mm=minutes, ss=seconds, and xxxx=milliseconds. The site identifier is 'T' for transmissions processed in Memphis and 'U' for transmissions processed in Martinsburg.

The format of the reference name is MMDDnnnn where MM month and DD day match the GTX Key. The nnnn number is a 4-digit sequence number generated by the EMS. The reference name is used to generate the acknowledgment file name.

The acknowledgment file can be positive or negative. If the acknowledgment filename ends with ".NAK", then the EMS detected an error in the file submitted by the TP and processing of the file was discontinued.

The EMS acknowledgment files will be named as described in Exhibit A-1.

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
941 - X12			
Functional Acknowledgment	MMDDnnnn.FAK	MMDDnnnn.GZF (Note 4)	MMDDnnnn.ZF (Note 4)
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
941/940 - MGT			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
94X - XML			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
94X XML System Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
112x and 99x Families (XML)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
MeF Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065/1041 - Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z

**Exhibit A-1 Ack File Names**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
LOA - Proprietary (TRANA/TRANB/RECAP) and XML PIN Registration			
EMS Communications Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS LOA Processing Acknowledgment and EMS PIN Registration Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1040/ETD - Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State Ack Transmission			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS Acceptance Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State Ack Redirected to TP ETIN	MMDDnnnn.Sss (see Note 6)	MMDDnnnn.GZ	MMDDnnnn.Z

### Exhibit A-1 (cont.) Ack File Names

Note 1: MM = month  
DD = day  
nnnn = 4 digit sequence number

MMDD is taken from the GTX Key  
nnnn is a 4-digit sequence number generated by the EMS at  
the time the TP submitted his/her file.

Note 2: gzip preserves the uncompressed ACK file name (e.g., MMDDnnnn.ACK)  
in its archive.

Note 3: Compress does not preserve the uncompressed ACK file name.

Note 4: Two acknowledgments are sent for files submitted in X12 format.  
When these two acknowledgment files are compressed, the files will  
have the same name. Therefore, compressed functional acknowledgment  
files will have an 'F' appended to the compressed ack file name.  
TPs may have to rename their compressed functional ack files before  
they are able to decompress the files.

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

If a TP submits a file that is given the GTX Key S20041020154710.0800," the first four digits of the reference name would be "1020." The next four digits would be a sequence number generated by the EMS, e.g., "0001."

The reference name would then be "10200001." An EMS error acknowledgment file would be named "10200001.NAK." An acknowledgment from the Unisys system would be named "10200001.ACK." If the acknowledgment file is compressed with gzip it will be named "10200001.GZ." If the acknowledgment file is compressed with Unix compress it will be named "10200001.Z."

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

Note 6: For State Ack files that are redirected to a TP ETIN, the ack file will have the file extension "Sss" where "ss" is the standard postal abbreviation published in IRS Publication 1346 "Standard Postal Service State Abbreviations and Zip Codes." For example, the file extension "SMD" will be used for an ack file from the state of Maryland. If the state ack file contains a code that does not appear in Pub 1346, then "ss" will be replaced with "XX". In this case, the file extension would be "SXX".

## Appendix B

### Error Acknowledgment Format for Detected Viruses and Decompression Failures

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED VIRUSES

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

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

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it contained a virus
Content-Type: text/xml; charset=UTF-8
```

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

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### ERROR ACKNOWLEDGMENT FORMAT FOR DECOMPRESSION FAILURES

If the TP has established a profile that uses one of the supported compression methods, then EMS will decompress the file before processing it. If there is a problem and the file fails to decompress, then the TP will receive the error acknowledgment shown below. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

MIME-Version: 1.0  
Content-Description: Notification that transmission file T200303211345.0100 was rejected because it failed to decompress  
Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage>EMS received your file, but could not process
it. Please check your file and re-transmit.</ErrorMessage>
      <RuleNumber>T0000-010</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey> T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

Appendix C

EMS Communications and Encryption

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

### **EMS COMMUNICATIONS AND ENCRYPTION**

The Memphis and Martinsburg Computing Centers offer a variety of communications services and capabilities that allow TPs to file tax returns and electronic documents. These capabilities include both dedicated digital and Internet communication services as well as several file transfer protocols. The use of these features is summarized in this appendix.

As of November 1, 2005 analog and IRS ISDN services are no longer available. However, it may be possible for a TP to use ISDN if he/she provides his/her own equipment.

#### **C.1 Digital Service**

Use of digital services requires authorization from the IRS. Please contact Darryl Giles at (202) 283-5193, e-mail [darryl.s.giles@irs.gov](mailto:darryl.s.giles@irs.gov).

As of November 1, 2005, all dedicated lines must be encrypted using at least 128-bit encryption provided by a Federal Information Processing Standards (FIPS) approved method. A TP, using the digital service, is responsible for choosing, procuring, and installing his/her cryptographic solution. To determine if a cryptographic solution meets FIPS standards obtain the "NIST Validation List Certification Number and Date" from the solution provider. This information can be verified by checking the NIST website at <http://csrc.nist.gov/cryptval/>. There are validation lists for each major FIPS Cryptographic Standard. Each list has a sequence number, and lists the manufacturer/supplier, date of validation, name of the implementation, its operational environment, and a further description of other characteristics.

The IRS recommends the use of Internet Protocol Security (IPsec) as the cryptographic solution for the digital service. Additional information for TPs who use Cisco routers and may need to upgrade them to support IPsec is provided in Section C.1.6.

The following paragraphs describe the hardware and software necessary to use the digital communication service.

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

### **C.1.1 Cisco 7206 Router**

Two (2) Cisco 7206 routers have been installed in both Martinsburg and Memphis. Each Cisco 7206 has an aggregate bandwidth of 600 Mbps and contains six slots for communications adapters. While one of the routers is a hot spare, the active 7206 is configured as follows:

- One (1) Ethernet adapter with four (4) ports—10 Mbps each port
- One (1) High speed synchronous adapter, which supports eight (8) ports
- One (1) High speed synchronous adapter, which supports four (4) ports

All high speed synchronous ports support speeds up to 2.048 Mbps. Connections to these ports are mostly through the Kentrox unit described next, although some TPs have connected to the interfaces, directly from their own high-speed communications equipment.

- TP's use either Point-to-Point Protocol (PPP) or Frame Relay link encapsulation when connecting to the high speed synchronous ports.

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

### **C.1.2 Kentrox D-serv**

The Kentrox D-SERV is the Channel Service Unit/Digital Service Unit (CSU/DSU) to be used by TPs desiring a direct connect 56 Kbps digital circuit. It meets all the requirements of the AT&T Technical Publications TR 62310 and TR 41450. TPs must purchase a D-SERV unit and a 56 Kbps digital circuit to begin testing over a dedicated line. The D-SERV unit ordered by the TP must be designed for connection to the Kentrox Universal Shelf listed below. The D-SERV interface cards should be configured as follows:

- V.35 interface--configuration switch S1 UP and interface switches S1-S5 DOWN and S6-S10 UP.
- Constant Carrier--configuration switch S2 DOWN.
- Data Clock--56 Kbps, synchronous, internal clock. S3 UP, S4 DOWN, S5 UP, S6 UP and S7 DOWN.

### **C.1.3 Kentrox Universal shelf**

A Kentrox Universal Shelf has been installed in the Memphis and Martinsburg Computing Centers. Each shelf supports up to twelve 56 Kbps D-SERV interface cards.

### **C.1.4 Dedicated Lines**

For a TP to connect over a dedicated line he/she must purchase the circuit. Once the TP's request for digital service is approved, the IRS provides him/her with IP addressing and routing information.

### **C.1.5 Communication Services**

Connection to the EMS system using the digital communications services provides the TP with a Transmission Control Protocol/Internet Protocol (TCP/IP) interface. To use this service the TP must have the following:

- A system that supports the TCP/IP protocols.
- The ability to make a Telnet connection from his/her system to an EMS host.
- If the TP plans to use File Transfer, Protocol FTP) for data transfer, his/her system must support an FTP server and have the ability to accept an FTP connection from the EMS. The TP must supply a user logon and password for the EMS system to use when connecting to his/her FTP server.
- A router capable of supporting PPP or Frame Relay over the digital circuit.

## **SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)**

Once the TP establishes a connection using EMS digital services the following capabilities are available.

- Connecting over a TCP/IP link allows a TP to connect to any host available to him/her at the computing center.
- Fail over protection. EMS systems have a fail over capability and if there is a system failure a backup system becomes available. This system uses the same TCP/IP address as the primary system. This allows the TP to connect to the backup system without having to reconfigure the host address.
- Transfer of data using FTP. If a TP has a host system that supports FTP, he/she may use this as a protocol to send and receive files to the EMS system. For TPs using this transfer method the only configuration needed is to setup a user account for EMS to use and directories for EMS to use to “get” return files and “put” acknowledgment files. EMS transmits one file for each acknowledgment file available for processing. The file transfers are binary and the “#” hash mark is displayed for every 1,024 bytes of data transferred.
- File transfers over Telnet. If a TP uses TCP/IP to connect to the EMS system, his/her logon to the system is through Telnet. If the TP does not want to use FTP to transfer files, he/she may use another file transfer protocol such as Zmodem over the Telnet session. This capability is currently available in many of the Telnet application programs. The file transfer rate of Zmodem over a Telnet session is not as fast as FTP. See Sections C.3 and C.4 for more details.
- One final aspect of a TCP/IP connection to the EMS is that TCP/IP supports multiple simultaneous connections to the same host or multiple hosts. A TP may submit files over multiple concurrent sessions. However, only one session per host can retrieve acknowledgment files.

### **C.1.6 IPSEC and CISCO Router Requirements**

- To support IPsec encryption, TPs with existing Cisco routers may need to upgrade their router’s IOS® and memory to the minimum requirements listed in Exhibit C-1 for their specific platform. TPs that are registered Cisco users can download the newer IOS version from Cisco’s website ([www.cisco.com](http://www.cisco.com)).

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

IOS versions will vary per router. As a rule, the IRS will use the highest 12.2 GD (General Deployment) release at the time of implementation with the following feature sets: IP PLUS/IPSEC 3DES.

**Exhibit C-1 Minimum Cisco IOS Version and Memory Requirements**

<b>Cisco Router Series</b>	<b>IOS Version</b>	<b>Memory</b>
Cisco 800 Series	c800-k9osy6-mw.12.2-13.T (12/8) - IPsec Triple DES Encryption (IP/FW PLUS IPSEC 3DES)	DRAM - 12 MB FLASH - 8 MB
Cisco 1700 Series	c1700-k9o3sy7-mz.12.2-13.T (48/16) – IPsec Triple DES Encryption (IP/FW PLUS IPSEC 3DES)	DRAM - 48 MB FLASH - 16 MB
CISCO 2600 SERIES: (2602, 2610, 2611, 2620)	C2600-IK9O3S-MZ.12.2-13.T (96/32) - IPSEC TRIPLE DES ENCRYPTION (IP PLUS IPSEC 3DES)	DRAM - 96 MB FLASH - 32 MB
CISCO 7206 SERIES: (IRS OWNED AND MAINTAINED)	c7200-ik9o3s-mz.12.2-13.T (128/16) – IPsec Triple DES Encryption (IP/FW/IDS IPSEC 3DES)	DRAM - 128 MB Flash - 16 MB

Depending on other functions used by the router (e.g., NAT, IOS firewall, several T1 lines, number of users), the CPU utilization can be seriously degraded by adding encryption functionality. It is recommended that acceleration modules be added. If possible, it is also recommended that the base router component be upgraded (i.e., 1700 to a 1750, 2600 to a 2650, etc.). There are no hardware upgrades or module additions for the 800 series routers; therefore, TPs using these routers should consider upgrading to a 1750 series router. The Cisco 1600 series and 2500 series routers do not support IPsec and must be upgraded. Cisco recommends an upgrade to the next highest platform. (i.e., 1600 Router to 1700 Router or 2500 Router to 2600 Router). See the Cisco website for details.

- Those TPs that wish to purchase new routers can do so by purchasing Cisco’s “VPN bundles.” Exhibit C-2 identifies IRS recommended bundles.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### Exhibit C-2 IRS Recommended Cisco VPN Router Bundles

Product Number	Description
CISCO1751-VPN/K9	1751 VPN Bundle with VPN Module, 64 MB DRAM, IP Plus/FW/3DES
CISCO1760-VPN/K9	1760 VPN Bundle with VPN Module, 64 MB DRAM, IP Plus/FW/3DES
CISCO1760-V3PN/K9	1760 VPN Bundle with VPN Module, 96 MB DRAM, IP Plus/VOX/FW/3DES
C2651XM-2FE/VPN/K9	2651XM/VPN Bundle, AIM-VPN/BPII/2FE/IOS FW/IPSec 3DES, 128DRAM
C2691-VPN/K9	2691 VPN Bundle, AIM-VPN/EPII, Plus FW/IPSEC 3DES, 128DRAM
C3725-VPN/K9	3725 VPN Bundle, AIM-VPN/EPII, Plus IOS FW/IPSEC 3DES, 128DRAM
C3745-VPN/K9	3745 VPN Bundle, AIM-VPN/HPII, Plus IOS FW/IPSEC 3DES, 128DRAM

### C.2 Internet Service

To use the Internet service, a TP accesses EMS via his/her own Internet Service Provider (ISP) and does not need to have a static IP address. However, the TP must use Telnet/SSL to provide a secure session. His/her Telnet/SSL software must conform to:

- RFC 854 – Telnet Protocol Specification
- SSL 3.0 Specification (<http://wp.netscape.com/eng/ssl3>)

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

- efileA.ems.irs.gov – Martinsburg Computing Center
- efileB.ems.irs.gov – Memphis Computing Center
- efileC.ems.irs.gov – Memphis Computing Center

ETA provides information on which processing sites are located at the two computing centers, and which DNS name above to use during the calendar year.

If the TP's software allows him/her to establish concurrent sessions to the same computing center, the TP may submit files over multiple concurrent sessions. However, only one session can retrieve acknowledgment files. TPs should note that FTP is not available as a file transfer protocol when using the Internet service.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### Configuring Terminal Emulation Software

A TP may need to provide the following information when he/she is configuring their terminal emulation software.

- **Terminal Name.** Should be something meaningful to the TP. This information is not transmitted to EMS.
- **Terminal Type.** Select a member of the Virtual Terminal (VT) family (e.g., VT100 or VT220).
- **SSL Version.** SSL3. In many terminal emulation packages this is a pull-down menu beside the Destination or Host Name and is not labeled. TLS-1 defaults since it is the latest SSL version but SSL-3 must be chosen.
- **Port.** 992. This port number is often filled in automatically by the terminal emulation software if Telnet/SSL is chosen.
- **Destination or Host Name.** One of the fully qualified names listed previously.
- **Destination Host Type.** Unix.
- **User Certificate Mode.** No user certificate is required. However, EMS accepts any certificate from the TP. If the TP wants to send a certificate, it can be self-generated.
- **Host Certificate.** EMS sends an Entrust certificate, which the terminal emulation software must accept.
- **Certificate Viewing.** If the TP wants to see the certificates being exchanged and the terminal emulation software supports certificate viewing, then this feature should be turned on.
- **Operating System (OS).** If your terminal emulation software asks for an OS, it is asking about the Trading Partner's system, not the EMS system. Enter the local system parameters upon which the terminal emulation software will be running.
- **Data Characters.** Please specify eight bit data characters if your terminal emulation software does not default to it.

The IRS has tested several terminal emulation software packages supporting Telnet-SSL including PowerTerm Pro Enterprise for Unix Version 8.8.3, Hummingbird Exceed, and Attachmate. Many other commercial and open-source packages can also be used as long as they support the Telnet specification RFC 854 and the SSL 3.0 specification. If a TP cannot successfully connect using an internally developed package we recommend using one of the above packages, which can often be evaluated free, to verify the connectivity parameters outlined above. Additional guidance is given in C.3 and C.4.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### C.3 Telnet Options

If the TP uses Zmodem, Xmodem-1K, or Ymodem-batch to transfer files over the Telnet session, to be successful the TP's Telnet program must support connections that allow all eight bits of the data to pass through. This is often accomplished on the Telnet command line as "telnet -8 host". If the TP uses the "telnet -8" method, the screen display may appear distorted and after typing in the TP identification information the systems appears to be hung. If this occurs the TP should terminate his/her responses with a Line-Feed Character. On a standard keyboard, depressing the Control Key and the "j" key at the same time generates this character. As an alternative to the "telnet -8" option, the TP may set binary mode before beginning a file transfer and unset binary mode upon completion of the transfer.

Most versions of Telnet have a sequence of characters (called an Escape Sequence) that, when encountered by the Telnet program, interrupts the Telnet session. Unless hidden by the TPs terminal emulation software, the TP normally sees a message displaying the Escape Sequence when the Telnet connection is first started. Although it is possible for the TP to have a successful session when an Escape Sequence exists, at some point a file transfer may abort based on its size or the data in the file. For this reason it is recommended that the Escape Sequence be disabled, if possible. The TP should check his/her Telnet documentation to determine how to do this.

### C.4 Zmodem Options

The most common file transfer software used over the Telnet Session is Zmodem. The package consists of the "sz" command for sending files and the "rz" command for receiving files. As with the Telnet session options described in Section C.3, there are options that may need to be invoked to achieve a successful file transfer. In addition, it is important to note that these options are not necessarily mutually exclusive from the Telnet options. It may be that having a specific Zmodem option set might mean that a Telnet option does not need to be invoked. It is recommended that TPs explore the Zmodem options first. These options are available if the TP is experiencing problems:

- **Zmodem Escape Control Characters.** This option, usually "-e", will have Zmodem watch for control characters and modify them so that they pass through undetected as control characters. The option is sometimes available on both the "sz" and "rz" commands. Other versions have the -e option available only on the "rz".
- **Zmodem Binary.** This is another option available on some versions of Zmodem. The TP should check his/her documentation for any option that attempts to make the link transparent to control character sequences.
- **Zmodem Timeout Values.** Within Zmodem there are options for how long to wait for an expected packet of data. The default is normally 10 seconds. In most cases, this value should be acceptable. However, the TP should never set these values to wait forever.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

- **Zmodem buffer timeout.** There may be times when the timeout values may need to be changed. This can occur with TPs, whose connection to their ISP is through a dial-up line. Because of the buffering ability of telecommunications equipment and the amount of communications equipment usually in place for an Internet connection, the amount of data that can be stored could cause an error. This can happen if a file that is to be transmitted is approximately the same size as one of the buffers present in the data link. The sending program will have completed the streaming of all the data in the file but the receiving side may not have gotten any data yet. If the sending side has its receive packet timeout set too low, it may timeout before the receiver can receive and transmit the packet.
- **Zmodem sliding window.** If this option is not enabled, the sender transmits all of a file without waiting for an acknowledgment. This results in a faster file transfer. However, some of the intermediate communications equipment may store data while it is transferred to the receiver. Sometimes this causes the sender to "get ahead" of the receiver. In this case, the TP may need to enable the sliding window option. This results in intermediate acknowledgments and a slower file transfer. The smaller the value of the sliding window setting the slower the file transfer.
- **Zmodem Debugging.** When testing the TP's Internet connectivity, the TP should become familiar with the debug capabilities of his/her Zmodem software. If the TP experiences problems with the transfer of data, generating a debug file could assist the TP and IRS system support personnel in determining the nature of the problem.
- **Crash Recovery.** EMS does not retain partial files. Therefore, if a transmission to EMS is interrupted, the TP must retransmit from the beginning of the file. For acknowledgment files and state return files, EMS can resume the transmission from where the interruption occurred in the transmission if the TP's software supports it.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### Acronym List

ACK	Acknowledgment
CSU/DSU	Channel Service Unit/Digital Service Unit
DES	Data Encryption Standard
DNS	Domain Name Service
DNS	Domain Name System
EFS	Electronic Filing System
EMS	Electronic Management System
ETA	Electronic Tax Administration
ETIN	Electronic Transmitter Identification Number
FAK	Functional Acknowledgment
FIPS	Federal Information Processing Standard
FTP	File Transfer Protocol
FW	Firewall
GD	General Deployment
GTX	Global Transaction Key
IOS	Internetworking Operating System
IP	Internet Protocol
IPsec	Internet Protocol Security
IRS	Internal Revenue Service
ISDN	Integrated Services Digital Network
ISP	Internet Service Provider
NAK	Negative Acknowledgment (or error acknowledgment)
NAT	Network Address Translation
NIST	National Institute of Standards and Technology
PIN	Personal Identification Number
PPP	Point-to-Point Protocol
RA	Reporting Agent
SPC	Submission Processing Center
SRS	State Retrieval Subsystem
SSL	Secure Sockets Layer
TCP/IP	Transmission Control Protocol/Internet Protocol
TP	Trading Partner
TPDS	Third Party Data Store
VPN	Virtual Private Network
VT	Virtual Terminal
XML	eXtensible Markup Language

**Appendix H**  
**EEC Form Identification Error Codes**

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### General Error Acknowledgments Applicable to all Return Types

Messages applicable to all return types.

Error Message	Description
1. "A VIRUS <Virus Name> WAS DETECTED IN THIS FILE"	The FEPS has detected a virus in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help desk for permission to transmit. Please note that this error Acknowledgement is in XML format.
2. "EMS RECEIVED YOUR FILE, BUT COULD NOT PROCESS IT. PLEASE CHECK YOUR FILE AND RE-TRANSMIT."	This error ack is returned in XML format when EMS receives a file, but fails to decompress and process it.

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### Proprietary Format Error Acknowledgments

Error Message	Description	Applicable Form Types
1. "A VIRUS (VIRUS NAME) WAS DETECTED IN THIS FILE"	This message is returned if a virus is detected in XML format.	94x, 1040, 1041, ETD, 1065, LOA, MEF, StAck
2. "ADDITIONAL TAX DATA AFTER RECAP RECORD"	If tax data exists after the final RECAP record, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck
3. "EIN IN TRANA DOES NOT MATCH EIN PROFILE"	If the EIN in columns 15-23 of the TRANA record does not match the EIN of the trading partner sending the transmission, EMS rejects the transmission.	1041, 1065, LOA
4. "EIN IN TRANB DOES NOT MATCH EIN IN TRANA"	If the EIN in columns 15-23 of the TRANB record does not match the EIN in columns 15-23 of the TRANA record, EMS rejects the transmission.	1041, 1065, LOA
5. "EMS RECEIVED YOUR FILE, BUT COULD NOT PROCESS IT. PLEASE CHECK YOUR FILE AND RE-TRANSMIT."	This error ack is returned in XML format when EMS receives a file, but fails to decompress and process it.	94x, 1040, 1041, ETD, 1065, LOA, MEF, StAck

Error Message	Description	Applicable Form Types
6. "INVALID FORM FORMAT BEGINNING AT RECORD n".	For IRS Proprietary format ETD transmissions, EMS validates that every form begins with a FRM record (valid Record ID, Form Number, and Page Number fields) and ends with a summary record. In addition, the form record must contain a numeric TIN that matches the TIN in the summary record. If not, EMS rejects the entire transmission and returns an Error Ack file with the new message. or	ETD
6. (continued)	If the last record byte count and end of record (#) do not agree, record sentinel **** is not present, "RECAP " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EMS rejects the transmission.	ETD
7. "INVALID FORM TYPE FOR THIS EMS PROCESSING SITE"	If the EMS Site is not processing the form type specified in the transmission type code field (column 118) of the TRANA record, EMS rejects the transmission.	1040, 1041, 1065, ETD, LOA, StAck
8. "INVALID JULIAN DAY IN THE TRANA RECORD"	If the Julian day in columns 91-93 of the TRANA record is less than the current Julian Day - 2 or more than the current Julian Day + 1.	1040, ETD, 1065
9. "INVALID PROCESSING SITE DESIGNATOR. B=OGDEN"	For 1065 and 1041 transmissions, if the letter code for Site Designator in column 75 of the TRANA record is not equal to 'B' (Ogden), the value specified within env_info table, EMS rejects the transmission. 1041_1065_processing_site_code and city_name come from the proc_form_cfg table.	1041, 1065

Error Message	Description	Applicable Form Types
10. "INVALID PROCESSING SITE DESIGNATOR. C=ANDOVER, E=AUSTIN, F=KANSAS CITY, G=PHILADELPHIA H=FRESNO"	For 1040 and ETD transmissions if the letter code for Site Designator in column 75 of the TRANA record is not equal to one of the specified letter codes, EMS rejects the transmission. If the actual processing site or alternate site and the Site Designator in the TRANA record do not agree, EMS rejects the transmission.	1040, ETD, StAck
11. "INVALID PROCESSING YEAR CODE"	For 1065 transmissions, if the processing year code in column 110 of the TRANA record is not 'P' for Prior or 'C' for Current, EMS rejects the transmission.	1065
12. "INVALID PRODUCTION-TEST CODE. P = PRODUCTION, T = TEST"	If the test/production indicator in column 117 of the TRANA record does not equal 'T' or 'P', EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck
13. "INVALID RECAP: WRONG LENGTH OR EMBEDDED #"	If the byte count of the last record is less than 120 and the end of record # agrees with the byte count, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck

<p>14. "INVALID RECORD FORMAT IN RECORD NUMBER n" is an Error Ack message.</p>	<p>These modifications would ensure that the number of bytes validated by EMS is the number of bytes that the trading partner intended to include in the record.</p> <p>EMS validates according to the following rules:</p> <p>For IRS Proprietary format records, EMS validates that each record begins with a 4 digit byte count, followed by the 4 asterisk record sentinel and the last character is a #, based on the byte count in the first four digits. If these fields are not present, EMS rejects the entire transmission and generates an error acknowledgment file with the new Error Ack message.</p>	<p>1040, 1041, ETD, 1065, LOA</p>
<p>15. "INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR"</p>	<p>If EMS Site is processing the form type for the site designator (column 75) specified in the TRANA record, but not for the specified test/production indicator (column 117), EMS rejects the transmission.</p>	<p>1040, 1041, 1065, ETD, LOA, StAck</p>
<p>16. "INVALID TAX RETURN FORMAT BEGINNING AT RECORD n" is an Error Ack message that will be generated after the first occurrence of a Validation Error.</p>	<p>For IRS Proprietary format return transmissions, EMS validates that every return envelope begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered in this return envelope, EMS rejects the entire transmission and returns the new Error Ack. No validation takes place after this first error is encountered. or</p>	<p>1040, 1041, 1065</p>

16. (continued)	If the last record byte count and end of record (#) do not agree, record sentinel **** is not present, "RECAP " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EMS rejects the transmission.	LoA, 1040, 1041, 1065
17. "INVALID TOTAL FORM COUNT IN RECAP" is a message for an Error Ack file.	EMS rejects the entire transmission and generates an Error Ack file with the new message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.	ETD
18. "INVALID TOTAL RETURN COUNT IN RECAP" is a modification of an existing message for an Error Ack file. This is a modification of an existing message and will apply to all form types. An example of the original message reads "INVALID TOTAL RETURN COUNT IN RECAP; DOES NOT MATCH 1065 PGO1 COUNT".	EMS rejects the entire transmission and generates this new Error Ack file with the message "INVALID TOTAL RETURN COUNT IN RECAP," if the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record.	1040, 1041, 1065
19. "INVALID TRANA: WRONG LENGTH OR EMBEDDED #"	If the byte count of the first record is less than 120 and the end of record # agrees with the byte count, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck
20. "INVALID TRANB: WRONG LENGTH OR EMBEDDED #"	If the byte count of the second record is less than 120 and the end of record # agrees with the byte count, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck
21. "INVALID TRANSMISSION TYPE CODE"	If the letter in column 118 of the TRANA record is not a valid transmission type code, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck
22. "LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT"	If the ETIN in columns 84-88 of the TRANA record does not match the login ETIN, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck

23. "MULTIPLE TRANA/TRANB RECORDS DETECTED"	If Multiple TRANA, TRANB, or RECAP records are found within a file, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA
24. "NO FORMS WITHIN THE TRANSMISSION".	If there are no forms within an ETD or LoA transmission, EMS rejects the entire transmission.	ETD, LOA
25. "NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM"	If there is no RECAP record within the tax return. If the last record byte count and end of record (#) do not agree, record sentinel **** is not present, "RECAP " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck
26. "NO RETURNS WITHIN THE TRANSMISSION" is an Error Ack message.	If there are no returns within a transmission, EMS rejects the entire transmission.	1040, 1041, 1065
27. "NO TRANA RECORD RECEIVED"	If the first record byte count and end of record (#) do not agree, record sentinel **** is not present, "TRANA " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck
28. "NO TRANB RECORD RECEIVED"	If the second record byte count and end of record (#) do not agree, record sentinel **** is not present, "TRANB " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck
29. "PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE"	If the test/production indicator in column 117 of the TRANA record does not match the test/production mode in the trading partner profile, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck
30. "TRANSMITTER NOT VALID FOR TRANSMISSION TYPE"	If the trading partner's profile does not allow the transmission type specified in column 118 of the TRANA record, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck

## SECTION 10 USING EMS AND SYSTEM PROMPTS (continued)

### LOA Error Acknowledgments

1. "INVALID FORM FORMAT BEGINNING AT RECORD N"	For LOA transmissions, the message is issued if the LoA form does not contain [LOA 01].
2. "INVALID PROCESSING SITE DESIGNATOR. E=AUSTIN"	If the Site Designator in column 75 of the TRANA record is not 'E' (Austin), comes from the value specified within the env_info table (loa_proc_site_code), EMS rejects the transmission.  The city_name comes from the proc_form_cfg table.
3. "INVALID RECORD TYPE"	If the record type in column 97 of the TRANA record is not 'V' for variable, EMS rejects the transmission.
4. "NON-ASCII FORMAT"	If the acknowledgment transmission format in column 96 of the TRANA record is not 'A' ascii, EMS rejects the transmission.

## **SECTION 11 RECORD LAYOUTS**

The following pages contain the record layouts of each form and schedule accepted electronically. In addition, it covers the record layouts for the Statement Record, Summary Record and RECAP Record. Please refer to Publication 3416, 1065 e-file Program, U.S. Return of Partnership Income (Publication 1525 Supplement), for the actual design/layout for each form and schedule and field number assigned to each line reference. Publication 3416 should be used in conjunction with this publication.

### **NOTE:**

**At the time of printing this publication some of the Tax Year 2005 forms and schedules may not have been finalized. Therefore, the record layouts for some of the forms and schedules in this section may be subject to change. If there are any changes to the record layouts or validation criteria, we will display the change on the IRS Website.**

SECTION 11.01 TRANSMISSION (TRANA) RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0120
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"TRANab"
0010	EMPLOYER IDENTIFICATION NUMBER (EIN) OF TRANSMITTER		9	15	23	N (MUST MATCH SAME FIELD ON "TRANB" RECORD)
0020	TRANSMITTER'S NAME		35	24	58	A/N
0030	TYPE OF TRANSMITTER		16	59	74	"PREPARER" OR "PREPARER'S AGENT"
0040	PROCESSING SITE		1	75	75	"B" = OGDEN
0050	TRANSMISSION DATE		8	76	83	N FORMAT: YYYYMMDD
0060	ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN)		7	84	90	N (ETIN PLUS TRANSMITTER'S USER CODE) FORMAT: NNNNNnn NNNNN=ETIN nn=TRANSMITTER'S USE CODE; MAY BE ZERO FILLED
0070	JULIAN DATE		3	91	93	N RANGE: 001-366
0080	TRANSMISSION SEQUENCE NUMBER FOR JULIAN DATE IN (FIELD 0070)		2	94	95	N
NOTE: SEQUENCE NUMBER MUST BE UNIQUE FOR EVERY TRANSMISSION.						
0090	ACKNOWLEDGMENT TRANSMISSION FORMAT		1	96	96	"A" = ASCII
0100	RECORD TYPE INDICATOR		1	97	97	"F" = FIXED "V" = VARIABLE
0110	RESERVED		6	98	103	IRS USE ONLY
0120	FILLER		5	104	108	BLANKS
0130	RESERVED		1	109	109	BLANKS
0140	PROCESSING YEAR		1	110	110	"C" = CURRENT "P" = PRIOR
0150	RESERVED		6	111	116	IRS USE ONLY
0160	PRODUCTION-TEST CODE		1	117	117	"P" = PRODUCTION "T" = TEST
0170	TRANSMISSION TYPE CODE		1	118	118	"P" = PARTNERSHIP RETURN
0180	RESERVED		1	119	119	IRS USE ONLY
	RECORD TERMINUS CHARACTER		1	120	120	"#"

SECTION 11.02 TRANSMISSION (TRANB) RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
		4	1	-	4	0120
		4	5	-	8	*****
0000		6	9	-	14	"TRANbb"
0010		9	15	-	23	N (MUST MATCH SAME FIELD ON "TRANA" RECORD)
0020		35	24	-	58	A/N
0030		35	59	-	93	A/N
0040		10	94	-	103	N
0050		16	104	-	119	BLANKS
		1	120	-	120	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	1032
		4	5	8	*****
0000	RECORD ID	6	9	14	"RETbbb"
0001	TYPE	6	15	20	"1065bb"
0002	PAGE NUMBER	5	21	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)	9	26	34	N nnnnnnnnn
0004	FILLER	1	35	35	BLANK
0005	TAX PERIOD	6	36	41	YYYYMM
0006	FILLER	1	42	42	BLANK
0007	FORM 8453-P INDICATOR	2	43	44	N "00" OR "01"
NOTE: VALUE = "00" IF A SINGLE RETURN IS RELATED TO A FORM 8453-P. VALUE = "01" IF THE RETURN IS PART OF A SERIES OF RETURNS RELATED TO A FORM 8453-P.					
0010	FISCAL BEGINNING	8	45	52	FORMAT: YYYYMMDD OR BLANK
0020	FISCAL ENDING	8	53	60	FORMAT: YYYYMMDD OR BLANK
0030	NAME CONTROL	4	61	64	A/N
0035	FOREIGN ADDRESS INDICATOR	1	65	65	X = FOREIGN ADDRESS BLANK = DOMESTIC
0040	NAME OF PARTNERSHIP LINE 1 (DOMESTIC OR FOREIGN)	35	66	100	A/N
0050	NAME OF PARTNERSHIP LINE 2 (DOMESTIC OR FOREIGN)	35	101	135	A/N
0055	IN CARE OF NAME LINE (DOMESTIC OR FOREIGN)	35	136	170	A/N OR BLANK
0060	ADDRESS (DOMESTIC OR FOREIGN)	35	171	205	A/N OR "NONE"
0065	RESERVED	35	206	240	NO ENTRY
0070	CITY (DOMESTIC ONLY)	22	241	262	A
0075	FOREIGN CITY, STATE OR PROVINCE	35	263	297	A/N ALLOWABLE SPECIAL CHARACTERS ARE SLASH AND HYPHEN
0080	STATE (DOMESTIC ONLY)	2	298	299	A/N
0085	FOREIGN COUNTRY	22	300	321	A ALLOWABLE SPECIAL CHARACTER IS SPACE

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0090	ZIP CODE (DOMESTIC ONLY)		12	322	- 333	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0100	PRINCIPAL BUSINESS	A	15	334	- 348	A/N
0110	PRINCIPAL PRODUCT	B	15	349	- 363	A/N
0120	BUSINESS CODE	C	6	364	- 369	N RANGE: 111100-813000
0130	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)	K-12	9	370	- 378	N
0140	DATE BUSINESS STARTED	E	6	379	- 384	FORMAT: YYYYMM
0150	TOTAL ASSETS	F	16	385	- 400	N
0160	INITIAL RETURN	G(1)	1	401	- 401	"X" OR BLANK
0170	FINAL RETURN	G(2)	1	402	- 402	"X" OR BLANK
0175	NAME CHANGE	G(3)	1	403	- 403	"X" OR BLANK
0180	CHANGE IN ADDRESS	G(4)	1	404	- 404	"X" OR BLANK
0190	AMENDED RETURN	G(5)	1	405	- 405	NO ENTRY
0195	COMMON TRUST RETURN		1	406	- 406	"X" OR BLANK
0200	ACCOUNTING METHOD CASH	H(1)	1	407	- 407	"X" OR BLANK
0210	ACCOUNTING METHOD ACCURAL	H(2)	1	408	- 408	"X" OR BLANK
0220	ACCOUNTING METHOD OTHER	H(3)	1	409	- 409	"X" OR BLANK
0230	ACCOUNTING METHOD OTHER, SPECIFY	H(3)	15	410	- 424	A/N
0240	NUMBER OF SCHEDULES K-1	I	7	425	- 431	N 0000002 - 9999999
NOTE: IF # OF SCHEDULES K-1 EXCEEDS 9999999 ENTER 9999999 IN FIELD #240.						
0250	GROSS RECEIPTS OR SALES	1a	14	432	- 445	N
0260	LESS RETURNS AND ALLOWANCES	1b	14	446	- 459	N
0270	LESS RETURNS AND ALLOWANCES BALANCE	1c	12	460	- 471	N
0280	COST OF GOODS SOLD (SCHEDULE A, LINE 8)	2	14	472	- 485	N
0290	GROSS PROFIT (LINE 1c MINUS LINE 2)	3	12	486	- 497	N
0300	ORDINARY INCOME (LOSS) FROM PARTNERSHIPS AND ESTATES AND TRUSTS	4	14	498	- 511	N
@0310	ORDINARY INCOME (LOSS)	4	6	512	- 517	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
----	-----	----	-----	----	----	-----	-----
0320	NET FARM PROFIT (LOSS) (SCHEDULE F FORM 1040)	5	14	518	-	531	N
0330	NET GAIN (LOSS) (Attach Form 4797)	6	14	532	-	545	N
0340	OTHER INCOME	7	14	546	-	559	N
@0350	OTHER INCOME (ATTACH SCHEDULE)	7	6	560	-	565	"STMnnn" OR BLANK
0360	TOTAL INCOME (LOSS) (COMBINE LINES 3 - 7)	8	16	566	-	581	N
0370	SALARIES AND WAGES (less employment credits)	9	14	582	-	595	N ***
0400	GUARANTEED PAYMENTS TO PARTNERS	10	14	596	-	609	N ***
0410	REPAIRS AND MAINTENANCE	11	14	610	-	623	N
0420	BAD DEBTS	12	14	624	-	637	N
0430	RENT	13	14	638	-	651	N ***
0440	TAXES AND LICENSES	14	14	652	-	665	N ***
0450	INTEREST	15	14	666	-	679	N ***
*0455	INTEREST (ATTACHMENT)	15	6	680	-	685	"STMnnn" OR BLANK
0460	DEPRECIATION	16a	12	686	-	697	N
0470	DEPRECIATION (SCHEDULE A AND ELSEWHERE)	16b	12	698	-	709	N
0480	BALANCE OF DEPRECIATION	16c	14	710	-	723	N
0490	DEPLETION	17	14	724	-	737	N
0500	RETIREMENT PLANS	18	14	738	-	751	N
0510	EMPLOYEE BENEFIT PROGRAM	19	14	752	-	765	N
0520	OTHER DEDUCTIONS	20	14	766	-	779	N
@0530	OTHER DEDUCTIONS (ATTACH SCHEDULE)	20	6	780	-	785	"STMnnn" OR BLANK
0540	TOTAL DEDUCTIONS (ADD LINES 9c - 20)	21	14	786	-	799	N
0541	"FORM 8693 APPROVED" INDICATOR		1	800	-	800	"X" OR BLANK
0542	DATE FORM 8693 APPROVED		8	801	-	808	FORMAT: YYYYMMDD OR BLANK
0544	PUBLICLY TRADED PARTNERSHIPS (INDICATOR)		1	809	-	809	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0545	PUBLICLY TRADED PARTNERSHIPS 3.5% TAX AMOUNT DUE		15	810	- 824	N
@0547	PUBLICLY TRADED PARTNERSHIPS 3.5% TAX COMPUTATION (ATTACH COMPUTATION)		6	825	- 830	"STMnnn" OR BLANK
0550	ORDINARY BUSINESS INCOME (LOSS) SUBTRACT LINE 21 FROM LINE 8	22	12	831	- 842	N
0555	PAID PREPARERS AUTHORIZATION (YES BOX)		1	843	- 843	"X" OR BLANK
0557	PAID PREPARERS AUTHORIZATION (NO BOX)		1	844	- 844	"X" OR BLANK
0560	PREPARER'S NAME		35	845	- 879	A/N OR BLANK
0570	CHECK IF PREPARER SELF-EMPLOYED		1	880	- 880	"X" OR BLANK
0580	PREPARER'S TIN (PTIN OR SSN)		9	881	- 889	A/N OR BLANK
0590	FIRM'S NAME OR PREPARER'S IF SELF-EMPLOYED		35	890	- 924	A/N
0600	PREPARER'S FIRM'S EIN		9	925	- 933	N OR BLANK
0610	PREPARER'S FIRM'S ADDRESS		35	934	- 968	A/N
0620	PREPARER'S FIRM'S CITY		22	969	- 990	A/N
0630	PREPARER'S FIRMS STATE		2	991	- 992	A/N
0640	PREPARER'S FIRM'S ZIP CODE		12	993	- 1004	N OR nnnnnnnnnbbb OR BLANK
0645	DOMESTIC PREPARER'S PHONE NUMBER		10	1005	- 1014	N
0646	FOREIGN PREPARER'S TELEPHONE NUMBER		10	1005	- 1024	N ALLOWABLE SPECIAL CHARACTERS ARE HYPHEN AND SPACE
0650	EXTENSION REQUESTED		1	1025	- 1025	"X" OR BLANK (See Note Below)
*0660	GLOBAL 1065 STATEMENT RECORD (PAGE 1)		6	1026	- 1031	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1032	- 1032	"#"

NOTE: FIELD #650 (EXTENSION REQUESTED INDICATOR) IS NOT PART OF THE RETURN AND DOES NOT APPEAR ON THE FORM. AN "X" SHOULD BE ENTERED WHENEVER AN EXTENSION OF TIME TO FILE HAS BEEN REQUESTED.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----	-----	----	-----	----	----	-----
	BYTE COUNT		4	1 -	4	0402
	START RECORD SENTINEL		4	5 -	8	*****
0670	RECORD ID		6	9 -	14	"RETbbb"
0671	TYPE		6	15 -	20	"1065bb"
0672	PAGE NUMBER		5	21 -	25	"PG02b"
0673	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0674	FILLER		1	35 -	35	BLANK
0675	TAX PERIOD		6	36 -	41	YYYYMM
0676	FILLER		1	42 -	42	BLANK
0680	INVENTORY AT THE BEGINNING OF YEAR	A-1	16	43 -	58	N ***
0690	PURCHASES LESS COST OF ITEMS WITHDRAWN FOR PERSONAL USE	A-2	14	59 -	72	N
0700	COST OF LABOR	A-3	12	73 -	84	N
0710	ADDITIONAL SEC 263A COSTS	A-4	12	85 -	96	N
@0720	ADDITIONAL SEC 263A COSTS (ATTACH SCHEDULE)	A-4	6	97 -	102	"STMnnn" OR BLANK
0730	OTHER COSTS	A-5	12	103 -	114	N
@0740	OTHER COSTS (ATTACH SCHEDULE)	A-5	6	115 -	120	"STMnnn" OR BLANK
0750	TOTAL (ADD LINES 1-5)	A-6	14	121 -	134	N
0760	INVENTORY END OF YEAR	A-7	16	135 -	150	N ***
0770	COST OF GOODS SOLD (LINE 7 MINUS LINE 6)	A-8	14	151 -	164	N
0780	CLOSING INVENTORY COST	A-9a (I)	1	165 -	165	"X" OR BLANK
0790	CLOSING INVENTORY LOWER COST OR MARKET	A-9a (II)	1	166 -	166	"X" OR BLANK
0800	CLOSING INVENTORY OTHER	A-9a (III)	1	167 -	167	"X" OR BLANK
0810	CLOSING INVENTORY OTHER (SPECIFY)	A-9a (III)	15	168 -	182	A/N
@0820	EXPLANATION OF CLOSING INVENTORY	A-9a (III)	6	183 -	188	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----	-----	----	-----	----	----	-----
0830	CLOSING INVENTORY WRITEDOWN OR "SUBNORMAL" GOODS	A-9b	1	189	- 189	"X" OR BLANK
0840	LIFO INVENTORY ADOPTED THIS TAX YEAR	A-9c	1	190	- 190	NO ENTRY
0850	RULES OF SEC 263A APPLY TO PARTNERSHIP (YES BOX)	A-9d	1	191	- 191	"X" OR BLANK
0855	RULES OF SEC 263A APPLY TO PARTNERSHIP (NO BOX)	A-9d	1	192	- 192	"X" OR BLANK
0860	CHANGES IN INVENTORY METHOD (YES BOX)	A-9e	1	193	- 193	"X" OR BLANK
0865	CHANGES IN INVENTORY METHOD (NO BOX)	A-9e	1	194	- 194	"X" OR BLANK
@0870	CHANGES IN INVENTORY METHOD (ATTACH EXPLANATION)	A-9e	6	195	- 200	"STMnnn" OR BLANK
0880	DOMESTIC GENERAL PARTNERSHIP	B-1A	1	201	- 201	"X" OR BLANK
0882	DOMESTIC LIMITED PARTNERSHIP	B-1B	1	202	- 202	"X" OR BLANK
0884	DOMESTIC LIMITED LIABILITY COMPANY	B-1C	1	203	- 203	"X" OR BLANK
0886	DOMESTIC LIMITED LIABILITY PARTNERSHIP	B-1D	1	204	- 204	"X" OR BLANK
0887	FOREIGN PARTNERSHIP	B-1E	1	205	- 205	"X" OR BLANK
0889	OTHER	B-1f	1	206	- 206	"X" OR BLANK
0890	ARE ANY PARTNERS IN THIS PARTNERSHIP ALSO PARTNERSHIPS (YES BOX)	B2	1	207	- 207	"X" OR BLANK
0895	ARE ANY PARTNERS IN THIS PARTNERSHIP ALSO PARTNERSHIPS (NO BOX)	B2	1	208	- 208	"X" OR BLANK
0900	PARTNERSHIP OWN INTEREST IN ANOTHER PARTNERSHIP OR FOREIGN DISREGARDED ENTITY (YES BOX)	B3	1	209	- 209	"X" OR BLANK
0905	PARTNERSHIP OWN INTEREST IN ANOTHER PARTNERSHIP OR FOREIGN DISREGARDED ENTITY (NO BOX)	B3	1	210	- 210	"X" OR BLANK
*0907	ATTACH STATEMENT - IF YES TO FIELD #0900	B3	6	211	- 216	"STMnnn" OR BLANK
0910	IS THIS PARTNERSHIP SUBJECT TO THE CONSOLIDATED AUDIT PROCEDURES OF SEC 6221-6233 (YES BOX)	B4	1	217	- 217	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----	-----	----	-----	----	----	-----
0915	IS THIS PARTNERSHIP SUBJECT TO THE CONSOLIDATED AUDIT PROCEDURES OF SEC 6221-6233 (NO BOX)	B4	1	218	- 218	"X" OR BLANK
0920	DOES THIS PARTNERSHIP MEET ALL THE REQUIREMENTS SHOWN IN QUESTION 5 (YES BOX)	B5	1	219	- 219	"X" OR BLANK
0925	DOES THIS PARTNERSHIP MEET ALL THE REQUIREMENTS SHOWN IN QUESTION 5 (NO BOX)	B5	1	220	- 220	"X" OR BLANK
0930	DOES THE PARTNERSHIP HAVE ANY FOREIGN PARTNERS (YES BOX)	B6	1	221	- 221	"X" OR BLANK
0935	DOES THIS PARTNERSHIP HAVE ANY FOREIGN PARTNERS (NO BOX)	B6	1	222	- 222	"X" OR BLANK
0940	IS THIS PARTNERSHIP A PUBLICLY TRADED PARTNERSHIP (YES BOX)	B7	1	223	- 223	"X" OR BLANK
0945	IS THIS PARTNERSHIP A PUBLICLY TRADED PARTNERSHIP (NO BOX)	B7	1	224	- 224	"X" OR BLANK
0950	HAS THIS PARTNERSHIP FILED, FORM 8264 (YES BOX)	B8	1	225	- 225	"X" OR BLANK
0955	HAS THIS PARTNERSHIP FILED FORM 8264 (NO BOX)	B8	1	226	- 226	"X" OR BLANK
0960	DID THE PARTNERSHIP HAVE AUTHORITY OVER A FINANCIAL ACCOUNT IN A FOREIGN COUNTRY (YES BOX)	B9	1	227	- 227	"X" OR BLANK
0965	DID THE PARTNERSHIP HAVE AUTHORITY OVER A FINANCIAL ACCOUNT IN A FOREIGN COUNTRY (NO BOX)	B9	1	228	- 228	"X" OR BLANK
0970	NAME OF FOREIGN COUNTRY	B9	35	229	- 263	A/N
0980	WAS PARTNERSHIP THE GRANTOR OF, OR TRANSFEROR TO, A FOREIGN TRUST (YES BOX)	B10	1	264	- 264	"X" OR BLANK
0985	WAS PARTNERSHIP THE GRANTOR OF, OR TRANSFEROR TO, A FOREIGN TRUST (NO BOX)	B10	1	265	- 265	"X" OR BLANK
0990	WAS THERE A DISTRIBUTION OR TRANSFER (YES BOX)	B11	1	266	- 266	"X" OR BLANK
0995	WAS THERE A DISTRIBUTION OR TRANSFER (NO BOX)	B11	1	267	- 267	"X" OR BLANK
*0997	ATTACH STATEMENT	B11	6	268	- 273	"STMnnn OR BLANK"
0998	ENTER THE NUMBER OF FORMS ATTACHED TO RETURN	B12	7	274	- 280	N RANGE: 0 - 9999999
1000	NAME OF DESIGNATED TMP		35	281	- 315	A/N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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1010	IDENTIFYING NUMBER OF TMP	9	316	-	324	N
1020	ADDRESS OF DESIGNATED TMP	35	325	-	359	A/N
1030	CITY DESIGNATED TMP	22	360	-	381	A/N
1040	STATE OF DESIGNATED TMP	2	382	-	383	A OR ".b"
1050	ZIP CODE OF DESIGNATED TMP	12	384	-	395	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
*1055	GLOBAL 1065 STATEMENT RECORD (PAGE 2)	6	396	-	401	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER	1	402	-	402	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	1041
	START RECORD SENTINEL		4	5 -	8	*****
1060	RECORD ID		6	9 -	14	"RETbbb"
1061	TYPE		6	15 -	20	"1065bb"
1062	PAGE NUMBER		5	21 -	25	"PG03b"
1063	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
1064	FILLER		1	35 -	35	BLANK
1065	TAX PERIOD		6	36 -	41	YYYYMM
1066	FILLER		1	42 -	42	BLANK
1070	ORDINARY BUSINESS INCOME (LOSS)	K-1	12	43 -	54	N
*1075	ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES (ATTACHMENT)	K-1	6	55 -	60	"STMnnn" OR BLANK
1080	NET INCOME FROM RENTAL REAL ESTATE ACTIVITIES (ATTACH FORM 8825)	K-2	12	61 -	72	N
*1085	NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES (ATTACHMENT)	K-2	6	73 -	78	"STMnnn" OR BLANK
1090	GROSS INCOME FROM OTHER RENTAL ACTIVITIES	K-3a	12	79 -	90	N
1100	EXPENSES	K-3b	12	91 -	102	N
@1105	EXPENSES (ATTACH SCHEDULE)	K-3b	6	103 -	108	"STMnnn" OR BLANK
1110	NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES	K-3c	12	109 -	120	N
1120	GUARANTEED PAYMENTS	K-4	12	121 -	132	N
1130	INTEREST INCOME	K-5	12	133 -	144	N
1140	ORDINARY DIVIDENDS	K-6a	12	145 -	156	N
1150	QUALIFIED DIVIDENDS	K-6b	12	157 -	168	N
1160	ROYALTIES	K-7	12	169 -	180	N
1170	NET SHORT-TERM CAPITAL GAIN (LOSS)	K-8	12	181 -	192	N
1180	NET LONG-TERM CAPITAL GAIN (LOSS)	K-9a	12	193 -	204	N
1190	COLLECTIBLES 28% GAIN (LOSS)	K-9b	12	205 -	216	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1200	UNRECAPTURED SECTION 1231 GAIN	K-9c	12	217 -	228	N
1205	SECTION 1250 GAIN	K-9c	6	229 -	234	"STMnnn" OR BLANK
1210	NET GAIN (LOSS) SECTION 1231 (ATTACH FORM 4797)	K-10	12	235 -	246	N
1220	OTHER INCOME (LOSS)	K-11	12	247 -	258	N
1223	OTHER DEDUCTIONS (TYPE)	K-11	20	259 -	278	A/N
@1225	OTHER INCOME (LOSS) (ATTACH SCHEDULE)	K-11	6	279 -	284	"STMnnn" OR BLANK
1230	EXPENSE DEDUCTION SEC. 179 (ATTACH FORM 4562)	K-12	12	285 -	296	N
1240	CONTRIBUTIONS	K-13a	12	297 -	308	N
@1245	CONTRIBUTIONS (ATTACH SCHEDULE)	K-13a	6	309 -	314	"STMnnn" OR BLANK
1260	INVESTMENT INTEREST EXPENSE	K-13b	12	315 -	326	N
1270	SECTION 59(e)(2) EXPENDITURES: TYPE	K-13c(1)	50	327 -	376	A/N
1280	SECTION 59(e)(2) EXPENDITURES: AMOUNT	K-13c(2)	12	377 -	388	N
@1285	SECTION 59(e)(2) EXPENDITURES (ATTACHMENT)	K-13c(2)	6	389 -	394	"STMnnn" OR BLANK
1290	OTHER DEDUCTIONS	K-13d	12	395 -	406	N
1293	OTHER DEDUCTIONS (TYPE)	K-13d	20	407 -	426	A/N
@1295	OTHER DEDUCTIONS (ATTACH SCHEDULE)	K-13d	6	427 -	432	"STMnnn" OR BLANK
1300	NET EARNINGS (loss) FROM SELF-EMPLOYMENT	K-14a	12	433 -	444	N
1310	GROSS FARMING OR FISHING INCOME	K-14b	12	445 -	456	N
1320	GROSS NON-FARM INCOME	K-14c	12	457 -	468	N
1330	LOW-INCOME HOUSING CREDIT: FROM PARTNERSHIPS TO WHICH SECTION 42(j)(5) APPLIES	K-15a	12	469 -	480	N
*1335	FROM PARTNERSHIPS TO WHICH SECTION 42(j)(5) APPLIES (ATTACHMENT)	K-15a	6	481 -	486	"STMnnn" OR BLANK
1340	LOW-INCOME HOUSING CREDIT: OTHER	K-15b	12	487 -	498	N
*1345	OTHER THAN ON LINE 15a (ATTACHMENT)	K-15b	6	499 -	504	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1350	QUALIFIED REHABILITATION EXPENDITURES RELATED TO REAL ESTATE ACTIVITY(ies) (ATTACH FORM 3468)	K-15c	12	505	- 516	N
1353	FORM 3468 LINE REFERENCE	K-15c	6	517	- 522	A/N
*1355	QUALIFIED REHABILITATION EXPENDITURES RELATED TO RENTAL REAL ESTATE ACTIVITIES (ATTACHMENT)	K-15c	6	523	- 528	"STMnnn" OR BLANK
1360	OTHER RENTAL REAL ESTATE CREDITS	K-15d	12	529	- 540	N
1363	TYPE OF RENTAL CREDIT	K-15d	15	541	- 555	A/N
*1365	OTHER RENTAL REAL ESTATE CREDITS (ATTACHMENT)	K-15d	6	556	- 561	"STMnnn" OR BLANK
1370	OTHER CREDITS	K-15e	12	562	- 573	N
1373	TYPE OF OTHER RENTAL CREDIT	K-15e	15	574	- 588	A/N
*1375	OTHER RENTAL CREDITS (ATTACHMENT)	K-15e	6	589	- 594	"STMnnn" OR BLANK
1380	OTHER CREDITS & CREDIT RECAPTURE	K-15f	12	595	- 606	N
1383	TYPE OF OTHER CREDIT	K-15f	20	607	- 626	A/N
*1385	OTHER CREDITS & CREDIT RECAPTURE (ATTACHMENT)	K-15f	6	627	- 632	"STMnnn" OR BLANK
1390	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION	K-16a	22	633	- 654	A/N
*1395	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION (ATTACHMENT)	K-16a	6	655	- 660	"STMnnn" OR BLANK
1400	GROSS INCOME FROM ALL SOURCES	K-16b	12	661	- 672	N
1410	GROSS INCOME SOURCED AT PARTNER LEVEL	K-16c	12	673	- 684	N
@1415	GROSS INCOME SOURCED AT PARTNER LEVEL (ATTACHMENT)	K-16c	6	685	- 690	"STMnnn" OR BLANK
1420	PASSIVE	K-16d	12	691	- 702	N
1430	LISTED CATEGORIES	K-16e	12	703	- 714	N
@1435	LISTED CATEGORIES (ATTACH SCHEDULE)	K-16e	6	715	- 720	"STMnnn" OR BLANK
1440	GENERAL LIMITATIONS	K-16f	12	721	- 732	N
1450	DEDUCTIONS ALLOCATED AND APPORTIONED AT PARTNER LEVEL: INTEREST EXPENSE	K-16g	12	733	- 744	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1460	DEDUCTIONS ALLOCATED AND APPORTIONED AT PARTNER LEVEL: OTHER	K-16h	12	745	- 756	N
1470	PASSIVE	K-16i	12	757	- 768	N
1480	LISTED CATEGORIES	K-16j	12	769	- 780	N
@1485	LISTED CATEGORIES (ATTACH SCHEDULE)	K-16j	6	781	- 786	"STMnnn" OR BLANK
1490	GENERAL LIMITATIONS	K-16k	12	787	- 798	N
1500	CHECK BOX (Paid)	K-16L	1	799	- 799	"X" OR BLANK
1510	CHECK BOX (Accrued)	K-16L	1	800	- 800	"X" OR BLANK
1520	TOTAL FOREIGN TAXES	K-16L	12	801	- 812	N
1530	REDUCTION IN TAXES AVAILABLE FOR CREDIT	K-16m	12	813	- 824	N
@1535	REDUCTION IN TAXES AVAILABLE FOR CREDIT (ATTACH SCHEDULE)	K-16m	6	825	- 830	"STMnnn" OR BLANK
@1537	OTHER FOREIGN TAX INFORMATION	K-16n	6	831	- 836	"STMnnn" OR BLANK
1540	POST 1986 DEPRECIATION ADJUSTMENT	K-17a	12	837	- 848	N
1550	ADJUSTED GAIN OR LOSS	K-17b	12	849	- 860	N
*1555	ADJUSTED GAIN OR LOSS (ATTACHMENT)	K-17b	6	861	- 866	"STMnnn" OR BLANK
1560	DEPLETION (OTHER THAN OIL AND GAS)	K-17c	12	867	- 878	N
1570	OIL, GAS AND GEOTHERMAL PROPERTIES - GROSS INCOME	K-17d	12	879	- 890	N
*1575	OIL, GAS AND GEOTHERMAL PROPERTIES (ATTACHMENT)	K-17d	6	891	- 896	"STMnnn" OR BLANK
1580	OIL, GAS AND GEOTHERMAL PROPERTIES - DEDUCTIONS	K-17e	12	897	- 908	N
*1585	OIL, GAS AND GEOTHERMAL PROPERTIES - DEDUCTIONS (ATTACHMENT)	K-17e	6	909	- 914	"STMnnn" OR BLANK
1590	OTHER ALTERNATIVE MINIMUM TAX ITEMS	K-17f	12	915	- 926	N
@1595	OTHER ALTERNATIVE MINIMUM TAX ITEMS (ATTACH SCHEDULE)	K-17f	6	927	- 932	"STMnnn" OR BLANK
1600	TAX-EXEMPT INCOME & NONDEDUCTIBLE EXPENSE	K-18a	12	933	- 944	N
1610	OTHER TAX-EXEMPT INCOME	K-18b	12	945	- 956	N
1620	NONDEDUCTIBLE EXPENSE	K-18c	12	957	- 968	N
1630	DISTRIBUTIONS: CASH & MARKETABLE SECURITIES	K-19a	12	969	- 980	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*1635 DISTRIBUTIONS: CASH & MARKETABLE SECURITIES (ATTACH STATEMENT)	K-19a	6	981	- 986	"STMnnn" OR BLANK
1640 OTHER PROPERTY	K-19b	12	987	- 998	N
@1645 OTHER PROPERTY (ATTACH STATEMENT)	K-19b	6	999	- 1004	"STMnnn" OR BLANK
1650 INVESTMENT INCOME	K-20a	12	1005	- 1016	N
1660 INVESTMENT	K-20b	12	1017	- 1028	N
@1665 OTHER ITEMS AND AMOUNTS (ATTACH SCHEDULE)	K-20c	6	1029	- 1034	"STMnnn" OR BLANK
*1675 GLOBAL 1065 STATEMENT RECORD (PAGE 3)		6	1035	- 1040	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	1041	- 1041	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	1315
	START RECORD SENTINEL		4	5 -	8	*****
1700	RECORD ID		6	9 -	14	"RETbbb"
1701	TYPE		6	15 -	20	"1065bb"
1702	PAGE NUMBER		5	21 -	25	"PG04b"
1703	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1704	FILLER		1	35 -	35	BLANK
1705	TAX PERIOD		6	36 -	41	YYYYMM
1706	FILLER		1	42 -	42	"b"
1710	NET INCOME (LOSS)	1	12	43 -	54	N
1711	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS CORPORATE	2a(i)	12	55 -	66	N
1712	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS INDIVIDUAL (ACTIVE)	2a(ii)	12	67 -	78	N
1713	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS INDIVIDUAL (PASSIVE)	2a(iii)	12	79 -	90	N
1714	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS PARTNERSHIP	2a(iv)	12	91 -	102	N
1715	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS EXEMPT ORGANIZATION	2a(v)	12	103 -	114	N
1716	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS NOMINEE/OTHER	2a(vi)	12	115 -	126	N
1717	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS CORPORATE	2b(i)	12	127 -	138	N
1718	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS INDIVIDUAL (ACTIVE)	2b(ii)	12	139 -	150	N
1719	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS INDIVIDUAL (PASSIVE)	2b(iii)	12	151 -	162	N
1720	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS PARTNERSHIP	2b(iv)	12	163 -	174	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1721	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS EXEMPT ORGANIZATION	2b(v)	12	175	- 186	N
1722	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS NOMINEE/OTHER	2b(vi)	12	187	- 198	N
1740	ASSETS: CASH BEGINNING OF TAX YEAR	L-1(b)	12	199	- 210	N
1750	ASSETS: CASH END OF TAX YEAR	L-1(d)	12	211	- 222	N
1760	ASSETS: TRADE NOTES AND ACCOUNTS RECEIVABLE BEGINNING OF TAX YEAR	L-2a(a)	12	223	- 234	N
1770	ASSETS: TRADE NOTES AND ACCOUNTS RECEIVABLE END OF TAX YEAR	L-2a(c)	12	235	- 246	N
1780	ASSETS: LESS ALLOWANCE FOR BAD DEBTS BEGINNING OF TAX YEAR	L-2b(a)	12	247	- 258	N
1790	ASSETS: LESS ALLOWANCE FOR BAD DEBTS BEGINNING OF TAX YEAR	L-2b(b)	12	259	- 270	N
1800	ASSETS: LESS ALLOWANCE FOR BAD DEBTS END OF TAX YEAR	L-2b(c)	12	271	- 282	N
1810	ASSETS: LESS ALLOWANCE FOR BAD DEBTS END OF TAX YEAR	L-2b(d)	12	283	- 294	N
1820	ASSETS: INVENTORIES BEGINNING OF TAX YEAR	L-3(b)	12	295	- 306	N
1830	ASSETS: INVENTORIES END OF TAX YEAR	L-3(d)	12	307	- 318	N
1840	ASSETS: U.S. GOVERNMENT OBLIGATIONS BEGINNING OF TAX YEAR	L-4(b)	12	319	- 330	N
1850	ASSETS: U.S. GOVERNMENT OBLIGATIONS END OF TAX YEAR	L-4(d)	12	331	- 342	N
1860	ASSETS: TAX EXEMPT SECURITIES BEGINNING OF TAX YEAR	L-5(b)	12	343	- 354	N
1870	ASSETS: TAX EXEMPT SECURITIES END OF TAX YEAR	L-5(d)	12	355	- 366	N
1880	ASSETS: OTHER CURRENT ASSETS BEGINNING OF TAX YEAR	L-6(b)	12	367	- 378	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1890	ASSETS: OTHER CURRENT ASSETS END OF TAX YEAR	L-6(d)	12	379	- 390	N
@1895	ASSETS: OTHER CURRENT ASSETS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	L-6(d)	6	391	- 396	"STMnnn" OR BLANK
1900	ASSETS: MORTGAGE AND REAL ESTATE LOANS BEGINNING OF TAX YEAR	L-7(b)	12	397	- 408	N
1910	ASSETS: MORTGAGE AND REAL ESTATE LOANS END OF TAX YEAR	L-7(d)	12	409	- 420	N
1920	ASSETS: OTHER INVESTMENTS BEGINNING OF TAX YEAR	L-8(b)	12	421	- 432	N
1930	ASSETS: OTHER INVESTMENTS END OF TAX YEAR	L-8(d)	12	433	- 444	N
@1935	ASSETS: OTHER INVESTMENTS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	L-8(d)	6	445	- 450	"STMnnn" OR BLANK
1940	ASSETS: BUILDINGS AND OTHER DEPRECIABLE ASSETS BEGINNING OF TAX YEAR	L-9a(a)	12	451	- 462	N
1950	ASSETS: BUILDINGS AND OTHER DEPRECIABLE ASSETS END OF TAX YEAR	L-9a(c)	12	463	- 474	N
1960	ASSETS: LESS ACCUMULATED DEPRECIATION BEGINNING OF TAX YEAR	L-9b(a)	12	475	- 486	N
1970	ASSETS: LESS ACCUMULATED DEPRECIATION BEGINNING OF TAX YEAR	L-9b(b)	12	487	- 498	N
1980	ASSETS: LESS ACCUMULATED DEPRECIATION END OF TAX YEAR	L-9b(c)	12	499	- 510	N
1990	ASSETS: LESS ACCUMULATED DEPRECIATION END OF TAX YEAR	L-9b(d)	12	511	- 522	N
2000	ASSETS: DEPLETABLE ASSETS BEGINNING OF TAX YEAR	L-10a(a)	12	523	- 534	N
2010	ASSETS: DEPLETABLE ASSETS END OF TAX YEAR	L10a(c)	12	535	- 546	N
2020	ASSETS: LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	L-10b(a)	12	547	- 558	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2030	ASSETS: LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	L-10b(b)	12	559	- 570	N
2040	ASSETS: LESS ACCUMULATED DEPLETION END OF TAX YEAR	L-10b(c)	12	571	- 582	N
2050	ASSETS: LESS ACCUMULATED DEPLETION END OF TAX YEAR	L-10b(d)	12	583	- 594	N
2060	ASSETS: LAND (NET AMORTIZATION) BEGINNING OF TAX YEAR	L-11(b)	12	595	- 606	N
2070	ASSETS: LAND (NET OF ANY AMORTIZATION) END OF TAX YEAR	L-11(d)	12	607	- 618	N
2080	ASSETS: INTANGIBLE ASSETS (AMORTIZABLE ONLY) BEGINNING OF TAX YEAR	L-12a(a)	12	619	- 630	N
2090	ASSETS: INTANGIBLE ASSETS (AMORTIZABLE ONLY) END OF TAX YEAR	L-12a(c)	12	631	- 642	N
2100	ASSETS: LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	L-12b(a)	12	643	- 654	N
2110	ASSETS: LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	L-12b(b)	12	655	- 666	N
2120	ASSETS: LESS ACCUMULATED AMORTIZATION END OF TAX YEAR	L-12b(c)	12	667	- 678	N
2130	ASSETS: LESS ACCUMULATED AMORTIZATION END OF TAX YEAR	L-12b(d)	12	679	- 690	N
2140	ASSETS: OTHER ASSETS BEGINNING OF TAX YEAR	L-13(b)	12	691	- 702	N
2150	ASSETS: OTHER ASSETS END OF TAX YEAR	L-13(d)	12	703	- 714	N
@2155	ASSETS: OTHER ASSETS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	L-13(d)	6	715	- 720	"STMnnn" OR BLANK
2160	ASSETS: TOTAL ASSETS BEGINNING OF TAX YEAR	L-14(b)	12	721	- 732	N
2170	ASSETS: TOTAL ASSETS END OF TAX YEAR	L-14(d)	12	733	- 744	N
2180	LIABILITIES AND CAPITAL ACCOUNTS PAYABLE BEGINNING OF TAX YEAR	L-15(b)	12	745	- 756	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2190	LIABILITIES AND CAPITAL ACCOUNTS PAYABLE END OF TAX YEAR	L-15(d)	12	757	- 768	N
2200	LIABILITIES AND CAPITAL MORTGAGES, NOTES, BONDS BEGINNING OF TAX YEAR	L-16(b)	12	769	- 780	N
2210	LIABILITIES AND CAPITAL: MORTGAGES, NOTES, BONDS END OF TAX YEAR	L-16(d)	12	781	- 792	N
2220	LIABILITIES AND CAPITAL: OTHER CURRENT LIABILITIES BEGINNING OF TAX YEAR	L-17(b)	12	793	- 804	N
2230	LIABILITIES AND CAPITAL: OTHER CURRENT LIABILITIES END OF TAX YEAR	L-17(d)	12	805	- 816	N
@2235	LIABILITIES AND CAPITAL: OTHER CURRENT LIABILITIES BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	L-17(d)	6	817	- 822	"STMnnn" OR BLANK
2240	LIABILITIES AND CAPITAL: ALL NONRECOURSE LOANS BEGINNING OF TAX YEAR	L-18(b)	12	823	- 834	N
2250	LIABILITIES AND CAPITAL: ALL NONRECOURSE LOANS END OF TAX YEAR	L-18(d)	12	835	- 846	N
2260	LIABILITIES AND CAPITAL: MORTGAGES, NOTES, BONDS PAYABLE IN 1 YEAR OR MORE BEGINNING OF TAX YEAR	L-19(b)	12	847	- 858	N
2270	LIABILITIES AND CAPITAL: MORTGAGES, NOTES, BONDS PAYABLE IN 1 YEAR OR MORE END OR TAX YEAR	L-19(d)	12	859	- 870	N
2280	LIABILITIES AND CAPITAL: OTHER LIABILITIES BEGINNING OF TAX YEAR	L-20(b)	12	871	- 882	N
2290	LIABILITIES AND CAPITAL: OTHER LIABILITIES END OF TAX YEAR	L-20(d)	12	883	- 894	N
@2295	LIABILITIES AND CAPITAL: OTHER LIABILITIES BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	L-20(d)	6	895	- 900	"STMnnn" OR BLANK
2300	LIABILITIES AND CAPITAL: PARTNER'S CAPITAL ACCOUNTS BEGINNING OF TAX YEAR	L-21(b)	12	901	- 912	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2310	LIABILITIES AND CAPITAL: PARTNER'S CAPITAL ACCOUNTS ENDING OF TAX YEAR	L-21(d)	12	913	- 924	N
2320	LIABILITIES AND CAPTIAL: TOTAL LIABILITIES AND CAPITAL BEGINNING OF TAX YEAR	L-22(b)	12	925	- 936	N
2330	LIABILITIES AND CAPITAL: TOTAL LIABILITIES AND CAPITAL END OF TAX YEAR	L-22(d)	12	937	- 948	N
2340	RECONCILIATION: NET INCOME PER BOOKS	M-1 1	12	949	- 960	N
*2345	INCOME NOT RECORDED ON BOOKS THIS YEAR (ITEMIZE)	M-1 2	6	961	- 966	"STMnnn" OR BLANK
2350	RECONCILIATION: INCOME INCLUDED ON SCHEDULE K-1 LINES 1-11	M-1 2	12	967	- 978	N
2355	RECONCILIATION: GUARANTEED PAYMENTS	M-1 3	12	979	- 990	N
2360	RECONCILIATION: DEPRECIATION	M-1 4(a)	12	991	- 1002	N
2370	RECONCILIATION: TRAVEL AND ENTERTAINMENT	M-1 4(b)	12	1003	- 1014	N
*2375	RECONCILIATION: ATTACH STATEMENT FOR OTHER EXPENSES	M-1 4(b)	6	1015	- 1020	"STMnnn" OR BLANK
2380	RECONCILIATION: TOTAL FOR OTHER EXPENSES	M-1 4(b)	12	1021	- 1032	N
2390	TOTAL EXPENSES LINE 4	M-1	12	1033	- 1044	N
2400	RECONCILIATION: ADD (LINES 1-4)	M-1 5	12	1045	- 1056	N
2410	RECONCILIATION: TAX EXEMPT INTEREST SCHEDULE K-1, LINE 1-11	M-1 6(a)	12	1057	- 1068	N
*2415	RECONCILIATION: ATTACH STATEMENT FOR OTHER INCOME	M-1 6(a)	6	1069	- 1074	"STMnnn" OR BLANK
2420	RECONCILIATION: TOTAL FOR OTHER INCOME	M-1 6(a)	12	1075	- 1086	N
2430	TOTAL	M-1 6	12	1087	- 1098	N
2440	DEDUCTIONS INCLUDED ON SCHEDULE K LINES 1-13d AND 161	M-1 7(a)	12	1099	- 1110	N
*2445	RECONCILIATION: ATTACH STATEMENT FOR OTHER DEDUCTIONS	M-1 7(a)	6	1111	- 1116	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2450	RECONCILIATION: TOTAL FOR OTHER DEDUCTIONS	M-1 7(a)	12	1117	- 1128	N
2460	TOTAL	M-1 7	12	1129	- 1140	N
2470	RECONCILIATION: ADD (LINES 6 AND 7)	M-1 8	12	1141	- 1152	N
2480	RECONCILIATION INCOME (loss) SUBTRACT LINE 8 FROM LINE 5	M-1 9	12	1153	- 1164	N
2490	ANALYSIS OF PARTNERS: BALANCE BEGINNING OF YEAR	M-2 1	12	1165	- 1176	N
2500	ANALYSIS OF PARTNERS: CAPITAL CONTRIBUTED: CASH	M-2 2a	12	1177	- 1188	N
2505	ANALYSIS OF PARTNER: CAPITAL CONTRIBUTED: PROPERTY	M-2 2b	12	1189	- 1200	N
2510	ANALYSIS OF PARTNERS: NET INCOME	M-2 3	12	1201	- 1212	N
@2515	ANALYSIS OF PARTNERS: OTHER INCREASES	M-2 4	6	1213	- 1218	"STMnnn" OR BLANK
2520	ANALYSIS OF PARTNERS: OTHER INCREASES	M-2 4	12	1219	- 1230	N
2530	ANALYSIS OF PARTNERS: ADD LINES (1-4)	M-2 5	12	1231	- 1242	N
2540	ANALYSIS OF PARTNERS: DISTRIBUTIONS - CASH	M-2 6(a)	12	1243	- 1254	N
2550	ANALYSIS OF PARTNERS: DISTRIBUTIONS - PROPERTY	M-2 6(b)	12	1255	- 1266	N
@2555	ANALYSIS OF PARTNERS: OTHER DECREASES (ITEMIZE)	M-2 7	6	1267	- 1272	"STMnnn" OR BLANK
2560	ANALYSIS OF PARTNERS: OTHER DECREASES	M-2 7	12	1273	- 1284	N
2570	ANALYSIS OF PARTNERS: ADD LINES (6 AND 7)	M-2 8	12	1285	- 1296	N
2580	ANALYSIS OF PARTNERS: BALANCE END OF YEAR	M-2 9	12	1297	- 1308	N
*2585	GLOBAL STATEMENT RECORD (PAGE 4)		6	1309	- 1314	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1315	- 1315	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0208
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"5884Abb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
0020	QUALIFIED KATRINA WAGES	A-1a	12	52 -	63	N
0022	QUALIFIED RITA WAGES	A-1b	12	64 -	75	N
0024	QUALIFIED WILMA WAGES	A-1c	12	76 -	87	N
0026	TOTAL QUALIFIED WAGES	A-1d	12	88 -	99	
0030	ENTER 40% OF LINE 1	A-2	12	110 -	111	N
0040	EMPLOYEE RETENTION CREDITS FROM PASS-THROUGH ENTITIES	A-3	12	112 -	123	N
0045	1041 PORTION	A-4	12	124 -	135	NO ENTRY
0050	CURRENT YEAR CREDIT	A-4	12	136 -	147	N
0100	VALUE OF QUALIFIED LODGING	B-5	12	148 -	159	N
0110	30% OF ABOVE	B-6	12	160 -	171	N
0120	HURRICANE KATRINA HOUSING HOUSING CREDITS FROM FLOW-THROUGH ENTITIES	B-7	12	172 -	183	N
0125	1041 PORTION AMOUNT	B-8	12	184 -	195	NO ENTRY
0130	CURRENT YEAR CREDIT	B-8	12	196 -	207	N
	RECORD TERMINUS CHARACTER		1	208 -	208	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0250	NAME OF COUNTRY	f(1)	35	435	469	A/N OR BLANK
0260	BOYCOTT PURCHASES	f(2)	12	470	481	N OR BLANK
0270	BOYCOTT SALES	f(3)	12	482	493	N OR BLANK
0280	BOYCOTT PAYROLL	f(4)	12	494	505	N OR BLANK
0290	NAME OF COUNTRY	g(1)	35	506	540	A/N OR BLANK
0300	BOYCOTT PURCHASES	g(2)	12	541	552	N OR BLANK
0310	BOYCOTT SALES	g(3)	12	553	564	N OR BLANK
0320	BOYCOTT PAYROLL	g(4)	12	565	576	N OR BLANK
0330	NAME OF COUNTRY	h(1)	35	577	611	A/N OR BLANK
0340	BOYCOTT PURCHASES	h(2)	12	612	623	N OR BLANK
0350	BOYCOTT SALES	h(3)	12	624	635	N OR BLANK
0360	BOYCOTT PAYROLL	h(4)	12	636	647	N OR BLANK
0370	NAME OF COUNTRY	i(1)	35	648	682	A/N OR BLANK
0380	BOYCOTT PURCHASES	i(2)	12	683	694	N OR BLANK
0390	BOYCOTT SALES	i(3)	12	695	706	N OR BLANK
0400	BOYCOTT PAYROLL	i(4)	12	707	718	N OR BLANK
0410	NAME OF COUNTRY	j(1)	35	719	753	A/N OR BLANK
0420	BOYCOTT PURCHASES	j(2)	12	754	765	N OR BLANK
0430	BOYCOTT SALES	j(3)	12	766	777	N OR BLANK
0440	BOYCOTT PAYROLL	j(4)	12	778	789	N OR BLANK
0450	NAME OF COUNTRY	k(1)	35	790	824	A/N OR BLANK
0460	BOYCOTT PURCHASES	k(2)	12	825	836	N OR BLANK
0470	BOYCOTT SALES	k(3)	12	837	848	N OR BLANK
0480	BOYCOTT PAYROLL	k(4)	12	849	860	N OR BLANK
0490	NAME OF COUNTRY	L(1)	35	861	895	A/N OR BLANK
0500	BOYCOTT PURCHASES	L(2)	12	896	907	N OR BLANK
0510	BOYCOTT SALES	L(3)	12	908	919	N OR BLANK
0520	BOYCOTT PAYROLL	L(4)	12	920	931	N OR BLANK
0530	NAME OF COUNTRY	m(1)	35	932	966	A/N OR BLANK
0540	BOYCOTT PURCHASES	m(2)	12	967	978	N OR BLANK
0550	BOYCOTT SALES	m(3)	12	979	990	N OR BLANK
0560	BOYCOTT PAYROLL	m(4)	12	991	1002	N OR BLANK

SECTION 11.07 SCHEDULE A (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0570	NAME OF COUNTRY	n(1)	35	1003	- 1037	A/N OR BLANK
0580	BOYCOTT PURCHASES	n(2)	12	1038	- 1049	N OR BLANK
0590	BOYCOTT SALES	n(3)	12	1050	- 1061	N OR BLANK
0600	BOYCOTT PAYROLL	n(4)	12	1062	- 1073	N OR BLANK
0610	NAME OF COUNTRY	o(1)	35	1074	- 1108	A/N OR BLANK
0620	BOYCOTT PURCHASES	o(2)	12	1109	- 1120	N OR BLANK
0630	BOYCOTT SALES	o(3)	12	1121	- 1132	N OR BLANK
0640	BOYCOTT PAYROLL	o(4)	12	1133	- 1144	N OR BLANK
0650	TOTAL - BOYCOTT PURCHASES	(2)	12	1145	- 1156	N
0660	TOTAL - BOYCOTT SALES	(3)	12	1157	- 1168	N
0670	TOTAL - BOYCOTT PAYROLL	(4)	12	1169	- 1180	N
0680	NUMERATOR OF BOYCOTT FACTOR ADD TOTALS OF COL. 2, 3, AND 4	1(4)	12	1181	- 1192	N
0690	TOTAL PURCHASES FROM COUNTRIES OTHER THAN UNITED STATES	2a	12	1193	- 1204	N
0700	TOTAL SALES TO OR FROM COUNTRIES OTHER THAN UNITED STATES	2b	12	1205	- 1216	N
0710	TOTAL PAYROLL PAID OR ACCRUED FOR SERVICES PERFORMED IN OTHER COUNTRIES OTHER THAN UNITED STATES	2c	12	1217	- 1228	N
0720	TOTAL OF LINES 2a, b, AND c	2d	12	1229	- 1240	N
0730	INTERNATIONAL BOYCOTT FACTOR DIVIDE LINE 1 BY LINE 2d	3	12	1241	- 1252	N
	RECORD TERMINUS CHARACTER		1	1253	- 1253	"#"

SECTION 11.08 SCHEDULE B (FORM 5713), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	1864
		4	5	8	*****
0000		6	9	14	"SCHbbB"
0001		6	15	20	"5713bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001-9999999
0020		1	43	43	"X" OR BLANK
0030		1	44	44	"X" OR BLANK
0040		35	45	79	A/N
0050	a(1)	35	80	114	A/N
0060	a(2)	6	115	120	N
0070	a(3)	35	121	155	A/N
0080	a(4)	12	156	167	N
0090	a(5)	12	168	179	N
0100	a(6)	12	180	191	NO ENTRY
0110	a(7)	12	192	203	NO ENTRY
0120	b(1)	35	204	238	A/N OR BLANK
0130	b(2)	6	239	244	N OR BLANK
0140	b(3)	35	245	279	A/N OR BLANK
0150	b(4)	12	280	291	N OR BLANK
0160	b(5)	12	292	303	N OR BLANK
0170	b(6)	12	304	315	NO ENTRY

## SECTION 11.08 SCHEDULE B (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0180	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	b(7)	12	316	- 327	NO ENTRY
0190	NAME OF COUNTRY	c(1)	35	328	- 362	A/N OR BLANK
0200	CODE	c(2)	6	363	- 368	N OR BLANK
0210	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	c(3)	35	369	- 403	A/N OR BLANK
0220	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	c(4)	12	404	- 415	N OR BLANK
0230	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	c(5)	12	416	- 427	N OR BLANK
0240	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	c(6)	12	428	- 439	NO ENTRY
0250	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	c(7)	12	440	- 451	NO ENTRY
0260	NAME OF COUNTRY	d(1)	35	452	- 486	A/N OR BLANK
0270	CODE	d(2)	6	487	- 492	N OR BLANK
0280	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	d(3)	35	493	- 527	A/N OR BLANK
0290	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	d(4)	12	528	- 539	N OR BLANK
0300	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	d(5)	12	540	- 551	N OR BLANK
0310	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	d(6)	12	552	- 563	NO ENTRY
0320	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	d(7)	12	564	- 575	NO ENTRY
0330	NAME OF COUNTRY	e(1)	35	576	- 610	A/N OR BLANK
0340	CODE	e(2)	6	611	- 616	N OR BLANK
0350	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	e(3)	35	617	- 651	A/N OR BLANK
0360	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	e(4)	12	652	- 663	N OR BLANK
0370	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	e(5)	12	664	- 675	N OR BLANK
0380	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	e(6)	12	676	- 687	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0390	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	e(7)	12	688	- 699	NO ENTRY
0400	NAME OF COUNTRY	f(1)	35	700	- 734	A/N OR BLANK
0410	CODE	f(2)	6	735	- 740	N OR BLANK
0420	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	f(3)	35	741	- 775	A/N OR BLANK
0430	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	f(4)	12	776	- 787	N OR BLANK
0440	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	f(5)	12	788	- 799	N OR BLANK
0450	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	f(6)	12	800	- 811	NO ENTRY
0460	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	f(7)	12	812	- 823	NO ENTRY
0470	NAME OF COUNTRY	g(1)	35	824	- 858	A/N OR BLANK
0480	CODE	g(2)	6	859	- 864	N OR BLANK
0490	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	g(3)	35	865	- 899	A/N OR BLANK
0500	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	g(4)	12	900	- 911	N OR BLANK
0510	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	g(5)	12	912	- 923	N OR BLANK
0520	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	g(6)	12	924	- 935	NO ENTRY
0530	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	g(7)	12	936	- 947	NO ENTRY
0540	NAME OF COUNTRY	h(1)	35	948	- 982	A/N OR BLANK
0550	CODE	h(2)	6	983	- 988	N OR BLANK
0560	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	h(3)	35	989	- 1023	A/N OR BLANK
0570	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	h(4)	12	1024	- 1035	N OR BLANK
0580	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	h(5)	12	1036	- 1047	N OR BLANK
0590	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	h(6)	12	1048	- 1059	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0600	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	h(7)	12	1060	- 1071	NO ENTRY
0610	NAME OF COUNTRY	i(1)	35	1072	- 1106	A/N OR BLANK
0620	CODE	i(2)	6	1107	- 1112	N OR BLANK
0630	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	i(3)	35	1113	- 1147	A/N OR BLANK
0640	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	i(4)	12	1148	- 1159	N OR BLANK
0650	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	i(5)	12	1160	- 1171	N OR BLANK
0660	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	i(6)	12	1172	- 1183	NO ENTRY
0670	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	i(7)	12	1184	- 1195	NO ENTRY
0680	NAME OF COUNTRY	j(1)	35	1196	- 1230	A/N OR BLANK
0690	CODE	j(2)	6	1231	- 1236	N OR BLANK
0700	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	j(3)	35	1237	- 1271	A/N OR BLANK
0710	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	j(4)	12	1272	- 1283	N OR BLANK
0720	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	j(5)	12	1284	- 1295	N OR BLANK
0730	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	j(6)	12	1296	- 1307	NO ENTRY
0740	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	j(7)	12	1308	- 1319	NO ENTRY
0750	NAME OF COUNTRY	k(1)	35	1320	- 1354	A/N OR BLANK
0760	CODE	k(2)	6	1355	- 1360	N OR BLANK
0770	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	k(3)	35	1361	- 1395	A/N OR BLANK
0780	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	k(4)	12	1396	- 1407	N OR BLANK
0790	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	k(5)	12	1408	- 1419	N OR BLANK
0800	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	k(6)	12	1420	- 1431	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0810	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	k(7)	12	1432	- 1443	NO ENTRY
0820	NAME OF COUNTRY	L(1)	35	1444	- 1478	A/N OR BLANK
0830	CODE	L(2)	6	1479	- 1484	N OR BLANK
0840	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	L(3)	35	1485	- 1519	A/N OR BLANK
0850	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	L(4)	12	1520	- 1531	N OR BLANK
0860	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	L(5)	12	1532	- 1543	N OR BLANK
0870	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	L(6)	12	1544	- 1555	NO ENTRY
0880	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	L(7)	12	1556	- 1567	NO ENTRY
0890	NAME OF COUNTRY	m(1)	35	1568	- 1602	A/N OR BLANK
0900	CODE	m(2)	6	1603	- 1608	N OR BLANK
0910	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	m(3)	35	1609	- 1643	A/N OR BLANK
0920	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	m(4)	12	1644	- 1655	N OR BLANK
0930	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	m(5)	12	1656	- 1667	N OR BLANK
0940	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	m(6)	12	1668	- 1679	NO ENTRY
0950	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	m(7)	12	1680	- 1691	NO ENTRY
0960	NAME OF COUNTRY	n(1)	35	1692	- 1726	A/N OR BLANK
0970	CODE	n(2)	6	1727	- 1732	N OR BLANK
0980	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	n(3)	35	1733	- 1767	A/N OR BLANK
0990	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	n(4)	12	1768	- 1779	N OR BLANK
1000	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	n(5)	12	1780	- 1791	N OR BLANK
1010	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	n(6)	12	1792	- 1803	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1020	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	n(7)	12	1804	- 1815	NO ENTRY
1030	TOTAL - FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	o(4)	12	1816	- 1827	N
1040	TOTAL - PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	o(5)	12	1828	- 1839	N
1050	TOTAL - IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	o(6)	12	1840	- 1851	NO ENTRY
1060	TOTAL - FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	o(7)	12	1852	- 1863	NO ENTRY
	RECORD TERMINUS CHARACTER		1	1864	- 1864	"#"

SECTION 11.9 SCHEDULE C (FORM 5713), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0282
		4	5	8	*****
0000		6	9	14	"SCHbbC"
0001		6	15	20	"5713bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001-9999999
0010		9	43	51	N OR BLANK
0020	1a	1	52	52	"X" OR BLANK
0030	1b	1	53	53	"X" OR BLANK
0040	2a(1)	12	54	65	N OR BLANK
0050	2a(2)	12	66	77	N OR BLANK
0060	2a(3)	12	78	89	N OR BLANK
0070	2a(4)	12	90	101	N OR BLANK
0080	2b	12	102	113	N OR BLANK
0090	3a(1)	12	114	125	N OR BLANK
0100	3a(2)	12	126	137	N OR BLANK
0110	3a(3)	12	138	149	N OR BLANK
0120	3a(4)	12	150	161	N OR BLANK
0130	3a(5)	12	162	173	N OR BLANK
0140	3b	12	174	185	N OR BLANK

SECTION 11.9 SCHEDULE C (FORM 5713), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150 PRORATED SHARE OF SECTION 995(b)(1)(F)(L) AMOUNT	4a(1)	12	186	- 197	N OR BLANK
0160 INTERNATIONAL BOYCOTT FACTOR FROM SCHEDULE A (FORM 5713)	4a(2)	12	198	- 209	N OR BLANK
0170 PRORATED SHARE OF IC-DISC INTERNATIONAL BOYCOTT INCOME	4a(3)	12	210	- 221	N OR BLANK
0180 AMOUNT FROM LINE O, COLUMN (6), SCH B (FORM 5713)	4a(4)	12	222	- 233	N OR BLANK
0190 ADD AMOUNTS FROM COLUMNS	5a(1)	12	234	- 245	N OR BLANK
0200 INTERNATIONAL BOYCOTT FACTOR FROM SCHEDULE A (FORM 5713)	5a(2)	12	246	- 257	N OR BLANK
0210 EXEMPT FOREIGN TRADE INCOME	5a(3)	12	258	- 269	N OR BLANK
0220 AMOUNT FROM LINE O, COLUMN (7), SCH B (FORM 5713)	5b	12	270	- 281	N OR BLANK
RECORD TERMINUS CHARACTER		1	282	- 282	"#"

SECTION 11.10 SCHEDULE C (FORM 5713), PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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		4	1	-	4	0079
		4	5	-	8	*****
0230		6	9	-	14	"SCHbbC"
0231		6	15	-	20	"5713bb"
0232		5	21	-	25	"PG02b"
0233		9	26	-	34	N nnnnnnnnn
						EMPLOYER IDENTIFICATION NUMBER (EIN)
0234		1	35	-	35	BLANK
0235		7	36	-	42	N 0000001-9999999
						SCHEDULE OCCURRENCE NUMBER
0240	6a	12	43	-	54	N
						FORM 8873 AMOUNT
0250	6b	12	55	-	66	N
						INTERNATIONAL BOYCOTT FACTOR
0260	6c	12	67	-	78	N
						REDUCTION OF QUALIFYING FOREIGN TRADE INCOME
		1	79	-	79	"#"
						RECORD TERMINUS CHARACTER

FIELD NO.	IDENTIFICATION	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	"SCHbbd"
0001	SCHEDULE TYPE		6	15	20	"1065bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S 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	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	N OR BLANK
*0020	STATEMENT REFERENCE		6	52	57	"STMnnn" OR BLANK
	NOTE: IF THERE ARE MORE THAN FOUR (4) TRANSACTIONS OR THE ALLOWED SPACE FOR PART I IS NOT SUFFICIENT USE FIELD *0020 AS A STATEMENT (STM) REFERENCE. THE STM RECORD MUST BEGIN WITH THE FIRST TRANSACTION.					
0030	ASSETS HELD 1 YR OR LESS TRANSACTION 1 DESCRIPTION OF PROPERTY	PART I 1(a)	15	58	72	A/N
0040	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 DATE ACQUIRED	PART I 1(b)	8	73	80	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0050	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 DATE SOLD	PART I 1(c)	8	81	88	FORMAT: YYYYMMDD, "VARIOUS", "WORTHLESS" OR BLANK
0060	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 SALES PRICE	PART I 1(d)	12	89	100	N OR "EXPIRED" OR "WORTHLESS"
0070	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 COST OR OTHER BASIS	PART I 1(e)	12	101	112	N OR "EXPIRED"
0080	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 GAIN OR (LOSS)	PART I 1(f)	12	113	124	N
0090	ASSETS HELD 1 YEAR OR LESS TRANSACTION DESCRIPTION OF PROPERTY	PART I 1(a)	15	125	139	A/N
0100	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 DATE ACQUIRED	PART I 1(b)	8	140	147	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0110	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 DATE SOLD	PART I 1(c)	8	148	155	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK OR "WORTHLESS"

## SECTION 11.11 SCHEDULE D (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0120	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 SALES PRICE	PART I 1(d)	12	156 -	167	N OR "EXPIRED" OR "WORTHLSS"
0130	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 COST OR OTHER BASIS	PART I 1(e)	12	168 -	179	N OR "EXPIRED"
0140	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 GAIN OR (LOSS)	PART I 1(f)	12	180 -	191	N
0150	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 DESCRIPTION OF PROPERTY	PART I 1(a)	15	192 -	206	A/N
0160	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 DATE ACQUIRED	PART I 1(b)	8	207 -	214	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0170	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 DATE SOLD	PART I 1(c)	8	215 -	222	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK OR "WORTHLSS"
0180	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 SALES PRICE	PART I 1(d)	12	223 -	234	N OR "EXPIRED" OR "WORTHLSS"
0190	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 COST OR OTHER BASIS	PART I 1(e)	12	235 -	246	N OR "EXPIRED"
0200	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 GAIN OR (LOSS)	PART I 1(f)	12	247 -	258	N
0210	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 DESCRIPTION OF PROPERTY	PART I 1(a)	15	259 -	273	A/N
0220	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 DATE ACQUIRED	PART I 1(b)	8	274 -	281	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0230	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 DATE SOLD	PART I 1(c)	8	282 -	289	FORMAT: YYYYMMDD, "VARIOUS" OR "WORTHLSS" OR BLANK
0240	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 SALES PRICE	PART I 1(d)	12	290 -	301	N OR "EXPIRED" OR "WORTHLSS"
0250	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 COST OR OTHER BASIS	PART I 1(e)	12	302 -	313	N OR "EXPIRED"
0260	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 GAIN OR (LOSS)	PART I 1(f)	12	314 -	325	N
0390	SHORT-TERM CAPITAL GAIN FROM INSTALLMENT SALES (FORM 6252 LINE, 26 OR 37)	PART I 2(f)	12	326 -	337	N
0395	SHORT-TERM CAPITAL LOSS FROM LIKE-KIND EXCHANGE	PART I 3(f)	12	338 -	349	N
0400	PARTNERSHIP'S SHARE OF NET SHORT-TERM CAPITAL GAIN (LOSS)	PART I 4(f)	12	350 -	361	N

SECTION 11.11 SCHEDULE D (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0415	NET SHORT-TERM CAPITAL GAIN OR LOSS	PART I 5(f)	12	362 -	373	N
*0420	STATEMENT REFERENCE	PART II	6	374 -	379	"STMnnn" OR BLANK
<p>NOTE: IF THERE ARE MORE THAN FOUR (4) TRANSACTIONS OR THE ALLOWED SPACE FOR PART II IS NOT SUFFICIENT USE FIELD *0420 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST TRANSACTION.</p>						
0430	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 DESCRIPTION OF PROPERTY	PART II 6(a)	15	380 -	394	A/N
0440	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 DATE ACQUIRED	PART II 6(b)	8	395 -	402	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0450	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 DATE SOLD	PART II 6(c)	8	403 -	410	FORMAT: YYYYMMDD, "VARIOUS", "WORTHLSS" OR BLANK
0460	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 SALES PRICE	PART II 6(d)	12	411 -	422	N OR "EXPIRED" OR "WORTHLSS"
0470	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 COST OR OTHER BASIS	PART II 6(e)	12	423 -	434	N OR "EXPIRED"
0480	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 GAIN OR (LOSS) FOR THE ENTIRE YEAR	PART II 6(f)	12	435 -	446	N
0490	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 DESCRIPTION OF PROPERTY	PART II 6(a)	15	447 -	461	A/N
0500	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 DATE ACQUIRED	PART II 6(b)	8	462 -	469	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0510	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 DATE SOLD	PART II 6(c)	8	470 -	477	FORMAT: YYYYMMDD, "VARIOUS", "WORTHLSS" OR BLANK
0520	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 SALES PRICE	PART II 6(d)	12	478 -	489	N OR "EXPIRED" OR "WORTHLSS"
0530	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 COST OR OTHER BASIS	PART II 6(e)	12	490 -	501	N OR "EXPIRED"
0540	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 GAIN OR (LOSS) FOR THE ENTIRE YEAR	PART II 6(f)	12	502 -	513	N
0550	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 DESCRIPTION OF PROPERTY	PART II 6(a)	15	514 -	528	A/N
0560	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 DATE ACQUIRED	PART II 6(b)	8	529 -	536	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK

## SECTION 11.11 SCHEDULE D (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0570	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 DATE SOLD	PART II 6(c)	8	537 -	544	FORMAT: YYYYMMDD, "VARIOUS", "WORTHLESS" OR BLANK
0580	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 SALES PRICE	PART II 6(d)	12	545 -	556	N OR "EXPIRED" OR "WORTHLESS"
0590	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 COST OR OTHER BASIS	PART II 6(e)	12	557 -	568	N OR "EXPIRED"
0600	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 GAIN OR (LOSS) FOR THE ENTIRE YEAR	PART II 6(f)	12	569 -	580	N
0610	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 DESCRIPTION OF PROPERTY	PART II 6(a)	15	581 -	595	A/N
0620	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 DATE ACQUIRED	PART II 6(b)	8	596 -	603	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0630	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 DATE SOLD	PART II 6(c)	8	604 -	611	FORMAT: YYYYMMDD, "VARIOUS" OR "WORTHLESS"
0640	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 SALES PRICE	PART II 6(d)	12	612 -	623	N OR "EXPIRED" OR "WORTHLESS"
0650	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 COST OR OTHER BASIS	PART II 6(e)	12	624 -	635	N OR "EXPIRED"
0660	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 GAIN (LOSS) (d) MINUS (e)	PART II 6(f)	12	636 -	647	N
0790	LONG-TERM CAPITAL GAIN FROM INSTALLMENT SALES (FORM 6252, LINE 26 OR 37)	PART II 7(f)	12	648 -	659	N
0795	LONG-TERM CAPITAL GAIN (LOSS) FROM LIKE-KIND	PART II 8(f)	12	660 -	671	N
0800	PARTNERSHIP'S SHARE OF NET LONG-TERM GAIN (LOSS) FROM OTHER PARTNERSHIP, ESTATES AND TRUSTS	PART II 9(f)	12	672 -	683	N
0810	CAPITAL GAIN DISTRIBUTIONS	PART II 10(f)	12	684 -	695	N ***
0820	NET LONG-TERM CAPITAL GAIN (LOSS) COMBINE LINES 6 -10 IN COLUMN (f)	PART II LINE 11	12	696 -	707	N
*0825	SCHEDULE D GLOBAL STATEMENT RECORD TERMINUS CHARACTER		6	708 -	713	"STMnnn" OR BLANK
			1	714 -	714	"#"

SECTION 11.12 SCHEDULE F (FORM 1040), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
BYTE COUNT		4	1	4	0835
START RECORD SENTINEL		4	5	8	*****
0000 RECORD ID		6	9	14	"SCHbbF"
0001 SCHEDULE TYPE		6	15	20	"1040bb"
0002 PAGE NUMBER		5	21	25	"PG01b"
0003 DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnn
0004 FILLER		1	35	35	BLANK
0005 SCHEDULE OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0010 SOCIAL SECURITY NUMBER		9	43	51	NO ENTRY
0020 PRINCIPAL PRODUCT	A	50	52	101	A/N
0030 PRINCIPAL AGRICULTURAL CODE	B	6	102	107	A/N
0040 ACCOUNTING METHOD (CASH)	C 1	1	108	108	"X" OR BLANK
0050 ACCOUNTING METHOD (ACCURAL)	C 2	1	109	109	"X" OR BLANK
0070 FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	110	118	N OR BLANK
0080 DID YOU "MATERIALLY PARTICIPATE" IN THIS BUSINESS (YES BOX)	E	1	119	119	"X" OR BLANK
0085 DID YOU "MATERIALLY PARTICIPATE" IN THIS BUSINESS (NO BOX)	E	1	120	120	"X" OR BLANK
0110 SALES OF LIVESTOCK	PT I 1	12	121	132	N
0120 COST OF LIVESTOCK	PT I 2	12	133	144	N
0130 SUBTRACT LINE 2 FROM LINE 1	PT I 3	12	145	156	N
0140 SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 4	12	157	168	N
0150 TOTAL COOPERATIVE DISTRIBUTIONS	PT I 5a	12	169	180	N
0160 TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 5b	12	181	192	N
0170 AGRICULTURAL PROGRAM PAYMENTS	PT I 6a	12	193	204	N

## SECTION 11.12 SCHEDULE F (FORM 1040), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0180	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 6b	12	205	- 216	N
0190	CCC LOANS REPORTED UNDER ELECTION	PT I 7a	12	217	- 228	N
@0200	CCC LOANS STATEMENT	PT I 7b	6	229	- 234	"STMnnn" OR BLANK
0210	CCC LOANS FORFEITED	PT I 7b	12	235	- 246	N
0220	CCC LOANS TAXABLE AMOUNT	PT I 7c	12	247	- 258	N
0230	CROP INSURANCE PROCEEDS	PT I 8a	12	259	- 270	N
0240	CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 8b	12	271	- 282	N
@0250	ELECTION TO DEFER	PT I 8c	6	283	- 288	"STMnnn" OR BLANK
0260	ELECTION TO DEFER	PT I 8c	1	289	- 289	"X" OR BLANK
0270	AMOUNT DEFERRED	PT I 8d	12	290	- 301	N
0280	CUSTOM HIRE	PT I 9	12	302	- 313	N
0290	OTHER INCOME, INCLUDING FEDERAL AND STATE GASOLINE	PT I 10	12	314	- 325	N
0300	ADD AMOUNTS IN COL 3-10	PT I 11	12	326	- 337	N
0320	CAR AND TRUCK EXPENSES (ATTACH FORM 4562)	PT II 12	12	338	- 349	N
0330	CHEMICAL	PT II 13	12	350	- 361	N
0340	CONSERVATION EXPENSES	PT II 14	12	362	- 373	NO ENTRY
0350	CUSTOM HIRE	PT II 15	12	374	- 385	N
0360	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 16	12	386	- 397	N
0370	EMPLOYEE BENEFIT PROGRAMS	PT II 17	12	398	- 409	N
0380	FEED PURCHASED	PT II 18	12	410	- 421	N
0390	FERTILIZERS AND LIME	PT II 19	12	422	- 433	N

## SECTION 11.12 SCHEDULE F (FORM 1040), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0400	FREIGHT AND TRUCKING	PT II 20	12	434	-	445	N
0410	GASOLINE, FUEL AND OIL	PT II 21	12	446	-	457	N
0420	INSURANCE	PT II 22	12	458	-	469	N
0430	MORTGAGE	PT II 23a	12	470	-	481	N
0440	OTHER	PT II 23b	12	482	-	493	N
*0450	FORM 1098 EXPLANATION	PT II	6	494	-	499	"STMnnn" OR BLANK
*0460	FORM 1098 NAME/ADDRESS	PT II	6	500	-	505	"STMnnn" OR BLANK
0470	LABOR HIRED	PT II 24	12	506	-	517	N
0480	PENSION AND PROFIT-SHARING PLANS	PT II 25	12	518	-	529	N
0490	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 26a	12	530	-	541	N
0500	OTHER (LAND, ANIMALS, ETC)	PT II 26b	12	542	-	553	N
0510	REPAIRS AND MAINTENANCE	PT II 27	12	554	-	565	N
0520	SEEDS AND PLANTS PURCHASED	PT II 28	12	566	-	577	N
0530	STORAGE AND WAREHOUSING	PT II 29	12	578	-	589	N
0540	SUPPLIES PURCHASED	PT II 30	12	590	-	601	N
0550	TAXES	PT II 31	12	602	-	613	N
0560	UTILITIES	PT II 32	12	614	-	625	N
0570	VETERINARY FEES AND MEDICINE	PT II 33	12	626	-	637	N
*0580	OTHER EXPENSES	PT II 34	6	638	-	643	"STMnnn" OR BLANK
NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0580 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.							
+0590	OTHER EXPENSES (SPECIFY)	PT II 34a	15	644	-	658	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0960
	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	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
0020	INVESTOR'S TAX YEAR ENDING		8	52 -	59	FORMAT: YYYYMMDD OR BLANK
0030	TAX SHELTER NAME	1(a)	35	60 -	94	A/N
0040	TAX SHELTER REGISTRATION NO.	1(b)	11	95 -	105	N OR BLANK
0050	NAME OF PERSON WHO APPLIED FOR REGISTRATION	1(b)	35	106 -	140	NO ENTRY
0060	TAX SHELTER ID NUMBER	1(c)	9	141 -	149	N OR BLANK
0070	TAX SHELTER NAME	2(a)	35	150 -	184	A/N
0080	TAX SHELTER REGISTRATION NO.	2(b)	11	185 -	195	N OR BLANK
0090	NAME OF PERSON WHO APPLIED FOR REGISTRATION	2(b)	35	196 -	230	NO ENTRY
0100	TAX SHELTER ID NUMBER	2(c)	9	231 -	239	N OR BLANK
0110	TAX SHELTER NAME	3(a)	35	240 -	274	A/N
0120	TAX SHELTER REGISTRATION NO.	3(b)	11	275 -	285	N OR BLANK
0130	NAME OF PERSON WHO APPLIED FOR REGISTRATION	3(b)	35	286 -	320	NO ENTRY
0140	TAX SHELTER ID NUMBER	3(c)	9	321 -	329	N OR BLANK
0150	TAX SHELTER NAME	4(a)	35	330 -	364	A/N
0160	TAX SHELTER REGISTRATION NO.	4(b)	11	365 -	375	N OR BLANK

## SECTION 11.56 FORM 8271, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	NAME OF PERSON WHO APPLIED FOR REGISTRATION	4(b)	35	376 -	410	NO ENTRY
0180	TAX SHELTER ID NUMBER	4(c)	9	411 -	419	N OR BLANK
0190	TAX SHELTER NAME	5(a)	35	420 -	454	A/N
0200	TAX SHELTER REGISTRATION NO.	5(b)	11	455 -	465	N OR BLANK
0210	NAME OF PERSON WHO APPLIED FOR REGISTRATION	5(b)	35	466 -	500	NO ENTRY
0220	TAX SHELTER ID NUMBER	5(c)	9	501 -	509	N OR BLANK
0230	TAX SHELTER NAME	6(a)	35	510 -	544	A/N
0240	TAX SHELTER REGISTRATION NO.	6(b)	11	545 -	555	N OR BLANK
0250	NAME OF PERSON WHO APPLIED FOR REGISTRATION	6(b)	35	556 -	590	NO ENTRY
0260	TAX SHELTER ID NUMBER	6(c)	9	591 -	599	N OR BLANK
0270	TAX SHELTER NAME	7(a)	35	600 -	634	A/N
0280	TAX SHELTER REGISTRATION NO.	7(b)	11	635 -	645	N OR BLANK
0290	NAME OF PERSON WHO APPLIED FOR REGISTRATION	7(b)	35	646 -	680	NO ENTRY
0300	TAX SHELTER ID NUMBER	7(c)	9	681 -	689	N OR BLANK
0310	TAX SHELTER NAME	8(a)	35	690 -	724	A/N
0320	TAX SHELTER REGISTRATION NO.	8(b)	11	725 -	735	N OR BLANK
0330	NAME OF PERSON WHO APPLIED FOR REGISTRATION	8(b)	35	736 -	770	NO ENTRY
0340	TAX SHELTER ID NUMBER	8(c)	9	771 -	779	N OR BLANK
0350	TAX SHELTER NAME	9(a)	35	780 -	814	A/N
0360	TAX SHELTER REGISTRATION NO.	9(b)	11	815 -	825	N OR BLANK
0370	NAME OF PERSON WHO APPLIED FOR REGISTRATION	9(b)	35	826 -	860	NO ENTRY
0380	TAX SHELTER ID NUMBER	9(c)	9	861 -	869	N OR BLANK
0390	TAX SHELTER NAME	10(a)	35	870 -	904	A/N

SECTION 11.56 FORM 8271, PAGE 1

FIELD IDENTIFICATION NO.		FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----		-----	-----	-----	-----	-----	-----
0400	TAX SHELTER REGISTRATION NO.	10(b)	11	905	-	915	N OR BLANK
0410	NAME OF PERSON WHO APPLIED FOR REGISTRATION	10(b)	35	916	-	950	NO ENTRY
0420	TAX SHELTER ID NUMBER	10(c)	9	951	-	959	N OR BLANK
	RECORD TERMINUS CHARACTER		1	960	-	960	"#"

## SECTION 11.14 SCHEDULE J (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	0645
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"SCHbbJ"
0001	FORM NUMBER		6	15 -	20	"5471bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S 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	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
0020	NAME OF FOREIGN CORPORATION		35	52 -	86	A/N
0030	BALANCE BEGINNING OF YEAR	1(a)	18	87 -	104	N
0040	CURRENT YEAR E&P	2a(a)	18	105 -	122	N
0050	CURRENT YEAR DEFICIT IN E&P	2b(a)	18	123 -	140	N
0060	TOTAL CURRENT AND ACCUMULATED E&P (LINE 1 PLUS LINE 2a, MINUS LINE 2b)	3	18	141 -	158	N
0070	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC.959(c) IN CURRENT YEAR	4(a)	18	159 -	176	N
0080	ACTUAL DISTRIBUTIONS OF NON-PREVIOUSLY TAXED E&P	5b(a)	18	177 -	194	N
0090	BALANCE OF E&P NOT PREVIOUSLY TAXED AT END OF YEAR (LINE 3 MINUS LINE 4, MINUS LINE 5b)	6b(a)	18	195 -	212	N
0100	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(a)	18	213 -	230	N
0110	BALANCE BEGINNING OF YEAR	1(b)	18	231 -	248	N
0120	TOTAL CURRENT AND ACCUMULATED E&P (LINE 1 PLUS LINE 2a, MINUS LINE 2b)	3(b)	18	249 -	266	N
0130	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC.959(c) IN CURRENT YEAR	4(b)	18	267 -	284	N
0140	ACTUAL DISTRIBUTIONS OF NON-PREVIOUSLY TAXED E&P	5b(b)	18	285 -	302	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0150	BALANCE OF E&P NOT PREVIOUSLY TAXED AT END OF YEAR (LINE 3 MINUS LINE 4, MINUS LINE 5b)	6b(b)	18	303	- 320	N
0160	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(b)	18	321	- 338	N
0170	BALANCE BEGINNING OF YEAR	1(c) (i)	18	339	- 356	N
0180	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC.959(c) IN CURRENT YEAR	4(c) (i)	18	357	- 374	N
0190	ACTUAL DISTRIBUTION OR RECLASSIFICATION OF PREVIOUSLY TAXED E&P	5a(c) (i)	18	375	- 392	N
0200	BALANCE OF PREVIOUSLY TAXED E&P AT END OF YEAR (LINE 1 PLUS LINE 4, MINUS LINE 5a)	6a(c) (i)	18	393	- 410	N
0210	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(c) (i)	18	411	- 428	N
0220	BALANCE BEGINNING OF YEAR	1(c) (ii)	18	429	- 446	N
0230	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC. 959(c) IN CURRENT YEAR	4(c) (ii)	18	447	- 464	N
0240	ACTUAL DISTRIBUTION OR RECLASSIFICATION OF PREVIOUSLY TAXED E&P	5a(c) (ii)	18	465	- 482	N
0250	BALANCE OF PREVIOUSLY TAXED E & P AT THE END OF YEAR (LINE 1 PLUS LINE 4, MINUS LINE 5a)	6a(c) (ii)	18	483	- 500	N
0260	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(c) (ii)	18	501	- 518	N
0270	BALANCE BEGINNING OF YEAR	1(c) (iii)	18	519	- 536	N
0280	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC. 959(c) IN CURRENT YEAR	4(c) (iii)	18	537	- 554	N
0290	ACTUAL DISTRIBUTION OR RECLASSIFICATION OF PREVIOUSLY TAXED E&P	5a(c) (iii)	18	555	- 572	N
0300	BALANCE OF PREVIOUSLY TAXED E&P AT END OF YEAR LINE 1 PLUS LINE 4, MINUS LINE 5a	6a(c) (iii)	18	573	- 590	N
0310	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(c) (iii)	18	591	- 608	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0320 BALANCE BEGINNING OF YEAR	1(d)	18	609	-	626	N
0330 BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(d)	18	627	-	644	N
RECORD TERMINUS CHARACTER		1	645	-	645	"#"

SECTION 11.15 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1520
		4	5 -	8	*****
0000		6	9 -	14	"SCHbk1"
0001		6	15 -	20	"1065bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
NOTE: IF NUMBER OF SCHEDULES K-1 EXCEEDS 999999, ENTER 9999999.					
0010		8	43 -	50	YYYYMMDD OR BLANK
0020		8	51 -	58	YYYYMMDD OR BLANK
0030		1	59 -	59	"X" OR BLANK
0040		1	60 -	60	NO ENTRY
0050	A	9	61 -	69	N, "APPLD FOR" OR "FOREIGNUS"
0060	B	35	70 -	104	A/N
0070	B	35	105 -	139	A/N
0080	B	35	140 -	174	A/N
0090	B	35	175 -	209	A/N
0100	B	22	210 -	231	A
0110	B	35	232 -	266	A/N
0120	B	2	267 -	268	A OR ".b"
0130	B	22	269 -	290	A/N
0140	B	12	291 -	302	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0150	C	5	303 -	307	"OGDEN"
0160	D	1	308 -	308	"X" OR BLANK
0170	E	1	309 -	309	"X" OR BLANK

SECTION 11.15 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0180	TAX SHELTER REGISTRATION NUMBER	E	12	310	- 321	N
0190	FORM 8271 ATTACHED	F	1	322	- 322	"X" OR BLANK
0200	PARTNER'S IDENTIFYING NUMBER (PARTNER'S EIN or SSN)	G	9	323	- 331	N OR "APPLD FOR" OR "FOREIGNUS"
0210	PARTNER'S NAME 1	H	35	332	- 366	A/N
0220	PARTNER'S NAME 2	H	35	367	- 401	A/N
0230	PARTNER'S ADDRESS 1	H	35	402	- 436	A/N
0240	PARTNER'S ADDRESS 2	H	35	437	- 471	A/N
0250	PARTNER'S CITY (DOMESTIC ONLY)	H	22	472	- 493	A
0260	PARTNER'S FOREIGN CITY, STATE OR PROVINCE	H	35	494	- 528	A/N
0270	PARTNER'S STATE (DOMESTIC ONLY)	H	2	529	- 530	A OR ".b"
0280	PARTNER'S FOREIGN COUNTRY	H	22	531	- 552	A/N
0290	PARTNER'S ZIP CODE (DOMESTIC ONLY)	H	12	553	- 564	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0300	GENERAL PARTNER OR LLC MEMBER-MANAGER	I	1	565	- 565	"X" OR BLANK
0310	LIMITED PARTNER OR OTHER LLC MEMBER	I	1	566	- 566	"X" OR BLANK
0320	DOMESTIC PARTNER	J	1	567	- 567	"X" OR BLANK
0330	FOREIGN PARTNER	J	1	568	- 568	"X" OR BLANK
0340	WHAT TYPE OF ENTITY IS THE PARTNER	K	35	569	- 603	A/N
0350	PARTNER'S % OF PROFIT BEGINNING OF YEAR	L	6	604	- 609	N OR BLANK
0360	PARTNER'S % OF PROFIT END OF YEAR	L	6	610	- 615	N OR BLANK
0370	PARTNER'S % OF LOSS BEGINNING OF YEAR	L	6	616	- 621	N OR BLANK
0380	PARTNER'S % OF LOSS END OF YEAR	L	6	622	- 627	N OR BLANK
0390	PARTNER'S % OF CAPITAL BEGINNING OF YEAR	L	6	628	- 633	N OR BLANK
0400	PARTNER'S % OF CAPITAL END OF YEAR	L	6	634	- 639	N OR BLANK
0410	PARTNER'S SHARE OF LIABILITIES EOY: NONRECOURSE	M	12	640	- 651	N

## SECTION 11.15 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0420	PARTNER'S SHARE OF LIABILITIES EOY: QUALIFIED NONRECOURSE FINANCING	M	12	652	-	663	N
0430	PARTNER'S SHARE OF LIABILITIES EOY: RECOURSE	M	12	664	-	675	N
0440	PARTNER'S BEGINNING CAPITAL ACCOUNT	N	12	676	-	687	N
0450	PARTNER'S CAPITAL CONTRIBUTED DURING YEAR	N	12	688	-	699	N
0460	PARTNER'S CURRENT YR INCREASE (DECREASE)	N	12	700	-	711	N
0470	PARTNER'S WITHDRAWALS & DISTRIBUTIONS	N	12	712	-	723	N***
0480	PARTNER'S ENDING CAPITAL ACCOUNT	N	12	724	-	735	N
0490	TAX BASIS	N	1	736	-	736	"X" OR BLANK
0500	GAAP	N	1	737	-	737	"X" OR BLANK
0510	SECTION 704(b) BOOK	N	1	738	-	738	"X" OR BLANK
0520	OTHER (EXPLAIN)	N	1	739	-	739	"X" OR BLANK
@0525	EXPLANATION (IF FIELD #0520, "X")	N	6	740	-	745	"STM099" OR BLANK
0529	ASTERISK LINE 1	1	1	746	-	746	* OR BLANK
0530	ORDINARY BUSINESS INCOME (LOSS)	1	12	747	-	758	N
@0535	ORDINARY BUSINESS INCOME (LOSS) ATTACH STATEMENT	1	6	759	-	764	"STM099" OR BLANK
0539	ASTERISK LINE 2	2	1	765	-	765	* OR BLANK
0540	NET RENTAL REAL ESTATE INCOME (LOSS)	2	12	766	-	777	N
@0545	NET RENTAL REAL ESTATE INCOME ATTACH STATEMENT	2	6	778	-	783	"STM099" OR BLANK
0549	ASTERISK LINE 3	3	1	784	-	784	* OR BLANK
0550	OTHER NET RENTAL INCOME (LOSS)	3	12	785	-	796	N
@0555	OTHER NET RENTAL INCOME (LOSS) ATTACH STATEMENT	3	6	797	-	802	"STM099" OR BLANK
0559	ASTERISK LINE 4	4	1	803	-	803	* OR BLANK
0560	GUARANTEED PAYMENTS	4	12	804	-	815	N ***
@0565	GUARANTEED PAYMENTS ATTACH STATEMENT	4	6	816	-	821	"STM099" OR BLANK

## SECTION 11.15 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0569	ASTERISK LINE 5	5	1	822	- 822	* OR BLANK
0570	INTEREST INCOME	5	12	823	- 834	N ***
@0575	INTEREST INCOME ATTACH STATEMENT	5	6	835	- 840	"STM099" OR BLANK
0579	ASTERISK LINE 6a	6a	1	841	- 841	* OR BLANK
0580	ORDINARY DIVIDENDS	6a	12	842	- 853	N
@0585	ORDINARY DIVIDENDS ATTACH STATEMENT	6a	6	854	- 859	"STM099" OR BLANK
0589	ASTERISK LINE 6b	6b	1	860	- 860	* OR BLANK
0590	QUALIFIED DIVIDENDS	6b	12	861	- 872	N ***
@0595	QUALIFIED DIVIDENDS ATTACH STATEMENT	6b	6	873	- 878	"STM099" OR BLANK
0599	ASTERISK LINE 7	7	1	879	- 879	* OR BLANK
0600	ROYALTIES	7	12	880	- 891	N ***
@0605	ROYALTIES ATTACH STATEMENT	7	6	892	- 897	"STM099" OR BLANK
0609	ASTERISK LINE 8	8	1	898	- 898	* OR BLANK
0610	NET SHORT TERM CAPITAL GAIN (LOSS)	8	12	899	- 910	N
@0615	NET SHORT TERM CAP GAIN (LOSS) ATTACH STATEMENT	8	6	911	- 916	"STM099" OR BLANK
0619	ASTERISK LINE 9a	9a	1	917	- 917	* OR BLANK
0620	NET LONG TERM CAPITAL GAIN (LOSS)	9a	12	918	- 929	N
@0625	NET LONG-TERM CAP GAIN (LOSS) ATTACH STATEMENT	9a	6	930	- 935	"STM099" OR BLANK
0629	ASTERISK LINE 9b	9b	1	936	- 936	* OR BLANK
0630	COLLECTIBLES (28%) GAIN (LOSS)	9b	12	937	- 948	N
@0635	COLLECTIBLES 28% GAIN (LOSS) ATTACH STATEMENT	9b	6	949	- 954	"STM099" OR BLANK
0639	ASTERISK LINE 9c	9c	1	955	- 955	* OR BLANK
0640	UNRECAPTURED SECTION 1250 GAIN	9c	12	956	- 967	N
@0645	UNRECAPTURED SECTION 1250 GAIN ATTACH STATEMENT	9c	6	968	- 973	"STM099" OR BLANK
0649	ASTERISK LINE 10	10	1	974	- 974	* OR BLANK
0650	SECTION 1231 GAIN (LOSS)	10	12	975	- 986	N
@0655	SECTION 1231 GAIN (LOSS) ATTACH STATEMENT	10	6	987	- 992	"STM099" OR BLANK

## SECTION 11.15 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0660	OTHER INCOME - CODE 1	11	1	993	993	A/N
0670	OTHER INCOME - AMOUNT 1	11	12	994	1005	N
0680	OTHER INCOME - CODE 2	11	1	1006	1006	A/N OR BLANK
0690	OTHER INCOME - AMOUNT 2	11	12	1007	1018	N OR BLANK
0700	OTHER INCOME - CODE 3	11	1	1019	1019	A/N OR BLANK
0710	OTHER INCOME - AMOUNT 3	11	12	1020	1031	N OR BLANK
*0715	OTHER INCOME ATTACH SCHEDULE(S)	11	6	1032	1037	"STM099" OR BLANK
*0717	OTHER INCOME ADD'L LINE 11 CODES/AMOUNTS	11	6	1038	1043	"STM099" OR BLANK
0719	ASTERISK LINE 12	12	1	1044	1044	* OR BLANK
0720	SECTION 179 DEDUCTION	12	12	1045	1056	N ***
@0725	SECTION 179 DEDUCTION ATTACH STATEMENT	12	6	1057	1062	"STM099" OR BLANK
0730	OTHER DEDUCTIONS - CODE 1	13	1	1063	1063	A/N
0740	OTHER DEDUCTIONS - AMOUNT 1	13	12	1064	1075	N
0750	OTHER DEDUCTIONS - CODE 2	13	1	1076	1076	A/N OR BLANK
0760	OTHER DEDUCTIONS - AMOUNT 2	13	12	1077	1088	N OR BLANK
0770	OTHER DEDUCTIONS - CODE 3	13	1	1089	1089	A/N OR BLANK
0780	OTHER DEDUCTIONS - AMOUNT 3	13	12	1090	1101	N OR BLANK
*0785	OTHER DEDUCTIONS  ATTACH SCHEDULE(S)	13	6	1102	1107	"STM099" OR BLANK
*0787	OTHER DEDUCTIONS ADD'L LINE 13 CODES/AMOUNTS	13	6	1108	1113	"STM099" OR BLANK
0790	SELF-EMPLOYMENT EARNINGS (LOSS) - CODE 1	14	1	1114	1114	A/N
0800	SELF-EMPLOYMENT EARNINGS (LOSS) - AMOUNT 1	14	12	1115	1126	N
0810	SELF-EMPLOYMENT EARNINGS (LOSS) - CODE 2	14	1	1127	1127	A/N OR BLANK
0820	SELF-EMPLOYMENT EARNINGS (LOSS) - AMOUNT 2	14	12	1128	1139	N OR BLANK
*0825	SELF-EMPLOYMENT EARNINGS (ATTACH SCHEDULE)	14	6	1140	1145	"STM099" OR BLANK
0830	CREDITS & CREDIT RECAPTURE - CODE 1	15	1	1146	1146	A/N
0840	CREDITS & CREDIT RECAPTURE - AMOUNT 1	15	12	1147	1158	N

## SECTION 11.15 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0850	CREDITS & CREDIT RECAPTURE - CODE 2	15	1	1159	- 1159	A/N OR BLANK
0860	CREDITS & CREDIT RECAPTURE - AMOUNT 2	15	12	1160	- 1171	N OR BLANK
*0865	CREDITS & CREDIT RECAPTURE ATTACH SCHEDULE(S)	15	6	1172	- 1177	"STM099" OR BLANK
*0867	CREDITS & CREDIT RECAPTURE ADD'L LINE 15 CODES/AMOUNTS	15	6	1178	- 1183	"STM099" OR BLANK
0869	FOREIGN COUNTRY NAME	16	35	1184	- 1218	A/N OR BLANK
0870	FOREIGN TRANSACTIONS - CODE 1	16	1	1219	- 1219	A/N
0880	FOREIGN TRANSACTIONS - AMOUNT 1	16	12	1220	- 1231	N
0890	FOREIGN TRANSACTIONS - CODE 2	16	1	1232	- 1232	A/N OR BLANK
0900	FOREIGN TRANSACTIONS - AMOUNT 2	16	12	1233	- 1244	N OR BLANK
0910	FOREIGN TRANSACTIONS - CODE 3	16	1	1245	- 1245	A/N OR BLANK
0920	FOREIGN TRANSACTIONS - AMOUNT 3	16	12	1246	- 1257	N OR BLANK
0930	FOREIGN TRANSACTIONS - CODE 4	16	1	1258	- 1258	A/N OR BLANK
0940	FOREIGN TRANSACTIONS - AMOUNT 4	16	12	1259	- 1270	N OR BLANK
0950	FOREIGN TRANSACTIONS CODE 5	16	1	1271	- 1271	A/N OR BLANK
0960	FOREIGN TRANSACTIONS - AMOUNT 5	16	12	1272	- 1283	N OR BLANK
0970	FOREIGN TRANSACTIONS - CODE 6	16	1	1284	- 1284	A/N OR BLANK
0980	FOREIGN TRANSACTIONS - AMOUNT 6	16	12	1285	- 1296	N OR BLANK
0990	FOREIGN TRANSACTIONS - CODE 7	16	1	1297	- 1297	A/N OR BLANK
1000	FOREIGN TRANSACTIONS - AMOUNT 7	16	12	1298	- 1309	N OR BLANK
*1005	FOREIGN TRANSACTIONS ATTACH SCHEDULE(S)	16	6	1310	- 1315	"STM099" OR BLANK
*1007	FOREIGN TRANSACTIONS ADD'L LINE 16 CODES/AMOUNTS	16	6	1316	- 1321	"STM099" OR BLANK
1010	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 1	17	1	1322	- 1322	A/N
1020	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 1	17	12	1323	- 1334	N
1030	ALTERNATIVE MINIMUM TAX (ATM) ITEMS CODE 2	17	1	1335	- 1335	A/N OR BLANK

## SECTION 11.15 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1040	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 2	17	12	1336	- 1347	N OR BLANK
1050	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 3	17	1	1348	- 1348	A/N OR BLANK
1060	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 3	17	12	1349	- 1360	N OR BLANK
*1065	ALTERNATIVE MINIMUM TAX ATTACH SCHEDULE(S)	17	6	1361	- 1366	"STM099" OR BLANK
*1067	ALTERNATIVE MINIMUM TAX (AMT) ADD'L LINE 17 CODES/AMOUNTS	17	6	1367	- 1372	"STM099" OR BLANK
1070	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 1	18	1	1373	- 1373	A/N
1080	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 1	18	12	1374	- 1385	N
1090	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 2	18	1	1386	- 1386	A/N OR BLANK
1100	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 2	18	12	1387	- 1398	N OR BLANK
1110	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 3	18	1	1399	- 1399	A/N OR BLANK
1120	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 3	18	12	1400	- 1411	N OR BLANK
*1125	TAX-EXEMPT INCOME AND NONDEDUCTIBLE EXPENSE (ATTACH SCHEDULE)	18	6	1412	- 1417	"STM099" OR BLANK
1130	DISTRIBUTIONS - CODE 1	19	1	1418	- 1418	A/N
1140	DISTRIBUTIONS - AMOUNT 1	19	12	1419	- 1430	N
1150	DISTRIBUTIONS - CODE 2	19	1	1431	- 1431	A/N OR BLANK
1160	DISTRIBUTIONS - AMOUNT 2	19	12	1432	- 1443	N OR BLANK
*1165	DISTRIBUTIONS ATTACH SCHEDULE(S)	19	6	1444	- 1449	"STM099" OR BLANK
1170	OTHER INFORMATION - CODE 1	20	1	1450	- 1450	A/N
1180	OTHER INFORMATION - AMOUNT 1	20	12	1451	- 1462	N
1190	OTHER INFORMATION - CODE 2	20	1	1463	- 1463	A/N OR BLANK
1200	OTHER INFORMATION - AMOUNT 2	20	12	1464	- 1475	N OR BLANK
1210	OTHER INFORMATION - CODE 3	20	1	1476	- 1476	A/N OR BLANK
1220	OTHER INFORMATION - AMOUNT 3	20	12	1477	- 1488	N OR BLANK
1230	OTHER INFORMATION - CODE 4	20	1	1489	- 1489	A/N OR BLANK
1240	OTHER INFORMATION - AMOUNT 4	20	12	1490	- 1501	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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*1245	OTHER INFORMATION ATTACH SCHEDULE(S)	20	6	1502	- 1507	"STM099" OR BLANK
*1247	OTHER INFORMATION ADDITIONAL LINE 20 INFORMATION	20	6	1508	- 1513	"STM099" OR BLANK
*1255	SCHEDULE K-1 GLOBAL STATEMENT ADDITIONAL INFORMATION		6	1514	- 1519	"STM099" OR BLANK
	RECORD TERMINUS CHARACTER		1	1520	- 1520	"#"

SECTION 11.16 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1567
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbk1"
0001	FORM NUMBER		6	15 -	20	"8865bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIPS EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
NOTE: IF NUMBER OF SCHEDULES K-1 EXCEEDS 999999, ENTER 9999999.						
0010	FISCAL YEAR BEGINNING		8	43 -	50	YYYYMMDD OR BLANK
0020	FISCAL YEAR ENDING		8	51 -	58	YYYYMMDD OR BLANK
0030	FINAL K-1		1	59 -	59	"X" OR BLANK
0040	AMENDED K-1		1	60 -	60	NO ENTRY
0100	FOREIGN PARTNERSHIP'S EMPLOYER A IDENTIFICATION NUMBER (EIN OR SSN)		9	61 -	69	N OR BLANK
0110	PARTNERSHIP'S NAME 1	B	35	70 -	104	A/N
0120	PARTNERSHIP'S NAME 2	B	35	105 -	139	A/N
0130	PARTNERSHIP'S ADDRESS 1	B	35	140 -	174	A/N
0140	PARTNERSHIP'S ADDRESS 2	B	35	175 -	209	A/N
0150	PARTNERSHIP'S CITY (DOMESTIC ONLY)	B	22	210 -	231	A
0160	PARTNERSHIP'S FOREIGN CITY, STATE OR PROVINCE	B	35	232 -	266	A/N
0170	PARTNERSHIP'S STATE (DOMESTIC ONLY)	B	2	267 -	268	A OR ".b"
0180	PARTNERSHIP'S FOREIGN COUNTRY	B	22	269 -	290	A/N
0190	PARTNERSHIP'S ZIP CODE (DOMESTIC ONLY)	B	12	291 -	302	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0300	PARTNER'S IDENTIFYING NUMBER (EIN OR SSN)	C	9	303 -	311	N OR "APPLD FOR" OR "FOREIGNUS"
0310	PARTNER'S NAME 1	D	35	312 -	346	A/N

## SECTION 11.16 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0320	PARTNER'S NAME 2	D	35	347 - 381	A/N	
0330	PARTNER'S ADDRESS 1	D	35	382 - 416	A/N	
0340	PARTNER'S ADDRESS 2	D	35	417 - 451	A/N	
0350	PARTNER'S CITY (DOMESTIC ONLY)	D	22	452 - 473	A	
0360	PARTNER'S FOREIGN CITY, STATE OR PROVINCE	D	35	474 - 508	A/N	
0370	PARTNER'S STATE (DOMESTIC ONLY)	D	2	509 - 510	A OR ".b"	
0380	PARTNER'S FOREIGN COUNTRY	D	22	511 - 532	A/N	
0390	PARTNER'S ZIP CODE (DOMESTIC ONLY)	D	12	533 - 544	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK	
0500	PARTNER'S % OF PROFIT BEGINNING OF YEAR	E	6	545 - 550	N OR BLANK	
0510	PARTNER'S % OF PROFIT END OF YEAR	E	6	551 - 556	N OR BLANK	
0520	PARTNER'S % OF LOSS BEGINNING OF YEAR	E	6	557 - 562	N OR BLANK	
0530	PARTNER'S % OF LOSS END OF YEAR	E	6	563 - 568	N OR BLANK	
0540	PARTNER'S % OF CAPITAL BEGINNING OF YEAR	E	6	569 - 574	N OR BLANK	
0550	PARTNER'S % OF CAPITAL END OF YEAR	E	6	575 - 580	N OR BLANK	
0560	PARTNER'S % OF DEDUCTIONS BEGINNING OF YEAR	E	6	581 - 586	N OR BLANK	
0570	PARTNER'S % OF DEDUCTIONS END OF YEAR	E	6	587 - 592	N OR BLANK	
0600	PARTNER'S BEGINNING CAPITAL ACCOUNT	F	12	593 - 604	N	
0610	PARTNER'S CAPITAL CONTRIBUTED DURING YEAR	F	12	605 - 616	N	
0620	PARTNER'S CURRENT YR INCREASE (DECREASE)	F	12	617 - 628	N	
0630	PARTNER'S WITHDRAWALS & DISTRIBUTIONS	F	12	629 - 640	N ***	
0640	PARTNER'S ENDING CAPITAL ACCOUNT	F	12	641 - 652	N	
0650	TAX BASIS	F	1	653 - 653	"X" OR BLANK	
0660	GAAP	F	1	654 - 654	"X" OR BLANK	

## SECTION 11.16 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0670	SECTION 704(b) BOOK	F	1	655	655	"X" OR BLANK
0680	OTHER (EXPLAIN)	F	1	656	656	"X" OR BLANK
@0685	EXPLANATION (IF FIELD #0680, "X")	F	6	657	662	"STM100" OR BLANK
0799	ASTERISK LINE 1	1	1	663	663	* OR BLANK
0800	ORDINARY BUSINESS INCOME (LOSS)	1	12	664	675	N
@0805	ORDINARY BUSINESS INCOME (LOSS) ATTACH STATEMENT	1	6	676	681	"STM100" OR BLANK
0809	ASTERISK LINE 2	2	1	682	682	* OR BLANK
0810	NET RENTAL REAL ESTATE INCOME (LOSS)	2	12	683	694	N
@0815	NET RENTAL REAL ESTATE INCOME ATTACH STATEMENT	2	6	695	700	"STM100" OR BLANK
0819	ASTERISK LINE 3	3	1	701	701	* OR BLANK
0820	OTHER NET RENTAL INCOME (LOSS)	3	12	702	713	N
@0825	OTHER NET RENTAL INCOME (LOSS) ATTACH STATEMENT	3	6	714	719	"STM100" OR BLANK
0829	ASTERISK LINE 4	4	1	720	720	* OR BLANK
0830	GUARANTEED PAYMENTS	4	12	721	732	N ***
@0835	GUARANTEED PAYMENTS ATTACH STATEMENT	4	6	733	738	"STM100" OR BLANK
0839	ASTERISK LINE 5	5	1	739	739	* OR BLANK
0840	INTEREST INCOME	5	12	740	751	N ***
@0845	INTEREST INCOME ATTACH STATEMENT	5	6	752	757	"STM100" OR BLANK
0849	ASTERISK LINE 6a	6a	1	758	758	* OR BLANK
0850	ORDINARY DIVIDENDS	6a	12	759	770	N
@0855	ORDINARY DIVIDENDS ATTACH STATEMENT	6a	6	771	776	"STM100" OR BLANK
0859	ASTERISK LINE 6b	6b	1	777	777	* OR BLANK
0860	QUALIFIED DIVIDENDS	6b	12	778	789	N ***
@0865	QUALIFIED DIVIDENDS ATTACH STATEMENT	6b	6	790	795	"STM100" OR BLANK
0869	ASTERISK LINE 7	7	1	796	796	* OR BLANK
0870	ROYALTIES	7	12	797	808	N ***
@0875	ROYALTIES ATTACH STATEMENT	7	6	809	814	"STM100" OR BLANK
0879	ASTERISK LINE 8	8	1	815	815	* OR BLANK

## SECTION 11.16 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0880	NET SHORT TERM CAPITAL GAIN (LOSS)	8	12	816	- 827	N
@0885	NET SHORT-TERM CAP GAIN (LOSS) ATTACH STATEMENT	8	6	828	- 833	"STM100" OR BLANK
0889	ASTERISK LINE 9a	9a	1	834	- 834	* OR BLANK
0890	NET LONG TERM CAPITAL GAIN (LOSS)	9a	12	835	- 846	N
@0895	NET LONG-TERM CAP GAIN (LOSS) ATTACH STATEMENT	9a	6	847	- 852	"STM100" OR BLANK
0899	ASTERISK LINE 9b	9b	1	853	- 853	* OR BLANK
0900	COLLECTIBLES (28%) GAIN (LOSS)	9b	12	854	- 865	N
@0905	COLLECTIBLES 28% GAIN (LOSS) ATTACH STATEMENT	9b	6	866	- 871	"STM100" OR BLANK
0909	ASTERISK LINE 9c	9c	1	872	- 872	* OR BLANK
0910	UNRECAPTURED SECTION 1250 GAIN	9c	12	873	- 884	N
@0915	UNRECAPTURED SECTION 1250 GAIN ATTACH STATEMENT	9c	6	885	- 890	"STM100" OR BLANK
0919	ASTERISK LINE 10	10	1	891	- 891	* OR BLANK
0920	SECTION 1231 GAIN (LOSS)	10	12	892	- 903	N
@0925	SECTION 1231 GAIN (LOSS) ATTACH STATEMENT	10	6	904	- 909	"STM100" OR BLANK
1100	OTHER INCOME - CODE 1	11	1	910	- 910	A/N
1110	OTHER INCOME - AMOUNT 1	11	12	911	- 922	N
1120	OTHER INCOME - CODE 2	11	1	923	- 923	A/N OR BLANK
1130	OTHER INCOME - AMOUNT 2	11	12	924	- 935	N OR BLANK
1140	OTHER INCOME - CODE 3	11	1	936	- 936	A/N OR BLANK
1150	OTHER INCOME - AMOUNT 3	11	12	937	- 948	N OR BLANK
1160	OTHER INCOME - CODE 4	11	1	949	- 949	A/N OR BLANK
1170	OTHER INCOME - AMOUNT 4	11	12	950	- 961	N OR BLANK
1180	OTHER INCOME - CODE 5	11	1	962	- 962	A/N OR BLANK
1190	OTHER INCOME - AMOUNT 5	11	12	963	- 974	N OR BLANK
*1195	OTHER INCOME ATTACH SCHEDULE(S)	11	6	975	- 980	"STM100" OR BLANK
*1197	OTHER INCOME ADD'L LINE 11 CODES/AMOUNTS	11	6	981	- 986	"STM100" OR BLANK
1219	ASTERISK LINE 12	12	1	987	- 987	* OR BLANK

SECTION 11.16 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1220	SECTION 179 DEDUCTION	12	12	988	- 999	N ***
@1225	SECTION 179 DEDUCTION ATTACH STATEMENT	12	6	1000	- 1005	"STM100" OR BLANK
1300	OTHER DEDUCTIONS - CODE 1	13	1	1006	- 1006	A/N
1310	OTHER DEDUCTIONS - AMOUNT 1	13	12	1007	- 1018	N
1320	OTHER DEDUCTIONS - CODE 2	13	1	1019	- 1019	A/N OR BLANK
1330	OTHER DEDUCTIONS - AMOUNT 2	13	12	1020	- 1031	N OR BLANK
1340	OTHER DEDUCTIONS - CODE 3	13	1	1032	- 1032	A/N OR BLANK
1350	OTHER DEDUCTIONS - AMOUNT 3	13	12	1033	- 1044	N OR BLANK
1360	OTHER DEDUCTIONS - CODE 4	13	1	1045	- 1045	A/N OR BLANK
1370	OTHER DEDUCTIONS - AMOUNT 4	13	12	1046	- 1057	N OR BLANK
1380	OTHER DEDUCTIONS - CODE 5	13	1	1058	- 1058	A/N OR BLANK
1390	OTHER DEDUCTIONS - AMOUNT 5	13	12	1059	- 1070	N OR BLANK
*1395	OTHER DEDUCTIONS ATTACH SCHEDULE(S)	13	6	1071	- 1076	"STM100" OR BLANK
*1397	OTHER DEDUCTIONS ADD'L LINE 13 CODE/AMOUNTS	13	6	1077	- 1082	"STM100" OR BLANK
1430	SELF-EMPLOYMENT EARNINGS (LOSS) - CODE 1	14	1	1083	- 1083	A/N
1440	SELF-EMPLOYMENT EARNINGS (LOSS) - AMOUNT 1	14	12	1084	- 1095	N
1450	SELF-EMPLOYMENT EARNINGS (LOSS) - CODE 2	14	1	1096	- 1096	A/N OR BLANK
1460	SELF-EMPLOYMENT EARNINGS (LOSS) - AMOUNT 2	14	12	1097	- 1108	N OR BLANK
1470	SELF-EMPLOYMENT EARNINGS (LOSS) - CODE 3	14	1	1109	- 1109	A/N OR BLANK
1480	SELF-EMPLOYMENT EARNINGS (LOSS) - AMOUNT 3	14	12	1110	- 1121	N OR BLANK
*1485	SELF-EMPLOYMENT EARNINGS (ATTACH SCHEDULE)	14	6	1122	- 1127	"STM100" OR BLANK
1500	CREDITS & CREDIT RECAPTURE - CODE 1	15	1	1128	- 1128	A/N
1510	CREDITS & CREDIT RECAPTURE - AMOUNT 1	15	12	1129	- 1140	N
1520	CREDITS & CREDIT RECAPTURE - CODE 2	15	1	1141	- 1141	A/N OR BLANK
1530	CREDITS & CREDIT RECAPTURE - AMOUNT 2	15	12	1142	- 1153	N OR BLANK

## SECTION 11.16 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1540	CREDITS & CREDIT RECAPTURE - CODE 3	15	1	1154	- 1154	A/N OR BLANK
1550	CREDITS & CREDIT RECAPTURE - AMOUNT 3	15	12	1155	- 1166	N OR BLANK
1560	CREDITS & CREDIT RECAPTURE - CODE 4	15	1	1167	- 1167	A/N OR BLANK
1570	CREDITS & CREDIT RECAPTURE - AMOUNT 4	15	12	1168	- 1179	N OR BLANK
*1575	CREDITS & CREDIT RECAPTURE ATTACH SCHEDULE(S)	15	6	1180	- 1185	"STM100" OR BLANK
*1577	CREDITS & CREDIT RECAPTURE ADDITIONAL LINE 15 CODES/ AMOUNTS	15	6	1186	- 1191	"STM100" OR BLANK
1690	FOREIGN COUNTRY NAME	16	35	1192	- 1226	A/N OR BLANK
1700	FOREIGN TRANSACTIONS - CODE 1	16	1	1227	- 1227	A/N
1710	FOREIGN TRANSACTIONS - AMOUNT 1	16	12	1228	- 1239	N
1720	FOREIGN TRANSACTIONS - CODE 2	16	1	1240	- 1240	A/N OR BLANK
1730	FOREIGN TRANSACTIONS - AMOUNT 2	16	12	1241	- 1252	N OR BLANK
1740	FOREIGN TRANSACTIONS - CODE 3	16	1	1253	- 1253	A/N OR BLANK
1750	FOREIGN TRANSACTIONS - AMOUNT 3	16	12	1254	- 1265	N OR BLANK
1760	FOREIGN TRANSACTIONS - CODE 4	16	1	1266	- 1266	A/N OR BLANK
1770	FOREIGN TRANSACTIONS - AMOUNT 4	16	12	1267	- 1278	N OR BLANK
1780	FOREIGN TRANSACTIONS - CODE 5	16	1	1279	- 1279	A/N OR BLANK
1790	FOREIGN TRANSACTIONS - AMOUNT 5	16	12	1280	- 1291	N OR BLANK
1800	FOREIGN TRANSACTIONS - CODE 6	16	1	1292	- 1292	A/N OR BLANK
1810	FOREIGN TRANSACTIONS - AMOUNT 6	16	12	1293	- 1304	N OR BLANK
1820	FOREIGN TRANSACTIONS - CODE 7	16	1	1305	- 1305	A/N OR BLANK
1830	FOREIGN TRANSACTIONS - AMOUNT 7	16	12	1306	- 1317	N OR BLANK
*1835	FOREIGN TRANSACTIONS ATTACH SCHEDULE(S)	16	6	1318-	1323	"STM100" OR BLANK
*1837	FOREIGN TRANSACTIONS ADDITIONAL LINE 16 CODE/ AMOUNTS	16	6	1324	- 1329	"STM100" OR BLANK
1900	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 1	17	1	1330	- 1330	A/N

## SECTION 11.16 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1910	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 1	17	12	1331	- 1342	N
1920	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 2	17	1	1343	- 1343	A/N OR BLANK
1930	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 2	17	12	1344	- 1355	N OR BLANK
1940	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 3	17	1	1356	- 1356	A/N OR BLANK
1950	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 3	17	12	1357	- 1368	N OR BLANK
1960	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 4	17	1	1369	- 1369	A/N OR BLANK
1970	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 4	17	12	1370	- 1381	N OR BLANK
*1975	ALTERNATIVE MINIMUM TAX (AMT) ITEMS ATTACH SCHEDULE(S)	17	6	1382	- 1387	"STM100" OR BLANK
*1977	ALTERNATIVE MINIMUM TAX (AMT) ADDITIONAL LINE 17 CODES/ AMOUNTS	17	6	1388	- 1393	"STM100" OR BLANK
2100	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 1	18	1	1394	- 1394	A/N
2110	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 1	18	12	1395	- 1406	N
2120	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 2	18	1	1407	- 1407	A/N OR BLANK
2130	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 2	18	12	1408	- 1419	N OR BLANK
2140	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 3	18	1	1420	- 1420	A/N OR BLANK
2150	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 3	18	12	1421	- 1432	N OR BLANK
*2155	TAX-EXEMPT INCOME AND NONDEDUCTIBLE EXPENSE (ATTACH SCHEDULE)	18	6	1433	- 1438	"STM100" OR BLANK
2200	DISTRIBUTIONS - CODE 1	19	1	1439	- 1439	A/N
2210	DISTRIBUTIONS - AMOUNT 1	19	12	1440	- 1451	N
2220	DISTRIBUTIONS - CODE 2	19	1	1452	- 1452	A/N OR BLANK
2230	DISTRIBUTIONS - AMOUNT 2	19	12	1453	- 1464	N OR BLANK
*2235	DISTRIBUTIONS ATTACH SCHEDULE(S)	19	6	1465	- 1470	"STM100" OR BLANK
2300	OTHER INFORMATION - CODE 1	20	1	1471	- 1471	A/N

SECTION 11.16 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2310	OTHER INFORMATION - AMOUNT 1	20	12	1472	- 1483	N
2320	OTHER INFORMATION - CODE 2	20	1	1484	- 1484	A/N OR BLANK
2330	OTHER INFORMATION - AMOUNT 2	20	12	1485	- 1496	N OR BLANK
2340	OTHER INFORMATION - CODE 3	20	1	1497	- 1497	A/N OR BLANK
2350	OTHER INFORMATION - AMOUNT 3	20	12	1498	- 1509	N OR BLANK
2360	OTHER INFORMATION - CODE 4	20	1	1510	- 1510	A/N OR BLANK
2370	OTHER INFORMATION - AMOUNT 4	20	12	1511	- 1522	N OR BLANK
2380	OTHER INFORMATION - CODE 5	20	1	1523	- 1523	A/N OR BLANK
2390	OTHER INFORMATION - AMOUNT 5	20	12	1524	- 1535	N OR BLANK
2400	OTHER INFORMATION - CODE 6	20	1	1536	- 1536	A/N OR BLANK
2410	OTHER INFORMATION - AMOUNT 6	20	12	1537	- 1548	N OR BLANK
*2415	OTHER INFORMATION ATTACH SCHEDULE(S)	20	6	1549	- 1554	"STM100" OR BLANK
*2417	OTHER CREDITS (ATTACHMENT)	13	6	1555	- 1560	"STM100" OR BLANK
*2500	GLOBAL SCHEDULE K-1 STATEMENT (PAGE 1)		6	1561	- 1566	"STM100" OR BLANK
	RECORD TERMINUS CHARACTER		1	1567	- 1567	"#"

SECTION 11.17 SCHEDULE M (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1300
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"SCHbbM"
0001	FORM NUMBER		6	15	20	"5471bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S 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	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	N OR BLANK
0020	NAME OF FOREIGN CORPORATION		35	52	86	A/N
0022	COUNTRY CODE FOR FUNCTIONAL CURRENCY		2	87	88	N
0024	EXCHANGE RATE		11	89	99	N FORMAT nnnnnnn.nnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
0030	SALES OF STOCK IN TRADE	1(b)	12	100	111	N
0040	SALES OF PROPERTY RIGHTS	2(b)	12	112	123	N
0050	COMPENSATION RECEIVED	3(b)	12	124	135	N
0060	COMMISSIONS RECEIVED	4(b)	12	136	147	N
0070	RENTS, ROYALTIES AND LICENSE FEES RECEIVED	5(b)	12	148	159	N
0080	DIVIDENDS RECEIVED	6(b)	12	160	171	N
0090	INTEREST RECEIVED	7(b)	12	172	183	N
0100	PREMINUMS RECEIVED	8(b)	12	184	195	N
0110	ADD LINES 1 - 8	9(b)	12	196	207	N
0120	PURCHASE OF STOCK IN TRADE	10(b)	12	208	219	N
0130	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(b)	12	220	231	N
0140	PURCHASE OF PROPERTY RIGHTS	12(b)	12	232	243	N
0150	COMPENSATION PAID	13(b)	12	244	255	N
0160	COMMISSIONS PAID	14(b)	12	256	267	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0170	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(b)	12	268	-	279	N
0180	DIVIDENDS PAID	16(b)	12	280	-	291	N
0190	INTEREST PAID	17(b)	12	292	-	303	N
0200	ADD LINES 10 - 17	18(b)	12	304	-	315	N
0210	AMOUNTS BORROWED	19(b)	12	316	-	327	N
0220	AMOUNTS LOANED	20(b)	12	328	-	339	N
0230	SALES OF STOCK IN TRADE	1(c)	12	340	-	351	N
0240	SALES OF PROPERTY RIGHTS	2(c)	12	352	-	363	N
0250	COMPENSATION RECEIVED	3(c)	12	364	-	375	N
0260	COMMISSIONS RECEIVED	4(c)	12	376	-	387	N
0270	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(c)	12	388	-	399	N
0280	DIVIDENDS RECEIVED	6(c)	12	400	-	411	N
0290	INTEREST RECEIVED	7(c)	12	412	-	423	N
0300	PREMIUMS RECEIVED	8(c)	12	424	-	435	N
0310	ADD LINES 1 - 8	9(c)	12	436	-	447	N
0320	PURCHASE OF STOCK IN TRADE	10(c)	12	448	-	459	N
0330	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(c)	12	460	-	471	N
0340	PURCHASE OF PROPERTY RIGHTS	12(c)	12	472	-	483	N
0350	COMPENSATION PAID	13(c)	12	484	-	495	N
0360	COMMISSIONS PAID	14(c)	12	496	-	507	N
0370	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(c)	12	508	-	519	N
0380	DIVIDENDS PAID	16(c)	12	520	-	531	N
0390	INTEREST PAID	17(c)	12	532	-	543	N
0400	ADD LINES 10 - 17	18(c)	12	544	-	555	N
0410	AMOUNTS BORROWED	19(c)	12	556	-	567	N
0420	AMOUNTS LOANED	20(c)	12	568	-	579	N
0430	SALES OF STOCK IN TRADE	1(d)	12	580	-	591	N
0440	SALES OF PROPERTY RIGHTS	2(d)	12	592	-	603	N
0450	COMPENSATION RECEIVED	3(d)	12	604	-	615	N
0460	COMMISSIONS RECEIVED	4(d)	12	616	-	627	N

## SECTION 11.17 SCHEDULE M (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0470	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(d)	12	628	- 639	N
0480	DIVIDENDS RECEIVED	6(d)	12	640	- 651	N
0490	INTEREST RECEIVED	7(d)	12	652	- 663	N
0500	PREMIUMS RECEIVED	8(d)	12	664	- 675	N
0510	ADD LINES 1 - 8	9(d)	12	676	- 687	N
0520	PURCHASE OF STOCK IN TRADE	10(d)	12	688	- 699	N
0530	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(d)	12	700	- 711	N
0540	PURCHASE OF PROPERTY RIGHTS	12(d)	12	712	- 723	N
0550	COMPENSATION PAID	13(d)	12	724	- 735	N
0560	COMMISSIONS PAID	14(d)	12	736	- 747	N
0570	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(d)	12	748	- 759	N
0580	DIVIDENDS PAID	16(d)	12	760	- 771	N
0590	INTEREST PAID	17(d)	12	772	- 783	N
0600	ADD LINES 10 - 17	18(d)	12	784	- 795	N
0610	AMOUNTS BORROWED	19(d)	12	796	- 807	N
0620	AMOUNTS LOANED	20(d)	12	808	- 819	N
0630	SALES OF STOCK IN TRADE	1(e)	12	820	- 831	N
0640	SALES OF PROPERTY RIGHTS	2(e)	12	832	- 843	N
0650	COMPENSATION RECEIVED	3(e)	12	844	- 855	N
0660	COMMISSIONS RECEIVED	4(e)	12	856	- 867	N
0670	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(e)	12	868	- 879	N
0680	DIVIDENDS RECEIVED	6(e)	12	880	- 891	N
0690	INTEREST RECEIVED	7(e)	12	892	- 903	N
0700	PREMIUMS RECEIVED	8(e)	12	904	- 915	N
0710	ADD LINES 1 - 8	9(e)	12	916	- 927	N
0720	PURCHASE OF STOCK IN TRADE	10(e)	12	928	- 939	N
0730	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(e)	12	940	- 951	N
0740	PURCHASE OF PROPERTY RIGHTS	12(e)	12	952	- 963	N
0750	COMPENSATION PAID	13(e)	12	964	- 975	N

## SECTION 11.17 SCHEDULE M (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0760	COMMISSIONS PAID	14(e)	12	976	-	987	N
0770	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(e)	12	988	-	999	N
0780	DIVIDENDS PAID	16(e)	12	1000	-	1011	N
0790	INTEREST PAID	17(e)	12	1012	-	1023	N
0800	ADD LINES 10 - 17	18(e)	12	1024	-	1035	N
0810	AMOUNTS BORROWED	19(e)	12	1036	-	1047	N
0820	AMOUNTS LOANED	20(e)	12	1048	-	1059	N
0830	SALES OF STOCK IN TRADE	1(f)	12	1060	-	1071	N
0840	SALES OF PROPERTY RIGHTS	2(f)	12	1072	-	1083	N
0850	COMPENSATION RECEIVED	3(f)	12	1084	-	1095	N
0860	COMMISSIONS RECEIVED	4(f)	12	1096	-	1107	N
0870	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(f)	12	1108	-	1119	N
0880	DIVIDENDS RECEIVED	6(f)	12	1120	-	1131	N
0890	INTEREST RECEIVED	7(f)	12	1132	-	1143	N
0900	PREMIUMS RECIEVED	8(f)	12	1144	-	1155	N
0910	ADD LINES 1 - 8	9(f)	12	1156	-	1167	N
0920	PURCHASE OF STOCK IN TRADE	10(f)	12	1168	-	1179	N
0930	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(f)	12	1180	-	1191	N
0940	PURCHASE OF PROPERTY RIGHTS	12(f)	12	1192	-	1203	N
0950	COMPENSATION PAID	13(f)	12	1204	-	1215	N
0960	COMMISSIONS PAID	14(f)	12	1216	-	1227	N
0970	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(f)	12	1228	-	1239	N
0980	DIVIDENDS PAID	16(f)	12	1240	-	1251	N
0990	INTEREST PAID	17(f)	12	1252	-	1263	N
1000	ADD LINES 10 - 17	18(f)	12	1264	-	1275	N
1010	AMOUNTS BORROWED	19(f)	12	1276	-	1287	N
1020	AMOUNTS LOANED	20(f)	12	1288	-	1299	N
	RECORD TERMINUS CHARACTER		1	1300	-	1300	"#"

SECTION 11.18 SCHEDULE N (FORM 5471), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	1388
		4	5	8	*****
0000		6	9	14	"SCHbbN"
0001		6	15	20	"5471bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		9	43	51	N OR BLANK
0020		35	52	86	A/N
0030		2	87	88	ALPHA
0035		11	89	99	N FORMAT nnnnnnn.nnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
*0036		6	100	105	"STMnnn" OR BLANK
+0040	PT I SEC A	20	106	125	A/N
@0045	PT I SEC A	6	126	131	"STMnnn" OR BLANK
0050	PT I SEC A	6	132	137	N
0060	PT I SEC A	12	138	149	N
0070	PT I SEC A	12	150	161	N
+0080	PT I SEC A	20	162	181	A/N OR BLANK
@0085	PT I SEC A	6	182	187	"STMnnn" OR BLANK
0090	PT I SEC A	6	188	193	N OR BLANK
0100	PT I SEC A	12	194	205	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0110	FACE VALUE: END OF YEAR	PT I SEC A	12	206	- 217	N OR BLANK
+0120	DESCRIPTION OF SECURITIES	PT I SEC A	20	218	- 237	A/N OR BLANK
@0125	ATTACH STATEMENT	PT I SEC A	6	238	- 243	"STMnnn" OR BLANK
0130	INTEREST RATE	PT I SEC A	6	244	- 249	N OR BLANK
0140	FACE VALUE: BEGINNING OF YEAR	PT I SEC A	12	250	- 261	N OR BLANK
0150	FACE VALUE: END OF YEAR	PT I SEC A	12	262	- 273	N OR BLANK
+0160	DESCRIPTION OF SECURITIES	PT I SEC A	20	274	- 293	A/N OR BLANK
@0165	ATTACH STATEMENT	PT I SEC A	6	294	- 299	"STMnnn" OR BLANK
0170	INTEREST RATE	PT I SEC A	6	300	- 305	N OR BLANK
0180	FACE VALUE: BEGINNING OF YEAR	PT I SEC A	12	306	- 317	N OR BLANK
0190	FACE VALUE: END OF YEAR	PT I SEC A	12	318	- 329	N OR BLANK
0200	NAME OF HOLDER	PT I SEC B	40	330	- 369	A/N
0205	NAME OF HOLDER - NAME LINE 2	PT I SEC B	40	370	- 409	A/N
0210	ADDRESS	PT I SEC B	35	410	- 444	A/N
0220	CITY	PT I SEC B	22	445	- 466	A/N
0230	STATE	PT I SEC B	2	467	- 468	A/N
0240	ZIP CODE	PT I SEC B	12	469	- 480	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0250	CLASS OF SECURITIES (COMMON OR PREFERRED)	PT I SEC B	1	481	- 481	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0260	NUMBER OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	10	482	- 491	N
0270	FACE VALUE OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	12	492	- 503	N

SECTION 11.18 SCHEDULE N (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0280	NUMBER OF SECURITIES HELD END OF YEAR	PT I SEC B	10	504	- 513	N
0290	FACE VALUE OF SECURITIES HELD END OF YEAR	PT I SEC B	12	514	- 525	N
0300	EXPLANATION OF CHANGE IN HOLDINGS	PT I SEC B	40	526	- 565	A/N
0305	DATE OF CHANGE IN HOLDINGS	PT I SEC B	8	566	- 573	FORMAT: YYYYMMDD
0310	NAME OF HOLDER	PT I SEC B	40	574	- 613	A/N OR BLANK
0315	NAME OF HOLDER - NAME LINE 2	PT I SEC B	40	614	- 653	A/N
0320	ADDRESS	PT I SEC B	35	654	- 688	A/N OR BLANK
0330	CITY	PT I SEC B	22	689	- 710	A/N OR BLANK
0340	STATE	PT I SEC B	2	711	- 712	A/N OR BLANK
0350	ZIP CODE	PT I SEC B	12	713	- 724	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0360	CLASS OF SECURITIES (COMMON OR PREFERRED)	PT I SEC B	1	725	- 725	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0370	NUMBER OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	10	726	- 735	N OR BLANK
0380	FACE VALUE OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	12	736	- 747	N OR BLANK
0390	NUMBER OF SECURITIES HELD END OF YEAR	PT I SEC B	10	748	- 757	N OR BLANK
0400	FACE VALUE OF SECURITIES HELD END OF YEAR	PT I SEC B	12	758	- 769	N OR BLANK
0410	EXPLANATION OF CHANGE IN HOLDINGS	PT I SEC B	40	770	- 809	A/N OR BLANK
0415	DATE OF CHANGE IN HOLDING	PT I SEC B	8	810	- 817	FORMAT: YYYYMMDD OR BLANK
0420	NAME OF HOLDER	PT I SEC B	40	818	- 857	A/N OR BLANK
0425	NAME OF HOLDER - NAME LINE 2	PT I SEC B	40	858	- 897	A/N
0430	ADDRESS	PT I SEC B	35	898	- 932	A/N OR BLANK

## SECTION 11.18 SCHEDULE N (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0440	CITY	PT I SEC B	22	933	- 954	A/N OR BLANK
0450	STATE	PT I SEC B	2	955	- 956	A/N OR BLANK
0460	ZIP CODE	PT I SEC B	12	957	- 968	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0470	CLASS OF SECURITIES (COMMON OR PREFERRED)	PT I SEC B	1	969	- 969	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0480	NUMBER OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	10	970	- 979	N OR BLANK
0490	FACE VALUE OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	12	980	- 991	N OR BLANK
0500	NUMBER OF SECURITIES HELD END OF YEAR	PT I SEC B	10	992	- 1001	N OR BLANK
0510	FACE VALUE OF SECURITIES HELD END OF YEAR	PT I SEC B	12	1002	- 1013	N OR BLANK
0520	EXPLANATION OF CHANGE IN HOLDINGS	PT I SEC B	40	1014	- 1053	A/N OR BLANK
0525	DATE CHANGE IN HOLDING	PT I SEC B	8	1054	- 1061	FORMAT: YYYYMMDD OR BLANK
+0530	GROSS INCOME	PT II 1	12	1062	- 1073	N
@0535	ATTACH SCHEDULE	PT II 1	6	1074	- 1079	"STMnnn" OR BLANK
+0540	DEDUCTIONS ALLOWED	PT II 2	12	1080	- 1091	N
@0545	ATTACH SCHEDULE	PT II 2	6	1092	- 1097	"STMnnn" OR BLANK
0550	TAXABLE INCOME (LOSS) (SUBTRACT LINE 2 FROM LINE 1)	PT II 3	12	1098	- 1109	N
0560	TAXES	PT II 4a	12	1110	- 1121	N
@0565	ATTACH SCHEDULE	PT II 4a	6	1122	- 1127	"STMnnn" OR BLANK
0570	CHARITABLE CONTRIBUTIONS	PT II 4b	12	1128	- 1139	N
0580	SPECIAL DEDUCTIONS DISALLOWED	PT II 4c	12	1140	- 1151	N
0590	NET OPERATING LOSS	PT II 4d	12	1152	- 1163	N

## SECTION 11.18 SCHEDULE N (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0600	EXPENSES DEPRECIATION	PT II 4e	12	1164	- 1175	N
@0605	ATTACH SCHEDULE	PT II 4e	6	1176	- 1181	"STMnnn" OR BLANK
0610	TAXES AND CONTRIBUTIONS TO PENSION TRUSTS	PT II 4f	12	1182	- 1193	N
0620	TOTAL ADJUSTMENTS (COMBINE LINES 4a - 4f)	PT II 4g	12	1194	- 1205	N
0630	COMBINE LINE 3 AND LINE 4g	PT II 5	12	1206	- 1217	N
0640	DEDUCTION FOR DIVIDENDS PAID (FROM SECTION B, LINE 12)	PT II 6	12	1218	- 1229	N
0650	SUBTRACT LINE 6 FROM LINE 5	PT II 7	12	1230	- 1241	N
+0660	DEDUCTIONS ALLOWED	PT II 8	12	1242	- 1253	N
@0665	ATTACH DESIGNATION REQUIRED	PT II 8	6	1254	- 1259	"STMnnn" OR BLANK
0670	UNDISTRIBUTED FOREIGN PERSONAL HOLDING COMPANY INCOME (SUBTRACT LINE 8 FROM LINE 7)	PT II 9	12	1260	- 1271	N
0680	TAXABLE DIVIDENDS PAID: CASH - DATE PAID	PT II 10	8	1272	- 1279	FORMAT: YYYYMMDD
0690	TAXABLE DIVIDENDS PAID: CASH - AMOUNT	PT II 10a	12	1280	- 1291	N
0700	TAXABLE DIVIDENDS PAID: PROPERTY - DATE PAID	PT II 10	8	1292	- 1299	FORMAT: YYYYMMDD
0710	TAXABLE DIVIDENDS PAID: PROPERTY - AMOUNT	PT II 10b	12	1300	- 1311	N
0715	NATURE OF PROPERTY	PT II 10b	20	1312	- 1331	A/N
0720	TAXABLE DIVIDENDS PAID: OBLIGATIONS - DATE PAID	PT II 10	8	1332	- 1339	FORMAT: YYYYMMDD
0730	TAXABLE DIVIDENDS PAID: OBLIGATIONS - AMOUNT	PT II 10c	12	1340	- 1351	N
+0740	CONSENT DIVIDENDS	PT II 11	12	1352	- 1363	N
@0745	ATTACH SCHEDULE	PT II 11	6	1364	- 1369	"STMnnn" OR BLANK
0750	DEDUCTION FOR DIVIDENDS PAID (ADD LINES 10a - 11)	PT II 12	12	1370	- 1381	N
*0755	SECTION B ATTACHMENTS		6	1382	- 1387	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1388	- 1388	"#"

SECTION 11.19 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	2150
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"SCHbbO"
0001	FORM NUMBER		6	15 -	20	"5471bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
0020	NAME OF FOREIGN CORPORATION		35	52 -	86	A/N
0030	NAME OF SHAREHOLDER	PT I (a)	40	87 -	126	A/N
0035	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	127 -	166	A/N
0040	ADDRESS	PT I (b)	35	167 -	201	A/N
0050	CITY	PT I (b)	22	202 -	223	A/N
0060	STATE	PT I (b)	2	224 -	225	A/N
0070	ZIP CODE	PT I (b)	12	226 -	237	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0080	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	238 -	246	N
0090	DATE OF ORIGINAL 5% ACQUISITION	PT I (d)	8	247 -	254	FORMAT: YYYYMMDD
0100	DATE OF ADDITIONAL 5% ACQUISITION	PT I (e)	8	255 -	262	FORMAT: YYYYMMDD
0110	NAME OF SHAREHOLDER	PT I (a)	40	263 -	302	A/N OR BLANK
0115	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	303 -	342	A/N
0120	ADDRESS	PT I (b)	35	343 -	377	A/N OR BLANK
0130	CITY	PT I (b)	22	378 -	399	A/N OR BLANK

## SECTION 11.19 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0140	STATE	PT I (b)	2	400	- 401	A/N OR BLANK
0150	ZIP CODE	PT I (b)	12	402	- 413	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0160	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	414	- 422	N OR BLANK
0170	DATE OF ORIGINAL 5% ACQUISITION	PT I (d)	8	423	- 430	FORMAT: YYYYMMDD OR BLANK
0180	DATE OF ADDITIONAL 5% ACQUISITION	PT I (e)	8	431	- 438	FORMAT: YYYYMMDD OR BLANK
0190	NAME OF SHAREHOLDER	PT I (a)	40	439	- 478	A/N OR BLANK
0195	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	479	- 518	A/N
0200	ADDRESS	PT I (b)	35	519	- 553	A/N OR BLANK
0210	CITY	PT I (b)	22	554	- 575	A/N OR BLANK
0220	STATE	PT I (b)	2	576	- 577	A/N OR BLANK
0230	ZIP CODE	PT I (b)	12	578	- 589	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0240	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	590	- 598	N OR BLANK
0250	DATE OF ORIGINAL 5% ACQUISITION	PT I (d)	8	599	- 606	FORMAT: YYYYMMDD OR BLANK
0260	DATE OF ADDITIONAL 5% ACQUISITION	PT I (e)	8	607	- 614	FORMAT: YYYYMMDD OR BLANK
0270	NAME OF SHAREHOLDER	PT I (a)	40	615	- 654	A/N OR BLANK
0275	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	655	- 694	A/N
0280	ADDRESS	PT I (b)	35	695	- 729	A/N OR BLANK
0290	CITY	PT I (b)	22	730	- 751	A/N OR BLANK
0300	STATE	PT I (b)	2	752	- 753	A/N OR BLANK
0310	ZIP CODE	PT I (b)	12	754	- 765	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK

## SECTION 11.19 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0320	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	766 -	774	N OR BLANK
0330	DATE OF ORIGINAL ACQUISITION	PT I (d)	8	775 -	782	FORMAT: YYYYMMDD OR BLANK
0340	DATE OF ADDITIONAL ACQUISITION	PT I (e)	8	783 -	790	FORMAT: YYYYMMDD OR BLANK
*0345	PART I ADDITIONAL INFORMATION	PT 1	6	791 -	796	"STMnnn" OR BLANK
0350	NAME OF SHAREHOLDER	PT II SEC A	40	797 -	836	A/N OR BLANK
0355	NAME OF SHAREHOLDER - NAME LINE 2	PT II SEC A	40	837 -	876	A/N
0360	ADDRESS	PT II SEC A	35	877 -	911	A/N
0370	CITY	PT II SEC A	22	912 -	933	A/N
0380	STATE	PT II SEC A	2	934 -	935	A/N
0390	ZIP CODE	PT II SEC A	12	936 -	947	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0395	IDENTIFYING NUMBER OF SHAREHOLDER	PT II SEC A	9	948 -	956	N
0400	TYPE OF RETURN (ENTER FORM NUMBER)	PT II SEC A	8	957 -	964	A/N
0410	DATE RETURN FILED	PT II SEC A	8	965 -	972	FORMAT: YYYYMMDD
0420	IRS CENTER WHERE FILED	PT II SEC A	12	973 -	984	ANDOVER, ATLANTA, AUSTIN, CINCINNATI, FRESNO, HOLTSVILLE, KANSAS CITY, MEMPHIS, OGDEN, PHILADELPHIA
0430	DATE INFORMATION RETURN FILED UNDER SEC. 6046 FOR FOREIGN CORPORATION	PT II SEC A	8	985 -	992	FORMAT: YYYYMMDD OR BLANK
0440	NAME OF SHAREHOLDER	PT II SEC A	40	993 -	1032	A/N OR BLANK
0445	NAME OF SHAREHOLDER - NAME LINE 2	PT II SEC A	40	1033 -	1072	A/N
0450	ADDRESS	PT II SEC A	35	1073 -	1107	A/N OR BLANK
0460	CITY	PT II SEC A	22	1108 -	1129	A/N OR BLANK
0470	STATE	PT II SEC A	2	1130 -	1131	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0480	ZIP CODE	PT II SEC A	12	1132	- 1143	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0485	IDENTIFYING NUMBER OF SHAREHOLDER	PT II SEC A	9	1144	- 1152	N OR BLANK
0490	TYPE OF RETURN (ENTER FORM NUMBER)	PT II SEC A	8	1153	- 1160	A/N OR BLANK
0500	DATE RETURN FILED	PT II SEC A	8	1161	- 1168	FORMAT: YYYYMMDD OR BLANK
0510	IRS CENTER WHERE FILED	PT II SEC A	12	1169	- 1180	ANDOVER, ATLANTA, AUSTIN, CINCINNATI, FRESNO, HOLTSVILLE, KANSAS CITY, MEMPHIS, OGDEN, PHILADELPHIA
0520	DATE INFORMATION RETURN FILED UNDER SEC. 6046 FOR FOREIGN CORPORATION	PT II SEC A	8	1181	- 1188	FORMAT: YYYYMMDD OR BLANK
0530	NAME OF SHAREHOLDER	PT II SEC A	40	1189	- 1228	A/N OR BLANK
0535	NAME OF SHAREHOLDER - NAME LINE 2	PT II SEC A	40	1229	- 1268	A/N
0540	ADDRESS	PT II SEC A	35	1269	- 1303	A/N OR BLANK
0550	CITY	PT II SEC A	22	1304	- 1325	A/N OR BLANK
0560	STATE	PT II SEC A	2	1326	- 1327	A/N OR BLANK
0570	ZIP CODE	PT II SEC A	12	1328	- 1339	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0575	IDENTIFYING NUMBER OF SHAREHOLDER	PT II SEC A	9	1340	- 1348	N OR BLANK
0580	TYPE OF RETURN (ENTER FORM NUMBER)	PT II SEC A	8	1349	- 1356	A/N OR BLANK
0590	DATE RETURN FILED	PT II SEC A	8	1357	- 1364	FORMAT: YYYYMMDD OR BLANK
0600	IRS CENTER WHERE FILED	PT II SEC A	12	1365	- 1376	ANDOVER, ATLANTA, AUSTIN, CINCINNATI, FRESNO, HOLTSVILLE, KANSAS CITY, MEMPHIS, OGDEN, PHILADELPHIA
0610	DATE INFORMATION RETURN FILED UNDER SEC. 6046 FOR FOREIGN CORPORATION	PT II SEC A	8	1377	- 1384	FORMAT: YYYYMMDD OR BLANK

SECTION 11.19 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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*0615	PART II SECTION A ADDITIONAL INFORMATION	PT II	6	1385	- 1390	"STMnnn" OR BLANK
*0620	ATTACH STATEMENT IF RETURN IS REQUIRED BECAUSE SHAREHOLDERS BECAME U.S. PERSONS	PT II SEC A	6	1391	- 1396	"STMnnn" OR BLANK
0630	NAME OF U.S. OFFICER OR DIRECTOR	PT II SEC B	40	1397	- 1436	A/N
0635	NAME OF U.S. OFFICER OR DIRECTOR - NAME LINE 2	PT II SEC B	40	1437	- 1476	A/N
0640	ADDRESS	PT II SEC B	35	1477	- 1511	A/N
0650	CITY	PT II SEC B	22	1512	- 1533	A/N
0660	STATE	PT II SEC B	2	1534	- 1535	A/N
0670	ZIP CODE	PT II SEC B	12	1536	- 1547	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0680	SOCIAL SECURITY NUMBER	PT II SEC B	9	1548	- 1556	N
0690	OFFICER	PT II SEC B	1	1557	- 1557	X OR BLANK
0700	DIRECTOR	PT II SEC B	1	1558	- 1558	X OR BLANK
0710	NAME OF U.S. OFFICER OR DIRECTOR	PT II SEC B	40	1559	- 1598	A/N OR BLANK
0715	NAME OF U.S. OFFICER OR DIRECTOR - NAME LINE 2	PT II SEC B	40	1599	- 1638	A/N
0720	ADDRESS	PT II SEC B	35	1639	- 1673	A/N OR BLANK
0730	CITY	PT II SEC B	22	1674	- 1695	A/N OR BLANK
0740	STATE	PT II SEC B	2	1696	- 1697	A/N OR BLANK
0750	ZIP CODE	PT II SEC B	12	1698	- 1709	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0760	SOCIAL SECURITY NUMBER	PT II SEC B	9	1710	- 1718	N OR BLANK
0770	OFFICER	PT II SEC B	1	1719	- 1719	X OR BLANK
0780	DIRECTOR	PT II SEC B	1	1720	- 1720	X OR BLANK

SECTION 11.19 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0790	NAME OF U.S. OFFICER OF DIRECTOR	PT II SEC B	40	1721	- 1760	A/N OR BLANK
0795	NAME OF U.S. OFFICER OR DIRECTOR - NAME LINE 2	PT II SEC B	40	1761	- 1800	A/N
0800	ADDRESS	PT II SEC B	35	1801	- 1835	A/N OR BLANK
0810	CITY	PT II SEC B	22	1836	- 1857	A/N OR BLANK
0820	STATE	PT II SEC B	2	1858	- 1859	A/N OR BLANK
0830	ZIP CODE	PT II SEC B	12	1860	- 1871	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb  OR BLANK
0840	SOCIAL SECURITY NUMBER	PT II SEC B	9	1872	- 1880	N OR BLANK
0850	OFFICER	PT II SEC B	1	1881	- 1881	X OR BLANK
0860	DIRECTOR	PT II SEC B	1	1882	- 1882	X OR BLANK
*0865	PART II SECTION B ADDITIONAL INFORMATION	PT II	6	1883	- 1888	"STMnnn" OR BLANK
0870	NAME OF SHAREHOLDER(S) FILING THIS SCHEDULE	PT II SEC C	40	1889	- 1928	A/N
0880	CLASS OF STOCK ACQUIRED	PT II SEC C	1	1929	- 1929	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0890	DATE OF ACQUISITION	PT II SEC C	8	1930	- 1937	FORMAT: YYYYMMDD
0900	METHOD OF ACQUISITION (PURCHASE, GIFT, TRADE, ETC.)	PT II SEC C	8	1938	- 1945	A/N
0910	NUMBER OF SHARES ACQUIRED DIRECTLY	PT II SEC C	10	1946	- 1955	N
0920	NUMBER OF SHARES ACQUIRED INDIRECTLY	PT II SEC C	10	1956	- 1965	N
0930	NUMBER OF SHARES ACQUIRED CONSTRUCTIVELY	PT II SEC C	10	1966	- 1975	N
0940	NAME OF SHAREHOLDER(S) FILING THIS SCHEDULE	PT II SEC C	40	1976	- 2015	A/N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0950 CLASS OF STOCK ACQUIRED	PT II SEC C	1	2016	- 2016	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0960 DATE OF ACQUISITION	PT II SEC C	8	2017	- 2024	FORMAT: YYYYMMDD OR BLANK
0970 METHOD OF ACQUISITION (PURCHASE, GIFT, TRADE, ETC.)	PT II SEC C	8	2025	- 2032	A/N OR BLANK
0980 NUMBER OF SHARES ACQUIRED DIRECTLY	PT II SEC C	10	2033	- 2042	N OR BLANK
0990 NUMBER OF SHARES ACQUIRED INDIRECTLY	PT II SEC C	10	2043	- 2052	N OR BLANK
1000 NUMBER OF SHARES ACQUIRED CONSTRUCTIVELY	PT II SEC C	10	2053	- 2062	N OR BLANK
1010 NAME OF SHAREHOLDER(S) FILING THIS SCHEDULE	PT II SEC C	40	2063	- 2102	A/N OR BLANK
1020 CLASS OF STOCK ACQUIRED	PT II SEC C	1	2103	- 2103	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1030 DATE OF ACQUISITION	PT II SEC C	8	2104	- 2111	FORMAT: YYYYMMDD OR BLANK
1040 METHOD OF ACQUISITION (PURCHASE, GIFT, TRADE, ETC.)	PT II SEC C	8	2112	- 2119	A/N OR BLANK
1050 NUMBER OF SHARES ACQUIRED DIRECTLY	PT II SEC C	10	2120	- 2129	N OR BLANK
1060 NUMBER OF SHARES ACQUIRED INDIRECTLY	PT II SEC C	10	2130	- 2139	N OR BLANK
1065 NUMBER OF SHARES ACQUIRED CONSTRUCTIVELY	PT II SEC C	10	2140	- 2149	N OR BLANK
RECORD TERMINUS CHARACTER		1	2150	- 2150	"#"

SECTION 11.20 SCHEDULE O (FORM 5471), PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	2451
		4	5 -	8	*****
1070		6	9 -	14	"SCHbbO"
1071		6	15 -	20	"5471bb"
1072		5	21 -	25	"PG02b"
1073		9	26 -	34	N nnnnnnn
1074		1	35 -	35	BLANK
1075		7	36 -	42	N 0000001 - 9999999
1080	PT II SEC C	12	43 -	54	N
1090	PT II SEC C	40	55 -	94	A/N
1095	PT II SEC C	40	95 -	134	A/N
1100	PT II SEC C	35	135 -	169	A/N
1110	PT II SEC C	22	170 -	191	A/N
1120	PT II SEC C	2	192 -	193	A/N
1130	PT II SEC C	12	194 -	205	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1135	PT II SEC C	35	206 -	240	A/N OR BLANK
1140	PT II SEC C	12	241 -	252	N OR BLANK
1150	PT II SEC C	40	253 -	292	A/N OR BLANK
1155	PT II SEC C	40	293 -	332	A/N
1160	PT II SEC C	35	333 -	367	A/N OR BLANK
1170	PT II SEC C	22	368 -	389	A/N OR BLANK
1180	PT II SEC C	2	390 -	391	A/N OR BLANK

## SECTION 11.20 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1190	ZIP CODE	PT II SEC C	12	392	- 403	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1195	COUNTRY	PT II SEC C	35	404	- 438	A/N OR BLANK
1200	AMOUNT PAID OR VALUE GIVEN	PT II SEC C	12	439	- 450	N OR BLANK
1210	NAME FROM WHOM SHARES WERE ACQUIRED	PT II SEC C	40	451	- 490	A/N OR BLANK
1215	NAME FROM WHOM SHARES WERE ACQUIRED - NAME LINE 2	PT II SEC C	40	491	- 530	A/N
1220	ADDRESS	PT II SEC C	35	531	- 565	A/N OR BLANK
1230	CITY	PT II SEC C	22	566	- 587	A/N OR BLANK
1240	STATE	PT II SEC C	2	588	- 589	A/N OR BLANK
1250	ZIP CODE	PT II SEC C	12	590	- 601	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1253	COUNTRY	PT II SEC C	35	602	- 636	A/N OR BLANK
*1255	PART II SECTION C ADDITIONAL INFORMATION	PT II	6	637	- 642	"STMnnn" OR BLANK
1260	NAME OF SHAREHOLDER DISPOSING OF STOCK	PT II SEC D	40	643	- 682	A/N
1270	CLASS OF STOCK	PT II SEC D	1	683	- 683	ALPHA VALUE: C = COMMON  P = PREFERRED T = TREASURY
1280	DATE OF DISPOSITION	PT II SEC D	8	684	- 691	FORMAT: YYYYMMDD
1290	METHOD OF DISPOSITION (BEQUEST, SALE, TRADE, ETC.)	PT II SEC D	8	692	- 699	A/N
1300	NUMBER OF SHARES DISPOSED DIRECTLY	PT II SEC D	10	700	- 709	N
1310	NUMBER OF SHARES DISPOSED INDIRECTLY	PT II SEC D	10	710	- 719	N
1320	NUMBER OF SHARES DISPOSED CONSTRUCTIVELY	PT II SEC D	10	720	- 729	N
1330	NAME OF SHAREHOLDER DISPOSING OF STOCK	PT II SEC D	40	730	- 769	A/N OR BLANK

## SECTION 11.20 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1340	CLASS OF STOCK	PT II SEC D	1	770	- 770	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1350	DATE OF DISPOSITION	PT II SEC D	8	771	- 778	FORMAT: YYYYMMDD OR BLANK
1360	METHOD OF DISPOSITION (BEQUEST, SALE, TRADE, ETC.)	PT II SEC D	8	779	- 786	A/N OR BLANK
1370	NUMBER OF SHARES DISPOSED DIRECTLY	PT II SEC D	10	787	- 796	N OR BLANK
1380	NUMBER OF SHARES DISPOSED INDIRECTLY	PT II SEC D	10	797	- 806	N OR BLANK
1390	NUMBER OF SHARES DISPOSED CONSTRUCTIVELY	PT II SEC D	10	807	- 816	N OR BLANK
1400	NAME OF SHAREHOLDER DISPOSING OF STOCK	PT II SEC D	40	817	- 856	A/N OR BLANK
1410	CLASS OF STOCK	PT II SEC D	1	857	- 857	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1420	DATE OF DISPOSITION	PT II SEC D	8	858	- 865	FORMAT: YYYYMMDD OR BLANK
1430	METHOD OF DISPOSITION (BEQUEST, SALE, TRADE, ETC.)	PT II SEC D	8	866	- 873	A/N OR BLANK
1440	NUMBER OF SHARES DISPOSED DIRECTLY	PT II SEC D	10	874	- 883	N OR BLANK
1450	NUMBER OF SHARES DISPOSED INDIRECTLY	PT II SEC D	10	884	- 893	N OR BLANK
1460	NUMBER OF SHARES DISPOSED CONSTRUCTIVELY	PT II SEC D	10	894	- 903	N OR BLANK
1470	AMOUNT RECEIVED	PT II SEC D	12	904	- 915	N
1480	NAME TO WHOM DISPOSITION OF STOCK WAS MADE	PT II SEC D	40	916	- 955	A/N
1485	NAME TO WHOM DISPOSITION OF STOCK WAS MADE - NAME LINE 3	PT II SEC D	40	956	- 995	A/N
1490	ADDRESS	PT II SEC D	35	996	- 1030	A/N
1500	CITY	PT II SEC D	22	1031	- 1052	A/N
1510	STATE	PT II SEC D	2	1053	- 1054	A/N
1520	ZIP CODE	PT II SEC D	12	1055	- 1066	N OR nnnnnbbbbbb OR nnnnnnnnnbbb

SECTION 11.20 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1525	COUNTRY	PT II SEC D	35	1067	- 1101	A/N OR BLANK
1530	AMOUNT RECEIVED	PT II SEC D	12	1102	- 1113	N OR BLANK
1540	NAME TO WHOM DISPOSITION OF STOCK WAS MADE	PT II SEC D	40	1114	- 1153	A/N OR BLANK
1545	NAME TO WHOM DISPOSITION OF STOCK WAS MADE - NAME LINE 2	PT II SEC D	40	1154	- 1193	A/N
1550	ADDRESS	PT II SEC D	35	1194	- 1228	A/N OR BLANK
1560	CITY	PT II SEC D	22	1229	- 1250	A/N OR BLANK
1570	STATE	PT II SEC D	2	1251	- 1252	A/N OR BLANK
1580	ZIP CODE	PT II SEC D	12	1253	- 1264	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1585	COUNTRY	PT II SEC D	35	1265	- 1299	A/N OR BLANK
1590	AMOUNT RECEIVED	PT II SEC D	12	1300	- 1311	N OR BLANK
1600	NAME TO WHOM DISPOSITION OF STOCK WAS MADE	PT II SEC D	40	1312	- 1351	A/N OR BLANK
1605	NAME TO WHOM DISPOSITION OF STOCK WAS MADE - NAME LINE 2	PT II SEC D	40	1352	- 1391	A/N
1610	ADDRESS	PT II SEC D	35	1392	- 1426	A/N OR BLANK
1620	CITY	PT II SEC D	22	1427	- 1448	A/N OR BLANK
1630	STATE	PT II SEC D	2	1449	- 1450	A/N OR BLANK
1640	ZIP CODE	PT II SEC D	12	1451	- 1462	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1643	COUNTRY	PT II SEC D	35	1463	- 1497	A/N OR BLANK
*1645	PART II SECTION D ADDITIONAL INFORMATION	PT II	6	1498	- 1503	"STMnnn" OR BLANK
1650	NAME OF TRANSFEROR	PT II SEC E	40	1504	- 1543	A/N
1655	NAME OF TRANSFEROR - NAME LINE 2	PT II SEC D	40	1544	- 1583	A/N

SECTION 11.20 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1660	ADDRESS	PT II SEC E	35	1584	- 1618	A/N
1670	CITY	PT II SEC E	22	1619	- 1640	A/N
1680	STATE	PT II SEC E	2	1641	- 1642	A/N
1690	ZIP CODE	PT II SEC E	12	1643	- 1654	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1695	COUNTRY	PT II SEC E	35	1655	- 1689	A/N OR BLANK
1700	IDENTIFYING NUMBER (IF ANY)	PT II SEC E	9	1690	- 1698	N OR BLANK
1710	DATE OF TRANSFER	PT II SEC E	8	1699	- 1706	FORMAT: YYYYMMDD
1720	NAME OF TRANSFEROR	PT II SEC E	40	1707	- 1746	A/N OR BLANK
1725	NAME OF TRANSFEROR - NAME LINE 2	PT II SEC D	40	1747	- 1786	A/N
1730	ADDRESS	PT II SEC E	35	1787	- 1821	A/N OR BLANK
1740	CITY	PT II SEC E	22	1822	- 1843	A/N OR BLANK
1750	STATE	PT II SEC E	2	1844	- 1845	A/N OR BLANK
1760	ZIP CODE	PT II SEC E	12	1846	- 1857	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1765	COUNTRY	PT II SEC E	35	1858	- 1892	A/N OR BLANK
1770	IDENTIFYING NUMBER (IF ANY)	PT II SEC E	9	1893	- 1901	N OR BLANK
1780	DATE OF TRANSFER	PT II SEC E	8	1902	- 1909	FORMAT: YYYYMMDD OR BLANK
1790	NAME OF TRANSFEROR	PT II SEC E	40	1910	- 1949	A/N OR BLANK
1795	NAME OF TRANSFEROR - NAME LINE 2	PT II SEC D	40	1950	- 1989	A/N
1800	ADDRESS	PT II SEC E	35	1990	- 2024	A/N OR BLANK
1810	CITY	PT II SEC E	22	2025	- 2046	A/N OR BLANK
1820	STATE	PT II SEC E	2	2047	- 2048	A/N OR BLANK

SECTION 11.20 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1830	ZIP CODE	PT II SEC E	12	2049	- 2060	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1835	COUNTRY	PT II SEC E	35	2061	- 2095	A/N OR BLANK
1840	IDENTIFYING NUMBER (IF ANY)	PT II SEC E	9	2096	- 2104	N OR BLANK
1850	DATE OF TRANSFER	PT II SEC E	8	2105	- 2112	FORMAT: YYYYMMDD OR BLANK
1860	DESCRIPTION OF ASSETS	PT II SEC E	40	2113	- 2152	A/N
1870	FAIR MARKET VALUE	PT II SEC E	12	2153	- 2164	N
1880	ADJUSTED BASIS	PT II SEC E	12	2165	- 2176	N
1890	DESCRIPTION OF ASSETS	PT II SEC E	40	2177	- 2216	A/N
1900	DESCRIPTION OF ASSETS	PT II SEC E	40	2217	- 2256	A/N OR BLANK
1910	FAIR MARKET VALUE	PT II SEC E	12	2257	- 2268	N OR BLANK
1920	ADJUSTED BASIS	PT II SEC E	12	2269	- 2280	N OR BLANK
1930	DESCRIPTION OF ASSETS	PT II SEC E	40	2281	- 2320	A/N OR BLANK
1940	DESCRIPTION OF ASSETS	PT II SEC E	40	2321	- 2360	A/N OR BLANK
1950	FAIR MARKET VALUE	PT II SEC E	12	2361	- 2372	N OR BLANK
1960	ADJUSTED BASIS	PT II SEC E	12	2373	- 2384	N OR BLANK
1970	DESCRIPTION OF ASSETS	PT II SEC E	40	2385	- 2424	A/N OR BLANK
*1975	PART II SECTION E ADDITIONAL INFORMATION	PT II	6	2425	- 2430	"STMnnn" OR BLANK
*1980	ATTACH SCHEDULE IF FILED TAX RETURN FOR ANY OF THE LAST 3 YEARS	PT II SEC F	6	2431	- 2436	"STMnnn" OR BLANK
1990	DATE OF ANY REORGANIZATION DURING THE LAST 4 YEARS	PT II SEC F	8	2437	- 2444	FORMAT: YYYYMMDD
*2000	ATTACH A CHART IF MEMBER OF A GROUP THAT MAKE UP A CHAIN OF OWNERSHIP	PT II SEC F	6	2445	- 2450	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	2451	- 2451	"#"

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	2210
		4	5	8	*****
0000		6	9	14	"SCHbbO"
0001		6	15	20	"8865bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		9	43	51	N OR BLANK
0020		35	52	86	A/N
0030	PT I (a)	8	87	94	FORMAT: YYYYMMDD
0040	PT I (c)	12	95	106	N
0050	PT I (g)	6	107	112	N
0055	PT I (g)	1	113	113	"X" OR BLANK
0060	PT I (a)	8	114	121	FORMAT: YYYYMMDD
0070	PT I (b)	12	122	133	N
0080	PT I (c)	12	134	145	N
0090	PT I (d)	12	146	157	N
0100	PT I (e)	11	158	168	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0110	PT I (f)	12	169	180	N
0120	PT I (g)	6	181	186	N
0125	PT I (g)	1	187	187	"X" OR BLANK

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0130	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	188	- 195	FORMAT: YYYYMMDD OR BLANK
0140	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	196	- 207	N OR BLANK
0150	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	208	- 219	N OR BLANK
0160	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	220	- 231	N OR BLANK
0170	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	232	- 242	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0180	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	243	- 254	N OR BLANK
0190	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	255	- 260	N OR BLANK
0195	"SEE BELOW" INDICATOR	PT I (g)	1	261	- 261	"X" OR BLANK
0200	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	262	- 269	FORMAT: YYYYMMDD OR BLANK
0210	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	270	- 281	N OR BLANK
0220	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	282	- 293	N OR BLANK
0230	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	294	- 305	N OR BLANK
0240	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	306	- 316	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0250	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	317	- 328	N OR BLANK
0260	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN  PARTNERSHIP AFTER TRANSFER	PT I (g)	6	329	- 334	N OR BLANK
0265	"SEE BELOW" INDICATOR	PT I (g)	1	335	- 335	"X" OR BLANK
0270	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	336	- 343	FORMAT: YYYYMMDD OR BLANK
0280	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	344	- 355	N OR BLANK

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0290	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	356	- 367	N OR BLANK
0300	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	368	- 379	N OR BLANK
0310	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	380	- 390	A/N ALLOCATION METHODS: TRADITIONAL, CURATIVE, REMEDIAL
0320	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	391	- 402	N OR BLANK
0330	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	403	- 408	N OR BLANK
0335	"SEE BELOW" INDICATOR	PT I (g)	1	409	- 409	"X" OR BLANK
*0337	ADDITIONAL MARKETABLE SECURITIES INFORMATION	PT I	6	410	- 415	"STMnnn" OR BLANK
0340	INVENTORY: DATE OF TRANSFER	PT I (a)	8	416	- 423	FORMAT: YYYYMMDD
0350	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	424	- 435	N
0360	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	436	- 447	N
0370	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	448	- 459	N
0380	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	460	- 470	A/N ALLOCATION METHODS: TRADITIONAL, CURATIVE, REMEDIAL
0390	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	471	- 482	N
0400	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	483	- 488	N
0405	"SEE BELOW" INDICATOR	PT I (g)	1	489	- 489	"X" OR BLANK
0410	INVENTORY: DATE OF TRANSFER	PT I (a)	8	490	- 497	FORMAT: YYYYMMDD OR BLANK
0420	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	498	- 509	N OR BLANK
0430	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	510	- 521	N OR BLANK

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0440	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	522	- 533	N OR BLANK
0450	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	534	- 544	A/N ALLOCATION METHODS: TRADITIONAL, CURATIVE, REMEDIAL
0460	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	545	- 556	N OR BLANK
0470	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	557	- 562	N OR BLANK
0475	"SEE BELOW" INDICATOR	PT I (g)	1	563	- 563	"X" OR BLANK
0480	INVENTORY: DATE OF TRANSFER	PT I (a)	8	564	- 571	FORMAT: YYYYMMDD OR BLANK
0490	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	572	- 583	N OR BLANK
0500	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	584	- 595	N OR BLANK
0510	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	596	- 607	N OR BLANK
0520	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	608	- 618	A/N ALLOCATION METHODS: TRADITIONAL, CURATIVE, REMEDIAL
0530	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	619	- 630	N OR BLANK
0540	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	631	- 636	N OR BLANK
0545	"SEE BELOW" INDICATOR	PT I (g)	1	637	- 637	"X" OR BLANK
0550	INVENTORY: DATE OF TRANSFER	PT I (a)	8	638	- 645	FORMAT: YYYYMMDD OR BLANK
0560	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	646	- 657	N OR BLANK
0570	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	658	- 669	N OR BLANK
0580	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	670	- 681	N OR BLANK
0590	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	682	- 692	A/N ALLOCATION METHODS: TRADITIONAL, CURATIVE, REMEDIAL

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0600	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	693 -	704	N OR BLANK
0610	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	705 -	710	N OR BLANK
0615	"SEE BELOW" INDICATOR	PT I (g)	1	711 -	711	"X" OR BLANK
*0617	ADDITIONAL INVENTORY INFORMATION	PT I	6	712 -	717	"STMnnn" OR BLANK
0620	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	718 -	725	FORMAT: YYYYMMDD
0630	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	726 -	737	N
0640	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	738 -	749	N
0650	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	750 -	761	N
0660	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	762 -	772	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0670	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	773 -	784	N
0680	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	785 -	790	N
0685	"SEE BELOW" INDICATOR	PT I (g)	1	791 -	791	"X" OR BLANK
0690	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	792 -	799	FORMAT: YYYYMMDD OR BLANK
0700	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	800 -	811	N OR BLANK
0710	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	812 -	823	N OR BLANK
0720	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	824 -	835	N OR BLANK
0730	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	836 -	846	A/N ALLOCATION METHODS:TRADITIONAL,  CURATIVE, REMEDIAL
0740	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	847 -	858	N OR BLANK

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0750	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	859	- 864	N OR BLANK
0755	"SEE BELOW" INDICATOR	PT I (g)	1	865	- 865	"X" OR BLANK
0760	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	866	- 873	FORMAT: YYYYMMDD OR BLANK
0770	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	874	- 885	N OR BLANK
0780	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	886	- 897	N OR BLANK
0790	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	898	- 909	N OR BLANK
0800	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	910	- 920	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0810	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	921	- 932	N OR BLANK
0820	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	933	- 938	N OR BLANK
0825	"SEE BELOW" INDICATOR	PT I (g)	1	939	- 939	"X" OR BLANK
0830	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	940	- 947	FORMAT: YYYYMMDD OR BLANK
0840	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	948	- 959	N OR BLANK
0850	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	960	- 971	N OR BLANK
0860	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	972	- 983	N OR BLANK
0870	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	984	- 994	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0890	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	995	- 1006	N OR BLANK
0900	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1007	- 1012	N OR BLANK
0905	"SEE BELOW" INDICATOR	PT I (g)	1	1013	- 1013	"X" OR BLANK

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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*0907	ADDITIONAL TANGIBLE PROPERTY INFORMATION	PT I	6	1014	- 1019	"STMnnn" OR BLANK
0910	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1020	- 1027	FORMAT: YYYYMMDD
0920	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1028	- 1039	N
0930	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1040	- 1051	N
0940	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1052	- 1063	N
0950	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1064	- 1074	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0960	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1075	- 1086	N
0970	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1087	- 1092	N
0975	"SEE BELOW" INDICATOR	PT I (g)	1	1093	- 1093	"X" OR BLANK
0980	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1094	- 1101	FORMAT: YYYYMMDD OR BLANK
0990	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1102	- 1113	N OR BLANK
1000	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OR TRANSFER	PT I (c)	12	1114	- 1125	N OR BLANK
1010	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1126	- 1137	N OR BLANK
1020	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1138	- 1148	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1030	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1149	- 1160	N OR BLANK
1040	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1161	- 1166	N OR BLANK
1045	"SEE BELOW" INDICATOR	PT I (g)	1	1167	- 1167	"X" OR BLANK
1050	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1168	- 1175	FORMAT: YYYYMMDD OR BLANK

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1060	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1176	- 1187	N OR BLANK
1070	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1188	- 1199	N OR BLANK
1080	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1200	- 1211	N OR BLANK
1090	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1212	- 1222	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1100	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1223	- 1234	N OR BLANK
1110	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1235	- 1240	N OR BLANK
1115	"SEE BELOW" INDICATOR	PT I (g)	1	1241	- 1241	"X" OR BLANK
1120	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1242	- 1249	FORMAT: YYYYMMDD OR BLANK
1130	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1250	- 1261	N OR BLANK
1140	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1262	- 1273	N OR BLANK
1150	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1274	- 1285	N OR BLANK
1160	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1286	- 1296	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1170	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1297	- 1308	N OR BLANK
1180	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1309	- 1314	N OR BLANK
1185	"SEE BELOW" INDICATOR	PT I (g)	1	1315	- 1315	"X" OR BLANK
*1187	ADDITIONAL INTANGIBLE PROPERTY INFORMATION	PT I	6	1316	- 1321	"STMnnn" OR BLANK
1190	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1322	- 1329	FORMAT: YYYYMMDD
1200	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1330	- 1341	N

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1210	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OR TRANSFER	PT I (c)	12	1342	- 1353	N
1220	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1354	- 1365	N
1230	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1366	- 1376	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1240	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1377	- 1388	N
1250	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1389	- 1394	N
1255	"SEE BELOW" INDICATOR	PT I (g)	1	1395	- 1395	"X" OR BLANK
1260	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1396	- 1403	FORMAT: YYYYMMDD OR BLANK
1270	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1404	- 1415	N OR BLANK
1280	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1416	- 1427	N OR BLANK
1290	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1428	- 1439	N OR BLANK
1300	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1440	- 1450	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1310	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1451	- 1462	N OR BLANK
1320	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1463	- 1468	N OR BLANK
1325	"SEE BELOW" INDICATOR	PT I (g)	1	1469	- 1469	"X" OR BLANK
1330	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1470	- 1477	FORMAT: YYYYMMDD OR BLANK
1340	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1478	- 1489	N OR BLANK
1350	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1490	- 1501	N OR BLANK
1360	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1502	- 1513	N OR BLANK

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1370	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1514	- 1524	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1380	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1525	- 1536	N OR BLANK
1390	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1537	- 1542	N OR BLANK
1395	"SEE BELOW" INDICATOR	PT I (g)	1	1543	- 1543	"X" OR BLANK
1400	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1544	- 1551	FORMAT: YYYYMMDD OR BLANK
1410	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1552	- 1563	N OR BLANK
1420	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1564	- 1575	N OR BLANK
1430	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1576	- 1587	N OR BLANK
1440	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1588	- 1598	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1450	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1599	- 1610	N OR BLANK
1460	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1611	- 1616	N OR BLANK
1465	"SEE BELOW" INDICATOR	PT I (g)	1	1617	- 1617	"X" OR BLANK
*1467	ADDITIONAL OTHER PROPERTY INFORMATION	PT I	6	1618	- 1623	"STMnnn" OR BLANK
*1470	SUPPLEMENTAL INFORMATION	PT I	6	1624	- 1629	"STMnnn" OR BLANK
NOTE: USE FIELD #1470 TO REPORT ANY INFORMATION REQUIRED TO BE REPORTED IN PART I IN GREATER DETAIL. IDENTIFY THE APPLICABLE COLUMN NUMBER NEXT TO THE INFORMATION ENTERED IN THIS SECTION.						
1480	TYPE OF PROPERTY	PT II (a)	35	1630	- 1664	A/N
1490	DATE OF ORIGINAL TRANSFER	PT II (b)	8	1665	- 1672	FORMAT: YYYYMMDD
1500	DATE OF DISPOSITION	PT II (c)	8	1673	- 1680	FORMAT: YYYYMMDD
1510	MANNER OF DISPOSITION	PT II (d)	35	1681	- 1715	A/N

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1520	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	1716	- 1727	N
1530	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	1728	- 1739	N
1540	GAIN ALLOCATED TO PARTNER	PT II (g)	12	1740	- 1751	N
1550	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	1752	- 1763	N
*1555	COLUMNS A, B, D, AND H INFORMATION	PT II (h)	6	1764	- 1769	"STMnnn" OR BLANK
1560	TYPE OF PROPERTY	PT II (a)	35	1770	- 1804	A/N OR BLANK
1570	DATE OF ORIGINAL TRANSFER	PT II (b)	8	1805	- 1812	FORMAT: YYYYMMDD OR BLANK
1580	DATE OF DISPOSITION	PT II (c)	8	1813	- 1820	FORMAT: YYYYMMDD OR BLANK
1590	MANNER OF DISPOSITION	PT II (d)	35	1821	- 1855	A/N OR BLANK
1600	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	1856	- 1867	N OR BLANK
1610	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	1868	- 1879	N OR BLANK
1620	GAIN ALLOCATED TO PARTNER	PT II (g)	12	1880	- 1891	N OR BLANK
1630	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	1892	- 1903	N OR BLANK
*1635	COLUMN A, B, D AND H INFORMATION	PT II (h)	6	1904	- 1909	"STMnnn" OR BLANK
1640	TYPE OF PROPERTY	PT II (a)	35	1910	- 1944	A/N OR BLANK
1650	DATE OF ORIGINAL TRANSFER	PT II (b)	8	1945	- 1952	FORMAT: YYYYMMDD OR BLANK
1660	DATE OF DISPOSITION	PT II (c)	8	1953	- 1960	FORMAT: YYYYMMDD OR BLANK
1670	MANNER OF DISPOSITION	PT II (d)	35	1961	- 1995	A/N OR BLANK
1680	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	1996	- 2007	N OR BLANK

## SECTION 11.21 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1690	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	2008	- 2019	N OR BLANK
1700	GAIN ALLOCATED TO PARTNER	PT II (g)	12	2020	- 2031	N OR BLANK
1710	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	2032	- 2043	N OR BLANK
*1715	COLUMN A, B, D AND H INFORMATION	PT II (h)	6	2044	- 2049	"STMnnn" OR BLANK
1720	TYPE OF PROPERTY	PT II (a)	35	2050	- 2084	A/N OR BLANK
1730	DATE OF ORIGINAL TRANSFER	PT II (b)	8	2085	- 2092	FORMAT: YYYYMMDD OR BLANK
1740	DATE OF DISPOSITION	PT II (c)	8	2093	- 2100	FORMAT: YYYYMMDD OR BLANK
1750	MANNER OF DISPOSITION	PT II (d)	35	2101	- 2135	A/N OR BLANK
1760	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	2136	- 2147	N OR BLANK
1770	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	2148	- 2159	N OR BLANK
1780	GAIN ALLOCATED TO PARTNER	PT II (g)	12	2160	- 2171	N OR BLANK
1790	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	2172	- 2183	N OR BLANK
*1795	COLUMN A, B, D AND H INFORMATION	PT II (h)	6	2184	- 2189	"STMnnn" OR BLANK
*1797	ADDITIONAL PART II INFORMATION	PT II	6	2190	- 2195	"STMnnn" OR BLANK
1800	TRANSFER SUBJECT TO GAIN RECOGNITION UNDER SEC. 904(f)(3) OR SEC. 904(f)(5)F	PT III	1	2196	- 2196	"X" OR BLANK
1810	TRANSFER SUBJECT TO GAIN RECOGNITION UNDER SEC. 904(f)(3) OR SEC. 904(f)(5)F	PT III	1	2197	- 2197	"X" OR BLANK
@1813	GAIN RECOGNITION (ATTACH SCHEDULE)	PT III	6	2198	- 2203	"STMnnn" OR BLANK
*1815	SCHEDULE O (FORM 8865) GLOBAL STATEMENT		6	2204	- 2209	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	2210	- 2210	"#"

SECTION 11.22 SCHEDULE P (FORM 8865), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1365
		4	5 -	8	*****
0000		6	9 -	14	"SCHbbP"
0001		6	15 -	20	"8865b"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N OR BLANK
0020		35	52 -	86	A/N
0030	PT I (a)	35	87 -	121	A/N
0040	PT I (a)	35	122 -	156	A/N
0050	PT I (a)	22	157 -	178	A/N
0060	PT I (a)	2	179 -	180	A/N
0070	PT I (a)	12	181 -	192	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0080	PT I (a)	9	193 -	201	N
0090	PT I (b)	8	202 -	209	FORMAT: YYYYMMDD
0100	PT I (c)	12	210 -	221	N
0110	PT I (d)	12	222 -	233	N
0120	PT I (e)	6	234 -	239	N
0125	PT I (e)	1	240 -	240	"X" OR BLANK
0130	PT I (f)	6	241 -	246	N
0135	PT I (f)	1	247 -	247	"X" OR BLANK

## SECTION 11.22 SCHEDULE P (FORM 8865), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0140 NAME	PT I (a)	35	248	- 282	A/N OR BLANK
0150 ADDRESS	PT I (a)	35	283	- 317	A/N OR BLANK
0160 CITY	PT I (a)	22	318	- 339	A/N OR BLANK
0170 STATE	PT I (a)	2	340	- 341	A/N OR BLANK
0180 ZIP CODE	PT I (a)	12	342	- 353	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0190 IDENTIFICATION NUMBER	PT I (a)	9	354	- 362	N OR BLANK
0200 DATE OF ACQUISITION	PT I (b)	8	363	- 370	FORMAT: YYYYMMDD OR BLANK
0210 FMV OF INTEREST ACQUIRED	PT I (c)	12	371	- 382	N OR BLANK
0220 BASIS IN INTEREST ACQUIRED	PT I (d)	12	383	- 394	N OR BLANK
0230 % OF INTEREST BEFORE ACQUISITION	PT I (e)	6	395	- 400	N OR BLANK
0235 "SEE BELOW" INDICATOR	PT I (e)	1	401	- 401	"X" OR BLANK
0240 % OF INTEREST AFTER ACQUISITION	PT I (f)	6	402	- 407	N OR BLANK
0245 "SEE BELOW" INDICATOR	PT I (f)	1	408	- 408	"X" OR BLANK
0250 NAME	PT I (a)	35	409	- 443	A/N OR BLANK
0260 ADDRESS	PT I (a)	35	444	- 478	A/N OR BLANK
0270 CITY	PT I (a)	22	479	- 500	A/N OR BLANK
0280 STATE	PT I (a)	2	501	- 502	A/N OR BLANK
0290 ZIP CODE	PT I (a)	12	503	- 514	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0300 IDENTIFICATION NUMBER	PT I (a)	9	515	- 523	N OR BLANK
0310 DATE OF ACQUISITION	PT I (b)	8	524	- 531	FORMAT: YYYYMMDD OR BLANK

SECTION 11.22 SCHEDULE P (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0320	FMV OF INTEREST ACQUIRED	PT I (c)	12	532 -	543	N OR BLANK
0330	BASIS IN INTEREST ACQUIRED	PT I (d)	12	544 -	555	N OR BLANK
0340	% OF INTEREST BEFORE ACQUISITION	PT I (e)	6	556 -	561	N OR BLANK
0345	"SEE BELOW" INDICATOR	PT I (e)	1	562 -	562	"X" OR BLANK
0350	% OF INTEREST AFTER ACQUISITION	PT I (f)	6	563 -	568	N OR BLANK
0355	"SEE BELOW" INDICATOR	PT I (f)	1	569 -	569	"X" OR BLANK
*0357	ADDITIONAL PART I INFORMATION	PT I	6	570 -	575	"STMnnn" OR BLANK
0360	NAME	PT II (a)	35	576 -	610	A/N
0370	ADDRESS	PT II (a)	35	611 -	645	A/N
0380	CITY	PT II (a)	22	646 -	667	A/N
0390	STATE	PT II (a)	2	668 -	669	A/N
0400	ZIP CODE	PT II (a)	12	670 -	681	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0410	IDENTIFICATION NUMBER	PT II (a)	9	682 -	690	N
0420	DATE OF DISPOSITION	PT II (b)	8	691 -	698	FORMAT: YYYYMMDD
0430	FMV OF INTEREST DISPOSED	PT II (c)	12	699 -	710	N
0440	BASIS IN INTEREST DISPOSED	PT II (d)	12	711 -	722	N
0450	% OF INTEREST BEFORE DISPOSITION	PT II (e)	6	723 -	728	N
0455	"SEE BELOW" INDICATOR	PT II (e)	1	729 -	729	"X" OR BLANK
0460	% OF INTEREST AFTER DISPOSITION	PT II (f)	6	730 -	735	N
0465	"SEE BELOW" INDICATOR	PT II (f)	1	736 -	736	"X" OR BLANK
0470	NAME	PT II (a)	35	737 -	771	A/N OR BLANK

SECTION 11.22 SCHEDULE P (FORM 8865), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0480 ADDRESS	PT II (a)	35	772	- 806	A/N OR BLANK
0490 CITY	PT II (a)	22	807	- 828	A/N OR BLANK
0500 STATE	PT II (a)	2	829	- 830	A/N OR BLANK
0510 ZIP CODE	PT II (a)	12	831	- 842	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0520 IDENTIFICATION NUMBER	PT II (a)	9	843	- 851	N OR BLANK
0530 DATE OF DISPOSITION	PT II (b)	8	852	- 859	FORMAT: YYYYMMDD OR BLANK
0540 FMV OR INTEREST DISPOSED	PT II (c)	12	860	- 871	N OR BLANK
0550 BASIS IN INTEREST DISPOSED	PT II (d)	12	872	- 883	N OR BLANK
0560 % OF INTEREST BEFORE DISPOSITION	PT II (e)	6	884	- 889	N OR BLANK
0565 "SEE BELOW" INDICATOR	PT II (e)	1	890	- 890	"X" OR BLANK
0570 % OF INTEREST AFTER DISPOSITION	PT II (f)	6	891	- 896	N OR BLANK
0575 "SEE BELOW" INDICATOR	PT II (f)	1	897	- 897	"X" OR BLANK
0580 NAME	PT II (a)	35	898	- 932	A/N OR BLANK
0590 ADDRESS	PT II (a)	35	933	- 967	A/N OR BLANK
0600 CITY	PT II (a)	22	968	- 989	A/N OR BLANK
0610 STATE	PT II (a)	2	990	- 991	A/N OR BLANK
0620 ZIP CODE	PT II (a)	12	992	- 1003	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0630 IDENTIFICATION NUMBER	PT II (a)	9	1004	- 1012	N OR BLANK
0640 DATE OF ACQUISITION	PT II (b)	8	1013	- 1020	FORMAT: YYYYMMDD OR BLANK
0650 FMV OF INTEREST DISPOSED	PT II (c)	12	1021	- 1032	N OR BLANK

## SECTION 11.22 SCHEDULE P (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0660	BASIS IN INTEREST DISPOSED	PT II (d)	12	1033	- 1044	N OR BLANK
0670	% OF INTEREST BEFORE DISPOSITION	PT II (e)	6	1045	- 1050	N OR BLANK
0675	"SEE BELOW" INDICATOR	PT II (e)	1	1051	- 1051	"X" OR BLANK
0680	% OF INTEREST AFTER DISPOSITION	PT II (f)	6	1052	- 1057	N OR BLANK
0685	"SEE BELOW" INDICATOR	PT II (f)	1	1058	- 1058	"X" OR BLANK
*0687	ADDITIONAL PART II INFORMATION		6	1059	- 1064	"STMnnn" OR BLANK
0690	DESCRIPTION OF CHANGE	PT III (a)	50	1065	- 1114	A/N
0700	DATE OF CHANGE	PT III (b)	8	1115	- 1122	FORMAT: YYYYMMDD
0710	FMV OF INTEREST CHANGED	PT III (c)	12	1123	- 1134	N
0720	BASIS IN INTEREST CHANGED	PT III (d)	12	1135	- 1146	N
0730	% OF INTEREST BEFORE CHANGE	PT III (e)	6	1147	- 1152	N
0735	"SEE BELOW" INDICATOR	PT III (e)	1	1153	- 1153	"X" OR BLANK
0740	% OF INTEREST AFTER CHANGE	PT III (f)	6	1154	- 1159	N
0745	"SEE BELOW" INDICATOR	PT III (f)	1	1160	- 1160	"X" OR BLANK
0750	DESCRIPTION OF CHANGE	PT III (a)	50	1161	- 1210	A/N OR BLANK
0760	DATE OF CHANGE	PT III (b)	8	1211	- 1218	FORMAT: YYYYMMDD OR BLANK
0770	FMV OF INTEREST CHANGED	PT III (c)	12	1219	- 1230	N OR BLANK
0780	BASIS IN INTEREST CHANGED	PT III (d)	12	1231	- 1242	N OR BLANK
0790	% OF INTEREST BEFORE CHANGE	PT III (e)	6	1243	- 1248	N OR BLANK
0795	"SEE BELOW" INDICATOR	PT III (e)	1	1249	- 1249	"X" OR BLANK

SECTION 11.22 SCHEDULE P (FORM 8865), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0800	PT III (f)	6	1250	- 1255	N OR BLANK
0805	PT III (f)	1	1256	- 1256	"X" OR BLANK
0810	PT III (a)	50	1257	- 1306	A/N OR BLANK
0820	PT III (b)	8	1307	- 1314	FORMAT: YYYYMMDD OR BLANK
0830	PT III (c)	12	1315	- 1326	N OR BLANK
0840	PT III (d)	12	1327	- 1338	N OR BLANK
0850	PT III (e)	6	1339	- 1344	N OR BLANK
0855	PT III (e)	1	1345	- 1345	"X" OR BLANK
0860	PT III (f)	6	1346	- 1351	N OR BLANK
0865	PT III (f)	1	1352	- 1352	"X" OR BLANK
*0867		6	1353	- 1358	"STMnnn" OR BLANK
*0870	PT IV	6	1359	- 1364	"STMnnn" OR BLANK
<p>NOTE: USE FIELD #0870 TO REPORT ANY INFORMATION REQUIRED TO BE REPORTED IN PART I, PART II OR PART III IN GREATER DETAIL. IDENTIFY THE APPLICABLE COLUMN NUMBER NEXT TO THE INFORMATION ENTERED IN THIS SECTION.</p>					
RECORD TERMINUS CHARACTER		1	1365	- 1365	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	1777
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"Tbbbb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	RANGE: 0000001 - 9999999
0010		9	43	51	N OR BLANK
0020	1	70	52	121	A/N
0030	2	70	122	191	A/N
0040	3a	40	192	231	A/N
0050	3a	35	232	266	A/N
0060	3a	22	267	288	A/N
0070	3a	2	289	290	A/N
0080	3a	12	291	302	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0090	3b	8	303	310	YYYYMMDD
0100	4a	12	311	322	N
0110	4b	12	323	334	N
0120	4c	12	335	346	N
0130	5a	12	347	358	N
@0135	5b	6	359	364	"STMnnn" OR BLANK
0140	6	12	365	376	N
0150	7	12	377	388	N
0160	8	12	389	400	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0170	FORESTED LAND - NUMBER OF UNITS	9a	12	401	- 412	N
0180	FORESTED LAND - COST OR OTHER BASIS PER UNIT	9a	12	413	- 424	N
0190	FORESTED LAND - TOTAL COST OR OTHER BASIS	9a	12	425	- 436	N
0200	OTHER UNIMPROVED LAND - NUMBER OF UNITS	9b	12	437	- 448	N
0210	OTHER UNIMPROVED LAND - COST OR OTHER BASIS PER UNIT	9b	12	449	- 460	N
0220	OTHER UNIMPROVED LAND - TOTAL COST OR OTHER BASIS	9b	12	461	- 472	N
0225	IMPROVED LAND - DESCRIBE	9c	70	473	- 542	A/N
0230	IMPROVED LAND - NUMBER OF UNITS	9c	12	543	- 554	N
0240	IMPROVED LAND - COST OR OTHER BASIS PER UNIT	9c	12	555	- 566	N
0250	IMPROVED LAND - TOTAL COST OR OTHER BASIS	9c	12	567	- 578	N
0260	MERCHANTABLE TIMBER - UNIT	9d	20	579	- 598	A/N
0270	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	599	- 610	N
0280	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	611	- 622	N
0290	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	623	- 634	N
0300	MERCHANTABLE TIMBER - UNIT	9d	20	635	- 654	A/N
0310	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	655	- 666	N
0320	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	667	- 678	N
0330	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	679	- 690	N
0340	MERCHANTABLE TIMBER - UNIT	9d	20	691	- 710	A/N
0350	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	711	- 722	N
0360	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	723	- 734	N
0370	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	735	- 746	N
0380	MERCHANTABLE TIMBER - UNIT	9d	20	747	- 766	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0390	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	767	- 778	N
0400	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	779	- 790	N
0410	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	791	- 802	N
0420	MERCHANTABLE TIMBER - UNIT	9d	20	803	- 822	A/N
0430	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	823	- 834	N
0440	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	835	- 846	N
0450	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	847	- 858	N
0460	MERCHANTABLE TIMBER - UNIT	9d	20	859	- 878	A/N
0470	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	879	- 890	N
0480	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	891	- 902	N
0490	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	903	- 914	N
*0495	MERCHANTABLE TIMBER - ADDITIONAL INFORMATION - ATTACHMENT	9d	6	915	- 920	"STMnnn" OR BLANK
0500	PREMERCHANTABLE TIMBER - UNIT	9e	20	921	- 940	A/N
0510	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	9e	12	941	- 952	N
0520	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9e	12	953	- 964	N
0530	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9e	12	965	- 976	N
0540	PREMERCHANTABLE TIMBER - UNIT	9e	20	977	- 996	A/N
0550	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	9e	12	997	- 1008	N
0560	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9e	12	1009	- 1020	N
0570	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9e	12	1021	- 1032	N
0580	PREMERCHANTABLE TIMBER - UNIT	9e	20	1033	- 1052	A/N
0590	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	9e	12	1053	- 1064	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0600	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9e	12	1065	- 1076	N
0610	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9e	12	1077	- 1088	N
0620	PREMERCHANTABLE TIMBER - UNIT	9e	20	1089	- 1108	A/N
0630	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	9e	12	1109	- 1120	N
0640	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9e	12	1121	- 1132	N
0650	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9e	12	1133	- 1144	N
*0655	PREMERCHANTABLE TIMBER - ADDITIONAL INFORMATION - ATTACHMENT	9e	6	1145	- 1150	"STMnnn" OR BLANK
0660	IMPROVEMENTS - DESCRIBE	9f	35	1151	- 1185	A/N
0670	IMPROVEMENTS - UNIT	9f	20	1186	- 1205	A/N
0680	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1206	- 1217	N
0690	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1218	- 1229	N
0700	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1230	- 1241	N
0710	IMPROVEMENTS - DESCRIBE	9f	35	1242	- 1276	A/N
0720	IMPROVEMENTS - UNIT	9f	20	1277	- 1296	A/N
0730	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1297	- 1308	N
0740	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1309	- 1320	N
0750	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1321	- 1332	N
0760	IMPROVEMENTS - DESCRIBE	9f	35	1333	- 1367	A/N
0770	IMPROVEMENTS - UNIT	9f	20	1368	- 1387	A/N
0780	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1388	- 1399	N
0790	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1400	- 1411	N
0800	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1412	- 1423	N
0810	IMPROVEMENTS - DESCRIBE	9f	35	1424	- 1458	A/N
0820	IMPROVEMENTS - UNIT	9f	20	1459	- 1478	A/N
0830	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1479	- 1490	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0840	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1491	- 1502	N
0850	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1503	- 1514	N
0860	IMPROVEMENTS - DESCRIBE	9f	35	1515	- 1549	A/N
0870	IMPROVEMENTS - UNIT	9f	20	1550	- 1569	A/N
0880	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1570	- 1581	N
0890	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1582	- 1593	N
0900	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1594	- 1605	N
0910	IMPROVEMENTS - DESCRIBE	9f	35	1606	- 1640	A/N
0920	IMPROVEMENTS - UNIT	9f	20	1641	- 1660	A/N
0930	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1661	- 1672	N
0940	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1673	- 1684	N
0950	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1685	- 1696	N
*0955	IMPROVEMENTS - ATTACHMENT - ADDITIONAL INFORMATION	9f	6	1697	- 1702	"STMnnn" OR BLANK
0960	MINERAL RIGHTS - UNIT	9g	20	1703	- 1722	A/N
0970	MINERAL RIGHTS - NUMBER OF UNITS	9g	12	1723	- 1734	N
0980	MINERAL RIGHTS - COST OR OTHER BASIS PER UNIT	9g	12	1735	- 1746	N
0990	MINERAL RIGHTS TOTAL COST OR OTHER BASIS	9g	12	1747	- 1758	N
1000	TOTAL COST OR OTHER BASIS	9h	12	1759	- 1770	N
*1005	ACQUISITION INFORMATION ON TIMBER-CUTTING RIGHTS ON A PAY-AS-CUT BASIS STATEMENT		6	1771	- 1776	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1777	- 1777	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0534
		4	5 -	8	*****
1020		6	9 -	14	"FRMbbb"
1021		6	15 -	20	"Tbbbb"
1022		5	21 -	25	"PG02b"
1023		9	26 -	34	N nnnnnnnn
1024		1	35 -	35	BLANK
1025		7	36 -	42	RANGE: 0000001- 9999999
1030	1	70	43 -	112	A/N
1040		70	113 -	182	A/N
*1045		6	183 -	188	"STMnnn" or Blank
1050	2(a)	12	189 -	200	N
1060	2(b)	12	201 -	212	N
1070	3(a)	12	213 -	224	N
1080	4(a)	3	225 -	227	N
1090	4a(a)	12	228 -	239	N
1100	4b(a)	12	240 -	251	N
1110	4b(b)	12	252 -	263	N
1120	4c(a)	12	264 -	275	N
1130	4c(b)	12	276 -	287	N
1140	5(a)	12	288 -	299	N
1150	5(b)	12	300 -	311	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1160	ADDITIONS TO CAPITAL DURING TAX YEAR	6(b)	12	312	- 323	N
1170	TOTAL END OF TAX YEAR, BEFORE DEPLETION (QUANTITY)	7(a)	12	324	- 335	N
1180	TOTAL END OF TAX YEAR, BEFORE DEPLETION (COST OR OTHER BASIS)	7(b)	12	336	- 347	N
1190	UNIT RATE RETURNABLE THROUGH DEPLETION (COST OR OTHER BASIS)	8(b)	6	348	- 353	N
1200	QUANTITY OF TIMBER CUT DURING TAX YEAR	9(a)	12	354	- 365	N
1210	DEPLETION FOR THE CURRENT TAX YEAR (COST OR OTHER BASIS)	10(b)	12	366	- 377	N
1220	TIMBER SOLD OR OTHERWISE DISPOSED DURING TAX YEAR (QUANTITY)	11(a)	12	378-	389	N
1230	ALLOWABLE AS BASIS OF SALE (COST OR OTHER BASIS)	12(b)	12	390	- 401	N
1240	STANDING TIMBER LOST BY FIRE OR OTHER CAUSE DURING TAX YEAR (QUANTITY)	13(a)	12	402	- 413	N
1250	ALLOWABLE BASIS OF LOSS PLUS ANY EXCESS (COST OR OTHER BASIS)	14(b)	12	414	- 425	N
1260	TOTAL REDUCTIONS DURING TAX YEAR IN COLUMN (a), ADD LINES 18, 20, 22 (QUANTITY)	15a(a)	12	426	- 437	N
1270	COLUMN (b), ADD LINES 19, 21, 23 (COST OR OTHER BASIS)	15b(b)	12	438	- 449	N
1280	SUBTRACT LINE 24a FROM LINE 16 (QUANTITY)	16(a)	12	450	- 461	N
1290	SUBTRACT LINE 24b FROM LINE 16 (COST OR OTHER BASIS)	16(b)	12	462	- 473	N
1300	QUANTITY OF CUT TIMBER SOLD AS LOGS OR OTHER ROUGH PRODUCTS (COST OR OTHER BASIS)	17(b)	12	474	- 485	N
1310	SECTION 631(a) TIMBER CUTTING ELECTION YES BOX	18a	1	486	- 486	"X" OR BLANK
@1315	SECTION 631(a) ADJUSTED BASIS STATEMENT	18a	6	487-	492	"STMnnn" OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@1325 SECTION 631(a) CUT TIMBER DETAIL STATEMENT	18a	6	493 - 498		"STMnnn" OR BLANK
@1335 SECTION 631(a) TIMBER VALUATION STATEMENT	18a	6	499 - 504		"STMnnn" OR BLANK
@1345 SECTION 631(a) VALUATION COMPARISON	18a	6	505 - 510		"STMnnn" OR BLANK
@1355 SECTION 631(a) OPERATIONS STATEMENT	18a	6	511 - 516		"STMnnn" OR BLANK
@1365 SECTION 631(a) ACTIVITY STATUS STATEMENT	18a	6	517 - 522		"STMnnn" OR BLANK
1370 SECTION 631(a) TIMBER CUTTING ELECTION NO BOX	18a	1	523 - 523		"X" OR BLANK
1380 SECTION 631(a) REVOCAION YES BOX	18B	1	524 - 524		"X" OR BLANK
1390 SECTION 631(a) REVOCAION NO BOX	18B	1	525 - 525		"X" OR BLANK
1400 SECTION 631(a) REVOCAION EFFECTIVE DATE	18B	8	526 - 533		YYYYMMDD
RECORD TERMINUS CHARACTER		1	534 - 534		"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	2145
		4	5	8	*****
1420		6	9	14	"FRMbbb"
1421		6	15	20	"Tbbbb"
1422		5	21	25	"PG03b"
1423		9	26	34	N nnnnnnnn
1424		1	35	35	BLANK
1425		7	36	42	RANGE: 0000001- 9999999
1430	1	70	43	112	A/N
1440	2	70	113	182	A/N
1450	3a	40	183	222	A/N
1460	3a	35	223	257	A/N
1470	3a	22	258	279	A
1480	3a	2	280	281	A/N
1490	3a	12	282	293	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1500	3b	8	294	301	YYYYMMDD
1510	4a	12	302	313	N
1520	4b	12	314	325	N
1530	4c	12	326	337	N
*1535	4	6	338	343	"STMnnn" OR BLANK
1540	5a	12	344	355	N
@1545	5b	6	356	361	"STMnnn" OR BLANK
1550	6	12	362	373	N
1560	7a	12	374	385	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1570	FORESTED LAND - COST OR OTHER BASIS PER UNIT	7a	12	386	- 397	N
1580	FORESTED LAND - TOTAL COST OR OTHER BASIS	7a	12	398	- 409	N
1590	NONFORESTED LAND - NUMBER OF UNITS	7b	12	410	- 421	N
1600	NONFORESTED LAND - COST OR OTHER BASIS PER UNIT	7b	12	422	- 433	N
1610	NONFORESTED LAND - TOTAL COST OR OTHER BASIS	7b	12	434	- 445	N
1620	IMPROVED LAND - DESCRIBE	7c	70	446	- 515	A/N
1630	IMPROVED LAND - NUMBER OF UNITS	7c	12	516	- 527	N
1640	IMPROVED LAND - COST OR OTHER BASIS PER UNIT	7c	12	528	- 539	N
1650	IMPROVED LAND - TOTAL COST OR OTHER BASIS	7c	12	540	- 551	N
1665	OTHER UNIT OF MEASURE DETAILS	7d	70	552	- 621	A/N OR BLANK
1670	MERCHANTABLE TIMBER - UNIT	7d	20	622	- 641	A/N
1680	MERCHANTABLE TIMBER - NUMBER OR UNITS	7d	12	642	- 653	N
1690	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	654	- 665	N
1700	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	666	- 677	N
1710	MERCHANTABLE TIMBER - UNIT	7d	20	678	- 697	N
1720	MERCHANTABLE TIMBER - NUMBER OF UNITS	7d	12	698	- 709	N
1730	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	710	- 721	N
1740	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	722	- 733	N
1750	MERCHANTABLE TIMBER - UNIT	7d	20	734	- 753	A/N
1760	MERCHANTABLE TIMBER - NUMBER OF UNITS	7d	12	754	- 765	N
1770	MERCHANTABLE TIMBER - COST OF OTHER BASIS PER UNIT	7d	12	766	- 777	N
1780	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	778	- 789	N
1790	MERCHANTABLE TIMBER - UNIT	7d	20	790	- 809	N
1800	MERCHANTABLE TIMBER - NUMBER OF UNITS	7d	12	810	- 821	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1810	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	822	- 833	N
1820	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	834	- 845	N
1830	MERCHANTABLE TIMBER - UNIT	7d	20	846	- 865	N
1840	MERCHANTABLE TIMBER - NUMBER	7d	12	866	- 877	N
1850	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	878	- 889	N
1860	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	890	- 901	N
1870	MERCHANTABLE TIMBER - UNIT	7d	20	902	- 921	N
1880	MERCHANTABLE TIMBER - NUMBER OF UNITS	7d	12	922	- 933	N
1890	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	934	- 945	N
1900	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	946	- 957	N
1910	MERCHANTABLE TIMBER - UNIT	7d	20	958	- 977	N
1920	MERCHANTABLE TIMBER - NUMBER OF UNITS	7d	12	978	- 989	N
1930	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	990	- 1001	N
1940	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	1002	- 1013	N
1950	MERCHANTABLE TIMBER - UNIT	7d	20	1014	- 1033	N
1960	MERCHANTABLE TIMBER - NUMBER OF UNITS	7d	12	1034	- 1045	N
1970	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	1046	- 1057	N
1980	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	1058	- 1069	N
1990	MERCHANTABLE TIMBER - UNIT	7d	20	1070	- 1089	N
2000	MERCHANTABLE TIMBER - NUMBER OF UNITS	7d	12	1090	- 1101	N
2010	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	1102	- 1113	N
2020	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	1114	- 1125	N
2030	MERCHANTABLE TIMBER - UNIT	7d	20	1126	- 1145	N
2040	MERCHANTABLE TIMBER - NUMBER OF UNITS	7d	12	1146	- 1157	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2050	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	1158	- 1169	N
2060	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	1170	- 1181	N
2070	MERCHANTABLE TIMBER - UNIT	7d	20	1182	- 1201	N
2080	MERCHANTABLE TIMBER - NUMBER OF UNITS	7d	12	1202	- 1213	N
2090	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	1214	- 1225	N
2100	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	1226	- 1237	N
2110	MERCHANTABLE TIMBER - UNIT	7d	20	1238	- 1257	N
2120	MERCHANTABLE TIMBER - NUMBER OF UNITS	7d	12	1258	- 1269	N
2130	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7d	12	1270	- 1281	N
2140	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	1282	- 1293	N
*2145	MERCHANTABLE TIMBER - ADDITIONAL INFORMATION - ATTACHMENT	7d	6	1294	- 1299	"STMnnn" OR BLANK
2150	PREMERCHANTABLE TIMBER - UNIT	7e	20	1300	- 1319	N
2160	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	7e	12	1320	- 1331	N
2170	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7e	12	1332	- 1343	N
2180	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7e	12	1344	- 1355	N
2190	PREMERCHANTABLE TIMBER - UNIT	7e	20	1356	- 1375	N
2200	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	7e	12	1376	- 1387	N
2210	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7e	12	1388	- 1399	N
2220	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7e	12	1400	- 1411	N
2230	PREMERCHANTABLE TIMBER - UNIT	7e	20	1412	- 1431	N
2240	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	7e	12	1432	- 1443	N
2250	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7e	12	1444	- 1455	N
2260	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7e	12	1456	- 1467	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2270	PREMERCHANTABLE TIMBER - UNIT	7e	20	1468	- 1487	N
2280	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	7e	12	1488	- 1499	N
2290	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7e	12	1500	- 1511	N
2300	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7e	12	1512	- 1523	N
2310	PREMERCHANTABLE TIMBER - UNIT	7e	20	1524	- 1543	N
2320	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	7e	12	1544	- 1555	N
2330	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	7e	12	1556	- 1567	N
2340	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7e	12	1568	- 1579	N
*2345	PREMERCHANTABLE TIMBER -	7e	6	1580	- 1585	"STMnnn" OR BLANK
2350	IMPROVEMENTS - DESCRIBE	7f	35	1586	- 1620	A/N
2360	IMPROVEMENTS - UNIT	7f	20	1621	- 1640	A/N
2370	IMPROVEMENTS - NUMBER OF UNITS	7f	12	1641	- 1652	N
2380	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	7f	12	1653	- 1664	N
2390	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	7f	12	1665	- 1676	N
2400	IMPROVEMENTS - DESCRIBE	7f	35	1677	- 1711	A/N
2410	IMPROVEMENTS - UNIT	7f	20	1712	- 1731	A/N
2420	IMPROVEMENTS - NUMBER OF UNITS	7f	12	1732	- 1743	N
2430	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	7f	12	1744	- 1755	N
2440	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	7f	12	1756	- 1767	N
2450	IMPROVEMENTS - DESCRIBE	7f	35	1768	- 1802	A/N
2460	IMPROVEMENTS - UNIT	7f	20	1803	- 1822	A/N
2470	IMPROVEMENTS - NUMBER OF UNITS	7f	12	1823	- 1834	N
2480	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	7f	12	1835	- 1846	N
2490	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	7f	12	1847	- 1858	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2500	IMPROVEMENTS - DESCRIBE	7f	35	1859	- 1893	A/N
2510	IMPROVEMENTS - UNIT	7f	20	1894	- 1913	A/N
2520	IMPROVEMENTS - NUMBER OF UNITS	7f	12	1914	- 1925	N
2530	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	7f	12	1926	- 1937	N
2540	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	7f	12	1938	- 1949	N
2550	IMPROVEMENTS - DESCRIBE	7f	35	1950	- 1984	A/N
2560	IMPROVEMENTS - UNIT	7f	20	1985	- 2004	A/N
2570	IMPROVEMENTS - NUMBER OF UNITS	7f	12	2005	- 2016	N
2580	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	7f	12	2017	- 2028	N
2590	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	7f	12	2029	- 2040	N
*2595	IMPROVEMENTS - ADDITIONAL INFORMATION - ATTACHMENT	7f	6	2041	- 2046	"STMnnn" OR BLANK
2600	MINERAL RIGHTS - UNIT	7g	20	2047	- 2066	A/N
2610	MINERAL RIGHTS - NUMBER OF UNITS	7g	12	2067	- 2078	N
2620	MINERAL RIGHTS - COST OR OTHER BASIS PER UNIT	7g	12	2079	- 2090	N
2630	MINERAL RIGHTS - TOTAL COST OR OTHER BASIS	7g	12	2091	- 2102	N
2640	TOTAL COST OR OTHER BASIS	7h	12	2103	- 2114	N
2650	DIRECT SALES EXPENSES	7i	12	2115	- 2126	N
2660	PROFIT OR LOSS	8	12	2127	- 2138	N
*2665	PAGE 3 GLOBAL STATEMENT		6	2139	- 2144	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	2145	- 2145	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1070
		4	5 -	8	*****
2680		6	9 -	14	"FRMbbb"
2681		6	15 -	20	"Tbbbb"
2682		5	21 -	25	"PG04b"
2683		9	26 -	34	N nnnnnnnn
2684		1	35 -	35	BLANK
2685		7	36 -	42	RANGE: 0000001- 9999999
2690	Pt. IV 1	50	43 -	92	A/N or BLANK
2700	Pt. IV 1	25	93 -	117	A/N OR BLANK
2710	Pt. IV 1	12	118 -	129	N
2720	Pt. IV 1	12	130 -	141	N
2730	Pt. IV 1	50	142 -	191	A/N
2740	Pt. IV 1	25	192 -	216	A/N
2750	Pt. IV 1	12	217 -	228	N
2760	Pt. IV 1	12	229 -	240	N
2770	Pt. IV 1	50	241 -	290	A/N
2780	Pt. IV 1	25	291 -	315	A/N
2790	Pt. IV 1	12	316 -	327	N
2800	Pt. IV 1	12	328 -	339	N
2810	Pt. IV 1	50	340 -	389	A/N
2820	Pt. IV 1	25	390 -	414	A/N
2830	Pt. IV 1	12	415 -	426	N
2840	Pt. IV 1	12	427 -	438	N
2850	Pt. IV 1	50	439 -	388	A/N
2860	Pt. IV 1	25	489 -	513	A/N
2870	Pt. IV 1	12	514 -	525	N
2880	Pt. IV 1	12	526 -	537	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2890	ACCOUNT, BLOCK, TRACT OR AREA-F Pt. IV 1	50	538	- 587	A/N
2900	KIND OF ACTIVITY-F Pt. IV 1	25	588	- 612	A/N
2910	TREATED ACRES NUMBER-F Pt. IV 1	12	613	- 624	N
2920	TOTAL EXPENDITURES-F Pt. IV 1	12	625	- 636	N
2930	ACCOUNT, BLOCK, TRACT OR AREA-G Pt. IV 1	50	637	- 686	A/N
2940	KIND OF ACTIVITY-G Pt. IV 1	25	687	- 711	A/N
2950	TREATED ACRES NUMBER-G Pt. IV 1	12	712	- 723	N
2960	TOTAL EXPENDITURES-G Pt. IV 1	12	724	- 735	N
2970	TOTAL TREATED ACRES NUMBER Pt. IV 2	12	736	- 747	N
2980	TOTAL ACTIVITIES EXPENDITURES Pt. IV 2	12	748	- 759	N
2990	REFORESTATION EXPENSES TREATED ACRES NUMBER Pt. IV 3	12	760	- 771	N
3000	REFORESTATION TOTAL EXPENDITURES Pt. IV 3	12	772	- 783	N
3020	SEC 194(b) TOTAL EXPENDITURES Pt. IV-4a	12	784	- 795	N
3040	SEC 194(b) AMORTIZED TOTAL EXPENDITURES Pt. IV-4b	12	796	- 807	N
*3045	ACTIVITIES STATEMENT Pt. IV	6	808	- 813	"STMnnn" OR BLANK
3050	BLOCK NAME AND ACCOUNT Pt V 1	70	814	- 883	A/N
3060	BEGIN-YEAR BALANCE ACRES Pt V 2	12	884	- 895	N
3070	BEGIN-YEAR BALANCE - TOTAL COST/OTHER BASIS Pt V 2	12	896	- 907	N
3080	BEGIN-YEAR BALANCE - AVERAGE RATE PER ACRE Pt V 2	12	908	- 919	N
3090	CUR-YEAR ACQUISITION ACRES PT V 3	12	920	- 931	N
3100	CUR-YEAR ACQUISITION TOTAL COST/OTHER BASIS Pt V 3	12	932	- 943	N
3110	CUR-YEAR ACQUISITION-AVERAGE RATE PER ACRE Pt V 3	12	944	- 955	N
3120	CURR-YEAR SALES ACRES Pt V 4	12	956	- 967	N
3130	CURR-YEAR SALES TOTAL COST/OTHER BASIS Pt V 4	12	968	- 979	N
3140	CURR-YEAR AVERAGE RATE PER ACRE Pt V 4	12	980	- 991	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3150 OTHER CHANGES ACRES	Pt V 5	12	992 -	1003	N
3160 OTHER CHANGES TOTAL COST/ OTHER BASIS	Pt V 5	12	1004 -	1015	N
3170 OTHER CHANGES AVERAGE RATE PER ACRE	Pt V 5	12	1016 -	1027	N
3180 YEAR-END BALANCE ACRES	Pt V 6	12	1028 -	1039	N
3190 YEAR-END BALANCE TOTAL COSE/OTHER BASIS	Pt V 6	12	1040 -	1051	N
3200 YEAR-END BALANCE AVERAGE RATE PER ACRE	Pt V 6	12	1052 -	1063	N
*3205 ADDITIONAL LAND OWNERSHIP STATEMENT	Pt V 6	6	1064 -	1069	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	1070 -	1070	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0194
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"970bbb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N OR BLANK
0050	1	8	52 -	59	DT (YYYYMMDD)
0060	1	25	60 -	84	A/N
*0065	1	6	85 -	90	"STMnnn" OR BLANK
@0070	2	6	91 -	96	"STMnnn"
0080	3a	1	97 -	97	"X" OR BLANK
0090	3a	1	98 -	98	"X" OR BLANK
@0095	3b	6	99 -	104	"STMnnn"
0100	4a	1	105 -	105	"X" OR BLANK
0110	4a	1	106 -	106	"X" OR BLANK
@0115	4b	6	107 -	112	"STMnnn"
0120	5	25	113 -	137	A/N
*0125	5	6	138 -	143	"STMnnn" OR BLANK
0130	6a	1	144 -	144	"X" OR BLANK
0140	6a	1	145 -	145	"X" OR BLANK
0150	6b	1	146 -	146	"X" OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION	
0160		1	147	147	"X" OR BLANK	
VALUE OF BEGINNING OF INVENTORY "NO" BOX						
@0165		6	148	153	"STMnnn" OR BLANK	
IF "NO", EXPLANATION						
0170		1	154	154	"X" OR BLANK	
ADJUSTMENTS OVER 3-YEAR PERIOD "YES" BOX						
0180		1	155	155	"X" OR BLANK	
ADJUSTMENTS OVER 3-YEAR PERIOD "NO" BOX						
@0185		6	156	161	"STMnnn"	
IF "NO", STATEMENT						
0190		1	162	162	"X" OR BLANK	
UNIT COST OF GOODS "YES" BOX						
0200		1	163	163	"X" OR BLANK	
UNIT COST OF GOODS "NO" BOX						
@0205		6	164	169	"STMnnn"	
IF "NO", STATEMENT "NO" EXPLANATION						
0210		1	170	170	"X" OR BLANK	
STATEMENTS OR REPORTS "YES" BOX						
0220		1	171	171	"X" OR BLANK	
STATEMENTS OR REPORTS "NO" BOX						
@0225		6	172	177	"STMnnn"	
IF YES, EXPLANATION						
0230		1	178	178	"X" OR BLANK	
INVENTORY "YES" BOX						
0240		1	179	179	"X" OR BLANK	
INVENTORY "NO" BOX						
@0245		6	180	185	"STMnnn"	
IF "NO", EXPLANATION						
0250		1	186	186	"X" OR BLANK	
LIFO METHOD "YES" BOX						
0260		1	187	187	"X" OR BLANK	
LIFO METHOD "NO" BOX						
@0270		6	188	193	"STMnnn"	
LIST OF GOODS						
RECORD TERMINUS CHARACTER			1	194	194	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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BYTE COUNT		4	1	4	0156
START RECORD SENTINEL		4	5	8	*****
0280 RECORD ID		6	9	14	"FRMbbb"
0281 FORM NUMBER		6	15	20	"970bbb"
0282 PAGE NUMBER		5	21	25	"PG02b"
0283 DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0284 FILLER		1	35	35	BLANK
0285 FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0286 FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	N OR BLANK
0290 MOST RECENT ACTUAL COST OF GOODS	12	1	52	52	"X" OR BLANK
0293 AVERAGE COST OF GOODS PURCHASED OR PRODUCED	12	1	53	53	"X" OR BLANK
0300 ACTUAL COST OF GOODS	12	1	54	54	"X" OR BLANK
0310 OTHER EXPLANATION	12	1	55	55	"X" OR BLANK
@0315 OTHER EXPLANATIONS (STATEMENT)	12	6	56	61	"STMnnn"
@0320 EXPLANATION OF DEFINING ITEMS	13	6	62	67	"STMnnn"
0330 GOODS ACQUIRED BELOW MARKET VALUE "YES" BOX	14a	1	68	68	"X" OR BLANK
0340 GOODS ACQUIRED BELOW MARKET VALUE "NO" BOX	14a	1	69	69	"X" OR BLANK
@0345 IF YES, EXPLANATION	14b	6	70	75	"STMnnn"
@0355 METHOD OR POOLING	15	6	76	81	"STMnnn"
0360 CALCULATION METHOD	16	25	82	106	A/N
*0365 CALCULATION METHOD (STATEMENT)	16	6	107	112	"STMnnn" OR BLANK
0370 MOST RECENT ACTUAL COST OF GOODS	17	1	113	113	"X" OR BLANK
0380 AVERAGE COST OF GOODS	17	1	114	114	"X" OR BLANK
0390 ACTUAL COST OF GOODS PURCHASED OR PRODUCED	17	1	115	115	"X" OR BLANK
0400 OTHER	17	1	116	116	"X" OR BLANK
@0405 OTHER EXPLANATION (STATEMENT)	17	6	117	122	"STMnnn"
0410 DOUBLE EXTENSION METHOD	18	1	123	123	"X" OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0420 LINK CHAIN METHOD	18	1	124	-	124	"X" OR BLANK
0430 CPI DETAILED REPORT	19	1	125	-	125	"X" OR BLANK
0440 PPI DETAILED REPORT	19	1	126	-	126	"X" OR BLANK
0450 OTHER PPI DETAILED REPORT	19	1	127	-	127	"X" OR BLANK
@0455 OTHER PPI DETAILED REPORT	19	6	128	-	133	"STMnnn"
0460 10% METHOD "YES" BOX	20	1	134	-	134	"X" OR BLANK
0470 10% METHOD "NO" BOX	20	1	135	-	135	"X" OR BLANK
0480 REPRESENTATIVE MONTH ELECTED	21	6	136	-	141	YYYYMM OR BLANK
*0485 BLS PRICE (STATEMENT)	21	6	142	-	147	"STMnnn"
@0495 METHOD DETERMINING COST INVENTORY	22	6	148	-	153	"STMnnn"
0500 CONSENT TO CHANGE METHOD "YES" BOX	23	1	154	-	154	"X" OR BLANK
0505 CONSENT TO CHANGE METHOD "NO" BOX	23	1	155	-	155	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	156	-	156	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0257
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"982bbb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
0020	DISCHARGE OF INDEBTEDNESS IN A TITLE 11 CASE	1a	1	52 -	52	"X" OR BLANK
0030	DISCHARGE OF INDEBTEDNESS TO THE EXTENT INSOLVENT	1b	1	53 -	53	"X" OR BLANK
0040	DISCHARGE OF QUALIFIED FARM INDEBTEDNESS	1c	1	54 -	54	"X" OR BLANK
0050	DISCHARGE OF QUALIFIED REAL PROP. BUS. INDEBTEDNESS	1d	1	55 -	55	"X" OR BLANK
0055	DISCHARGE OF CERTAIN INDEBTEDNESS BY HURRICANE KATRINA	1e	1	56 -	56	"X" OR BLANK
0060	TOTAL AMOUNT OF DISCHARGED INDEBTEDNESS	2	12	57 -	68	N
0070	TREAT ALL PROPERTY AS IF IT WERE DEPRECIABLE PROPERTY (YES BOX)	3	1	69 -	69	"X" OR BLANK
0080	TREAT ALL PROPERTY AS IF IT WERE DEPRECIABLE PROPERTY (NO BOX)	3	1	70 -	70	"X" OR BLANK
@0085	ATTACH DESCRIPTION OF TRANSACTIONS	PT II	6	71 -	76	"STMnnn" OR BLANK
0090	AMT EXCLUDED FROM INCOME: FOR A DISCHARGE OF QUALIFIED REAL PROPERTY	4	12	77 -	88	N
0100	AMT EXCLUDED FROM INCOME: UNDER SECTION 108(b)(5)	5	12	89 -	100	N
0110	AMT EXCLUDED FROM INCOME: TO REDUCE NET OPERATING LOSS	6	12	101 -	112	N
0120	AMT EXCLUDED FROM INCOME: TO REDUCE GENERAL BUSINESS CREDIT	7	12	113 -	124	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	"0442"
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8864bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S 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
0008	STATEMENT IN LIEU OF PREVIOUSLY FILED CERTIFICATE		6	43 -	48	"STMnnn" or Blank
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	49 -	57	N OR BLANK
0020	BIODIESEL GALLONS	1a	6	58 -	63	N
0030	BIODIESEL AMOUNT	1c	12	64 -	75	N
0040	AGRI-BIODIESEL GALLONS	2a	6	76 -	81	N
0050	AGRI-BIODIESEL AMOUNT	2c	12	82 -	93	N
0052	RENEWABLE DIESEL SOLD/USED AFTER 12/31/05	3a	6	94 -	99	N
0054	RENEWABLE DIESEL AMT SOLD/USED AFTER 12/31/05	3c	12	100 -	111	N
0060	BIODIESEL MIXTURE GALLONS	4a	6	112 -	117	N
0070	BIODIESEL MIXTURE AMOUNT	4c	12	118 -	129	N
0080	BIODIESEL MIXTURE GALLONS	5a	6	130 -	135	N
0090	BIODIESEL MIXTURE AMOUNT	5c	12	136 -	147	N
0092	RENEWABLE DIESEL MOX Gal. SOLD/USED AFTER 12/31/05	6a	6	148 -	153	N
0094	RENEWABLE DIESEL MIX AMT SOLD/USED AFTER 12/31/05	6c	12	154 -	165	N
0096	QUALIFIED AGRI-BIODIESEL PRODUCTION GALLONS	7a	6	166 -	171	N
0098	QUALIFIED AGRI-BIODESIEL PRODUCTION AMOUNT	7c	12	172 -	183	N
0100	TOTAL OF ALL BIODIESEL FUELS AMOUNT	8c	12	184 -	195	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0110	BIODIESEL FUEL CREDITS	9c	12	196 - 207	N
0115	FORM 1041 PORTION AMOUNT	10c	12	208 - 219	No Entry
0118	BENEFICIARIES SHARE	10c	12	220 - 231	No Entry
0120	CURRENT YEAR CREDIT	10c	12	232 - 243	N
*0125	CREDIT DIVISION SCHEDULE	10c	6	244 - 249	"STMnnn" or Blank
0200	REGULAR TAX BEFORE CREDITS	11	12	250 - 261	N
0210	ALTERNATIVE MINIMUM TAX	12	12	262 - 273	N
0220	TOTAL CREDITS (add lines 8 & 9)	13	12	274 - 285	N
0230	FOREIGN TAX CREDIT	14a	12	286 - 297	N
0240	CREDITS FROM FORM 1040	14b	12	298 - 309	N
0250	POSSESSIONS TAX CREDITS	14c	12	310 - 321	N
0260	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	14d	12	322 - 333	N
0270	OTHER SPECIFIED CREDITS	14e	12	334 - 345	N
0280	ADD LINES 14a - 14e	14f	12	346 - 357	N
0290	NET INCOME TAX	15	12	358 - 369	N
0300	NET REGULAR TAX	16	12	370 - 381	N
0310	25% OF EXCESS OF LINE 16 OVER \$25,000	17	12	382 - 393	N
0320	TENTATIVE MINIMUM TAX	18	12	394 - 405	N
0330	ENTER THE GREATER OF LINE 17 OR LINE 18	19	12	406 - 417	N
0340	SUBTRACT LINE 19 FROM LINE 15	20	12	418 - 429	N
0350	CREDIT ALLOWED FOR THE CURRENT YEAR	21	12	430 - 441	N
	RECORD TERMINUS CHARACTER		1	442 - 442	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0080	REHABILITATION CREDIT (SCHEDULE K-1, FORM 1065-B)	PT I 1e	12	174 -	185	N
0081	SOLAR OR GEO BASIS PRE-2006	PT I 2	12	186 -	197	N
0083	SOLAR OR GEO CREDIT PRE-2006	PT I 2	12	198 -	209	N
0085	GEO BASIS POST - 2005	3a	12	210 -	221	N
0087	GEO CREDIT POST - 2005	3a	12	222 -	233	N
0089	SOLAR BASIS POST - 2005	3b	12	234 -	245	N
0091	SOLAR CREDIT POST - 2005	3b	12	246 -	257	N
0093	FUEL CELL BASIS POST - 2005	3c	12	258 -	269	N
0095	FUEL CELL CREDIT POST - 2005	3c	12	270 -	281	N
0097	FUEL CELL KILOWATT CAPACITY POST - 2005	3d	12	282 -	293	N
0099	FUEL CELL CAPACITY CREDIT POST - 2005	3d	12	294 -	305	N
0101	LESSER OF BASIS CREDIT OR CAPACITY CREDIT	3e	12	306 -	317	N
0103	BASIS OF PROPERTY INSTALLED POST - 2005	3f	12	318 -	329	N
0105	BASIS OF CREDIT INSTALLED POST - 2005	3f	12	330 -	341	N
0107	KILOWATT CAPACITY OF PROPERTY CREDIT POST - 2005	3g	12	342 -	353	N
0109	KILOWATT CAPACITY OF PROPERTY CREDIT POST-2005	3g	12	354 -	365	N
0111	LESSER OF BASIS OF OR CAPACITY CREDIT	3h	12	366 -	377	N
0113	TOTAL POST-2005 ENERGY CREDIT	3i	12	378 -	389	N
0115	COAL PROJECT BASIS 1	4a	12	390 -	401	N
0117	COAL PROJECT CREDIT 1	4a	12	402 -	413	N
0119	COAL PROJECT BASIS 2	4b	12	414 -	425	N
0121	COAL PROJECT CREDIT 2	4b	12	426 -	437	N
0123	TOTAL COAL PROJECT CREDIT	4c	12	438 -	449	N
0125	GASIFICATION PROJECT BASIS	5	12	450 -	461	N
0127	GASIFICATION PROJECT CREDIT	5	12	462 -	473	N
0130	CREDIT FROM COOPERATIVES	PT I 6	12	474 -	485	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0135 CURRENT YEAR CREDIT	PT I 7	12	486	-	497	N
*0145 ALLOWABLE CREDIT ATTACHMENT	7	6	498	-	503	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	504	-	504	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	244
	START RECORD SENTINEL		4	5 -	8	*****
0155	RECORD ID		6	9 -	14	"FRMbbb"
0157	FORM NUMBER		6	15 -	20	"3468bb"
0159	PAGE NUMBER		5	21 -	25	"PG02b"
0161	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0163	FILLER		1	35 -	35	BLANK
0166	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0167	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
0170	REGULAR TAX BEFORE CREDITS	8	12	52 -	63	N
0180	ALTERNATIVE MINIMUM TAX	9	12	64 -	75	N
0190	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	10	12	76 -	87	N
0200	FOREIGN TAX CREDIT	11a	12	88 -	99	N
0215	CREDITS FROM FORM 1040	11b	12	100 -	111	N
0280	POSSESSIONS TAX CREDIT	11c	12	112 -	123	N
0290	FUEL CREDIT NONCONVENTIONAL	11d	12	124 -	135	N
0300	OTHER SPECIFIED CREDITS	11e	12	136 -	147	N
0310	TOTAL CREDITS	11f	12	148 -	159	N
0320	NET INCOME TAX	12	12	160 -	171	N
0340	NET REGULAR TAX	13	12	172 -	183	N
0350	ENTER 25% (.25) OF THE EXCESS	14	12	184 -	195	N
0355	TENTATIVE MINIMUM TAX	15	12	196 -	207	N
0360	ENTER GREATER OF LINE 11 OR 12	16	12	208 -	219	N
0370	SUBTRACT LINE 13 FROM 9	17	12	220 -	231	N
0380	INVESTMENT CREDIT ALLOWED FOR THE CURRENT YEAR	18	12	232 -	243	N
	RECORD TERMINUS CHARACTER		1	244 -	244	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0641
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"4255bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0009		9	43	51	N OR BLANK
0010	A	56	52	107	A/N
+0020	1A	6	108	113	N
+0023	2A	12	114	125	N
+0080	3A	12	126	137	N
+0084	4A	8	138	145	YYYYMMDD
+0090	5A	8	146	153	YYYYMMDD
+0100	6A	2	154	155	N, "00" OR BLANK
+0110	7A	6	156	161	N
+0120	8A	12	162	173	N
0130	B	56	174	229	A/N
0140	1B	6	230	235	N
0143	2B	12	236	247	N
0200	3B	12	248	259	N
0204	4B	8	260	267	YYYYMMDD
0210	5B	8	268	275	YYYYMMDD
0220	6B	2	276	277	N, "00" OR BLANK
0230	7B	6	278	283	N
0240	8B	12	284	295	N

## SECTION 11.31 FORM 4255, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0250	PROPERTY DESCRIPTION 3	C	56	296	-	351	A/N
0260	ORIGINAL RATE 3	1C	6	352	-	357	N
0263	COST OR OTHER BASIS 3	2C	12	358	-	369	N
0320	ORIGINAL CREDIT 3	3C	12	370	-	381	N
0324	DATE PROPERTY PLACED IN SERVICE 3	4C	8	382	-	389	YYYYMMDD
0330	DATE PROPERTY QUALIFICATION 3	5C	8	390	-	397	YYYYMMDD
0340	NUMBER OF FULL YEARS BETWEEN DATES 3	6C	2	398	-	399	N, "00" OR BLANK
0350	RECAPTURE PERCENTAGE 3	7C	6	400	-	405	N
0360	TENTATIVE RECAPTURE TAX 3	8C	12	406	-	417	N
0370	PROPERTY DESCRIPTION 4	D	56	418	-	473	A/N
*0375	ADDITIONAL PROPERTY DESCRIPTION	D	6	474	-	479	"STMnnn" OR BLANK
0380	ORIGINAL RATE 4	1D	6	480	-	485	N
0383	COST OR OTHER BASIS 4	2D	12	486	-	497	N
0440	ORIGINAL CREDIT 4	3D	12	498	-	509	N
0444	DATE PROPERTY PLACED IN SERVICE 4	4D	8	510	-	517	YYYYMMDD
0450	DATE PROPERTY QUALIFICATION 4	5D	8	518	-	525	YYYYMMDD
0460	NUMBER OF FULL YEARS BETWEEN DATES 4	6D	2	526	-	527	N, "00" OR BLANK
0470	RECAPTURE PERCENTAGE 4	7D	6	528	-	533	N
0480	TENTATIVE RECAPTURE TAX 4	8D	12	534	-	545	N
0483	"TAX FROM ATTACHED" LITERAL	9	17	546	-	562	"TAX FROM ATTACHED" OR BLANK
0486	TAX AMOUNT	9	12	563	-	574	N
0490	TENTATIVE TOTAL RECAPTURE TAX	9	12	575	-	586	N
*0495	RECAPTURE TAX STATEMENT	10	6	587	-	592	"STMnnn" OR BLANK
0500	TAX FROM PROPERTY CREASING TO BE AT RISK	10	12	593	-	604	N
0510	TOTAL RECAPTURE TAX	11	12	605	-	616	N
0520	PORTION OF ORIGINAL CREDIT	12	12	617	-	628	N
0530	TOTAL TAXES INCREASE	13	12	629	-	640	N
	RECORD TERMINUS CHARACTER		1	641	-	641	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0847
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"4562bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0003					DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0005					FORM OCCURRENCE NUMBER
0010		9	43	51	N OR BLANK
0010					FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0020		30	52	81	A/N
0020					BUSINESS OR ACTIVITY
0030	PT I 2	12	82	93	N
0030					TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR
0040	PT I 4	12	94	105	N
0040					REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)
0050	PT I 5	12	106	117	N
0050					DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)
0060	PT I 6(a)	20	118	137	A/N
0060					DESCRIPTION PROPERTY 1
0070	PT I 6(b)	12	138	149	N
0070					DEPRECIATION COST PROPERTY 1
0080	PT I 6(c)	12	150	161	N
0080					DEPRECIATION ELECTED COST PROPERTY 1
0090	PT I 6(a)	20	162	181	A/N
0090					DESCRIPTION PROPERTY 2
0100	PT I 6(b)	12	182	193	N
0100					DEPRECIATION COST PROPERTY 2
0110	PT I 6(c)	12	194	205	N
0110					DEPRECIATION ELECTED COST PROPERTY 2
*0115	PT I	6	206	211	"STMnnn" OR BLANK
*0115					ATTACH ADDT'L INFORMATION
					NOTE: USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I.
0120	PT I 7	12	212	223	N
0120					LISTED PROPERTY (AMOUNT FROM LINE 27)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0130	TOTAL ELECTED COST OF SEC 179 PROPERTY (ADD LINES 6c AND 7c)	PT I 8	12	224	- 235	N
0140	TENTATIVE DEDUCTION (LESSER OF LINE 5 OR 8)	PT I 9	12	236	- 247	N
0150	CARRYOVER OF DISALLOWED DEDUCTION FROM 199X	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 OF DISALLOWED DEDUCTION TO 199X (ADD LINES 9 AND 10 LESS LINE 12)	PT I 13	12	284	- 295	N
0181	SPECIAL DEPRECIATION ALLOWANCE FOR CERTAIN PROPERTY	PT II 14	12	296	- 307	N
*0182	ADDITIONAL DEPRECIATION DEDUCTION	PT II 14	6	308	- 313	"STMnnn" OR BLANK
0183	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	12	314	- 325	N
@0184	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	6	326	- 331	"STMnnn" OR BLANK
0186	OTHER DEPRECIATION (INCLUDING ACRS)	PT II 16	12	332	- 343	N
0187	MACRS DEDUCTIONS FOR ASSETS PLACED IN SERVICE	PT III 17	12	344	- 355	N
0188	GROUP ANY ASSETS	PT III 18	1	356	- 356	"X" OR BLANK
0190	MACRS 3-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19a(c)	12	357	- 368	N
0200	MACRS 3-YR PROPERTY RECOVERY PERIOD	PT III 19a(d)	2	369	- 370	N
0210	MACRS 3-YR PROPERTY CONVENTION	PT III 19a(e)	2	371	- 372	"HY", "MQ" OR "MM"
0220	MACRS 3-YR PROPERTY METHOD	PT III 19a(f)	7	373	- 379	A/N
0230	MACRS 3-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19a(g)	12	380	- 391	N
0240	MACRS 5-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19b(c)	12	392	- 403	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0250	MACRS 5-YR PROPERTY RECOVERY PERIOD	PT III 19b(d)	2	404	- 405	N
0260	MACRS 5-YR PROPERTY CONVENTION	PT III 19b(e)	2	406	- 407	"HY", "MQ" OR "MM"
0270	MACRS 5-YR PROPERTY METHOD	PT III 19b(f)	7	408	- 414	A/N
0280	MACRS 5-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19b(g)	12	415	- 426	N
0290	MACRS 7-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19c(c)	12	427	- 438	N
0300	MACRS 7-YR PROPERTY RECOVERY PERIOD	PT III 19c(d)	2	439	- 440	N
0310	MACRS 7-YR PROPERTY CONVENTION	PT III 19c(e)	2	441	- 442	"HY", "MQ" OR "MM"
0320	MACRS 7-YR PROPERTY METHOD	PT III 19c(f)	7	443	- 449	A/N
0330	MACRS 7-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19c(g)	12	450	- 461	N
0340	MACRS 10-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19d(c)	12	462	- 473	N
0350	MACRS 10-YR PROPERTY RECOVERY PERIOD	PT III 19d(d)	2	474	- 475	N
0360	MACRS 10-YR PROPERTY 10-YEAR PROPERTY CONVENTION	PT III 19d(e)	2	476	- 477	"HY", "MQ" OR "MM"
0370	MACRS 10-YR PROPERTY METHOD	PT III 19d(f)	7	478	- 484	A/N
0380	MACRS 10-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19d(g)	12	485	- 496	N
0390	MACRS 15-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19e(c)	12	497	- 508	N
0400	MACRS 15-YR PROPERTY RECOVERY PERIOD	PT III 19e(d)	2	509	- 510	N
0410	MACRS 15-YR PROPERTY CONVENTION	PT III 19e(e)	2	511	- 512	"HY", "MQ" OR "MM"
0420	MACRS 15-YR PROPERTY METHOD	PT III 19e(f)	7	513	- 519	A/N
0430	MACRS 15-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19e(g)	12	520	- 531	N
0440	MACRS 20-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19f(c)	12	532	- 543	N
0450	MACRS 20-YR PROPERTY RECOVERY PERIOD	PT III 19f(d)	2	544	- 545	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0460	MACRS 20-YR PROPERTY CONVENTION	PT III 19f(e)	2	546	- 547	"HY", "MQ" OR "MM"
0470	MACRS 20-YR PROPERTY METHOD	PT III 19f(f)	7	548	- 554	A/N
0480	MACRS 20-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19f(g)	12	555	- 566	N
0482	MACRS 25-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19g(c)	12	567	- 578	N
0484	MACRS 25-YR PROPERTY CONVENTION	PT III 19g(e)	2	579	- 580	"HY", "MQ" OR "MM"
0486	MACRS 25-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19g(g)	12	581	- 592	N
0490	MACRS RESIDENTIAL RENTAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19h(b)	6	593	- 598	FORMAT: YYYYMM or BLANK
0500	MACRS RESIDENTIAL RENTAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19h(c)	12	599	- 610	N
0510	MACRS RESIDENTIAL RENTAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19h(g)	12	611	- 622	N
0520	MACRS RESIDENTIAL RENTAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19h(b)	6	623	- 628	FORMAT: YYYYMM or BLANK
0530	MACRS RESIDENTIAL RENTAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19h(c)	12	629	- 640	N
0540	MACRS RESIDENTIAL RENTAL PROPERTY 2 DEDUCTION DEPRECIATION	PT III 19h(g)	12	641	- 652	N
0550	MACRS NONRESIDENTIAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19i(b)	6	653	- 658	FORMAT: YYYYMM or BLANK
0560	MACRS NONRESIDENTIAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19i(c)	12	659	- 670	N
0570	MACRS NONRESIDENTIAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19i(g)	12	671	- 682	N
0580	MACRS NONRESIDENTIAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19i(b)	6	683	- 688	FORMAT: YYYYMM or BLANK
0590	MACRS NONRESIDENTIAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19i(c)	12	689	- 700	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0595	MACRS NONRESIDENTIAL PROPERTY 2 RECOVERY PERIOD	PT III 19i(d)	2	701 -	702	N
0600	MACRS NONRESIDENTIAL PROPERTY 2 DEPRECIATION DEDUCTION	PT III 19i(g)	12	703 -	714	N
0610	ADS (CLASS LIFE) BASIS FOR DEPRECIATION	PT III 20a(c)	12	715 -	726	N
0620	ADS (CLASS LIFE) RECOVERY PERIOD	PT III 20a(d)	2	727 -	728	N
0630	ADS (CLASS LIFE) CONVENTION	PT III 20a(e)	2	729 -	730	"HY", "MQ" OR "MM"
0640	ADS (CLASS LIFE) DEDUCTION DEPRECIATION	PT III 20a(g)	12	731 -	742	N
0650	ADS (12-YR) BASIS FOR DEPRECIATION	PT III 20b(c)	12	743 -	754	N
0660	ADS (12 YEAR) CONVENTION	PT III 20b(e)	2	755 -	756	"HY", "MQ" OR "MM"
0670	ADS (12-YEAR) DEPRECIATION DEDUCTION	PT III 20b(g)	12	757 -	768	N
0680	ADS (40-YEAR) DATE PLACED IN SERVICE	PT III 20c(b)	6	769 -	774	FORMAT: YYYYMM OR BLANK
0690	ADS (40-YEAR) BASIS FOR DEPRECIATION	PT III 20c(c)	12	775 -	786	N
0700	ADS (40-YEAR) DEPRECIATION DEDUCTION	PT III 20c(g)	12	787 -	798	N
*0705	ATTACH ADDT'L LISTED PROPERTY	PT III SEC B 19a-19i	6	799 -	804	"STMnnn" OR BLANK
NOTE: USE FIELD #0705 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, SEC. B, LINES 15a-15i. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.						
0760	LISTED PROPERTY (AMOUNT FROM LINE 28)	PT IV 21	12	805 -	816	N
0770	TOTAL	PT IV 22	12	817 -	828	N
0780	ASSETS	PT IV 23	12	829 -	840	N
*0790	50 YEAR PROPERTY	PT II c	6	841 -	846	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	847 -	847	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0899
		4	5 -	8	*****
0800		6	9 -	14	"FRMbbb"
0801		6	15 -	20	"4562bb"
0802		5	21 -	25	"PG02b"
0803		9	26 -	34	N nnnnnnnnn
0804		1	35 -	35	BLANK
0805		7	36 -	42	N 0000001 - 9999999
0810	PT V SEC A 24(a)	1	43 -	43	"X" OR BLANK
0815	PT V SEC A 24(a)	1	44 -	44	"X" OR BLANK
0820	PT V SEC A 24(b)	1	45 -	45	"X" OR BLANK
0825	PT V SEC A 24(b)	1	46 -	46	"X" OR BLANK
0830	PT V SEC A 25(h)	12	47 -	58	N
0840	PT V SEC A 26(a)	10	59 -	68	A/N
0850	PT V SEC A 26(b)	8	69 -	76	FORMAT: YYYYMMDD or BLANK
0860	PT V SEC A 26(c)	6	77 -	82	N
0870	PT V SEC A 26(d)	12	83 -	94	N
0880	PT V SEC A 26(e)	12	95 -	106	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0890 DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 26(f)	2	107	- 108	N
0900 DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 26(g)	7	109	- 115	A/N
0910 DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	116	- 127	N
0920 DEPRECIATION ITEM 1 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	128	- 139	N
0930 DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 26(a)	10	140	- 149	A/N
0940 DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	150	- 157	FORMAT: YYYYMMDD or BLANK
0950 DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	158	- 163	N
0960 DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 26(d)	12	164	- 175	N
0970 DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	176	- 187	N
0980 DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 26(f)	2	188	- 189	N
0990 DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 26(g)	7	190	- 196	A/N
1000 DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	197	- 208	N
1010 DEPRECIATION ITEM 2 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	209	- 220	N
1020 DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 26(a)	10	221	- 230	A/N
1030 DEPRECIATION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	231	- 238	FORMAT: YYYYMMDD or BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1040 DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	239	- 244	N
1050 DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 26(d)	12	245	- 256	N
1060 DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	257	- 268	N
1070 DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 26(f)	2	269	- 270	N
1080 DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 26(g)	7	271	- 277	A/N
1090 DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	278	- 289	N
1100 DEPRECIATION ITEM 3 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	290	- 301	N
*1105 ATTACH ADDITIONAL LISTED PROPERTY LINE 24	PT V SEC A 26	6	302	- 307	"STMnnn" OR BLANK
NOTE: USE FIELD #1105 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINE 24. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.					
1120 DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 27(a)	10	308	- 317	A/N
1130 DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	318	- 325	FORMAT: YYYYMMDD or BLANK
1140 DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	326	- 331	N
1150 DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 27(d)	12	332	- 343	N
1160 DEPRECIATION ITEM 1 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	344	- 355	N
1170 DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 27(f)	2	356	- 357	N
1175 DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 27(g)	3	358	- 360	"HY", "MQ", "MM" OR "PRE"
1180 DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	361	- 372	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1190	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 27(a)	10	373	- 382	A/N
1200	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	383	- 390	FORMAT: YYYYMMDD or BLANK
1210	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	391	- 396	N
1220	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 27(d)	12	397	- 408	N
1230	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	409	- 420	N
1240	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 27(f)	2	421	- 422	N
1245	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 27(g)	3	423	- 425	"HY", "MQ", "MM" OR "PRE"
1250	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	426	- 437	N
1260	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 27(a)	10	438	- 447	A/N
1270	DEPRECIATION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	448	- 455	FORMAT: YYYYMMDD or BLANK
1280	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	456	- 461	N
1290	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 27(d)	12	462	- 473	N
1300	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	474	- 485	N
1310	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 27(f)	2	486	- 487	N
1315	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 27(g)	3	488	- 490	"HY", "MQ", "MM" OR "PRE"
1320	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	491	- 502	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*1325	LISTED PROPERTY LINE 25	PT V SEC A 27	6	503	- 508	"STMnnn" OR BLANK
NOTE: USE FIELD #1325 AS A STATEMENT (STM) REFERENCE FOR ADDITIONAL INFORMATION OR ATTACHMENTS REQUIRED IN PART V, LINE 25. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.						
1330	TOTAL (ADD AMOUNTS COL h)	PT V SEC A 28	12	509	- 520	N
1340	TOTAL (ADD AMOUNTS COL i)	PT V SEC A 29	12	521	- 532	N
1350	TOTAL MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 30(a)	6	533	- 538	N
1360	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 31(a)	6	539	- 544	N
1370	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 1	PF V SEC B 32(a)	6	545	- 550	N
1380	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 1	PT V SEC B 33(a)	6	551	- 556	N
1390	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 34(a)	1	557	- 557	"X" OR BLANK
1395	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 1 (NO BOX)	PT V SEC B 34(a)	1	558	- 558	"X" OR BLANK
1400	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 1 (YES BOX)	PT V SEC B 35(a)	1	559	- 559	"X" OR BLANK
1405	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 1 (NO BOX)	PT V SEC B 35(a)	1	560	- 560	"X" OR BLANK
1410	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 36(a)	1	561	- 561	"X" OR BLANK
1415	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (NO BOX)	PT V SEC B 36(a)	1	562	- 562	"X" OR BLANK
1420	TOTAL MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 30(b)	6	563	- 568	N
1430	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 31(b)	6	569	- 574	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1440	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 2	PF V SEC B 32(b)	6	575	- 580	N
1450	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 2	PT V SEC B 33(b)	6	581	- 586	N
1460	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 34(b)	1	587	- 587	"X" OR BLANK
1465	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 2 (NO BOX)	PT V SEC B 34(b)	1	588	- 588	"X" OR BLANK
1470	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 (YES BOX)	PT V SEC B 35(b)	1	589	- 589	"X" OR BLANK
1475	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 2 (NO BOX)	PT V SEC B 35(b)	1	590	- 590	"X" OR BLANK
1480	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 36(b)	1	591	- 591	"X" OR BLANK
1485	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (NO BOX)	PT V SEC B 36(b)	1	592	- 592	"X" OR BLANK
1490	TOTAL MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 30(c)	6	593	- 598	N
1500	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 31(c)	6	599	- 604	N
1510	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 3	PF V SEC B 32(c)	6	605	- 610	N
1520	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 3	PT V SEC B 33(c)	6	611	- 616	N
1530	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 34(c)	1	617	- 617	"X" OR BLANK
1535	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 3 (NO BOX)	PT V SEC B 34(c)	1	618	- 618	"X" OR BLANK
1540	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 3 (YES BOX)	PT V SEC B 35(c)	1	619	- 619	"X" OR BLANK
1545	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 3 (NO BOX)	PT V SEC B 35(c)	1	620	- 620	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1550	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 36(c)	1	621	- 621	"X" OR BLANK
1555	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (NO BOX)	PT V SEC B 36(c)	1	622	- 622	"X" OR BLANK
1560	TOTAL MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 30(d)	6	623	- 628	N
1570	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 31(d)	6	629	- 634	N
1580	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 4	PF V SEC B 32(d)	6	635	- 640	N
1590	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 4	PT V SEC B 33(d)	6	641	- 646	N
1600	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 34(d)	1	647	- 647	"X" OR BLANK
1605	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 4 (NO BOX)	PT V SEC B 34(d)	1	648	- 648	"X" OR BLANK
1610	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 4 (YES BOX)	PT V SEC B 35(d)	1	649	- 649	"X" OR BLANK
1615	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 4 (NO BOX)	PT V SEC B 35(d)	1	650	- 650	"X" OR BLANK
1620	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 36(d)	1	651	- 651	"X" OR BLANK
1625	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 36(d)	1	652	- 652	"X" OR BLANK
1630	TOTAL MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 30(e)	6	653	- 658	N
1640	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 31(e)	6	659	- 664	N
1650	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 5	PF V SEC B 32(e)	6	665	- 670	N
1660	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 5	PT V SEC B 33(e)	6	671	- 676	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1670	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 34(e)	1	677	- 677	"X" OR BLANK
1675	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 5 (NO BOX)	PT V SEC B 34(e)	1	678	- 678	"X" OR BLANK
1680	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 5 (YES BOX)	PT V SEC B 35(e)	1	679	- 679	"X" OR BLANK
1685	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 5 (NO BOX)	PT V SEC B 35(e)	1	680	- 680	"X" OR BLANK
1690	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 36(e)	1	681	- 681	"X" OR BLANK
1695	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (NO BOX)	PT V SEC B 36(e)	1	682	- 682	"X" OR BLANK
1700	TOTAL MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 30(f)	6	683	- 688	N
1710	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 31(f)	6	689	- 694	N
1720	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 6	PF V SEC B 32(f)	6	695	- 700	N
1730	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 6	PT V SEC B 33(f)	6	701	- 706	N
*1735	ATTACH ADDITIONAL INFORMATION	PT V	6	707	- 712	"STMnnn" OR BLANK
1740	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 34(f)	1	713	- 713	"X" OR BLANK
1745	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 6 (NO BOX)	PT V SEC B 34(f)	1	714	- 714	"X" OR BLANK
1750	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 6 (YES BOX)	PT V SEC B 35(f)	1	715	- 715	"X" OR BLANK
1755	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 6 (NO BOX)	PT V SEC B 35(f)	1	716	- 716	"X" OR BLANK
1760	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 36(f)	1	717	- 717	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1765	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (NO BOX)	PT V SEC B 36(f)	1	718	- 718	"X" OR BLANK
*1768	ATTACH ADDITIONAL INFORMATION	PT V	6	719	- 724	"STMnnn" OR BLANK
1770	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (YES BOX)	PT V SEC C 37	1	725	- 725	"X" OR BLANK
1775	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (NO BOX)	PT V SEC C 37	1	726	- 726	"X" OR BLANK
1780	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (YES BOX)	PT V SEC C 38	1	727	- 727	"X" OR BLANK
1785	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (NO BOX)	PT V SEC C 38	1	728	- 728	"X" OR BLANK
1790	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (YES BOX)	PT V SEC C 39	1	729	- 729	"X" OR BLANK
1795	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (NO BOX)	PT V SEC C 39	1	730	- 730	"X" OR BLANK
1800	DO YOU PROVIDE MORE THAN 5 VEHICLES (YES BOX)	PT V SEC C 40	1	731	- 731	"X" OR BLANK
1805	DO YOU PROVIDE MORE THAN 5 VEHICLES (NO BOX)	PT V SEC C 40	1	732	- 732	"X" OR BLANK
1810	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE (YES BOX)	PT V SEC C 41	1	733	- 733	"X" OR BLANK
1815	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLES OR QUAL. AUTO DEMO USE (NO BOX)	PT V SEC C 41	1	734	- 734	"X" OR BLANK
1830	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 1	PT VI 42(a)	20	735	- 754	A/N
1840	AMORTIZATION DATE ACQUIRED PROPERTY 1	PT VI 42(b)	8	755	- 762	FORMAT: YYYYMMDD or OR BLANK
1850	AMORTIZATION COST OR OTHER BASIS PROPERTY 1	PT VI 42(c)	12	763	- 774	N
1860	AMORTIZATION CODE SECTION PROPERTY 1	PT VI 42(d)	9	775	- 783	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1870	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 1	PT VI 42(e)	6	784	- 789	N
1880	AMORTIZATION FOR THIS YEAR PROPERTY 1	PT VI 42(f)	12	790	- 801	N
1890	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 2	PT VI 42(a)	20	802	- 821	A/N
1900	AMORTIZATION DATE ACQUIRED PROPERTY 2	PT VI 42(b)	8	822	- 829	FORMAT: YYYYMMDD or OR BLANK
1910	AMORTIZATION COST OR OTHER BASIS PROPERTY 2	PT VI 42(c)	12	830	- 841	N
1920	AMORTIZATION CODE SECTION PROPERTY 2	PT VI 42(d)	9	842	- 850	A/N
1930	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 2	PT VI 42(e)	6	851	- 856	N
1940	AMORTIZATION FOR THIS YEAR PROPERTY 2	PT VI 42(f)	12	857	- 868	N
1950	AMORTIZATION OF COSTS PLACED IN SERVICE PRIOR TO 199X	PT VI 43	12	869	- 880	N
1960	TOTAL	PT VI 44	12	881	- 892	N
*1965	ATTACH ADDITIONAL INFORMATION	PT VI	6	893	- 898	"STMnnn" OR BLANK

NOTE: USE FIELD #1965 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART VI, LINE 40. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

RECORD TERMINUS CHARACTER 1 899 - 899 "#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0812
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"4684bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		9	43	51	N OR BLANK
*0020		6	52	57	"STMnnn" OR BLANK STATEMENT
NOTE: USE FIELD # 0020 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART A. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.					
0030	1A	56	58	113	A/N OR BLANK
0040	2A	12	114	125	N
0050	3A	12	126	137	N,
0060	4A	12	138	149	N ***
0070	5A	12	150	161	N
0080	6A	12	162	173	N
0090	7A	12	174	185	N
0100	8A	12	186	197	N
0110	9A	12	198	209	N
0120	1B	56	210	265	A/N OR BLANK
0130	2B	12	266	277	N
0140	3B	12	278	289	N
0150	4B	12	290	301	N ***
0160	5B	12	302	313	N
0170	6B	12	314	325	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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	ENTER APPLICABLE AMOUNT OR "0" IF LOSS IS DUE TO HURRICANE KATRINA	11	12	678 -	689	N
0410	LINE 10 MINUS LINE 11	12	12	690 -	701	N
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

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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
0454	ENTER LINE 12 AMOUNT FROM ALL FORM 4684'S WITH ZERO ON LINE 11	17	12	750 - 761	N
0455	IS LINE 17 LESS THAN LINE 16: NO	18	1	762 - 762	"X" OR BLANK
0456	IS LINE 17 LESS THAN LINE 16: YES	18	1	763 - 763	"X" OR BLANK
0457	DEDUCTION AMOUNT	18	12	764 - 775	N
0460	10% OF ADJUSTED GROSS INCOME (FORM 1040)	19	12	776 - 787	N
0470	SUBTRACT LINE 19 FROM LINE 18	20	12	788 - 799	N
0480	ADD LINES 17 AND 20	21	12	800 - 811	N
	RECORD TERMINUS CHARACTER		1	812 - 812	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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		4	1	-	4	1110
		4	5	-	8	*****
0490		6	9	-	14	"FRMbbb"
0491		6	15	-	20	"4684bb"
0492		5	21	-	25	"PG02b"
0493		9	26	-	34	N nnnnnnnnn
						DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0494		1	35	-	35	BLANK
0495		7	36	-	42	N 0000001 - 9999999
*0510		6	43	-	48	"STMnnn" OR BLANK
						BUSINESS AND INCOME PRODUCING PROPERTY
						NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT (STM) REFERENCE.
0520	PT I 22	56	49	-	104	A/N OR BLANK
						DESCRIPTION OF PROPERTIES A
0530	PT I 23	12	105	-	116	N
						COST OR ADJUSTED BASIS A
0540	PT I 24	12	117	-	128	N
						INSURANCE A
0550	PT I 25	12	129	-	140	N ***
						GAIN FROM CASUALTY OR THEFT A
0560	PT I 26	12	141	-	152	N
						FAIR MARKET VALUE BEFORE THEFT A
0570	PT I 27	12	153	-	164	N
						FAIR MARKET VALUE AFTER CASUALTY OR THEFT A
0580	PT I 28	12	165	-	176	N
						LINE 26 MINUS LINE 27 A
0590	PT I 29	12	177	-	188	N
						SMALLER OF LINE 23 OR LINE 28
0595	PT I 30	5	189	-	193	NO ENTRY
						FORM 8829 INDICATOR
0600	PT I 30	12	194	-	205	N
						LINE 29 MINUS LINE 24 A
*0605	PT I 30	6	206	-	211	"STMnnn" OR BLANK
						COMPUTATION OF LOSS
0610	PT I 22	56	212	-	267	A/N OR BLANK
						DESCRIPTION OF PROPERTIES

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0620 COST OR ADJUSTED BASIS B	PT I 23	12	268 -	279	N
0630 INSURANCE B	PT I 24	12	280 -	291	N
0640 GAIN FROM CASUALTY OR THEFT B	PT I 25	12	292 -	303	N ***
0650 FAIR MARKET VALUE BEFORE THEFT B	PT I 26	12	304 -	315	N
0660 FAIR MARKET VALUE AFTER CASUALTY OR THEFT B	PT I 27	12	316 -	327	N
0670 LINE 26 MINUS LINE 27 B	PT I 28	12	328 -	339	N
0680 SMALLER OF LINE 23 OR LINE 28 B	PT I 29	12	340 -	351	N
0685 FORM 8829 INDICATOR	PT I 30	5	352 -	356	NO ENTRY
0690 LINE 29 MINUS LINE 24 B	PT I 30	12	357 -	368	N
0700 DESCRIPTION OF PROPERTIES C	PT I 22	56	369 -	424	A/N OR BLANK
0710 COST OR ADJUSTED BASIS C	PT I 23	12	425 -	436	N
0720 INSURANCE C	PT I 24	12	437 -	448	N
0730 GAIN FROM CASUALTY OR THEFT C	PT I 25	12	449 -	460	N ***
0740 FAIR MARKET VALUE BEFORE THEFT C	PT I 26	12	461 -	472	N
0750 FAIR MARKET VALUE AFTER CASUALTY OR THEFT C	PT I 27	12	473 -	484	N
0760 LINE 26 MINUS LINE 27 C	PT I 28	12	485 -	496	N
0770 SMALLER OF LINE 23 OR LINE 28 C	PT I 29	12	497 -	508	N
0775 FORM 8829 INDICATOR	PT I 30	5	509 -	513	NO ENTRY
0780 LINE 29 MINUS LINE 24 C	PT I 30	12	514 -	525	N
0790 DESCRIPTION OF PROPERTIES D	PT I 22	56	526 -	581	A/N OR BLANK
0800 COST OR ADJUSTED BASIS D	PT I 23	12	582 -	593	N
0810 INSURANCE D	PT I 24	12	594 -	605	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0820 GAIN FROM CASUALTY OR THEFT D	PT I 25	12	606	- 617	N ***
0830 FAIR MARKET VALUE BEFORE THEFT D	PT I 26	12	618	- 629	N
0840 FAIR MARKET VALUE AFTER CASUALTY OR THEFT D	PT I 27	12	630	- 641	N
0850 LINE 26 MINUS LINE 27 D	PT I 28	12	642	- 653	N
0860 SMALLER OF LINE 23 OR LINE 28 D	PT I 29	12	654	- 665	N
0865 FORM 8829 INDICATOR	PT I 30	5	666	- 670	NO ENTRY
0870 LINE 29 MINUS LINE 24 D	PT I 30	12	671	- 682	N
0880 TOTAL CASUALTY OR THEFT LOSS	PT I 31	12	683	- 694	N
0890 SHORT-CASUALTY OR THEFT DESCRIPTION (FIRST LINE)	PT II 32(a)	25	695	- 719	A/N OR BLANK
0900 TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 32(b)(i)	12	720	- 731	N ***
0910 SHORT-INCOME PRODUCING PROPERTY	PT II 32(b)(ii)	12	732	- 743	N ***
0920 SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 32(c)	12	744	- 755	N
0930 SHORT-CASUALTY OR THEFT DESCRIPTION (SECOND LINE)	PT II 32(a)	25	756	- 780	A/N OR BLANK
0940 TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 32(b)(i)	12	781	- 792	N ***
0950 SHORT-INCOME PRODUCING PROPERTY	PT II 32(b)(ii)	12	793	- 804	N ***
0960 SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 32(c)	12	805	- 816	N
0970 SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY	PT II 33(b)(i)	12	817	- 828	N ***
0980 SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 33(b) ii	12	829	- 840	N ***
0990 SHORT-TOTALS FROM CASUALTIES OR THEFTS	PT II 33(c)	12	841	- 852	N
1000 PAL INDICATOR	PT II 34	3	853	- 855	"NO ENTRY"
1010 NET GAIN OR LOSS	PT II 34(c)	12	856	- 867	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1020 PAL INDICATOR	PT II 35	3	868	- 870	"NO ENTRY"
1030 AMOUNT FROM LINE 33b(ii)	PT II 35(c)	12	871	- 882	N
1040 CASUALTY OR THEFT GAINS FROM FORM 4797	PT II 36(c)	12	883	- 894	N
1050 LONG-CASUALTY THEFT DESCRIPTION (FIRST LINE)	PT II 37(a)	25	895	- 919	A/N OR BLANK
1060 TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 37(b) i	12	920	- 931	N ***
1070 LONG TERM GAINS FROM INCOME PRODUCING PROPERTY	PT II 37(b) ii	12	932	- 943	N ***
1080 GAINS FROM CASUALTIES OR THEFTS	PT II 37(c)	12	944	- 955	N
1090 LONG-CASUALTY THEFT DESCRIPTION (SECOND LINE)	PT II 37(a)	25	956	- 980	A/N OR BLANK
1100 TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 37(b) i	12	981	- 992	N ***
1110 INCOMING PRODUCING PROPERTY	PT II 37(b) ii	12	993	- 1004	N ***
1120 LONG-GAINS FROM CASUALTIES OR THEFTS	PT II 37(c)	12	1005	- 1016	N
1130 LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY	PT II 38(b) i	12	1017	- 1028	N ***
1140 LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 38(b) ii	12	1029	- 1040	N ***
1150 LONG-TOTAL GAINS	PT II 39	12	1041	- 1052	N
1160 LONG-LINE 17 AMOUNTS, ADD COLS. (b)(i) AND (b)(ii)	PT II 40	12	1053	- 1064	N
1170 PAL INDICATOR	PT II 41(a)	3	1065	- 1067	NO ENTRY
1180 NET GAIN/LOSS COMBINE LINE 38(b)(i) AND LINE 39	PT II 41(a)(c)	12	1068	- 1079	N

FIELD IDENTIFICATION NO.		FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
1190	PAL INDICATOR	PT II 41(b)	3	1080	- 1082	NO ENTRY
1200	LINE 38 AMOUNT COL. (b)(ii)	PT II 41(b)(c)	12	1083	- 1094	N
1210	LOSS ON LINE 37 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 39	PT II 42	12	1095	- 1106	N
1215	PAL INDICATOR	PT II	3	1107	- 1109	NO ENTRY
	RECORD TERMINUS CHARACTER		1	1110	- 1110	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0903
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"4797bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N OR BLANK
0020	1	12	52 -	63	N
0040	PT I 2(a)	15	64 -	78	A/N
0050	PT I 2(b)	8	79 -	86	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0060	PT I 2(c)	8	87 -	94	FORMAT: YYYYMMDD OR BLANK
0070	PT I 2(d)	12	95 -	106	N
0080	PT I 2(e)	12	107 -	118	N
0090	PT I 2(f)	12	119 -	130	N
0100	PT I 2(g)	12	131 -	142	N
0120	PT I 2(a)	15	143 -	157	A/N
0130	PT I 2(b)	8	158 -	165	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0140	PT I 2(c)	8	166 -	173	FORMAT: YYYYMMDD OR BLANK
0150	PT I 2(d)	12	174 -	185	N
0160	PT I 2(e)	12	186 -	197	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	198 -	209	N
0180	GAIN OR LOSS FOR ENTIRE YEAR ITEM 2	PT I 2(g)	12	210 -	221	N
0200	DESCRIPTION OF PROPERTY ITEM 3	PT I 2(a)	15	222 -	236	A/N
0210	DATE ACQUIRED ITEM 3	PT I 2(b)	8	237 -	244	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0220	DATE SOLD ITEM 3	PT I 2(c)	8	245 -	252	FORMAT: YYYYMMDD OR BLANK
0230	GROSS SALES PRICE ITEM 3	PT I 2(d)	12	253 -	264	N
0240	DEPRECIATION ALLOWED ITEM 3	PT I 2(e)	12	265 -	276	N
0250	COST OR OTHER BASIS ITEM 3	PT I 2(f)	12	277 -	288	N
0260	GAIN OR LOSS FOR ENTIRE YEAR ITEM 3	PT I 2(g)	12	289 -	300	N
0280	DESCRIPTION OF PROPERTY ITEM 4	PT I 2(a)	15	301 -	315	A/N
0290	DATE ACQUIRED ITEM 4	PT I 2(b)	8	316 -	323	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0300	DATE SOLD ITEM 4	PT I 2(c)	8	324 -	331	FORMAT: YYYYMMDD OR BLANK
0310	GROSS SALES PRICE ITEM 4	PT I 2(d)	12	332 -	343	N
0320	DEPRECIATION ALLOWED ITEM 4	PT I 2(e)	12	344 -	355	N
0330	COST OR OTHER BASIS ITEM 4	PT I 2(f)	12	356 -	367	N
0340	GAIN OR LOSS FOR ENTIRE YEAR ITEM 4	PT I 2(g)	12	368 -	379	N
*0345	(A) DESCRIPTION OF PROPERTY	PT I	6	380 -	385	"STMnnn" OR BLANK
	NOTE: USE FIELD #0345 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I, LINE 2. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.					
0600	GAIN FORM 4684, Line 42	PART 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 LIKE-KIND EXCHANGES	PT 1 5g	12	410 -	421	N
0620	GAIN ON LINE 32	PT I 6(g)	12	422 -	433	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0650	COMBINE LINES 2 - 6 COLUMN G	PT I 7	12	434	-	445	N
0660	NONRECAPTURED LOSSES FROM PRIOR YEARS	PART I 8(g)	12	446	-	457	N
0670	LINE 7 MINUS LINE 8	PT I 9(g)	12	458	-	469	N
0690	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 1	PT II 10(a)	15	470	-	484	A/N
0700	ORDINARY GAINS AND LOSSES DATE ACQUIRED ITEM 1	PT II 10(b)	8	485	-	492	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0710	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 1	PT II 10(c)	8	493	-	500	FORMAT: YYYYMMDD OR BLANK
0720	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 1	PT II 10(d)	12	501	-	512	N
0730	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 1	PT II 10(e)	12	513	-	524	N
0740	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 1	PT II 10(f)	12	525	-	536	N
0750	GAINS OR LOSS FOR ENTIRE YEAR ITEM 1	PT II 10(g)	12	537	-	548	N
0770	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 2	PT II 10(a)	15	549	-	563	A/N
0780	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 2	PT II 10(b)	8	564	-	571	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0790	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 2	PT II 10(c)	8	572	-	579	FORMAT: YYYYMMDD OR BLANK
0800	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 2	PT II 10(d)	12	580	-	591	N
0810	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 2	PT II 10(e)	12	592	-	603	N
0820	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 2	PT II 10(f)	12	604	-	615	N
0830	GAIN OR LOSS FOR ENTIRE YEAR ITEM 2	PT II 10(g)	12	616	-	627	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0850	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 3	PT II 10(a)	15	628	- 642	A/N
0860	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 3	PT II 10(b)	8	643	- 650	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0870	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 3	PT II 10(c)	8	651	- 658	FORMAT: YYYYMMDD OR BLANK
0880	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 3	PT II 10(d)	12	659	- 670	N
0890	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 3	PT II 10(e)	12	671	- 682	N
0900	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 3	PT II 10(f)	12	683	- 694	N
0910	GAIN OR LOSS FOR ENTIRE YEAR ITEM 3	PT II 10(g)	12	695	- 706	N
0930	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 4	PT II 10(a)	15	707	- 721	A/N
0940	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 4	PT II 10(b)	8	722	- 729	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0950	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 4	PT II 10(c)	8	730	- 737	FORMAT: YYYYMMDD OR BLANK
0960	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 4	PT II 10(d)	12	738	- 749	N
0970	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 4	PT II 10(e)	12	750	- 761	N
0980	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 4	PT II 10(f)	12	762	- 773	N
0990	GAIN OR LOSS FOR ENTIRE YEAR ITEM 4	PT II 10(g)	12	774	- 785	N
*0995	DESCRIPTION OF PROPERTY	PT II	6	786	- 791	"STMnnn" OR BLANK
NOTE: USE FIELD #0995 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 11. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ALLOWED.						
1250	LOSS, IF ANY, FROM LINE 7	PT II 11	12	792	- 803	N***

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1260 GAIN FROM LINE 8 OR AMOUNT FROM LINE 9	PT II 12	12	804 -	815	N
1270 GAIN, IF ANY, 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 34 AND 41A (LOSS)	PT II 14(g)	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 FROM LIKE-KIND EXCHANGE (LOSS)	PT II 16	12	855 -	866	N
1340 COMBINE LINES 10 THROUGH 16	PT II 17	12	867 -	878	N
1350 INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS)	PT II 18 a	12	879 -	890	NO ENTRY
1360 REDETERMINED GAIN OR LOSS ON LINE 17	PT II 18b	12	891 -	902	NO ENTRY
RECORD TERMINUS CHARACTER		1	903 -	903	"#"

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 DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1384 FILLER		1	35 -	35	BLANK
1385 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
1400 DESCRIPTION OF PROPERTY PROPERTY A	PT III	40	43 -	82	A/N
1410 GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY A	PT III 19 A	8	83 -	90	FORMAT: YYYYMMDD OR BLANK
1420 GAIN FROM DISPOSITION DATE SOLD PROPERTY A	PT III 19 A	8	91 -	98	FORMAT: YYYYMMDD OR BLANK
1430 GROSS SALES PRICE PROPERTY A	PT III 20 A	12	99 -	110	N
1440 COST OR OTHER BASIS PLUS EXPENSE PROPERTY A	PT III 21 A	12	111 -	122	N
1450 DEPRECIATION PROPERTY A	PT III 22 A	12	123 -	134	N
1460 ADJUSTED BASIS LINE 23 MINUS LINE 24 PROPERTY A	PT III 23 A	12	135 -	146	N
1470 TOTAL GAIN LINE 22 MINUS LINE 25 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 26 OR 27a 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 26 OR 28a PROPERTY A	PT III 26b A	12	195 -	206	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1520	SEC 1250 LINE 26 MINUS LINE 28a 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 28c OR 28d 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 28b, 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 29a TIMES APPLICATION PERCENTAGE PROPERTY A	PT III 27b A	12	279 -	290	N
1590	SEC 1252 SMALLER OF LINE 26 OR 29b 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 26 OR 30a 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 26 OR 31a 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	8	391 -	398	FORMAT: YYYYMMDD OR BLANK
1660	GAIN FROM DISPOSITION DATE SOLD PROPERTY B	PT III 19 B	8	399 -	406	FORMAT: YYYYMMDD OR BLANK
1670	GROSS SALES PRICE PROPERTY B	PT III 20 B	12	407 -	418	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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 23 MINUS LINE 24 PROPERTY B	PT III 23 B	12	443	- 454	N
1710	TOTAL GAIN LINE 22 MINUS LINE 25 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 26 OR 27a 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 26 OR 28a PROPERTY B	PT III 26b B	12	503	- 514	N
1760	SEC 1250 LINE 26 MINUS LINE 28a 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 28c OR 28d 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 28b, 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 29a TIMES APPLICATION PERCENTAGE PROPERTY B	PT III 27b B	12	587	- 598	N
1830	SEC 1252 SMALLER OF LINE 26 OR 29b PROPERTY B	PT III 27c B	12	599	- 610	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1840	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY B	PT III 28a B	12	611	- 622	N
1850	SEC 1254 SMALLER OF LINE 26 OR 30a 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 26 OR 31a 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	8	699	- 706	FORMAT: YYYYMMDD OR BLANK
1900	GAIN FROM DISPOSITION DATE SOLD PROPERTY C	PT III 19 C	8	707	- 714	FORMAT: YYYYMMDD OR BLANK
1910	GROSS SALES PRICE PROPERTY C	PT III 20 C	12	715	- 726	N
1920	COST OR OTHER BASIS PLUS EXPENSE PROPERTY C	PT III 21 C	12	727	- 738	N
1930	DEPRECIATION PROPERTY C	PT III 22 C	12	739	- 750	N
1940	ADJUSTED BASIS LINE 23 MINUS LINE 24 PROPERTY C	PT III 23 C	12	751	- 762	N
1950	TOTAL GAIN LINE 22 MINUS LINE 25 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 26 OR 27a 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 26 OR 28a PROPERTY C	PT III 26b C	12	811	- 822	N
2000	SEC 1250 LINE 26 MINUS LINE 28a	PT III 26c C	12	823	- 834	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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 28c or 28d 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 28b, 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 29a TIMES APPLICATION PERCENTAGE PROPERTY C	PT III 27b C	12	895	- 906	N
2070	SEC 1252 SMALLER OF LINE 26 OR 29b 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 26 OR 30a 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 26 OR 31a 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	8	1007	- 1014	FORMAT: YYYYMMDD OR BLANK
2140	GAIN FROM DISPOSITION DATE SOLD PROPERTY D	PT III 19 D	8	1015	- 1022	FORMAT: YYYYMMDD OR BLANK
2150	GROSS SALES PRICE PROPERTY D	PT III 20 D	12	1023	- 1034	N
2160	COST OR OTHER BASIS PLUS EXPENSE PROPERTY D	PT III 21 D	12	1035	- 1046	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2170	DEPRECIATION PROPERTY D	PT III 22 D	12	1047	- 1058	N
2180	ADJUSTED BASIS LINE 23 MINUS LINE 24 PROPERTY D	PT III 23 D	12	1059	- 1070	N
2190	TOTAL GAIN LINE 22 MINUS LINE 25 PROPERTY D	PT III 24 D	12	1071	- 1082	N
*2195	GAIN FROM DISPOSITION OF PROPERTY	PT III 19	6	1083	- 1088	"STMnnn" OR BLANK
NOTE: USE FIELD #2195 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART III. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.						
2200	SEC 1245 DEPRECIATION PROPERTY D	PT III 25a D	12	1089	- 1100	N
2210	SEC 1245 SMALLER OF 26 OR 27a 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 26 OR 28a PROPERTY D	PT III 26b D	12	1125	- 1136	N
2240	SEC 1250 LINE 26 MINUS LINE 28a 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 28c OR 28d 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 28b, 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 29a 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 26 OR 29b 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 26 OR 30a 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 26 OR 31a 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 33 FROM LINE 32	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 38 MINUS LINE 39 SEC 179	PT IV 35(a)	12	1365	- 1376	N
2470	LINE 38 MINUS LINE 39 SEC 280F	PT IV 35(b)	12	1377	- 1388	N
*2475	RECAPTURE STATEMENT	PT IV	6	1389	- 1394	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1395	- 1395	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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		4	1	-	4	1619
		4	5	-	8	*****
0000		6	9	-	14	"FRMbbb"
0001		6	15	-	20	"5471bb"
0002		5	21	-	25	"PG01b"
0003		9	26	-	34	N nnnnnnnnn
						EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35	-	35	BLANK
0005		7	36	-	42	N 0000001 - 9999999
0010		8	43	-	50	FORMAT: YYYYMMDD
0020		8	51	-	58	FORMAT: YYYYMMDD
0025		1	59	-	59	"X" OR BLANK
						CHANGE IN TAXABLE YEAR - NO SECTION 898C(1)(B)
0030		1	60	-	60	"X" OR BLANK
						ELECTION - CHANGE IN TAXABLE YEAR 898c(1)(B)
0035		1	61	-	61	"X" OR BLANK
						SECTION 898c(1)(B) ELECTION
0040		40	62	-	101	A/N
						PRIOR FILER NAME
0050		35	102	-	136	A/N
						ADDRESS
0060		22	137	-	158	A/N
						CITY
0070		2	159	-	160	A/N
						STATE
0080		12	161	-	172	A/N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
						ZIP CODE
0090		8	173	-	180	FORMAT: YYYYMMDD
						FILER'S TAX YEAR BEGINNING
0100		8	181	-	188	FORMAT: YYYYMMDD
						FILER'S TAX YEAR ENDING
0110		9	189	-	197	N
						FOREIGN PARTNERSHIP'S EMPLOYER A IDENTIFICATION NUMBER (EIN)
0130	B(2)	1	198	-	198	"X" OR BLANK
						CATEGORY OF FILER - 2
0135	B(3)	1	199	-	199	"X" OR BLANK
						CATEGORY OF FILER - 3
@0136	B(3)	6	200	-	205	"STMnnn" OR BLANK
						CATEGORY 3 ATTACHMENT
0140	B(4)	1	206	-	206	"X" OR BLANK
						CATEGORY OF FILER - 4
0150	B(5)	1	207	-	207	"X" OR BLANK
						CATEGORY OF FILER - 5

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0160	% VOTING STOCK	C	6	208	- 213	N
0170	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	214	- 253	A/N
0180	ADDRESS	D(2)	35	254	- 288	A/N
0182	CITY	D(2)	22	289	- 310	A/N
0184	STATE	D(2)	2	311	- 312	A/N
0186	ZIP CODE	D(2)	12	313	- 324	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0190	IDENTIFYING NUMBER	D(3)	9	325	- 333	N
0200	SHAREHOLDER	D(4)	1	334	- 334	"X" OR BLANK
0210	OFFICER	D(4)	1	335	- 335	"X" OR BLANK
0220	DIRECTOR	D(4)	1	336	- 336	"X" OR BLANK
*0225	FIRST PERSON'S STATEMENT	D(4)	6	337	- 342	"STMnnn" OR BLANK
0230	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	343	- 382	A/N OR BLANK
0240	ADDRESS	D(2)	35	383	- 417	A/N OR BLANK
0242	CITY	D(2)	22	418	- 439	A/N OR BLANK
0244	STATE	D(2)	2	440	- 441	A/N OR BLANK
0246	ZIP CODE	D(2)	12	442	- 453	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0250	IDENTIFYING NUMBER	D(3)	9	454	- 462	N OR BLANK
0260	SHAREHOLDER	D(4)	1	463	- 463	"X" OR BLANK
0270	OFFICER	D(4)	1	464	- 464	"X" OR BLANK
0280	DIRECTOR	D(4)	1	465	- 465	"X" OR BLANK
*0285	SECOND PERSON'S STATEMENT	D(4)	6	466	- 471	"STMnnn" OR BLANK
0290	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	472	- 511	A/N OR BLANK
0300	ADDRESS	D(2)	35	512	- 546	A/N OR BLANK
0302	CITY	D(2)	22	547	- 568	A/N OR BLANK
0304	STATE	D(2)	2	569	- 570	A/N OR BLANK
0306	ZIP CODE	D(2)	12	571	- 582	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0310	IDENTIFYING NUMBER	D(3)	9	583	- 591	N OR BLANK
0320	SHAREHOLDER	D(4)	1	592	- 592	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0330	OFFICER	D(4)	1	593	- 593	"X" OR BLANK
0340	DIRECTOR	D(4)	1	594	- 594	"X" OR BLANK
*0345	THIRD PERSON'S STATEMENT	D(4)	6	595	- 600	"STMnnn" OR BLANK
0350	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	601	- 640	A/N OR BLANK
0360	ADDRESS	D(2)	35	641	- 675	A/N OR BLANK
0362	CITY	D(2)	22	676	- 697	A/N OR BLANK
0364	STATE	D(2)	2	698	- 699	A/N OR BLANK
0366	ZIP CODE	D(2)	12	700	- 711	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0370	IDENTIFYING NUMBER	D(3)	9	712	- 720	N OR BLANK
0380	SHAREHOLDER	D(4)	1	721	- 721	"X" OR BLANK
0390	OFFICER	D(4)	1	722	- 722	"X" OR BLANK
0400	DIRECTOR	D(4)	1	723	- 723	"X" OR BLANK
*0405	FOURTH PERSON'S STATEMENT	D(4)	6	724	- 729	"STMnnn" OR BLANK
*0407	ADDITIONAL LINE D INFORMATION	D(4)	6	730	- 735	"STMnnn" OR BLANK
0420	NAME OF FOREIGN CORPORATION	1a	35	736	- 770	A/N
0425	PRIOR CORPORATION NAME	1a	70	771	- 840	A/N
0430	ADDRESS	1a	35	841	- 875	A/N
0440	CITY	1a	22	876	- 897	A/N
0450	STATE	1a	2	898	- 899	A/N
0460	ZIP CODE	1a	12	900	- 911	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0465	COUNTRY	1a	35	912	- 946	A/N OR BLANK
0470	EMPLOYER IDENTIFICATION NUMBER	1b	9	947	- 955	N
0480	COUNTRY UNDER WHOSE LAWS INCORPORATED	1c	2	956	- 957	ALPHA "US" IS NOT VALID
0490	DATE OF INCORPORATION	1d	8	958	- 965	FORMAT: YYYYMMDD
0500	PRINCIPAL PLACE OF BUSINESS (COUNTRY CODE)	1e	2	966	- 967	ALPHA
0505	VALIDITY INDICATOR		2	968	- 969	NO ENTRY
0510	PRINCIPAL BUS. ACTIVITY CODE	1f	6	970	- 975	N RANGE: 111000-813000
0520	PRINCIPAL BUSINESS ACTIVITY	1g	35	976	- 1010	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0523	FOREIGN CORPORATION FUNCTIONAL CURRENCY	1h	20	1011	- 1030	A/N
0525	DORMANT INDICATOR		1	1031	- 1031	"X" OR BLANK
0530	NAME OF BRANCH OFFICE IN U.S	2a	35	1032	- 1066	A/N
0540	ADDRESS	2a	35	1067	- 1101	A/N
0550	CITY	2a	22	1102	- 1123	A/N
0560	STATE	2a	2	1124	- 1125	A/N
0570	ZIP CODE	2a	12	1126	- 1137	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0580	IDENTIFYING NUMBER OF BRANCH OFFICE OR AGENT (IF ANY)	2a	9	1138	- 1146	N
0590	TAXABLE INCOME (LOSS)	2b(i)	12	1147	- 1158	N
0600	U.S INCOME TAX PAID	2b(ii)	12	1159	- 1170	N
0610	NAME OF FOREIGN CORPORATIONS'S STATUTORY OR RESIDENT AGENT	2c	35	1171	- 1205	A/N
0620	ADDRESS	2c	35	1206	- 1240	A/N
0630	CITY	2c	22	1241	- 1262	A/N
0640	STATE	2c	2	1263	- 1264	A/N
0650	ZIP CODE	2c	12	1265	- 1276	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0655	COUNTRY	2c	35	1277	- 1311	A/N OR BLANK
0660	NAME OF PERSON WITH CUSTODY OF BOOKS & RECORDS OF FOREIGN CORPORATION	2d	35	1312	- 1346	A/N
0670	ADDRESS	2d	35	1347	- 1381	A/N
0680	CITY	2d	22	1382	- 1403	A/N
0690	STATE	2d	2	1404	- 1405	A/N
0700	ZIP CODE	2d	12	1406	- 1417	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0705	COUNTRY	2d	35	1418	- 1452	A/N OR BLANK
0710	LOCATION OF BOOKS & RECORDS (IF DIFFERENT)	2d	71	1453	- 1523	A/N OR BLANK
0720	DESCRIPTION OF CLASS OF STOCK	PT I (a)	6	1524	- 1529	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0730	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1530	- 1539	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0740	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1540 - 1549	N	
0750	DESCRIPTION OF CLASS OF STOCK	PT I (a)	1	1550 - 1550	N	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0760	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1551 - 1560	N	
0770	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1561 - 1570	N	
0780	DESCRIPTION OF CLASS OF STOCK	PT I (a)	1	1571 - 1571	N	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0790	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1572 - 1581	N	
0800	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1582 - 1591	N	
0810	DESCRIPTION OF CLASS OF STOCK	PT I (a)	1	1592 - 1592	N	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0820	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1593 - 1602	N	
0830	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1603 - 1612	N	
*0835	PART I ADDITIONAL ALL CLASSES OF STOCK INFORMATION	SCH A PT I	6	1613 - 1618	N	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1619 - 1619	N	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	2168
	START RECORD SENTINEL		4	5 -	8	*****
0970	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0971	FORM NUMBER		6	15 -	20	"5471bb"
0972	PAGE NUMBER		5	21 -	25	"PG02b"
0973	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0974	FILLER		1	35 -	35	BLANK
0975	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0980	NAME OF SHAREHOLDER	SCH B(a)	35	43 -	77	A/N
0990	ADDRESS	SCH B(a)	35	78 -	112	A/N
1000	CITY	SCH B(a)	22	113 -	134	A/N
1010	STATE	SCH B(a)	2	135 -	136	A/N
1020	ZIP CODE	SCH B(a)	12	137 -	148	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1030	IDENTIFYING NUMBER OF SHAREHOLDER	SCH B(a)	9	149 -	157	N
1040	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	158 -	177	A/N
1050	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	178 -	187	N
1060	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	188 -	197	N
1065	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	198 -	203	N
1070	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	204 -	223	A/N OR BLANK
1080	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	224 -	233	N OR BLANK
1090	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	234 -	243	N OR BLANK
1100	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	244 -	263	A/N OR BLANK
1110	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	264 -	273	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1120	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	274	- 283	N OR BLANK
1130	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	284	- 303	A/N OR BLANK
1140	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	304	- 313	N OR BLANK
1150	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	314	- 323	N OR BLANK
1170	NAME OF SHAREHOLDER	SCH B(a)	35	324	- 358	A/N OR BLANK
1180	ADDRESS	SCH B(a)	35	359	- 393	A/N OR BLANK
1190	CITY	SCH B(a)	22	394	- 415	A/N OR BLANK
1200	STATE	SCH B(a)	2	416	- 417	A/N OR BLANK
1210	ZIP CODE	SCH B(a)	12	418	- 429	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
1220	IDENTIFYING NUMBER OF SHAREHOLDER	SCH B(a)	9	430	- 438	N OR BLANK
1230	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	439	- 458	A/N OR BLANK
1240	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	459	- 468	N OR BLANK
1250	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	469	- 478	N OR BLANK
1255	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	479	- 484	N OR BLANK
1260	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	485	- 504	A/N OR BLANK
1270	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	505	- 514	N OR BLANK
1280	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	515	- 524	N OR BLANK
1290	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	525	- 544	A/N OR BLANK
1300	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	545	- 554	N OR BLANK
1310	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	555	- 564	N OR BLANK
1320	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	565	- 584	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1330	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	585	- 594	N OR BLANK
1340	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	595	- 604	N OR BLANK
1360	NAME OF SHAREHOLDER	SCH B(a)	35	605	- 639	A/N OR BLANK
1370	ADDRESS	SCH B(a)	35	640	- 674	A/N OR BLANK
1380	CITY	SCH B(a)	22	675	- 696	A/N OR BLANK
1390	STATE	SCH B(a)	2	697	- 698	A/N OR BLANK
1400	ZIP CODE	SCH B(a)	12	699	- 710	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
1410	IDENTIFYING NUMBER OF SHAREHOLDER	SCH B(a)	9	711	- 719	N OR BLANK
1420	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	720	- 739	A/N OR BLANK
1430	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	740	- 749	N OR BLANK
1440	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	750	- 759	N OR BLANK
1445	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	760	- 765	N OR BLANK
1450	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	766	- 785	A/N OR BLANK
1460	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	786	- 795	N OR BLANK
1470	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	796	- 805	N OR BLANK
1480	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	806	- 825	A/N OR BLANK
1490	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	826	- 835	N OR BLANK
1500	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	836	- 845	N OR BLANK
1510	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	846	- 865	A/N OR BLANK
1520	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	866	- 875	N OR BLANK
1530	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	876	- 885	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1550	NAME OF SHAREHOLDER	SCH B(a)	35	886	- 920	A/N OR BLANK
1560	ADDRESS	SCH B(a)	35	921	- 955	A/N OR BLANK
1570	CITY	SCH B(a)	22	956	- 977	A/N OR BLANK
1580	STATE	SCH B(a)	2	978	- 979	A/N OR BLANK
1590	ZIP CODE	SCH B(a)	12	980	- 991	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
1600	IDENTIFYING NUMBER OF SHAREHOLDER	SCH B(a)	9	992	- 1000	N OR BLANK
1610	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1001	- 1020	A/N OR BLANK
1620	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1021	- 1030	N OR BLANK
1630	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1031	- 1040	N OR BLANK
1635	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	1041	- 1046	N OR BLANK
1640	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1047	- 1066	A/N OR BLANK
1650	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1067	- 1076	N OR BLANK
1660	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1077	- 1086	N OR BLANK
1670	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1087	- 1106	A/N OR BLANK
1680	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1107	- 1116	N OR BLANK
1690	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1117	- 1126	N OR BLANK
1700	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1127	- 1146	A/N OR BLANK
1710	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1147	- 1156	N OR BLANK
1720	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1157	- 1166	N OR BLANK
1740	NAME OF SHAREHOLDER	SCH B(a)	35	1167	- 1201	A/N OR BLANK
1750	ADDRESS	SCH B(a)	35	1202	- 1236	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1760	CITY	SCH B(a)	22	1237	- 1258	A/N OR BLANK
1770	STATE	SCH B(a)	2	1259	- 1260	A/N OR BLANK
1780	ZIP CODE	SCH B(a)	12	1261	- 1272	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1790	IDENTIFYING NUMBER OF SHAREHOLDER	SCH B(a)	9	1273	- 1281	N OR BLANK
1800	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1282	- 1301	A/N OR BLANK
1810	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1302	- 1311	N OR BLANK
1820	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1312	- 1321	N OR BLANK
1825	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	1322	- 1327	N OR BLANK
1830	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1328	- 1347	A/N OR BLANK
1840	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1348	- 1357	N OR BLANK
1850	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1358	- 1367	N OR BLANK
1860	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1368	- 1387	A/N OR BLANK
1870	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1388	- 1397	N OR BLANK
1880	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1398	- 1407	N OR BLANK
1890	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1408	- 1427	A/N OR BLANK
1900	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1428	- 1437	N OR BLANK
1910	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1438	- 1447	N OR BLANK
*1915	ADDITIONAL SCHEDULE B INFORMATION	SCH B	6	1448	- 1453	"STMnnn" OR BLANK
1930	GROSS RECEIPTS OR SALES (FUNCTIONAL CURRENCY)	SCH C 1a	18	1454	- 1471	N
1940	GROSS RECEIPTS OR SALES (U.S. DOLLARS)	SCH C 1a	12	1472	- 1483	N
1950	RETURNS AND ALLOWANCES (FUNCTIONAL CURRENCY)	SCH C 1b	18	1484	- 1501	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1960	RETURNS AND ALLOWANCES (U.S. DOLLARS)	SCH C 1b	12	1502	- 1513	N
1970	SUBTRACT LINE 1b FROM 1a (FUNCTIONAL CURRENCY)	SCH C 1c	18	1514	- 1531	N
1980	SUBTRACT LINE 1b FROM 1a (U.S. DOLLARS)	SCH C 1c	12	1532	- 1543	N
1990	COST OF GOODS SOLD (FUNCTIONAL CURRENCY)	SCH C 2	18	1544	- 1561	N
2000	COST OF GOODS SOLD (U.S. DOLLARS)	SCH C 2	12	1562	- 1573	N
2010	GROSS PROFITS (FUNCTIONAL CURRENCY)	SCH C 3	18	1574	- 1591	N
2020	GROSS PROFITS (U.S. DOLLARS)	SCH C 3	12	1592	- 1603	N
2030	DIVIDENDS (FUNCTIONAL CURRENCY)	SCH C 4	18	1604	- 1621	N
2040	DIVIDENDS (U.S. DOLLARS)	SCH C 4	12	1622	- 1633	N
2050	INTEREST (FUNCTIONAL CURRENCY)	SCH C 5	18	1634	- 1651	N
2060	INTEREST (U.S. DOLLARS)	SCH C 5	12	1652	- 1663	N
2070	GROSS RENTS, ROYALTIES (FUNCTIONAL CURRENCY)	SCH C 6	18	1664	- 1681	N
2080	GROSS RENTS, ROYALTIES (U.S. DOLLARS)	SCH C 6	12	1682	- 1693	N
2090	NET GAIN (LOSS) OF ASSETS (FUNCTIONAL CURRENCY)	SCH C 7	18	1694	- 1711	N
2100	NET GAIN (LOSS) OF ASSETS (U.S. DOLLARS)	SCH C 7	12	1712	- 1723	N
+2110	OTHER INCOME (FUNCTIONAL CURRENCY)	SCH C 8	18	1724	- 1741	N
@2120	ATTACH SCHEDULE (FUNCTIONAL CURRENCY)	SCH C 8	6	1742	- 1747	"STMnnn" OR BLANK
+2130	OTHER INCOME (U.S. DOLLARS)	SCH C 8	12	1748	- 1759	N
@2140	ATTACH SCHEDULE (U.S. DOLLARS)	SCH C 8	6	1760	- 1765	"STMnnn" OR BLANK
2150	TOTAL INCOME (FUNCTIONAL CURRENCY)	SCH C 9	18	1766	- 1783	N
2160	TOTAL INCOME (U.S. DOLLARS)	SCH C 9	12	1784	- 1795	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2170	COMPENSATION NOT DEDUCTED (FUNCTIONAL CURRENCY)	SCH C 10	18	1796	- 1813	N
2180	COMPENSATION NOT DEDUCTED (U.S. DOLLARS)	SCH C 10	12	1814	- 1825	N
2190	RENT, ROYALTIES, LICENSE FEES (FUNCTIONAL CURRENCY)	SCH C 11	18	1826	- 1843	N
2200	RENT, ROYALTIES, LICENSE FEES (U.S. DOLLARS)	SCH C 11	12	1844	- 1855	N
2210	INTEREST (FUNCTIONAL CURRENCY)	SCH C 12	18	1856	- 1873	N
2220	INTEREST (U.S. DOLLARS)	SCH C 12	12	1874	- 1885	N
2230	DEPRECIATION NOT DEDUCTED (FUNCTIONAL CURRENCY)	SCH C 13	18	1886	- 1903	N
2240	DEPRECIATION NOT DEDUCTED (U.S. DOLLARS)	SCH C 13	12	1904	- 1915	N
2250	DEPLETION (FUNCTIONAL CURRENCY)	SCH C 14	18	1916	- 1933	N
2260	DEPLETION (U.S. DOLLARS)	SCH C 14	12	1934	- 1945	N
2270	TAXES (FUNCTIONAL CURRENCY)	SCH C 15	18	1946	- 1963	N
2280	TAXES (U.S. DOLLARS)	SCH C 15	12	1964	- 1975	N
+2290	OTHER DEDUCTIONS (FUNCTIONAL CURRENCY)	SCH C 16	18	1976	- 1993	N
@2300	ATTACH SCHEDULE (FUNCTIONAL CURRENCY)	SCH C 16	6	1994	- 1999	"STMnnn" OR BLANK
+2310	OTHER DEDUCTIONS (U.S. DOLLARS)	SCH C 16	12	2000	- 2011	N
@2320	ATTACH SCHEDULE (U.S. DOLLARS)	SCH C 16	6	2012	- 2017	"STMnnn" OR BLANK
2330	TOTAL DEDUCTIONS (FUNCTIONAL CURRENCY)	SCH C 17	18	2018	- 2035	N
2340	TOTAL DEDUCTIONS (U.S. DOLLARS)	SCH C 17	12	2036	- 2047	N
2350	NET INCOME OR (LOSS) (FUNCTIONAL CURRENCY)	SCH C 18	18	2048	- 2065	N
2360	NET INCOME OR (LOSS) (U.S. DOLLARS)	SCH C 18	12	2066	- 2077	N
2370	EXTRAORDINARY ITEMS (FUNCTIONAL CURRENCY)	SCH C 19	18	2078	- 2095	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2380	EXTRAORDINARY ITEMS (U.S. DOLLARS)	SCH C 19	12	2096	- 2107	N
2390	PROVISIONS FOR INCOME (FUNCTIONAL CURRENCY)	SCH C 20	18	2108	- 2125	N
2400	PROVISIONS FOR INCOME (U.S. DOLLARS)	SCH C 20	12	2126	- 2137	N
2410	INCOME (LOSS) PER BOOKS (FUNCTIONAL CURRENCY)	SCH C 21	18	2138	- 2155	N
2415	INCOME (LOSS) PER BOOKS (U.S. DOLLARS)	SCH C 21	12	2156	- 2167	N
	RECORD TERMINUS CHARACTER		1	2168	- 2168	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1309
	START RECORD SENTINEL		4	5	8	*****
2420	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
2421	FORM NUMBER		6	15	20	"5471bb"
2422	PAGE NUMBER		5	21	25	"PG03b"
2423	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
2424	FILLER		1	35	35	BLANK
2425	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
2430	AMOUNT OF TAX IN U.S. DOLLARS	SCH E E(d)	12	43	54	N
2440	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 2(a)	35	55	89	A/N
2450	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 2(b)	18	90	107	N
2460	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 2(c)	11	108	118	N FORMAT nnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
2470	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 2(d)	12	119	130	N
2480	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 3(a)	35	131	165	A/N OR BLANK
2490	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 3(b)	18	166	183	N OR BLANK
2500	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 3(c)	11	184	194	N FORMAT nnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
2510	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 3(d)	12	195	206	N OR BLANK
2520	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 4(a)	35	207	241	A/N OR BLANK
2530	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 4(b)	18	242	259	N OR BLANK
2540	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 4(c)	11	260	270	N FORMAT nnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2550	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 4(d)	12	271	- 282	N OR BLANK
2560	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 5(a)	35	283	- 317	A/N OR BLANK
2570	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 5(b)	18	318	- 335	N OR BLANK
2580	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 5(c)	11	336	- 346	N FORMAT nnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
2590	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 5(d)	12	347	- 358	N OR BLANK
2600	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 6(a)	35	359	- 393	A/N OR BLANK
2610	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 6(b)	18	394	- 411	N OR BLANK
2620	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 6(c)	11	412	- 422	N FORMAT nnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
2630	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 6(d)	12	423	- 434	N OR BLANK
2640	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 7(a)	35	435	- 469	A/N OR BLANK
2650	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 7(b)	18	470	- 487	N OR BLANK
2660	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 7(c)	11	488	- 498	N FORMAT nnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
2670	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 7(d)	12	499	- 510	N OR BLANK
*2675	ADDITIONAL SCHEDULE E INFORMATION	SCH E	6	511	- 516	"STMnnn" OR BLANK
2680	TOTAL IN U.S. DOLLARS	SCH E 8(d)	12	517	- 528	N
2690	CASH - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 1(a)	12	529	- 540	N
2700	CASH - END OF ANNUAL ACCOUNTING PERIOD	SCH F 1(b)	12	541	- 552	N
2710	NOTES & ACCTS. RECEIVABLE BEGINNING OF ACCTG. PERIOD	SCH F 2a(a)	12	553	- 564	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2720	NOTES & ACCTS. RECEIVABLE END OF ACCOUNTING PERIOD	SCH F 2a(b)	12	565	- 576	N
2730	LESS ALLOWANCE FOR BAD DEBTS BEG. OF ANNUAL ACCTG PERIOD	SCH F 2(b)a	12	577	- 588	N ***
2740	LESS ALLOWANCE FOR BAD DEBTS END OF ANNUAL ACCTG PERIOD	SCH F 2(b)b	12	589	- 600	N ***
2750	INVENTORIES - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 3(a)	12	601	- 612	N
2760	INVENTORIES - END OF ANNUAL ACCOUNTING PERIOD	SCH F 3(b)	12	613	- 624	N
+2770	OTHER CURRENT ASSETS - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 4(a)	12	625	- 636	N
@2780	OTHER CURRENT ASSETS (ATTACH SCHEDULE)	SCH F 4(a)	6	637	- 642	"STMnnn" OR BLANK
+2790	OTHER CURRENT ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 4(b)	12	643	- 654	N
@2800	OTHER CURRENT ASSETS (ATTACH SCHEDULE)	SCH F 4(b)	6	655	- 660	"STMnnn" OR BLANK
2810	LOANS TO STOCKHOLDERS, ETC. BEG. OF ACCOUNTING PERIOD	SCH F 5(a)	12	661	- 672	N
2820	LOANS TO STOCKHOLDERS, ETC. END OF ACCOUNTING PERIOD	SCH F 5(b)	12	673	- 684	N
+2830	INVESTMENT IN SUBSIDIARIES BEG. OF ACCOUNTING PERIOD	SCH F 6(a)	12	685	- 696	N
@2840	INVESTMENT IN SUBSIDIARIES (ATTACH SCHEDULE)	SCH F 6(a)	6	697	- 702	"STMnnn" OR BLANK
+2850	INVESTMENT IN SUBSIDIARIES END OF ACCOUNTING PERIOD	SCH F 6(b)	12	703	- 714	N
@2860	INVESTMENT IN SUBSIDIARIES (ATTACH SCHEDULE)	SCH F 6(b)	6	715	- 720	"STMnnn" OR BLANK
+2870	OTHER INVESTMENTS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 7(a)	12	721	- 732	N
@2880	OTHER INVESTMENTS (ATTACH SCHEDULE)	SCH F 7(a)	6	733	- 738	"STMnnn" OR BLANK
+2890	OTHER INVESTMENTS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 7(b)	12	739	- 750	N
@2900	OTHER INVESTMENTS (ATTACH SCHEDULE)	SCH F 7(b)	6	751	- 756	"STMnnn" OR BLANK
2910	BLDGS & OTHER DEPRECIABLES BEG. OF ACCOUNTING PERIOD	SCH F 8a(a)	12	757	- 768	N
2920	BLDGS & OTHER DEPRECIABLES END OF ACCOUNTING PERIOD	SCH F 8a(b)	12	769	- 780	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2930	LESS ACCUMULATED DEPRECIATION BEG. OF ACCOUNTING PERIOD	SCH F 8b(a)	12	781	- 792	N ***
2940	LESS ACCUMULATED DEPRECIATION END OF ACCOUNTING PERIOD	SCH F 8b(a)	12	793	- 804	N ***
2950	DEPLETABLE ASSETS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 9a(a)	12	805	- 816	N
2960	DEPLETABLE ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 9a(b)	12	817	- 828	N
2970	LESS ACCUM. DEPLETION - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 9b(a)	12	829	- 840	N ***
2980	LESS ACCUM. DEPLETION - END OF ANNUAL ACCOUNTING PERIOD	SCH F 9b(b)	12	841	- 852	N ***
2990	LAND - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 10(a)	12	853	- 864	N
3000	LAND - END OF ANNUAL ACCOUNTING PERIOD	SCH F 10(b)	12	865	- 876	N
3010	GOODWILL - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 11a(a)	12	877	- 888	N
3020	GOODWILL - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11a(b)	12	889	- 900	N
3030	ORGANIZATION COSTS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 11b(a)	12	901	- 912	N
3040	ORGANIZATION COSTS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11b(b)	12	913	- 924	N
3050	PATENTS, TRADEMARKS, ETC. - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 11c(a)	12	925	- 936	N
3060	PATENTS, TRADEMARKS, ETC. - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11c(b)	12	937	- 948	N
3070	LESS ACCUM. AMORTIZATION - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 11d(a)	12	949	- 960	N ***
3080	LESS ACCUM. AMORTIZATION - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11d(b)	12	961	- 972	N ***
+3090	OTHER ASSETS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 12(a)	12	973	- 984	N
@3100	OTHER ASSETS (ATTACH SCHEDULE)	SCH F 12(a)	6	985	- 990	"STMnnn" OR BLANK
+3110	OTHER ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 12(b)	12	991	- 1002	N
@3120	OTHER ASSETS (ATTACH SCHEDULE)	SCH F 12(b)	6	1003	- 1008	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3130	TOTAL ASSETS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 13(a)	12	1009	- 1020	N
3140	TOTAL ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 13(b)	12	1021	- 1032	N
3150	ACCOUNTS PAYABLE - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 14(a)	12	1033	- 1044	N
3160	ACCOUNTS PAYABLE - END OF ANNUAL ACCOUNTING PERIOD	SCH F 14(b)	12	1045	- 1056	N
+3170	OTHER CURRENT LIABILITIES - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 15(a)	12	1057	- 1068	N
@3180	OTHER CURRENT LIABILITIES (ATTACH SCHEDULE)	SCH F 15(a)	6	1069	- 1074	"STMnnn" OR BLANK
+3190	OTHER CURRENT LIABILITIES - END OF ANNUAL ACCOUNTING PERIOD	SCH F 15(b)	12	1075	- 1086	N
@3200	OTHER CURRENT LIABILITIES (ATTACH SCHEDULE)	SCH F 15(b)	6	1087	- 1092	"STMnnn" OR BLANK
3210	LOANS FROM STOCKHOLDERS, ETC. BEG. ANNUAL ACCTG. PERIOD	SCH F 16(a)	12	1093	- 1104	N
3220	LOANS FROM STOCKHOLDERS, ETC. END OF ANNUAL ACCTG. PERIOD	SCH F 16(b)	12	1105	- 1116	N
+3230	OTHER LIABILITIES - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 17(a)	12	1117	- 1128	N
@3240	OTHER LIABILITIES (ATTACH SCHEDULE)	SCH F 17(a)	6	1129	- 1134	"STMnnn" OR BLANK
+3250	OTHER LIABILITIES - END OF ANNUAL ACCOUNTING PERIOD	SCH F 17(b)	12	1135	- 1146	N
@3260	OTHER LIABILITIES (ATTACH SCHEDULE)	SCH F 17(b)	6	1147	- 1152	"STMnnn" OR BLANK
3270	PREFERRED STOCK - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 18a(a)	12	1153	- 1164	N
3280	PREFERRED STOCK - END OF ANNUAL ACCOUNTING PERIOD	SCH F 18a(b)	12	1165	- 1176	N
3290	COMMON STOCK - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 18b(a)	12	1177	- 1188	N
3300	COMMON STOCK - END OF ANNUAL ACCOUNTING PERIOD	SCH F 18b(b)	12	1189	- 1200	N
+3305	PAID-IN OR CAPITAL SURPLUS BEG. ACCOUNTING PERIOD	SCH F 19(a)	12	1201	- 1212	N
@3310	PAID-IN OR CAPITAL SURPLUS BEG. ACCOUNTING PERIOD (ATTACH RECONCILIATION)	SCH F 19(a)	6	1213	- 1218	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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+3315	PAID-IN OR CAPITAL SURPLUS END OF ACCOUNTING PERIOD	SCH F 19(b)	12	1219	- 1230	N
@3320	PAID-IN OR CAPITAL SURPLUS END OF ACCOUNTING PERIOD (ATTACH RECONCILIATION)	SCH F 19(b)	6	1231	- 1236	"STMnnn" OR BLANK
3330	RETAINED EARNINGS - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 20(a)	12	1237	- 1248	N
3340	RETAINED EARNINGS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 20(b)	12	1249	- 1260	N
3350	LESS COST OF TREASURY STOCK BEG. OF ACCOUNTING PERIOD	SCH F 21(a)	12	1261	- 1272	N ***
3360	LESS COST OF TREASURY STOCK END OF ACCOUNTING PERIOD	SCH F 21(b)	12	1273	- 1284	N ***
3370	TOTAL LIABILITIES & EQUITY BEG. OF ACCOUNTING PERIOD	SCH F 22(a)	12	1285	- 1296	N
3380	TOTAL LIABILITIES & EQUITY END OF ACCOUNTING PERIOD	SCH F 22(b)	12	1297	- 1308	N
	RECORD TERMINUS CHARACTER		1	1309	- 1309	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1	4	0610
	START RECORD SENTINEL		4	5	8	*****
3400	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
3401	FORM NUMBER		6	15	20	"5471bb"
3402	PAGE NUMBER		5	21	25	"PG04b"
3403	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
3404	FILLER		1	35	35	BLANK
3405	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
3410	OWN AT LEAST 10% INTEREST DIRECTLY OR INDIRECTLY IN A FOREIGN PARTNERSHIP (YES BOX)	SCH G 1	1	43	43	"X" OR BLANK
3420	OWN AT LEAST 10% INTEREST DIRECTLY OR INDIRECTLY IN A FOREIGN PARTNERSHIP (NO BOX)	SCH G 1	1	44	44	"X" OR BLANK
@3425	IF YES, TO FIELD 3410, ATTACH STATEMENT	SCH G 1	6	45	50	"STMnnn" OR BLANK
3430	DID FOREIGN CORPORATION OWN AN INTEREST IN ANY TRUST (YES BOX)	SCH G 2	1	51	51	"X" OR BLANK
3440	DID FOREIGN CORPORATION OWN AN INTEREST IN ANY TRUST (NO BOX)	SCH G 2	1	52	52	"X" OR BLANK
@3445	IF YES, TO FIELD #3430, ATTACH STATEMENT	SCH G 2	6	53	58	"STMnnn" OR BLANK
3450	DID FOREIGN CORPORATION OWN ANY FOREIGN ENTITIES (YES BOX)	SCH G 3	1	59	59	"X" OR BLANK
3460	DID FOREIGN CORPORATION OWN ANY FOREIGN ENTITIES (NO BOX)	SCH G 3	1	60	60	"X" OR BLANK
@3465	IF YES, TO FIELD 3450, ATTACH STATEMENT	SCH G 3	6	61	66	"STMnnn" OR BLANK
3470	CURRENT YEAR INCOME (LOSS) PER FOREIGN BOOKS OF ACCOUNT	SCH H 1	18	67	84	N
3480	CAPITAL GAINS OR LOSSES (NET ADDITIONS)	SCH H 2a	18	85	102	N
3490	CAPITAL GAINS OR LOSSES (NET SUBTRACTIONS)	SCH H 2a	18	103	120	N
3500	DEPRECIATION & AMORTIZATION (NET ADDITIONS)	SCH H 2b	18	121	138	N
3510	DEPRECIATION & AMORTIZATION (NET SUBTRACTIONS)	SCH H 2b	18	139	156	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3520	DEPLETION (NET ADDITIONS)	SCH H 2c	18	157	- 174	N
3530	DEPLETION (NET SUBTRACTIONS)	SCH H 2c	18	175	- 192	N
3540	INVESTMENT OR INCENTIVE ALLOW. (NET ADDITIONS)	SCH H 2d	18	193	- 210	N
3550	INVESTMENT OR INCENTIVE ALLOW. (NET SUBTRACTIONS)	SCH H 2d	18	211	- 228	N
3560	CHARGES TO STATUTORY RESERVES (NET ADDITIONS)	SCH H 2e	18	229	- 246	N
3570	CHARGES TO STATUTORY RESERVES (NET SUBTRACTIONS)	SCH H 2e	18	247	- 264	N
3580	INVENTORY ADJUSTMENTS (NET ADDITIONS)	SCH H 2f	18	265	- 282	N
3590	INVENTORY ADJUSTMENTS (NET SUBTRACTIONS)	SCH H 2f	18	283	- 300	N
3600	TAXES (NET ADDITIONS)	SCH H 2g	18	301	- 318	N
3610	TAXES (NET SUBTRACTIONS)	SCH H 2g	18	319	- 336	N
+3620	OTHER (NET ADDITIONS)	SCH H 2h	18	337	- 354	N
@3625	OTHER (ATTACH SCHEDULE)	SCH H 2h	6	355	- 360	"STMnnn" OR BLANK
+3630	OTHER (NET SUBTRACTIONS)	SCH H 2h	18	361	- 378	N
@3635	OTHER (ATTACH SCHEDULE)	SCH H 2h	6	379	- 384	"STMnnn" OR BLANK
3640	TOTAL NET ADDITIONS (NET ADDITIONS)	SCH H 3	18	385	- 402	N
3650	TOTAL NET SUBTRACTIONS (NET SUBTRACTIONS)	SCH H 4	18	403	- 420	N
3660	CURRENT EARNINGS & PROFITS	SCH H 5a	18	421	- 438	N
3670	DASTM GAIN OR LOSS	SCH H 5b	18	439	- 456	N
3680	COMBINE LINES 5a & 5b	SCH H 5c	18	457	- 474	N
3690	EARNINGS & PROFITS IN U.S. DOLLARS	SCH H 5d	12	475	- 486	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3700	EXCHANGE RATE USED FOR LINE 5d		11	487	- 497	N FORMAT nnnnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
3710	SUBPART F INCOME	SCH I 1	12	498	- 509	N
3720	EARNINGS INVESTED IN U.S. PROPERTY	SCH I 2	12	510	- 521	N
3730	SUBPART F INCOME PREVIOUSLY EXCLUDED	SCH I 3	12	522	- 533	N
3740	PREVIOUSLY EXCLUDED EXPORT TRADE INCOME	SCH I 4	12	534	- 545	N
3750	FACTORING INCOME	SCH I 5	12	546	- 557	N
3760	TOTAL LINES 1-5	SCH I 6	12	558	- 569	N
3770	DIVIDENDS RECEIVED	SCH I 7	12	570	- 581	N
3780	EXCHANGE GAIN OR LOSS	SCH I 8	12	582	- 593	N
3790	INCOME OF FOREIGN CORPORATION BLOCKED (YES BOX)		1	594	- 594	"X" OR BLANK
3795	INCOME OF FOREIGN CORPORATION BLOCKED (NO BOX)		1	595	- 595	"X" OR BLANK
3800	DID ANY BECOME UNBLOCKED (YES BOX)		1	596	- 596	"X" OR BLANK
3805	DID ANY BECOME UNBLOCKED (NO BOX)		1	597	- 597	"X" OR BLANK
@3810	STATEMENT (IF YES EXPLAIN)		6	598	- 603	"STMnnn" OR BLANK
*3815	ADDITIONAL SCHEDULES I STATEMENT		6	604	- 609	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	610	- 610	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0742
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"5713bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0003					DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0005					FORM OCCURRENCE NUMBER
0010		8	43	50	FORMAT: YYYYMMDD
0010					TAX YEAR BEGINNING
0020		8	51	58	FORMAT: YYYYMMDD
0020					TAX YEAR ENDING
0040		9	59	67	N OR BLANK
0040					FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0050		35	68	102	A/N
0050					ADDRESS
0060		22	103	124	A/N
0060					CITY
0070		2	125	126	A/N
0070					STATE
0080		12	127	138	A/N
0080					ZIP CODE
0090		5	139	143	"OGDEN"
0090					SERVICE CENTER WHERE YOUR TAX RETURN IS FILED
0100		1	144	144	"X" OR BLANK
0100					TYPE OF FILER: (INDIVIDUAL)
0110		1	145	145	"X" OR BLANK
0110					TYPE OF FILER: (PARTNERSHIP)
0120		1	146	146	"X" OR BLANK
0120					TYPE OF FILER: (CORPORATION)
0130		1	147	147	"X" OR BLANK
0130					TYPE OF FILER: (TRUST)
0140		1	148	148	"X" OR BLANK
0140					TYPE FILER: (ESTATE)
0150		1	149	149	"X" OR BLANK
0150					TYPE OF FILER: (OTHER)
0160	1	12	150	161	NO ENTRY
0160					ADJUSTED GROSS INCOME (INDIVIDUALS)
0170	2a	35	162	196	A/N
0170					PARTNER'S NAME
0180	2a	9	197	205	N
0180					PARTNER'S IDENTIFYING NUMBER
0190	2a	35	206	240	A/N OR BLANK
0190					PARTNER'S NAME
0200	2a	9	241	249	N OR BLANK
0200					PARTNER'S IDENTIFYING NUMBER
0210	2a	35	250	284	A/N OR BLANK
0210					PARTNER'S NAME
0220	2a	9	285	293	N OR BLANK
0220					PARTNER'S IDENTIFYING NUMBER

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0230	PARTNER'S NAME	2a	35	294 -	328	A/N OR BLANK
0240	PARTNER'S IDENTIFYING NUMBER	2a	9	329 -	337	N OR BLANK
0250	PARTNER'S NAME	2a	35	338 -	372	A/N OR BLANK
0260	PARTNER'S IDENTIFYING NUMBER	2a	9	373 -	381	N OR BLANK
0270	PARTNER'S NAME	2a	35	382 -	416	A/N OR BLANK
0280	PARTNER'S IDENTIFYING NUMBER	2a	9	417 -	425	N OR BLANK
0290	PARTNER'S NAME	2a	35	426 -	460	A/N OR BLANK
0300	PARTNER'S IDENTIFYING NUMBER	2a	9	461 -	469	N OR BLANK
*0305	ATTACHMENT - ADDT'L INFORMATION (PARTNER'S NAME & IDENTIFYING NO.)		6	470 -	475	"STMnnn" OR BLANK
0310	ADDITIONAL INFORMATION INCLUDED (RE: FIELD NUMBER 0305)		1	476 -	476	"X" OR BLANK
0320	PRINCIPAL BUSINESS ACTIVITY CODE	2c	6	477 -	482	N RANGE: 111100-813000
0330	PRINCIPAL BUSINESS ACTIVITY DESCRIPTION	2c	35	483 -	517	A/N
0340	IC-DISCs ENTER PRODUCT OR SERVICE CODE	2d	3	518 -	520	NO ENTRY
0350	IC-DISCs ENTER PRODUCT OR SERVICE DESCRIPTION	2d	35	521 -	555	NO ENTRY
0360	PARTNERSHIP'S TOTAL ASSETS	3a	12	556 -	567	N
0370	PARTNERSHIP'S ORDINARY INCOME	3b	12	568 -	579	N
0380	TYPE OF FORM 1120 SERIES FILED	4a	6	580 -	585	NO ENTRY
0390	NAME OF CORPORATION	4b(1)	35	586 -	620	NO ENTRY
0400	EMPLOYER IDENTIFICATION NUMBER	4b(2)	9	621 -	629	NO ENTRY
0410	TAXABLE YEAR BEGINNING	4b(3)	8	630 -	637	NO ENTRY
0420	TAXABLE YEAR ENDING	4b(3)	8	638 -	645	NO ENTRY
0430	TOTAL ASSETS	4c(1)	12	646 -	657	NO ENTRY
0440	TAXABLE INCOME	4c(2)	12	658 -	669	NO ENTRY
0450	TOTAL INCOME OF ESTATES OR TRUSTS	5	12	670 -	681	NO ENTRY
0460	FOREIGN TAX CREDIT	6a	12	682 -	693	N
0470	DEFERRAL OF EARNINGS OF CONTROLLED FOREIGN CORPORATION	6b	12	694 -	705	N
0480	DEFERRAL OF IC-DISC INCOME	6c	12	706 -	717	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0490	EXEMPT FSC INCOME	6d	12	718	-	729	NO ENTRY
0500	EXCLUDABLE EXTRATERRITORIAL INCOME	6e	12	730	-	741	NO ENTRY
	RECORD TERMINUS CHARACTER		1	742	-	742	"#"



FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1	4	1418
	START RECORD SENTINEL		4	5	8	*****
0510	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0511	FORM NUMBER		6	15	20	"5713bb"
0512	PAGE NUMBER		5	21	25	"PG02b"
0513	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0514	FILLER		1	35	35	BLANK
0515	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0520	OPERATIONS REPORTABLE UNDER SECTION 999(a) - (YES BOX)	7a	1	43	43	"X" OR BLANK
0530	OPERATIONS REPORTABLE UNDER SECTION 999(a) - (NO BOX)	7a	1	44	44	"X" OR BLANK
0540	IS FOREIGN CORPORATION A CONTROLLED FOREIGN CORPORATION (YES BOX)	7b	1	45	45	"X" OR BLANK
0550	IS FOREIGN CORPORATION A CONTROLLED FOREIGN CORPORATION (NO BOX)	7b	1	46	46	"X" OR BLANK
0560	DO YOU OWN ANY STOCK OF AN IC-DISC (YES BOX)	7c	1	47	47	"X" OR BLANK
0570	DO YOU OWN ANY STOCK OF AN IC-DISC (NO BOX)	7c	1	48	48	"X" OR BLANK
0580	DO YOU CLAIM ANY FOREIGN TAX CREDIT (YES BOX)	7d	1	49	49	"X" OR BLANK
0590	DO YOU CLAIM ANY FOREIGN TAX CREDIT (NO BOX)	7d	1	50	50	"X" OR BLANK
0600	DO YOU CONTROL ANY CORPORATION WITH OPERATIONS REPORTABLE UNDER SECTION 999(a) (YES BOX)	7e	1	51	51	"X" OR BLANK
0610	DO YOU CONTROL ANY CORPORATION WITH OPERATIONS REPORTABLE UNDER SECTION 999(a) (NO BOX)	7e	1	52	52	"X" OR BLANK
0620	IF YES, DID CORP. PARTICIPATE IN OR COOPERATE IN AN  INTERNATIONAL BOYCOTT (YES BOX)	7e	1	53	53	"X" OR BLANK
0630	IF YES, DID CORP. PARTICIPATE IN OR COOPERATE IN AN INTERNATIONAL BOYCOTT (NO BOX)	7e	1	54	54	"X" OR BLANK
0640	ARE YOU CONTROLLED BY ANY PERSON WHO HAS OPERATIONS REPORTABLE UNDER SECTION 999(a) (YES BOX)	7f	1	55	55	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0650	ARE YOU CONTROLLED BY ANY PERSON WHO HAS OPERATIONS REPORTABLE UNDER SECTION 999(a) (NO BOX)	7f	1	56	- 56	"X" OR BLANK
0660	IF YES, DID PERSON PARTICIPATE IN OR COOPERATE WITH AN INTERNAT'L BOYCOTT (YES BOX)	7f	1	57	- 57	"X" OR BLANK
0670	IF YES, DID PERSON PARTICIPATE IN OR COOPERATE WITH AN INTERNAT'L BOYCOTT (NO BOX)	7f	1	58	- 58	"X" OR BLANK
0680	TREATED UNDER SECTION 671 AS OWNER OF A TRUST (YES BOX)	7g	1	59	- 59	"X" OR BLANK
0690	TREATED UNDER SECTION 671 AS OWNER OF A TRUST (NO BOX)	7g	1	60	- 60	"X" OR BLANK
0700	PARTNER IN A PARTNERSHIP THAT HAS REPORTABLE OPERATIONS UNDER SECTION 999(a) (YES BOX)	7h	1	61	- 61	"X" OR BLANK
0710	PARTNER IN A PARTNERSHIP THAT HAS REPORTABLE OPERATIONS UNDER SECTION 999(a) (NO BOX)	7h	1	62	- 62	"X" OR BLANK
0720	ARE YOU A FOREIGN SALES CORPORATION (YES BOX)	7i	1	63	- 63	"X" OR BLANK
0730	ARE YOU A FOREIGN SALES CORPORATION (NO BOX)	7i	1	64	- 64	"X" OR BLANK
0732	ARE YOU EXCLUDING EXTRATERRITORIAL INCOME FROM GROSS INCOME (YES BOX)	7j	12	65	- 76	NO ENTRY
0734	ARE YOU EXCLUDING EXTRATERRITORIAL INCOME FROM GROSS INCOME (NO BOX)	7j	12	77	- 88	NO ENTRY
0740	BOYCOTT OF ISRAEL (YES BOX)	8	1	89	- 89	"X" OR BLANK
0750	BOYCOTT OF ISRAEL (NO BOX)	8	1	90	- 90	"X" OR BLANK
+0760	ARE YOU SUBMITTING ADDITIONAL INFORMATION RELATING BOYCOTT OF ISRAEL	8	1	91	- 91	"X" OR BLANK
0770	NAME OF COUNTRY	8a(1)	35	92	- 126	A/N
0780	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8a(2)	9	127	- 135	N
0790	PRINCIPAL BUSINESS ACTIVITY CODE	8a(3)	6	136	- 141	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0800	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8a(4)	35	142	- 176	A/N
0810	IC-DISCS ONLY - ENTER PRODUCT CODE	8a(5)	3	177	- 179	NO ENTRY
0820	NAME OF COUNTRY	8b(1)	35	180	- 214	A/N OR BLANK
0830	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8b(2)	9	215	- 223	N OR BLANK
0840	PRINCIPAL BUSINESS ACTIVITY CODE	8b(3)	6	224	- 229	N OR BLANK
0850	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8b(4)	35	230	- 264	A/N OR BLANK
0860	IC-DISCS ONLY - ENTER PRODUCT CODE	8b(5)	3	265	- 267	NO ENTRY
0870	NAME OF COUNTRY	8c(1)	35	268	- 302	A/N OR BLANK
0880	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8c(2)	9	303	- 311	N OR BLANK
0890	PRINCIPAL BUSINESS ACTIVITY CODE	8c(3)	6	312	- 317	N OR BLANK
0900	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8c(4)	35	318	- 352	A/N OR BLANK
0910	IC-DISCS ONLY - ENTER PRODUCT CODE	8c(5)	3	353	- 355	NO ENTRY
0920	NAME OF COUNTRY	8d(1)	35	356	- 390	A/N OR BLANK
0930	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8d(2)	9	391	- 399	N OR BLANK
0940	PRINCIPAL BUSINESS ACTIVITY CODE	8d(3)	6	400	- 405	N OR BLANK
0950	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8d(4)	35	406	- 440	A/N OR BLANK
0960	IC-DISCS ONLY - ENTER PRODUCT CODE	8d(5)	3	441	- 443	NO ENTRY
0970	NAME OF COUNTRY	8e(1)	35	444	- 478	A/N OR BLANK
0980	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8e(2)	9	479	- 487	N OR BLANK
0990	PRINCIPAL BUSINESS ACTIVITY CODE	8e(3)	6	488	- 493	N OR BLANK
1000	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8e(4)	35	494	- 528	A/N OR BLANK
1010	IC-DISCS ONLY - ENTER PRODUCT CODE	8e(5)	3	529	- 531	NO ENTRY
1020	NAME OF COUNTRY	8f(1)	35	532	- 566	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1030	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8f(2)	9	567	- 575	N OR BLANK
1040	PRINCIPAL BUSINESS ACTIVITY CODE	8f(3)	6	576	- 581	N OR BLANK
1050	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8f(4)	35	582	- 616	A/N OR BLANK
1060	IC-DISCS ONLY - ENTER PRODUCT CODE	8f(5)	3	617	- 619	NO ENTRY
1070	NAME OF COUNTRY	8g(1)	35	620	- 654	A/N OR BLANK
1080	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8g(2)	9	655	- 663	N OR BLANK
1090	PRINCIPAL BUSINESS ACTIVITY CODE	8g(3)	6	664	- 669	N OR BLANK
1100	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8g(4)	35	670	- 704	A/N OR BLANK
1110	IC-DISCS ONLY - ENTER PRODUCT CODE	8g(5)	3	705	- 707	NO ENTRY
1120	NAME OF COUNTRY	8h(1)	35	708	- 742	A/N OR BLANK
1130	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8h(2)	9	743	- 751	N OR BLANK
1140	PRINCIPAL BUSINESS ACTIVITY CODE	8h(3)	6	752	- 757	N OR BLANK
1150	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8h(4)	35	758	- 792	A/N OR BLANK
1160	IC-DISCS ONLY - ENTER PRODUCT CODE	8h(5)	3	793	- 795	NO ENTRY
1170	NAME OF COUNTRY	8i(1)	35	796	- 830	A/N OR BLANK
1180	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8i(2)	9	831	- 839	N OR BLANK
1190	PRINCIPAL BUSINESS ACTIVITY CODE	8i(3)	6	840	- 845	N OR BLANK
1200	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8i(4)	35	846	- 880	A/N OR BLANK
1210	IC-DISCS ONLY - ENTER PRODUCT CODE	8i(5)	3	881	- 883	NO ENTRY
1220	NAME OF COUNTRY	8j(1)	35	884	- 918	A/N OR BLANK
1230	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8j(2)	9	919	- 927	N OR BLANK
1240	PRINCIPAL BUSINESS ACTIVITY CODE	8j(3)	6	928	- 933	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1250	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8j(4)	35	934	- 968	A/N OR BLANK
1260	IC-DISCS ONLY - ENTER PRODUCT CODE	8j(5)	3	969	- 971	NO ENTRY
1270	NAME OF COUNTRY	8k(1)	35	972	- 1006	A/N OR BLANK
1280	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8k(2)	9	1007	- 1015	N OR BLANK
1290	PRINCIPAL BUSINESS ACTIVITY CODE	8k(3)	6	1016	- 1021	N OR BLANK
1300	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8k(4)	35	1022	- 1056	A/N OR BLANK
1310	IC-DISCS ONLY - ENTER PRODUCT CODE	8k(5)	3	1057	- 1059	NO ENTRY
1320	NAME OF COUNTRY	8L(1)	35	1060	- 1094	A/N OR BLANK
1330	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8L(2)	9	1095	- 1103	N OR BLANK
1340	PRINCIPAL BUSINESS ACTIVITY CODE	8L(3)	6	1104	- 1109	N OR BLANK
1350	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8L(4)	35	1110	- 1144	A/N OR BLANK
1360	IC-DISCS ONLY - ENTER PRODUCT CODE	8L(5)	3	1145	- 1147	NO ENTRY
1370	NAME OF COUNTRY	8m(1)	35	1148	- 1182	A/N OR BLANK
1380	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8m(2)	9	1183	- 1191	N OR BLANK
1390	PRINCIPAL BUSINESS ACTIVITY CODE	8m(3)	6	1192	- 1197	N OR BLANK
1400	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8m(4)	35	1198	- 1232	A/N OR BLANK
1410	IC-DISCS ONLY - ENTER PRODUCT CODE	8m(5)	3	1233	- 1235	NO ENTRY
1420	NAME OF COUNTRY	8n(1)	35	1236	- 1270	A/N OR BLANK
1430	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8n(2)	9	1271	- 1279	N OR BLANK
1440	PRINCIPAL BUSINESS ACTIVITY CODE	8n(3)	6	1280	- 1285	N OR BLANK
1450	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8n(4)	35	1286	- 1320	A/N OR BLANK
1460	IC-DISCS ONLY - ENTER PRODUCT CODE	8n(5)	3	1321	- 1323	NO ENTRY
1470	NAME OF COUNTRY	8o(1)	35	1324	- 1358	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1480	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	80(2)	9	1359	- 1367	N OR BLANK
1490	PRINCIPAL BUSINESS ACTIVITY CODE	80(3)	6	1368	- 1373	N OR BLANK
1500	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	80(4)	35	1374	- 1408	A/N OR BLANK
1510	IC-DISCS ONLY - ENTER PRODUCT CODE	80(5)	3	1409	- 1411	NO ENTRY
*1565	ADDITIONAL INFORMATION RELATING TO A BOYCOTTING OF ISRAEL	8	6	1412	- 1417	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1418	- 1418	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1485
		4	5 -	8	*****
1600		6	9 -	14	"FRMbbb"
1601		6	15 -	20	"5713bb"
1602		5	21 -	25	"PG03b"
1603		9	26 -	34	N nnnnnnnnn
1604		1	35 -	35	BLANK
1605		7	36 -	42	N 0000001 - 9999999
1610	9	1	43 -	43	"X" OR BLANK
1620	9	1	44 -	44	"X" OR BLANK
+1630	9	1	45 -	45	"X" OR BLANK
1640	9a(1)	35	46 -	80	A/N
1650	9a(2)	9	81 -	89	N
1660	9a(3)	6	90 -	95	N
1670	9a(4)	35	96 -	130	A/N
1680	9a(5)	3	131 -	133	NO ENTRY
1690	9b(1)	35	134 -	168	A/N OR BLANK
1700	9b(2)	9	169 -	177	N OR BLANK
1710	9b(3)	6	178 -	183	N OR BLANK
1720	9b(4)	35	184 -	218	A/N OR BLANK
1730	9b(5)	3	219 -	221	NO ENTRY
1740	9c(1)	35	222 -	256	A/N OR BLANK
1750	9c(2)	9	257 -	265	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1760	PRINCIPAL BUSINESS ACTIVITY CODE	9c(3)	6	266	- 271	N OR BLANK
1770	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9c(4)	35	272	- 306	A/N OR BLANK
1780	IC-DISCS ONLY - ENTER PRODUCT CODE	9c(5)	3	307	- 309	NO ENTRY
1790	NAME OF COUNTRY	9d(1)	35	310	- 344	A/N OR BLANK
1800	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9d(2)	9	345	- 353	N OR BLANK
1810	PRINCIPAL BUSINESS ACTIVITY CODE	9d(3)	6	354	- 359	N OR BLANK
1820	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9d(4)	35	360	- 394	A/N OR BLANK
1830	IC-DISCS ONLY - ENTER PRODUCT CODE	9d(5)	3	395	- 397	NO ENTRY
1840	NAME OF COUNTRY	9e(1)	35	398	- 432	A/N OR BLANK
1850	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9e(2)	9	433	- 441	N OR BLANK
1860	PRINCIPAL BUSINESS ACTIVITY CODE	9e(3)	6	442	- 447	N OR BLANK
1870	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9e(4)	35	448	- 482	A/N OR BLANK
1880	IC-DISCS ONLY - ENTER PRODUCT CODE	9e(5)	3	483	- 485	NO ENTRY
1890	NAME OF COUNTRY	9f(1)	35	486	- 520	A/N OR BLANK
1900	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9f(2)	9	521	- 529	N OR BLANK
1910	PRINCIPAL BUSINESS ACTIVITY CODE	9f(3)	6	530	- 535	N OR BLANK
1920	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9f(4)	35	536	- 570	A/N OR BLANK
1930	IC-DISCS ONLY - ENTER PRODUCT CODE	9f(5)	3	571	- 573	NO ENTRY
1940	NAME OF COUNTRY	9g(1)	35	574	- 608	A/N OR BLANK
1950	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9g(2)	9	609	- 617	N OR BLANK
1960	PRINCIPAL BUSINESS ACTIVITY CODE	9g(3)	6	618	- 623	N OR BLANK
1970	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9g(4)	35	624	- 658	A/N OR BLANK

## SECTION 11.45 FORM 5713, PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1980	IC-DISCS ONLY - ENTER PRODUCT CODE	9g(5)	3	659	661	NO ENTRY
1990	NAME OF COUNTRY	9h(1)	35	662	696	A/N OR BLANK
2000	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9h(2)	9	697	705	N OR BLANK
2010	PRINCIPAL BUSINESS ACTIVITY CODE	9h(3)	6	706	711	N OR BLANK
2020	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9h(4)	35	712	746	A/N OR BLANK
2030	IC-DISCS ONLY - ENTER PRODUCT CODE	9h(5)	3	747	749	NO ENTRY
*2035	ADDITIONAL INFORMATION RELATING TO NON-LISTED COUNTRIES BOYCOTTING ISRAEL	9	6	750	755	"STMnnn" OR BLANK
2040	DID YOU HAVE OPERATIONS IN ANY OTHER COUNTRY (YES BOX)	10	1	756	756	"X" OR BLANK
2050	DID YOU HAVE OPERATIONS IN ANY OTHER COUNTRY (NO BOX)	10	1	757	757	"X" OR BLANK
+2060	ARE YOU SUBMITTING ADDITIONAL INFORMATION RELATING TO BOYCOTTS OTHER THAN THE BOYCOTT OF ISRAEL	10	1	758	758	"X" OR BLANK
2070	NAME OF COUNTRY	10a (1)	35	759	793	A/N
2080	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10a (2)	9	794	802	N
2090	PRINCIPAL BUSINESS ACTIVITY CODE	10a (3)	6	803	808	N
2100	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10a (4)	35	809	843	A/N
2110	IC-DISCS ONLY - ENTER PRODUCT CODE	10a (5)	3	844	846	NO ENTRY
2120	NAME OF COUNTRY	10b (1)	35	847	881	A/N OR BLANK
2130	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10b (2)	9	882	890	N OR BLANK
2140	PRINCIPAL BUSINESS ACTIVITY CODE	10b (3)	6	891	896	N OR BLANK
2150	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10b (4)	35	897	931	A/N OR BLANK
2160	IC-DISCS ONLY - ENTER PRODUCT CODE	10b (5)	3	932	934	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2170	NAME OF COUNTRY	10c (1)	35	935	- 969	A/N OR BLANK
2180	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10c (2)	9	970	- 978	N OR BLANK
2190	PRINCIPAL BUSINESS ACTIVITY CODE	10c (3)	6	979	- 984	N OR BLANK
2200	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10c (4)	35	985	- 1019	A/N OR BLANK
2210	IC-DISCS ONLY - ENTER PRODUCT CODE	10c (5)	3	1020	- 1022	NO ENTRY
2220	NAME OF COUNTRY	10d (1)	35	1023	- 1057	A/N OR BLANK
2230	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10d (2)	9	1058	- 1066	N OR BLANK
2240	PRINCIPAL BUSINESS ACTIVITY CODE	10d (3)	6	1067	- 1072	N OR BLANK
2250	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10d (4)	35	1073	- 1107	A/N OR BLANK
2260	IC-DISCS ONLY - ENTER PRODUCT CODE	10d (5)	3	1108	- 1110	NO ENTRY
2270	NAME OF COUNTRY	10e (1)	35	1111	- 1145	A/N OR BLANK
2280	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10e (2)	9	1146	- 1154	N OR BLANK
2290	PRINCIPAL BUSINESS ACTIVITY CODE	10e (3)	6	1155	- 1160	N OR BLANK
2300	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10e (4)	35	1161	- 1195	A/N OR BLANK
2310	IC-DISCS ONLY - ENTER PRODUCT CODE	10e (5)	3	1196	- 1198	NO ENTRY
2320	NAME OF COUNTRY	10f (1)	35	1199	- 1233	A/N OR BLANK
2330	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10f (2)	9	1234	- 1242	N OR BLANK
2340	PRINCIPAL BUSINESS ACTIVITY CODE	10f (3)	6	1243	- 1248	N OR BLANK
2350	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10f (4)	35	1249	- 1283	A/N OR BLANK
2360	IC-DISCS ONLY - ENTER PRODUCT CODE	10f (5)	3	1284	- 1286	NO ENTRY
2370	NAME OF COUNTRY	10g (1)	35	1287	- 1321	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2380	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10g (2)	9	1322	- 1330	N OR BLANK
2390	PRINCIPAL BUSINESS ACTIVITY CODE	10g (3)	6	1331	- 1336	N OR BLANK
2400	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10g (4)	35	1337	- 1371	A/N OR BLANK
2410	IC-DISCS ONLY - ENTER PRODUCT CODE	10g (5)	3	1372	- 1374	NO ENTRY
2420	NAME OF COUNTRY	10h (1)	35	1375	- 1409	A/N OR BLANK
2430	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10h (2)	9	1410	- 1418	N OR BLANK
2440	PRINCIPAL BUSINESS ACTIVITY CODE	10h (3)	6	1419	- 1424	N OR BLANK
2450	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10h (4)	35	1425	- 1459	A/N OR BLANK
2460	IC-DISCS ONLY - ENTER PRODUCT CODE	10h (5)	3	1460	- 1462	NO ENTRY
*2465	ADDITIONAL INFORMATION RELATING TO BOYCOTTS OTHER THAN THE BOYCOTT OF ISRAEL	10	6	1463	- 1468	"STMnnn" OR BLANK
+2470	REQUESTED TO PARTICIPATE IN OR COOPERATE WITH AN INTERNATIONAL BOYCOTT (YES BOX)	11	1	1469	- 1469	"X" OR BLANK
2480	REQUESTED TO PARTICIPATE IN OR COOPERATE WITH AN INTERNATIONAL BOYCOTT (NO BOX)	11	1	1470	- 1470	"X" OR BLANK
@2485	IF YES TO FIELD #2470, ATTACH EXPLANATION	11	6	1471	- 1476	"STMnnn" OR BLANK
+2490	DID YOU PARTICIPATE IN OR COOPERATE WITH AN INTERNATIONAL BOYCOTT (YES BOX)	12	1	1477	- 1477	"X" OR BLANK
2500	DID YOU PARTICIPATE IN OR COOPERATE WITH AN INTERNATIONAL BOYCOTT (NO BOX)	12	1	1478	- 1478	"X" OR BLANK
@2505	IF YES TO FIELD #2490, ATTACH EXPLANATION	12	6	1479	- 1484	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1485	- 1485	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1926
	START RECORD SENTINEL		4	5 -	8	*****
2520	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
2521	FORM NUMBER		6	15 -	20	"5713bb"
2522	PAGE NUMBER		5	21 -	25	"PG04b"
2523	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
2524	FILLER		1	35 -	35	BLANK
2525	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
2530	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH OR IN A COUNTRY (YES BOX)	13a (1)(a)	1	43 -	43	"X" OR BLANK
2540	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH OR IN A COUNTRY (NO BOX)	13a (1)(a)	1	44 -	44	"X" OR BLANK
2550	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH OR IN A COUNTRY (YES BOX)	13a (1)(a)	1	45 -	45	"X" OR BLANK
2560	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH OR IN A COUNTRY (NO BOX)	13a (1)(a)	1	46 -	46	"X" OR BLANK
2570	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY UNITED STATES PERSON (YES BOX)	13a (1)(b)	1	47 -	47	"X" OR BLANK
2580	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY UNITED STATES PERSON (NO BOX)	13a (1)(b)	1	48 -	48	"X" OR BLANK
2590	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH ANY UNITED STATES PERSON (YES BOX)	13a (1)(b)	1	49 -	49	"X" OR BLANK
2600	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH ANY UNITED STATES PERSON (NO BOX)	13a (1)(b)	1	50 -	50	"X" OR BLANK
2610	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (YES BOX)	13a (1)(c)	1	51 -	51	"X" OR BLANK
2620	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (NO BOX)	13a (1)(c)	1	52 -	52	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2630	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (YES BOX)	13a (1)(c)	1	53	53	"X" OR BLANK
2640	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (NO BOX)	13a (1)(c)	1	54	54	"X" OR BLANK
2650	RECEIVE REQUESTS TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (YES BOX)	13a (1)(d)	1	55	55	"X" OR BLANK
2660	RECEIVE REQUESTS TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (NO BOX)	13a (1)(d)	1	56	56	"X" OR BLANK
2670	ENTER INTO ANY AGREEMENT TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (YES BOX)	13a (1)(d)	1	57	57	"X" OR BLANK
2680	ENTER INTO ANY AGREEMENT TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (NO BOX)	13a (1)(d)	1	58	58	"X" OR BLANK
2690	RECEIVE REQUESTS TO REFRAIN FROM SHIPPING OR INSURING PRODUCTS (YES BOX)	13a (2)	1	59	59	"X" OR BLANK
2700	RECEIVE REQUESTS TO REFRAIN FROM SHIPPING OR INSURING PRODUCTS (NO BOX)	13a (2)	1	60	60	"X" OR BLANK
2710	ENTER INTO ANY AGREEMENT TO REFRAIN FROM SHIPPING OR INSURING PRODUCTS (YES BOX)	13a	1	61	61	"X" OR BLANK
2720	ENTER INTO ANY AGREEMENT TO REFRAIN FROM SHIPPING OR INSURING PRODUCTS (NO BOX)	13a	1	62	62	"X" OR BLANK
+2730	ARE YOU SUBMITTING ADDITIONAL INFORMATION RELATING REQUESTS AND AGREEMENTS	13b	1	63	63	"X" OR BLANK
2740	NAME OF COUNTRY	13b (1)a	35	64	98	A/N
2750	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)a	9	99	107	N
2760	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)a	6	108	113	N
2770	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)a	35	114	148	A/N
2780	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)a	3	149	151	NO ENTRY
2790	NUMBER OF REQUESTS - TOTAL	13b (6)a	12	152	163	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2800	NUMBER OF REQUESTS - CODE	13b (7)a	2	164	- 165	N
2810	NUMBER OF AGREEMENTS - TOTAL	13b (8)a	12	166	- 177	N
2820	NUMBER OF AGREEMENTS - CODE	13b (9)a	2	178	- 179	N
2830	NAME OF COUNTRY	13b (1)b	35	180	- 214	A/N OR BLANK
2840	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)b	9	215	- 223	N OR BLANK
2850	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)b	6	224	- 229	N OR BLANK
2860	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)b	35	230	- 264	A/N OR BLANK
2870	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)b	3	265	- 267	NO ENTRY
2880	NUMBER OF REQUESTS - TOTAL	13b (6)b	12	268	- 279	N OR BLANK
2890	NUMBER OF REQUESTS - CODE	13b (7)b	2	280	- 281	N OR BLANK
2900	NUMBER OF AGREEMENTS - TOTAL	13b (8)b	12	282	- 293	N OR BLANK
2910	NUMBER OF AGREEMENTS - CODE	13b (9)b	2	294	- 295	N OR BLANK
2920	NAME OF COUNTRY	13b (1)c	35	296	- 330	A/N OR BLANK
2930	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)c	9	331	- 339	N OR BLANK
2940	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)c	6	340	- 345	N OR BLANK
2950	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)c	35	346	- 380	A/N OR BLANK
2960	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)c	3	381	- 383	NO ENTRY
2970	NUMBER OF REQUESTS - TOTAL	13b (6)c	12	384	- 395	N OR BLANK
2980	NUMBER OF REQUESTS - CODE	13b (7)c	2	396	- 397	N OR BLANK
2990	NUMBER OF AGREEMENTS - TOTAL	13b (8)c	12	398	- 409	N OR BLANK
3000	NUMBER OF AGREEMENTS - CODE	13b (9)c	2	410	- 411	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3010	NAME OF COUNTRY	13b (1)d	35	412	- 446	A/N OR BLANK
3020	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)d	9	447	- 455	N OR BLANK
3030	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)d	6	456	- 461	N OR BLANK
3040	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)d	35	462	- 496	A/N OR BLANK
3050	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)d	3	497	- 499	NO ENTRY
3060	NUMBER OF REQUESTS - TOTAL	13b (6)d	12	500	- 511	N OR BLANK
3070	NUMBER OF REQUESTS - CODE	13b (7)d	2	512	- 513	N OR BLANK
3080	NUMBER OF AGREEMENTS - TOTAL	13b (8)d	12	514	- 525	N OR BLANK
3090	NUMBER OF AGREEMENTS - CODE	13b (9)d	2	526	- 527	N OR BLANK
3100	NAME OF COUNTRY	13b (1)e	35	528	- 562	A/N OR BLANK
3110	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)e	9	563	- 571	N OR BLANK
3120	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)e	6	572	- 577	N OR BLANK
3130	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)e	35	578	- 612	A/N OR BLANK
3140	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)e	3	613	- 615	NO ENTRY
3150	NUMBER OF REQUESTS - TOTAL	13b (6)e	12	616	- 627	N OR BLANK
3160	NUMBER OF REQUESTS - CODE	13b (7)e	2	628	- 629	N OR BLANK
3170	NUMBER OF AGREEMENTS - TOTAL	13b (8)e	12	630	- 641	N OR BLANK
3180	NUMBER OF AGREEMENTS - CODE	13b (9)e	2	642	- 643	N OR BLANK
3190	NAME OF COUNTRY	13b (1)f	35	644	- 678	A/N OR BLANK
3200	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)f	9	679	- 687	N OR BLANK
3210	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)f	6	688	- 693	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3220	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)f	35	694	- 728	A/N OR BLANK
3230	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)f	3	729	- 731	NO ENTRY
3240	NUMBER OF REQUESTS - TOTAL	13b (6)f	12	732	- 743	N OR BLANK
3250	NUMBER OF REQUESTS - CODE	13b (7)f	2	744	- 745	N OR BLANK
3260	NUMBER OF AGREEMENTS - TOTAL	13b (8)f	12	746	- 757	N OR BLANK
3270	NUMBER OF AGREEMENTS - CODE	13b (9)f	2	758	- 759	N OR BLANK
3280	NAME OF COUNTRY	13b (1)g	35	760	- 794	A/N OR BLANK
3290	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)g	9	795	- 803	N OR BLANK
3300	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)g	6	804	- 809	N OR BLANK
3310	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)g	35	810	- 844	A/N OR BLANK
3320	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)g	3	845	- 847	NO ENTRY
3330	NUMBER OF REQUESTS - TOTAL	13b (6)g	12	848	- 859	N OR BLANK
3340	NUMBER OF REQUESTS - CODE	13b (7)g	2	860	- 861	N OR BLANK
3350	NUMBER OF AGREEMENTS - TOTAL	13b (8)g	12	862	- 873	N OR BLANK
3360	NUMBER OF AGREEMENTS - CODE	13b (9)g	2	874	- 875	N OR BLANK
3370	NAME OF COUNTRY	13b (1)h	35	876	- 910	A/N OR BLANK
3380	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)h	9	911	- 919	N OR BLANK
3390	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)h	6	920	- 925	N OR BLANK
3400	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)h	35	926	- 960	A/N OR BLANK
3410	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)h	3	961	- 963	NO ENTRY
3420	NUMBER OF REQUESTS - TOTAL	13b (6)h	12	964	- 975	N OR BLANK

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3430	NUMBER OF REQUESTS - CODE	13b (7)h	2	976	- 977	N OR BLANK
3440	NUMBER OF AGREEMENTS - TOTAL	13b (8)h	12	978	- 989	N OR BLANK
3450	NUMBER OF AGREEMENTS - CODE	13b (9)h	2	990	- 991	N OR BLANK
3460	NAME OF COUNTRY	13b (1)i	35	992	- 1026	A/N OR BLANK
3470	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)i	9	1027	- 1035	N OR BLANK
3480	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)i	6	1036	- 1041	N OR BLANK
3490	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)i	35	1042	- 1076	A/N OR BLANK
3500	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)i	3	1077	- 1079	NO ENTRY
3510	NUMBER OF REQUESTS - TOTAL	13b (6)i	12	1080	- 1091	N OR BLANK
3520	NUMBER OF REQUESTS - CODE	13b (7)i	2	1092	- 1093	N OR BLANK
3530	NUMBER OF AGREEMENTS - TOTAL	13b (8)i	12	1094	- 1105	N OR BLANK
3540	NUMBER OF AGREEMENTS - CODE	13b (9)i	2	1106	- 1107	N OR BLANK
3550	NAME OF COUNTRY	13b (1)j	35	1108	- 1142	A/N OR BLANK
3560	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)j	9	1143	- 1151	N OR BLANK
3570	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)j	6	1152	- 1157	N OR BLANK
3580	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)j	35	1158	- 1192	A/N OR BLANK
3590	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)j	3	1193	- 1195	NO ENTRY
3600	NUMBER OF REQUESTS - TOTAL	13b (6)j	12	1196	- 1207	N OR BLANK
3610	NUMBER OF REQUESTS - CODE	13b (7)j	2	1208	- 1209	N OR BLANK
3620	NUMBER OF AGREEMENTS - TOTAL	13b (8)j	12	1210	- 1221	N OR BLANK
3630	NUMBER OF AGREEMENTS - CODE	13b (9)j	2	1222	- 1223	N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3640 NAME OF COUNTRY	13b (1)k	35	1224	- 1258	A/N OR BLANK
3650 IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)k	9	1259	- 1267	N OR BLANK
3660 PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)k	6	1268	- 1273	N OR BLANK
3670 DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)k	35	1274	- 1308	A/N OR BLANK
3680 IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)k	3	1309	- 1311	NO ENTRY
3690 NUMBER OF REQUESTS - TOTAL	13b (6)k	12	1312	- 1323	N OR BLANK
3700 NUMBER OF REQUESTS - CODE	13b (7)k	2	1324	- 1325	N OR BLANK
3710 NUMBER OF AGREEMENTS - TOTAL	13b (8)k	12	1326	- 1337	N OR BLANK
3720 NUMBER OF AGREEMENTS - CODE	13b (9)k	2	1338	- 1339	N OR BLANK
3730 NAME OF COUNTRY	13b (1)L	35	1340	- 1374	A/N OR BLANK
3740 IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)L	9	1375	- 1383	N OR BLANK
3750 PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)L	6	1384	- 1389	N OR BLANK
3760 DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)L	35	1390	- 1424	A/N OR BLANK
3770 IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)L	3	1425	- 1427	NO ENTRY
3780 NUMBER OF REQUESTS - TOTAL	13b (6)L	12	1428	- 1439	N OR BLANK
3790 NUMBER OF REQUESTS - CODE	13b (7)L	2	1440	- 1441	N OR BLANK
3800 NUMBER OF AGREEMENTS - TOTAL	13b (8)L	12	1442	- 1453	N OR BLANK
3810 NUMBER OF AGREEMENTS - CODE	13b (9)L	2	1454	- 1455	N OR BLANK
3820 NAME OF COUNTRY	13b (1)m	35	1456	- 1490	A/N OR BLANK
3830 IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)m	9	1491	- 1499	N OR BLANK
3840 PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)m	6	1500	- 1505	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3850	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)m	35	1506	- 1540	A/N OR BLANK
3860	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)m	3	1541	- 1543	NO ENTRY
3870	NUMBER OF REQUESTS - TOTAL	13b (6)m	12	1544	- 1555	N OR BLANK
3880	NUMBER OF REQUESTS - CODE	13b (7)m	2	1556	- 1557	N OR BLANK
3890	NUMBER OF AGREEMENTS - TOTAL	13b (8)m	12	1558	- 1569	N OR BLANK
3900	NUMBER OF AGREEMENTS - CODE	13b (9)m	2	1570	- 1571	N OR BLANK
3910	NAME OF COUNTRY	13b (1)n	35	1572	- 1606	A/N OR BLANK
3920	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)n	9	1607	- 1615	N OR BLANK
3930	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)n	6	1616	- 1621	N OR BLANK
3940	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)n	35	1622	- 1656	A/N OR BLANK
3950	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)n	3	1657	- 1659	NO ENTRY
3960	NUMBER OF REQUESTS - TOTAL	13b (6)n	12	1660	- 1671	N OR BLANK
3970	NUMBER OF REQUESTS - CODE	13b (7)n	2	1672	- 1673	N OR BLANK
3980	NUMBER OF AGREEMENTS - TOTAL	13b (8)n	12	1674	- 1685	N OR BLANK
3990	NUMBER OF AGREEMENTS - CODE	13b (9)n	2	1686	- 1687	N OR BLANK
4000	NAME OF COUNTRY	13b (1)o	35	1688	- 1722	A/N OR BLANK
4010	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)o	9	1723	- 1731	N OR BLANK
4020	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)o	6	1732	- 1737	N OR BLANK
4030	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)o	35	1738	- 1772	A/N OR BLANK
4040	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)o	3	1773	- 1775	NO ENTRY
4050	NUMBER OF REQUESTS - TOTAL	13b (6)o	12	1776	- 1787	N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
4060	NUMBER OF REQUESTS - CODE	13b (7)O	2	1788 - 1789	N OR BLANK
4070	NUMBER OF AGREEMENTS - TOTAL	13b (8)O	12	1790 - 1801	N OR BLANK
4080	NUMBER OF AGREEMENTS - CODE	13b (9)O	2	1802 - 1803	N OR BLANK
4090	NAME OF COUNTRY	13b (1)P	35	1804 - 1838	A/N OR BLANK
4100	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)P	9	1839 - 1847	N OR BLANK
4110	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)P	6	1848 - 1853	N OR BLANK
4120	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)P	35	1854 - 1888	A/N OR BLANK
4130	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)P	3	1889 - 1891	NO ENTRY
4140	NUMBER OF REQUESTS - TOTAL	13b (6)P	12	1892 - 1903	N OR BLANK
4150	NUMBER OF REQUESTS - CODE	13b (7)P	2	1904 - 1905	N OR BLANK
4160	NUMBER OF AGREEMENTS - TOTAL	13b (8)P	12	1906 - 1917	N OR BLANK
4170	NUMBER OF AGREEMENTS - CODE	13b (9)P	2	1918 - 1919	N OR BLANK
*4175	ADDITIONAL INFORMATION RELATING TO REQUESTS AND AGREEMENTS	13	6	1920 - 1925	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1926 - 1926	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
BYTE COUNT		4	1	4	0346
START RECORD SENTINEL		4	5	8	*****
0000 RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001 FORM NUMBER		6	15	20	"5884bb"
0002 PAGE NUMBER		5	21	25	"PG01b"
0003 DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnn
0004 FILLER		1	35	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0010 FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	N OR BLANK
0040 WAGES PAID OR INCURRED (WORKED AT LEAST 120 HOURS BUT FEWER THAN 400 HOURS)	PT I 1a	12	52	63	N
0050 TOTAL WAGES (120 - 400 HOURS)	PT I 1a	12	64	75	N
0060 WAGES PAID OR INCURRED (WORKED AT LEAST 400 HOURS)	PT I 1b	12	76	87	N
0070 TOTAL WAGES (400 HOURS OR MORE)	PT I 1b	12	88	99	N
0080 ADD LINES 1a AND 1b	PT I 2	12	100	111	N
*0085 ATTACH STATEMENT	PT I 2	6	112	117	"STMnnn" OR BLANK
0090 WORK OPPT. CREDITS FROM FLOW THROUGH ENTITIES	PT I 3	12	118	129	N
0100 1041 PORTION	PT I 4	12	130	141	NO ENTRY
0110 CURRENT YEAR CREDIT	PT I 4	12	142	153	N
0120 REGULAR TAX BEFORE CREDITS	PT II 5	12	154	165	N
0130 ALTERNATIVE MINIMUM TAX	6	12	166	177	N
0140 REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	7	12	178	189	N
0150 FOREIGN TAX CREDIT	8a	12	190	201	N
0165 CREDITS FROM FORM 1040	8b	12	202	213	N
0230 POSSESSIONS TAX CREDIT	8c	12	214	225	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0240	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8d	12	226	- 237	N
0250	OTHER SPECIFIED CREDITS	8e	12	238	- 249	N
0260	ADD LINES 8a THROUGH 8L	8f	12	250	- 261	N
0270	NET INCOME TAX	9	12	262	- 273	N
0290	NET REGULAR TAX	10	12	274	- 285	N
0300	ENTER 25% (.25) OF THE EXCESS	11	12	286	- 297	N
0305	TENTATIVE MINIMUM TAX	12	12	298	- 309	N
0310	ENTER THE GREATER OF LINE 11 OR 12	13	12	310	- 321	N
0320	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	322	- 333	N
0330	WORK OPPORTUNITY CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	334	- 345	N
	RECORD TERMINUS CHARACTER		1	346	- 346	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0112
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"5884Abb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		9	43	51	N OR BLANK
0020	1	12	52	63	N
0030	2	12	64	75	N
0040	3	12	76	87	N
0045	4	12	88	99	NO ENTRY
0050	4	12	100	111	N
		1	112	112	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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		4	1	-	4	0638
		4	5	-	8	*****
0000		6	9	-	14	"FRMbbb"
0001		6	15	-	20	"6252bb"
0002		5	21	-	25	"PG01b"
0003		9	26	-	34	N nnnnnnnnn
0004		1	35	-	35	BLANK
0005		7	36	-	42	N 0000001-9999999
0010		9	43	-	51	N OR BLANK
0020	1	65	52	-	116	A/N
0030	2a	8	117	-	124	FORMAT: YYYYMMDD
0040	2b	8	125	-	132	FORMAT: YYYYMMDD
0050	3	1	133	-	133	"X" OR BLANK
0055	3	1	134	-	134	"X" OR BLANK
0060	4	1	135	-	135	"X" OR BLANK
0065	4	1	136	-	136	"X" OR BLANK
0070	5	12	137	-	148	N
*0075	5	6	149	-	154	"STMnnn" OR BLANK
0080	6	12	155	-	166	N
0090	7	12	167	-	178	N
0100	8	12	179	-	190	N
0110	9	12	191	-	202	N
0120	10	12	203	-	214	N
0130	11	12	215	-	226	N
0140	12	12	227	-	238	N
0150	13	12	239	-	250	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0160	SUBTRACT LINE 13 FROM LINE 5	14	12	251 -	262	N
0170	PROPERTY YOUR MAIN HOME	15	12	263 -	274	N
0180	GROSS PROFIT	16	12	275 -	286	N
0190	SUBTRACT LINE 13 FROM LINE 6	17	12	287 -	298	N
0200	CONTRACT PRICE (ADD LINE 7 AND 18 LINE 17)		12	299 -	310	N
0210	GROSS PROFIT PERCENTAGE (DIVIDE LINE 16 BY LINE 18)	19	6	311 -	316	N
0220	FOR YEAR OF SALE ONLY	20	12	317 -	328	N
0230	PYMTS REC'D DURING YEAR	21	12	329 -	340	N
0240	ADD LINES 20 AND 21	22	12	341 -	352	N
0250	PYMTS REC'D IN PRIOR YR	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	SUBTRACT LINE 25 FROM LINE 24	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	RESELL/DISPOSE PROPERTY (YES BOX)	28	1	521 -	521	"X" OR BLANK
0305	RESELL/DISPOSE PROPERTY (NO BOX)	28	1	522 -	522	"X" OR BLANK
0310	SECOND DISPOSITION	29a	1	523 -	523	"X" OR BLANK
0320	DATE OF DISPOSITION	29a	8	524 -	531	FORMAT: YYYYMMDD OR BLANK
0330	FIRST DISPOSITION	29b	1	532 -	532	"X" OR BLANK
0340	SECOND DISPOSITION	29c	1	533 -	533	"X" OR BLANK
0350	SECOND DISPOSITION	29d	1	534 -	534	"X" OR BLANK
+0360	SECOND DISPOSITION	29e	1	535 -	535	"X" OR BLANK
@0370	ATTACHMENT EXPLANATION	29e	6	536 -	541	"STMnnn" OR BLANK
0380	PRICE OF PROPERTY SOLD	30	12	542 -	553	N
0390	CONTRACT PRICE FROM LINE 18	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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0420	SUBTRACT LINE 33 FROM LINE 32	34	12	590	-	601	N
0430	FOR YEAR OF FIRST SALE	35	12	602	-	613	N
0440	ORDINARY INCOME	36	12	614	-	625	N
0450	SUBTRACT LINE 36 FROM LINE 35	37	12	626	-	637	N
	RECORD TERMINUS CHARACTER		1	638	-	638	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0430
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"6478bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N OR BLANK
0020	1(a)	12	52 -	63	N
0030	1(c)	12	64 -	75	N
0040	2(a)	12	76 -	87	N
0050	2(c)	12	88 -	99	N
0060	3(a)	12	100 -	111	N
0070	3(c)	12	112 -	123	N
0095	4(c)	12	124 -	135	N
0105	5(c)	12	136 -	147	N
0115	6(c)	12	148 -	159	N
0125	7(c)	12	160 -	171	N
0135	8(c)	12	172 -	183	N
0145	9(c)	12	184 -	195	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0225	1041	12	196 -	207	NO ENTRY
0230	CURRENT YEAR CREDIT FOR ALCOHOL USED AS FUEL	10(c)	12	208 -	219 N
0233	1041 BENEFICIARIES AMOUNT	10(c)	12	220 -	231 NO ENTRY
@0235	ATTACH 1041 STATEMENT	10(c)	6	232 -	237 NO ENTRY
0240	REGULAR TAX BEFORE CREDITS	11	12	238 -	249 N
0250	ALTERNATIVE MINIMUM TAX	12	12	250 -	261 N
0260	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	13	12	262 -	273 N
0270	FOREIGN TAX CREDIT	14a	12	274 -	285 N
0285	CREDITS FROM FORM 1040	14b	12	286 -	297 N
0350	POSSESSIONS TAX CREDIT	14c	12	298 -	309 N
0360	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	14d	12	310 -	321 N
0370	OTHER SPECIFIED CREDITS	14e	12	322 -	333 N
0380	ADD LINES 14a THROUGH 14e	14f	12	334 -	345 N
0390	NET INCOME TAX	15	12	346 -	357 N
0410	NET REGULAR TAX	16	12	358 -	369 N
0420	ENTER 25% (.25) OF THE EXCESS	17	12	370 -	381 N
0425	SUBTRACT LINE 17 FROM LINE 15	18	12	382 -	393 N
0430	GENERAL BUSINESS CREDITS	19	12	394 -	405 N
0440	NET INCOME MINUS GENERAL BUSINESS CREDIT	20	12	406 -	417 N
0450	CREDIT FOR ALCOHOL USED AS FUEL ALLOWED FOR THE CURRENT YEAR	21	12	418 -	429 N
	RECORD TERMINUS CHARACTER		1	430 -	430 "#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0566
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"6765bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0003					DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0005					FORM OCCURRENCE NUMBER
0010		9	43 -	51	N OR BLANK
0010					FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0015	1	12	52 -	63	N
0015					PAID OR INC TO ENERGY CONSORTIA - SECT. A
0020	2	12	64 -	75	N
0020					PAYMENTS PAID OR INCURRED
0030	3	12	76 -	87	N
0030					ORGANIZATION BASE PERIOD AMT.
0040	4	12	88 -	99	N
0040					SUBTRACT LINE 3 FROM LINE 2
0050	5	12	100 -	111	N
0050					WAGES FOR QUALIFIED SERVICES
0060	6	12	112 -	123	N
0060					COST OF SUPPLIES
0070	7	12	124 -	135	N
0070					COST OF COMPUTERS
0080	8	12	136 -	147	N
0080					% OF CONTRACT RESEARCH EXP.
0090	9	12	148 -	159	N
0090					TOTAL QUALIFIED RESEARCH EXP.
0100	10	6	160 -	165	N
0100					FIXED-BASE PERCENTAGE (NOT MORE THAN 16%)
0110	11	12	166 -	177	N
0110					AVG. ANNUAL GROSS RECEIPTS
0120	12	12	178 -	189	N
0120					BASE AMOUNT
0130	13	12	190 -	201	N
0130					SUBTRACT LINE 12 FROM LINE 9
0140	14	12	202 -	213	N
0140					MULTIPLY LINE 9 BY 50%
0150	15	12	214 -	225	N
0150					SMALLER OF LINE 13 OR LINE 14
0160	16	12	226 -	237	N
0160					ADD LINES 1, 4 AND 15
0170	17	8	238 -	245	"SECb280C" OR BLANK
0170					ELECTING REDUCED CREDIT LITERAL
+0180	17	12	246 -	257	N
+0180					REGULAR CREDIT
*0190	17	6	258 -	263	"STMnnn" OR BLANK
*0190					ATTACH SCHEDULE
0195	18	12	264 -	275	N
0195					PAID OR INC TO ENERGY CONSORTIA - SECT. B

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0200	PAYMENTS PAID OR INCURRED	19	12	276	- 287	N
0210	ORGANIZATION BASE PERIOD AMT.	20	12	288	- 299	N
0220	SUBTRACT LINE 20 FROM LINE 19	21	12	300	- 311	N
0230	MULTIPLY LINE 21 BY 20%	22	12	312	- 323	N
0240	WAGES FOR QUALIFIED SERVICES	23	12	324	- 335	N
0250	COST OF SUPPLIES	24	12	336	- 347	N
0260	COSTS OF COMPUTERS	25	12	348	- 359	N
0270	% OF CONTRACT RESEARCH EXP.	26	12	360	- 371	N
0280	TOTAL QUALIFIED RESEARCH EXP.	27	12	372	- 383	N
0290	AVG. ANNUAL GROSS RECEIPTS	28	12	384	- 395	N
0300	MULTIPLY LINE 28 BY 1%	29	12	396	- 407	N
0310	SUBTRACT LINE 29 FROM LINE 27	30	12	408	- 419	N
0320	MULTIPLY LINE 28 BY 1.5%	31	12	420	- 431	N
0330	SUBTRACT LINE 31 FROM LINE 27	32	12	432	- 443	N
0340	SUBTRACT LINE 32 FROM LINE 30	33	12	444	- 455	N
0350	MULTIPLY LINE 28 BY 2%	34	12	456	- 467	N
0360	SUBTRACT LINE 34 FROM LINE 27	35	12	468	- 479	N
0370	SUBTRACT LINE 35 FROM LINE 32	36	12	480	- 491	N
0380	MULTIPLY LINE 33 BY 2.65%	37	12	492	- 503	N
0390	MULTIPLY LINE 36 BY 3.2%	38	12	504	- 515	N
0400	MULTIPLY LINE 35 BY 3.75%	39	12	516	- 527	N
0410	ADD LINES 18,22,37,38, AND 39	40	12	528	- 539	N
0420	ELECTING REDUCED CREDIT LITERAL	41	8	540	- 547	"SECb280C" OR BLANK
+0430	ALTERNATIVE INCREMENTAL CREDIT	41	12	548	- 559	N
*0440	ATTACH SCHEDULE	41	6	560	- 565	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	566	- 566	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0271
		4	5 -	8	*****
0443		6	9 -	14	"FRMbbb"
0444		6	15 -	20	"6765bb"
0445		5	21 -	25	"PG02b"
0446		9	26 -	34	N nnnnnnnnn
0447		1	35 -	35	BLANK
0448		7	36 -	42	N 0000001 - 9999999
0450	42	12	43 -	54	N
0455	43	12	55 -	66	NO ENTRY
0460	43	12	67 -	78	N
0540	44	12	79 -	90	N
0550	45	12	91 -	102	N
0560	46	12	103 -	114	N
0570	47a	12	115 -	126	N
0585	47b	12	127 -	138	N
0650	47c	12	139 -	150	N
0660	47d	12	151 -	162	N
0670	45e	12	163 -	174	N
0680	45f	12	175 -	186	N
0690	48	12	187 -	198	N
0710	49	12	199 -	210	N
0720	50	12	211 -	222	N
0725	51	12	223 -	234	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0730 GREATER OF LINE 50 OR 51	52	12	235	-	246	N
0740 SUBTRACT LINE 52 FROM LINE 48	53	12	247	-	258	N
0750 CREDIT FOR INCREASING RESEARCH ALLOWED FOR THE CURRENT YEAR	54	12	259	-	270	N
RECORD TERMINUS CHARACTER		1	271	-	271	"#"

## SECTION 11.53 FORM 6781, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1103
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"6781bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S 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	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
*0010	LIST OF FOREIGN CURRENCY CONTRACTS		6	52 -	57	"STMnnn" OR BLANK
0020	MIXED STRADDLE ELECTION	A	1	58 -	58	"X" OR BLANK
0030	STRADDLE-BY-STRADDLE ID ELECTION	B	1	59 -	59	"X" OR BLANK
0040	MIXED STRADDLE ACCOUNT ELECTION	C	1	60 -	60	"X" OR BLANK
@0050	STATEMENT REQUIRED BY REGULATIONS	C	6	61 -	66	"STMnnn" OR BLANK
0060	SEC. 1256 CONTRACTS LOSS ELECTION	D	1	67 -	67	"X" OR BLANK
0070	IDENTIFICATION OF ACCOUNT	1(a)	46	68 -	113	A/N
0080	LOSS	1(b)	12	114 -	125	N
0090	GAIN	1(c)	12	126 -	137	N
0100	IDENTIFICATION OF ACCOUNT	1(a)	46	138 -	183	A/N OR BLANK
0110	LOSS	1(b)	12	184 -	195	N OR BLANK
0120	GAIN	1(c)	12	196 -	207	N OR BLANK
0130	IDENTIFICATION OF ACCOUNT	1(a)	46	208 -	253	A/N OR BLANK
0140	LOSS	1(b)	12	254 -	265	N OR BLANK
0150	GAIN	1(c)	12	266 -	277	N OR BLANK
@0155	LIST OF TRANSACTIONS	PT I	6	278 -	283	"STMnnn" OR BLANK
0160	ADD AMOUNTS ON LINE 1 IN COLUMNS (b) and (c)	2(b)	12	284 -	295	N

## SECTION 11.53 FORM 6781, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	ADD AMOUNTS ON LINE 1 IN COLUMNS (b) and (c)	2(c)	12	296	- 307	N
0180	NET GAIN OR (LOSS) COMBINE LINE 2, COLUMNS (b) AND (c)	3	12	308	- 319	N
*0190	FORM 1099-B ADJUSTMENT SCHEDULE	3	6	320	- 325	"STMnnn" OR BLANK
0200	FORM 1099-B ADJUSTMENTS COLUMN (c)	4c	12	326	- 337	N
0210	COMBINE LINES 3 AND 4	5c	12	338	- 349	N
0220	NET SECTION 1256 CONTRACTS LOSS	6(c)	12	350	- 361	N
0235	COMBINE LINES 5 AND 6	7(c)	12	362	- 373	N
0240	SHORT-TERM CAPITAL GAIN OR LOSS	8(c)	12	374	- 385	N
0250	LONG-TERM CAPITAL GAIN OR LOSS	9(c)	12	386	- 397	N
*0260	SCHEDULE OF STRADDLES AND COMPONENTS	PART II	6	398	- 403	"STMnnn" OR BLANK
0270	DESCRIPTION OF PROPERTY	10(a)	35	404	- 438	A/N OR BLANK
0280	DATE ACQUIRED	10(b)	8	439	- 446	FORMAT: YYYYMMDD
0290	DATE SOLD	10(c)	8	447	- 454	FORMAT: YYYYMMDD
0300	GROSS SALES PRICE	10(d)	12	455	- 466	N OR BLANK
0310	COST/EXPENSE OF SALE	10(e)	12	467	- 478	N OR BLANK
0320	LOSS	10(f)	12	479	- 490	N OR BLANK
0330	UNRECOGNIZED GAIN	10(g)	12	491	- 502	N OR BLANK
0340	RECOGNIZED LOSS	10(h)	12	503	- 514	N OR BLANK
0360	DESCRIPTION OF PROPERTY	10(A)	35	515	- 549	A/N OR BLANK
0370	DATE ACQUIRED	10(b)	8	550	- 557	FORMAT: YYYYMMDD
0380	DATE SOLD	10(c)	8	558	- 565	FORMAT: YYYYMMDD
0390	GROSS SALES PRICE	10(d)	12	566	- 577	N OR BLANK
0400	COST/EXPENSE OF SALE	10(e)	12	578	- 589	N OR BLANK
0410	LOSS	10(f)	12	590	- 601	N OR BLANK
0420	UNRECOGNIZED GAIN	10(g)	12	602	- 613	N OR BLANK
0430	RECOGNIZED LOSS	10(h)	12	614	- 625	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0450	ATTACH SCHEDULE	11	6	626	- 631	"STMnnn" OR BLANK
0460	SHORT-TERM PORTION OF RECOGNIZED LOSS	11a(h)	12	632	- 643	N***
0470	LONG-TERM PORTION OF RECOGNIZED LOSS	11b(h)	12	644	- 655	N***
0490	DESCRIPTION OF PROPERTY	12(a)	35	656	- 690	A/N OR BLANK
0500	DATE ACQUIRED	12(b)	8	691	- 698	FORMAT: YYYYMMDD
0510	DATE SOLD	12(c)	8	699	- 706	FORMAT: YYYYMMDD
0520	GROSS SALES PRICE (GAINS)	12(d)	12	707	- 718	N OR BLANK
0530	COST OR OTHER BASIS PLUS EXPENSE OF SALE	12(e)	12	719	- 730	N OR BLANK
0540	GAIN	12(f)	12	731	- 742	N OR BLANK
0560	DESCRIPTION OF PROPERTY (GAINS)	12(a)	35	743	- 777	A/N OR BLANK
0570	DATE ACQUIRED	12(b)	8	778	- 785	FORMAT: YYYYMMDD
0580	DATE SOLD	12(c)	8	786	- 793	FORMAT: YYYYMMDD
0590	GROSS SALES PRICE	12(d)	12	794	- 805	N OR BLANK
0600	COST OR OTHER BASIS PLUS EXPENSE OF SALE	12(e)	12	806	- 817	N OR BLANK
0610	GAIN	12(f)	12	818	- 829	N OR BLANK
@0630	ATTACH SCHEDULE	13	6	830	- 835	"STMnnn" OR BLANK
0640	SHORT-TERM PORTION OF GAINS	13a(f)	12	836	- 847	N OR BLANK
0650	LONG-TERM PORTION OF GAINS	13b(f)	12	848	- 859	N OR BLANK
0670	DESCRIPTION OF PROPERTY	14(a)	35	860	- 894	A/N OR BLANK
0680	DATE ACQUIRED	14(b)	8	895	- 902	FORMAT: YYYYMMDD
0690	FAIR MARKET VALUE	14(c)	12	903	- 914	N OR BLANK
0700	COST OR OTHER BASIS AS ADJUSTED	14(d)	12	915	- 926	N OR BLANK
0710	UNRECOGNIZED GAIN	14(e)	12	927	- 938	N OR BLANK
0720	DESCRIPTION OF PROPERTY	14(a)	35	939	- 973	A/N OR BLANK
0730	DATE ACQUIRED	14(b)	8	974	- 981	FORMAT: YYYYMMDD
0740	FAIR MARKET VALUE	14(c)	12	982	- 993	N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0750 COST OR OTHER BASIS AS ADJUSTED	14(d)	12	994	- 1005	N OR BLANK
0760 UNRECOGNIZED	14(e)	12	1006	- 1017	N OR BLANK
0770 DESCRIPTION OF PROPERTY	14(a)	35	1018	- 1052	A/N OR BLANK
0780 DATE ACQUIRED	14(b)	8	1053	- 1060	FORMAT: YYYYMMDD
0790 FAIR MARKET VALUE	14(c)	12	1061	- 1072	N OR BLANK
0800 COST OR OTHER BASIS AS ADJUSTED	14(d)	12	1073	- 1084	N OR BLANK
0810 UNRECOGNIZED GAIN	14(e)	12	1085	- 1096	N OR BLANK
*0815 ATTACH STATEMENT FOR ADDITIONAL INFORMATION	PT III	6	1097	- 1102	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	1103	- 1103	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	1177
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8082bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001-9999999
0010		9	43	51	N OR BLANK
0020	1a	1	52	52	"X" OR BLANK
0030	1b	1	53	53	NO ENTRY
0035	2	1	54	54	"X" OR BLANK
0040	2	1	55	55	"X" OR BLANK
0050	3a	1	56	56	"X" OR BLANK
0055	3b	1	57	57	"X" OR BLANK
0060	3c	1	58	58	"X" OR BLANK
0065	3d	1	59	59	"X" OR BLANK
0070	3e	1	60	60	"X" OR BLANK
0075	3f	1	61	61	"X" OR BLANK
0080	4	9	62	70	N
0090	5	35	71	105	A/N
0100	5	35	106	140	A/N
0110	5	22	141	162	A/N
0120	5	2	163	164	A/N
0130	5	12	165	176	N OR nnnnnbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0140	TAX SHELTER REG. NUMBER	6	12	177	- 188	A/N OR BLANK
0150	IRS CENTER WHERE RETURN IS FILED	7	4	189	- 192	"CSPC", "OSPC", "PSPC"
	NOTE: CINCINNATI SUBMISSION PROCESSING CENTER "CSPC", OGDEN SUBMISSION PROCESSING CENTER "OSPC", PHILADELPHIA SUBMISSION PROCESSING CENTER "PSPC". ALL OTHER SERVICE CENTER NAMES SHOULD BE DELETED.					
0160	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	8	8	193	- 200	FORMAT: YYYYMMDD
0165	TAX YEAR OF PASS-THROUGH ENTITY (TO)	8	8	201	- 208	FORMAT: YYYYMMDD
0170	YOUR TAX YEAR (FROM)	8	8	209	- 216	FORMAT: YYYYMMDD
0175	YOUR TAX YEAR (TO)	8	8	217	- 224	FORMAT: YYYYMMDD
0180	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	10a	60	225	- 284	A/N
0190	AMOUNT OF ITEM	10b	1	285	- 285	"X" OR BLANK
0200	TREATMENT OF ITEM	10b	1	286	- 286	"X" OR BLANK
0210	AMOUNT	10c	12	287	- 298	N
0220	AMOUNT YOU ARE REPORTING	10d	12	299	- 310	N
0230	DIFFERENCE BETWEEN C & D	10e	12	311	- 322	N
0240	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	11a	60	323	- 382	A/N OR BLANK
0250	AMOUNT OF ITEM	11b	1	383	- 383	"X" OR BLANK
0260	TREATMENT OF ITEM	11b	1	384	- 384	"X" OR BLANK
0270	AMOUNT	11c	12	385	- 396	N OR BLANK
0280	AMOUNT YOU ARE REPORTING	11d	12	397	- 408	N OR BLANK
0290	DIFFERENCE BETWEEN C & D	11e	12	409	- 420	N OR BLANK
0300	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	12a	60	421	- 480	A/N OR BLANK
0310	AMOUNT OF ITEM	12b	1	481	- 481	"X" OR BLANK
0320	TREATMENT OF ITEM	12b	1	482	- 482	"X" OR BLANK
0330	AMOUNT	12c	12	483	- 494	N OR BLANK
0340	AMOUNT YOU ARE REPORTING	12d	12	495	- 506	N OR BLANK
0350	DIFFERENCE BETWEEN C & D	12e	12	507	- 518	N OR BLANK
0360	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	13a	60	519	- 578	A/N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0370 AMOUNT OF ITEM	13b	1	579	579	"X" OR BLANK
0380 TREATMENT OF ITEM	13b	1	580	580	"X" OR BLANK
0390 AMOUNT	13c	12	581	592	N OR BLANK
0400 AMOUNT YOU ARE REPORTING	13d	12	593	604	N OR BLANK
0410 DIFFERENCE BETWEEN C & D	13e	12	605	616	N OR BLANK
0420 EXPLANATIONS	PT III	70	617	686	A/N
0430 EXPLANATIONS	PT III	70	687	756	A/N
0440 EXPLANATIONS	PT III	70	757	826	A/N
0450 EXPLANATIONS	PT III	70	827	896	A/N
0460 EXPLANATIONS	PT III	70	897	966	A/N
0470 EXPLANATIONS	PT III	70	967	1036	A/N
0480 EXPLANATIONS	PT III	70	1037	1106	A/N
0490 EXPLANATIONS	PT III	70	1107	1176	A/N
RECORD TERMINUS CHARACTER		1	1177	1177	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2073
	START RECORD SENTINEL		4	5 -	8	*****
0520	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0521	FORM NUMBER		6	15 -	20	"8082bb"
0522	PAGE NUMBER		5	21 -	25	"PG02b"
0523	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0524	FILLER		1	35 -	35	BLANK
0525	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0530	EXPLANATIONS	PT III	70	43 -	112	A/N
0540	EXPLANATIONS	PT III	70	113 -	182	A/N
0550	EXPLANATIONS	PT III	70	183 -	252	A/N
0560	EXPLANATIONS	PT III	70	253 -	322	A/N
0570	EXPLANATIONS	PT III	70	323 -	392	A/N
0580	EXPLANATIONS	PT III	70	393 -	462	A/N
0590	EXPLANATIONS	PT III	70	463 -	532	A/N
0600	EXPLANATIONS	PT III	70	533 -	602	A/N
0610	EXPLANATIONS	PT III	70	603 -	672	A/N
0620	EXPLANATIONS	PT III	70	673 -	742	A/N
0630	EXPLANATIONS	PT III	70	743 -	812	A/N
0640	EXPLANATIONS	PT III	70	813 -	882	A/N
0650	EXPLANATIONS	PT III	70	883 -	952	A/N
0660	EXPLANATIONS	PT III	70	953 -	1022	A/N
0670	EXPLANATIONS	PT III	70	1023 -	1092	A/N
0680	EXPLANATIONS	PT III	70	1093 -	1162	A/N
0690	EXPLANATIONS	PT III	70	1163 -	1232	A/N
0700	EXPLANATIONS	PT III	70	1233 -	1302	A/N
0710	EXPLANATIONS	PT III	70	1303 -	1372	A/N
0720	EXPLANATIONS	PT III	70	1373 -	1442	A/N
0730	EXPLANATIONS	PT III	70	1443 -	1512	A/N
0740	EXPLANATIONS	PT III	70	1513 -	1582	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
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0750	EXPLANATIONS	PT III	70	1583	- 1652	A/N
0760	EXPLANATIONS	PT III	70	1653	- 1722	A/N
0770	EXPLANATIONS	PT III	70	1723	- 1792	A/N
0780	EXPLANATIONS	PT III	70	1793	- 1862	A/N
0790	EXPLANATIONS	PT III	70	1863	- 1932	A/N
0800	EXPLANATIONS	PT III	70	1933	- 2002	A/N
0810	EXPLANATIONS	PT III	70	2003	- 2072	A/N
	RECORD TERMINUS CHARACTER		1	2073	- 2073	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0960
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8271bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		9	43	51	N OR BLANK
0020		8	52	59	FORMAT: YYYYMMDD OR BLANK
0030	1(a)	35	60	94	A/N
0040	1(b)	11	95	105	N OR BLANK
0050	1(b)	35	106	140	A/N OR BLANK
0060	1(c)	9	141	149	N OR BLANK
0070	2(a)	35	150	184	A/N
0080	2(b)	11	185	195	N OR BLANK
0090	2(b)	35	196	230	A/N OR BLANK
0100	2(c)	9	231	239	N OR BLANK
0110	3(a)	35	240	274	A/N
0120	3(b)	11	275	285	N OR BLANK
0130	3(b)	35	286	320	A/N OR BLANK
0140	3(c)	9	321	329	N OR BLANK
0150	4(a)	35	330	364	A/N
0160	4(b)	11	365	375	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0170	NAME OF PERSON WHO APPLIED FOR REGISTRATION	4(b)	35	376	- 410	A/N OR BLANK
0180	TAX SHELTER ID NUMBER	4(c)	9	411	- 419	N OR BLANK
0190	TAX SHELTER NAME	5(a)	35	420	- 454	A/N
0200	TAX SHELTER REGISTRATION NO.	5(b)	11	455	- 465	N OR BLANK
0210	NAME OF PERSON WHO APPLIED FOR REGISTRATION	5(b)	35	466	- 500	A/N OR BLANK
0220	TAX SHELTER ID NUMBER	5(c)	9	501	- 509	N OR BLANK
0230	TAX SHELTER NAME	6(a)	35	510	- 544	A/N
0240	TAX SHELTER REGISTRATION NO.	6(b)	11	545	- 555	N OR BLANK
0250	NAME OF PERSON WHO APPLIED FOR REGISTRATION	6(b)	35	556	- 590	A/N OR BLANK
0260	TAX SHELTER ID NUMBER	6(c)	9	591	- 599	N OR BLANK
0270	TAX SHELTER NAME	7(a)	35	600	- 634	A/N
0280	TAX SHELTER REGISTRATION NO.	7(b)	11	635	- 645	N OR BLANK
0290	NAME OF PERSON WHO APPLIED FOR REGISTRATION	7(b)	35	646	- 680	A/N OR BLANK
0300	TAX SHELTER ID NUMBER	7(c)	9	681	- 689	N OR BLANK
0310	TAX SHELTER NAME	8(a)	35	690	- 724	A/N
0320	TAX SHELTER REGISTRATION NO.	8(b)	11	725	- 735	N OR BLANK
0330	NAME OF PERSON WHO APPLIED FOR REGISTRATION	8(b)	35	736	- 770	A/N OR BLANK
0340	TAX SHELTER ID NUMBER	8(c)	9	771	- 779	N OR BLANK
0350	TAX SHELTER NAME	9(a)	35	780	- 814	A/N
0360	TAX SHELTER REGISTRATION NO.	9(b)	11	815	- 825	N OR BLANK
0370	NAME OF PERSON WHO APPLIED FOR REGISTRATION	9(b)	35	826	- 860	A/N OR BLANK
0380	TAX SHELTER ID NUMBER	9(c)	9	861	- 869	N OR BLANK
0390	TAX SHELTER NAME	10(a)	35	870	- 904	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0400	TAX SHELTER REGISTRATION NO.	10(b)	11	905	- 915	N OR BLANK
0410	NAME OF PERSON WHO APPLIED FOR REGISTRATION	10(b)	35	916	- 950	A/N OR BLANK
0420	TAX SHELTER ID NUMBER	10(c)	9	951	- 959	N OR BLANK
	RECORD TERMINUS CHARACTER		1	960	- 960	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	1486
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8275bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		9	43	51	N OR BLANK
0020		PT I 1a	35	52 - 86	A/N
0030		PT I 1b	50	87 - 136	A/N
0040		PT I 1c	50	137 - 186	A/N
0050		PT I 1c	50	187 - 236	A/N
0060		PT I 1d	21	237 - 257	A/N
0070		PT I 1e	5	258 - 262	A/N
0080		PT I 1f	12	263 - 274	N
0090		PT I 2a	35	275 - 309	A/N OR BLANK
0100		PT I 2b	50	310 - 359	A/N OR BLANK
0110		PT I 2c	50	360 - 409	A/N OR BLANK
0120		PT I 2c	50	410 - 459	A/N OR BLANK
0130		PT I 2d	21	460 - 480	A/N OR BLANK
0140		PT I 2e	5	481 - 485	A/N OR BLANK
0150		PT I 2f	12	486 - 497	N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160 REV. RUL., REV. PROC., ETC	PT I 3a	35	498	- 532	A/N OR BLANK
0170 ITEM OR GROUP OF ITEMS	PT I 3b	50	533	- 582	A/N OR BLANK
0180 DESCRIPTION OF ITEMS	PT I 3c	50	583	- 632	A/N OR BLANK
0190 DESCRIPTION OF ITEMS	PT I 3c	50	633	- 682	A/N OR BLANK
0200 FORM OR SCHEDULE	PT I 3d	21	683	- 703	A/N OR BLANK
0210 LINE NUMBER	PT I 3e	5	704	- 708	A/N OR BLANK
0220 AMOUNT	PT I 3f	12	709	- 720	N OR BLANK
0230 DETAILED EXPLANATION	PT II 1	70	721	- 790	A/N
0240 DETAILED EXPLANATION	PT II 1	70	791	- 860	A/N
0250 DETAILED EXPLANATION	PT II 1	70	861	- 930	A/N
0260 DETAILED EXPLANATION	PT II 2	70	931	- 1000	A/N OR BLANK
0270 DETAILED EXPLANATION	PT II 2	70	1001	- 1070	A/N OR BLANK
0280 DETAILED EXPLANATION	PT II 2	70	1071	- 1140	A/N OR BLANK
0290 DETAILED EXPLANATION	PT II 3	70	1141	- 1210	A/N OR BLANK
0300 DETAILED EXPLANATION	PT II 3	70	1211	- 1280	A/N OR BLANK
0310 DETAILED EXPLANATION	PT II 3	70	1281	- 1350	A/N OR BLANK
0320 NAME	PT III 1	35	1351	- 1385	A/N
0330 ADDRESS	PT III 1	35	1386	- 1420	A/N
0340 CITY	PT III 1	22	1421	- 1442	A/N
0350 STATE	PT III 1	2	1443	- 1444	A/N
0360 ZIP CODE	PT III 1	12	1445	- 1456	N OR nnnnnbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0370	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	PT III 2	9	1457	- 1465	N
0380	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	PT III 3	8	1466	- 1473	FORMAT: YYYYMMDD
0390	TAX YEAR OF PASS-THROUGH ENTITY (TO)	PT III 3	8	1474	- 1481	FORMAT: YYYYMMDD
0400	IRS CENTER WHERE PASS-THROUGH ENTITY FILED RETURN	PT III 4	4	1482	- 1485	"CSPS", "OSPC", "PSPC"
<p>NOTE: CINCINNATI SUBMISSION PROCESSING CENTER "CSPC", OGDEN SUBMISSION PROCESSING CENTER "OSPC", PHILADELPHIA SUBMISSION PROCESSING CENTER "PSPC". ALL OTHER SERVICE CENTER NAMES SHOULD BE DELETED.</p>						
	RECORD TERMINUS CHARACTER		1	1486	- 1486	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	2073
		4	5 -	8	*****
0420		6	9 -	14	"FRMbbb"
0421		6	15 -	20	"8275bb"
0422		5	21 -	25	"PG02b"
0423		9	26 -	34	N nnnnnnnn
					EMPLOYER IDENTIFICATION NUMBER (EIN)
0424		1	35 -	35	BLANK
0425		7	36 -	42	N 0000001 - 9999999
0430	PT IV	70	43 -	112	A/N
0440	PT IV	70	113 -	182	A/N
0450	PT IV	70	183 -	252	A/N
0460	PT IV	70	253 -	322	A/N
0470	PT IV	70	323 -	392	A/N
0480	PT IV	70	393 -	462	A/N
0490	PT IV	70	463 -	532	A/N
0500	PT IV	70	533 -	602	A/N
0510	PT IV	70	603 -	672	A/N
0520	PT IV	70	673 -	742	A/N
0530	PT IV	70	743 -	812	A/N
0540	PT IV	70	813 -	882	A/N
0550	PT IV	70	883 -	952	A/N
0560	PT IV	70	953 -	1022	A/N
0570	PT IV	70	1023 -	1092	A/N
0580	PT IV	70	1093 -	1162	A/N
0590	PT IV	70	1163 -	1232	A/N
0600	PT IV	70	1233 -	1302	A/N
0610	PT IV	70	1303 -	1372	A/N
0620	PT IV	70	1373 -	1442	A/N
0630	PT IV	70	1443 -	1512	A/N
0640	PT IV	70	1513 -	1582	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0650	EXPLANATIONS	PT IV	70	1583	- 1652	A/N
0660	EXPLANATIONS	PT IV	70	1653	- 1722	A/N
0670	EXPLANATIONS	PT IV	70	1723	- 1792	A/N
0680	EXPLANATIONS	PT IV	70	1793	- 1862	A/N
0690	EXPLANATIONS	PT IV	70	1863	- 1932	A/N
0700	EXPLANATIONS	PT IV	70	1933	- 2002	A/N
0710	EXPLANATIONS	PT IV	70	2003	- 2072	A/N
	RECORD TERMINUS CHARACTER		1	2073	- 2073	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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		4	1	4	1486
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8275Rb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
					EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
					FORM OCCURRENCE NUMBER
0010		9	43	51	N OR BLANK
					FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0020	PT I 1a	35	52	86	A/N
					REV. RUL., REV. PROC., ETC
0030	PT I 1b	50	87	136	A/N
					ITEM OR GROUP OF ITEMS
0040	PT I 1c	50	137	186	A/N
					DESCRIPTION OF ITEMS
0050	PT I 1c	50	187	236	A/N
					DESCRIPTION OF ITEMS
0060	PT I 1d	21	237	257	A/N
					FORM OR SCHEDULE
0070	PT I 1e	5	258	262	A/N
					LINE NUMBER
0080	PT I 1f	12	263	274	N
					AMOUNT
0090	PT I 2a	35	275	309	A/N OR BLANK
					REV. RUL., REV. PROC., ETC
0100	PT I 2b	50	310	359	A/N OR BLANK
					ITEM OR GROUP OF ITEMS
0110	PT I 2c	50	360	409	A/N OR BLANK
					DESCRIPTION OF ITEMS
0120	PT I 2c	50	410	459	A/N OR BLANK
					DESCRIPTION OF ITEMS
0130	PT I 2d	21	460	480	A/N OR BLANK
					FORM OR SCHEDULE
0140	PT I 2e	5	481	485	A/N OR BLANK
					LINE NUMBER
0150	PT I 2f	12	486	497	N OR BLANK
					AMOUNT

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160 REV. RUL., REV. PROC., ETC	PT I 3a	35	498	- 532	A/N OR BLANK
0170 ITEM OR GROUP OF ITEMS	PT I 3b	50	533	- 582	A/N OR BLANK
0180 DESCRIPTION OF ITEMS	PT I 3c	50	583	- 632	A/N OR BLANK
0190 DESCRIPTION OF ITEMS	PT I 3c	50	633	- 682	A/N OR BLANK
0200 FORM OR SCHEDULE	PT I 3d	21	683	- 703	A/N OR BLANK
0210 LINE NUMBER	PT I 3e	5	704	- 708	A/N OR BLANK
0220 AMOUNT	PT I 3f	12	709	- 720	N OR BLANK
0230 DETAILED EXPLANATION	PT II 1	70	721	- 790	A/N
0240 DETAILED EXPLANATION	PT II 1	70	791	- 860	A/N
0250 DETAILED EXPLANATION	PT II 1	70	861	- 930	A/N
0260 DETAILED EXPLANATION	PT II 2	70	931	- 1000	A/N OR BLANK
0270 DETAILED EXPLANATION	PT II 2	70	1001	- 1070	A/N OR BLANK
0280 DETAILED EXPLANATION	PT II 2	70	1071	- 1140	A/N OR BLANK
0290 DETAILED EXPLANATION	PT II 3	70	1141	- 1210	A/N OR BLANK
0300 DETAILED EXPLANATION	PT II 3	70	1211	- 1280	A/N OR BLANK
0310 DETAILED EXPLANATION	PT II 3	70	1281	- 1350	A/N OR BLANK
0320 NAME	PT III 1	35	1351	- 1385	A/N
0330 ADDRESS	PT III 1	35	1386	- 1420	A/N
0340 CITY	PT III 1	22	1421	- 1442	A/N
0350 STATE	PT III 1	2	1443	- 1444	A/N
0360 ZIP CODE	PT III 1	12	1445	- 1456	N OR nnnnnbbbbbb OR nnnnnnnnnbbb

FIELD IDENTIFICATION NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0370	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	PT III 2	9	1457 - 1465	N	
0380	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	PT III 3	8	1466 - 1473	FORMAT: YYYYMMDD	
0390	TAX YEAR OF PASS-THROUGH ENTITY (TO)	PT III 3	8	1474 - 1481	FORMAT: YYYYMMDD	
0400	IRS CENTER WHERE PASS-THROUGH ENTITY FILED RETURN	PT III 4	4	1482 - 1485	"CSPC", "OSPC", "PSPC"	
<p>NOTE: CINCINNATI SUBMISSION PROCESSING CENTER "CSPC", OGDEN SUBMISSION PROCESSING CENTER "OSPC", PHILADELPHIA SUBMISSION PROCESSING CENTER "PSPC". ALL OTHER SERVICE CENTER NAMES SHOULD BE DELETED.</p>						
	RECORD TERMINUS CHARACTER		1	1486 - 1486	"#"	

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	2073
		4	5 -	8	*****
0420		6	9 -	14	"FRMbbb"
0421		6	15 -	20	"8275Rb"
0422		5	21 -	25	"PG02b"
0423		9	26 -	34	N nnnnnnnn
					EMPLOYER IDENTIFICATION NUMBER (EIN)
0424		1	35 -	35	BLANK
0425		7	36 -	42	N 0000001-9999999
0430	PT IV	70	43 -	112	A/N
0440	PT IV	70	113 -	182	A/N
0450	PT IV	70	183 -	252	A/N
0460	PT IV	70	253 -	322	A/N
0470	PT IV	70	323 -	392	A/N
0480	PT IV	70	393 -	462	A/N
0490	PT IV	70	463 -	532	A/N
0500	PT IV	70	533 -	602	A/N
0510	PT IV	70	603 -	672	A/N
0520	PT IV	70	673 -	742	A/N
0530	PT IV	70	743 -	812	A/N
0540	PT IV	70	813 -	882	A/N
0550	PT IV	70	883 -	952	A/N
0560	PT IV	70	953 -	1022	A/N
0570	PT IV	70	1023 -	1092	A/N
0580	PT IV	70	1093 -	1162	A/N
0590	PT IV	70	1163 -	1232	A/N
0600	PT IV	70	1233 -	1302	A/N
0610	PT IV	70	1303 -	1372	A/N
0620	PT IV	70	1373 -	1442	A/N
0630	PT IV	70	1443 -	1512	A/N
0640	PT IV	70	1513 -	1582	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0650	EXPLANATIONS	PT IV	70	1583	- 1652	A/N
0660	EXPLANATIONS	PT IV	70	1653	- 1722	A/N
0670	EXPLANATIONS	PT IV	70	1723	- 1792	A/N
0680	EXPLANATIONS	PT IV	70	1793	- 1862	A/N
0690	EXPLANATIONS	PT IV	70	1863	- 1932	A/N
0700	EXPLANATIONS	PT IV	70	1933	- 2002	A/N
0710	EXPLANATIONS	PT IV	70	2003	- 2072	A/N
	RECORD TERMINUS CHARACTER		1	2073	- 2073	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	1318
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8283bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		9	43	51	N OR BLANK
0020	PT I 1(a)A	34	52	85	A/N
0030	PT I 1(a)A	35	86	120	A/N
0040	PT I 1(a)A	22	121	142	A/N
0050	PT I 1(a)A	2	143	144	A/N
0060	PT I 1(a)A	12	145	156	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0070	PT I 1(b)A	35	157	191	A/N
0080	PT I (c)A	8	192	199	FORMAT: YYYYMMDD
0090	PT I (d)A	8	200	207	FORMAT: YYYYMMDD OR BLANK
0100	PT I (e)A	9	208	216	A/N OR BLANK
0110	PT I (f)A	12	217	228	N OR BLANK
0120	PT I (g)A	12	229	240	N
0130	PT I (h)A	20	241	260	A/N
0140	PT I 1(a)B	34	261	294	A/N OR BLANK
0150	PT I 1(a)B	35	295	329	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0160	CITY	PT I 1(a)B	22	330	- 351	A/N OR BLANK
0170	STATE	PT I 1(a)B	2	352	- 353	A/N OR BLANK
0180	ZIP CODE	PT I 1(a)B	12	354	- 365	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0190	DESCRIPTION OF DONATED PROPERTY	PT I 1(b)B	35	366	- 400	A/N OR BLANK
0200	DATE OF CONTRIBUTIION	PT I (c)B	8	401	- 408	FORMAT: YYYYMMDD
0210	DATE ACQUIRED BY DONOR	PT I (d)B	8	409	- 416	FORMAT: YYYYMMDD OR BLANK
0220	HOW ACQUIRED BY DONOR	PT I (e)B	9	417	- 425	A/N OR BLANK
0230	DONOR'S COST OR ADJUSTED BASIS	PT I (f)B	12	426	- 437	N OR BLANK
0240	FAIR MARKET VALUE	PT I (g)B	12	438	- 449	N OR BLANK
0250	METHOD USED TO DETERMINE THE FAIR MARKET VALUE	PT I (h)B	20	450	- 469	A/N OR BLANK
0260	NAME OF DONEE ORGANIZATION	PT I 1(a)C	34	470	- 503	A/N OR BLANK
0270	ADDRESS	PT I 1(a)C	35	504	- 538	A/N OR BLANK
0280	CITY	PT I 1(a)C	22	539	- 560	A/N OR BLANK
0290	STATE	PT I 1(a)C	2	561	- 562	A/N OR BLANK
0300	ZIP CODE	PT I 1(a)C	12	563	- 574	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0310	DESCRIPTION OF DONATED PROPERTY	PT I 1(b)C	35	575	- 609	A/N OR BLANK
0320	DATE OF THE CONTRIBUTION	PT I (c)C	8	610	- 617	FORMAT: YYYYMMDD
0330	DATE ACQUIRED BY DONOR	PT I (d)C	8	618	- 625	FORMAT: YYYYMMDD OR BLANK
0340	HOW ACQUIRED BY DONOR	PT I (e)C	9	626	- 634	A/N OR BLANK
0350	DONOR'S COST OR ADJUSTED BASIS	PT I (f)C	12	635	- 646	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0360	FAIR MARKET VALUE	PT I (g)C	12	647	- 658	N OR BLANK
0370	METHOD USED TO DETERMINE THE FAIR MARKET VALUE	PT I (h)C	20	659	- 678	A/N OR BLANK
0380	NAME OF DONEE ORGANIZATION	PT I 1(a)D	34	679	- 712	A/N OR BLANK
0390	ADDRESS	PT I 1(a)D	35	713	- 747	A/N OR BLANK
0400	CITY	PT I 1(a)D	22	748	- 769	A/N OR BLANK
0410	STATE	PT I 1(a)D	2	770	- 771	A/N OR BLANK
0420	ZIP CODE	PT I 1(a)D	12	772	- 783	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0430	DESCRIPTION OF DONATED PROPERTY	PT I 1(b)D	35	784	- 818	A/N OR BLANK
0440	DATE OF THE CONTRIBUTION	PT I (c)D	8	819	- 826	FORMAT: YYYYMMDD
0450	DATE ACQUIRED BY DONOR	PT I (D)D	8	827	- 834	FORMAT: YYYYMMDD OR BLANK
0460	HOW ACQUIRED BY DONOR	PT I (e)D	9	835	- 843	A/N OR BLANK
0470	DONOR'S COST OR ADJUSTED BASIS	PT I (f)D	12	844	- 855	N OR BLANK
0480	FAIR MARKET VALUE	PT I (g)D	12	856	- 867	N OR BLANK
0490	METHOD USED TO DETERMINE FAIR MARKET VALUE	PT I (h)D	20	868	- 887	A/N OR BLANK
0500	NAME OF DONEE ORGANIZATION	PT I 1(a)E	34	888	- 921	A/N OR BLANK
0510	ADDRESS	PT I 1(a)E	35	922	- 956	A/N OR BLANK
0520	CITY	PT I 1(a)E	22	957	- 978	A/N OR BLANK
0530	STATE	PT I 1(a)E	2	979	- 980	A/N OR BLANK
0540	ZIP CODE	PT I 1(a)E	12	981	- 992	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0550	DESCRIPTION OF DONATED PROPERTY	PT I 1(b)E	35	993	- 1027	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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*0555	ATTACH STATEMENT (INFORMATION ON ADDITIONAL DONATED PROPERTY)	PT I	6	1028	- 1033	"STMnnn" OR BLANK
0560	DATE OF THE CONTRIBUTION	PT I (c)E	8	1034	- 1041	FORMAT: YYYYMMDD OR BLANK
0570	DATE ACQUIRED BY DONOR	PT I (d)E	8	1042	- 1049	FORMAT: YYYYMMDD OR BLANK
0580	HOW ACQUIRED BY DONOR	PT I (e)E	9	1050	- 1058	A/N OR BLANK
0590	DONOR'S COST OR ADJUSTED BASIS	PT I (f)E	12	1059	- 1070	N OR BLANK
0600	FAIR MARKET VALUE	PT I (g)E	12	1071	- 1082	N OR BLANK
0610	METHOD USED TO DETERMINE FAIR MARKET VALUE	PT I (h)E	20	1083	- 1102	A/N OR BLANK
*0615	PART I COLUMNS (d) AND (f) EXPLANATION		6	1103	- 1108	"STMnnn" OR BLANK
+0620	LETTER FROM PART I THAT IDENTIFIES THE PROPERTY	PT II 2A	1	1109	- 1109	A/N OR BLANK
*0630	ATTACH STATEMENT (IF PART II APPLIES TO MORE THAN ONE PROPERTY)	PT II 2A	6	1110	- 1115	"STMnnn" OR BLANK
0640	AMOUNT CLAIMED AS DEDUCTION (FOR THIS TAX YEAR)	PT II 2b	12	1116	- 1127	N OR BLANK
0650	AMOUNT CLAIMED AS DEDUCTION (FOR PRIOR TAX YEARS)	PT II 2b	12	1128	- 1139	N OR BLANK
0660	NAME OF CHARITABLE ORGANIZATION (WHICH CONTRIBUTION WAS MADE)	PT II 2c	35	1140	- 1174	A/N OR BLANK
0670	ADDRESS	PT II 2C	35	1175	- 1209	A/N OR BLANK
0680	CITY	PT II 2C	22	1210	- 1231	A/N OR BLANK
0690	STATE	PT II 2C	2	1232	- 1233	A/N OR BLANK
0700	ZIP CODE	PT II 2C	12	1234	- 1245	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0710	PLACE WHERE TANGIBLE PROPERTY	PT II 2d	25	1246	- 1270	A/N OR BLANK
0720	PERSON HAVING POSSESSION OF PROPERTY (OTHER THAN DONEE)	PT II 2e	35	1271	- 1305	A/N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0730 RESTRICTION ON DONEE'S RIGHT TO USE OR DISPOSE OF PROPERTY (YES BOX)	PT II 3a	1	1306	- 1306	"X" OR BLANK
+0740 RESTRICTION ON DONEE'S RIGHT TO USE OR DISPOSE OF PROPERTY (NO BOX)	PT II 3a	1	1307	- 1307	"X" OR BLANK
+0750 DID YOU GIVE TO ANYONE THE RIGHT TO THE INCOME FROM THE DONATED PROPERTY (YES BOX)	PT II 3b	1	1308	- 1308	"X" OR BLANK
+0760 DID YOU GIVE TO ANYONE THE RIGHT TO THE INCOME FROM THE DONATED PROPERTY (NO BOX)	PT II 3b	1	1309	- 1309	"X" OR BLANK
+0770 RESTRICTION LIMITING THE DONATED PROPERTY FOR A PARTICULAR USE (YES BOX)	PT II 3c	1	1310	- 1310	"X" OR BLANK
+0780 RESTRICTION LIMITING THE DONATED PROPERTY FOR A PARTICULAR USE (NO BOX)	PT II 3c	1	1311	- 1311	"X" OR BLANK
*0785 ATTACH STATEMENT	PT II	6	1312	- 1317	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	1318	- 1318	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0894
		4	5	8	*****
0790		6	9	14	"FRMbbb"
0791		6	15	20	"8283bb"
0792		5	21	25	"PG02b"
0793		9	26	34	N nnnnnnnnn
0794		1	35	35	BLANK
0795		7	36	42	N 0000001 - 9999999
0800		9	43	51	N
0810		PT I 4	1	52	52 "X" OR BLANK
0820		PT I 4	1	53	53 "X" OR BLANK
0830		PT I 4	1	54	54 "X" OR BLANK
0840		PT I 4	1	55	55 "X" OR BLANK
0850		PT I 4	1	56	56 "X" OR BLANK
0860		PT I 4	1	57	57 "X" OR BLANK
0870		PT I 4	1	58	58 "X" OR BLANK
0873		PT I 4	1	59	59 "X" OR BLANK
0880		PT I 4	1	60	60 "X" OR BLANK
0890		PT I 5(a)A	35	61	95 A/N
0900		PT I 5(b)A	30	96	125 A/N OR BLANK
0910		PT I 5(b)A	12	126	137 N
0920		PT I 5(d)A	8	138	145 FORMAT: YYYYMMDD
0930		PT I 5(e)A	9	146	154 A/N
0940		PT I 5(f)A	12	155	166 N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0950	BARGAIN SALES	PT I 5(g)A	12	167	- 178	N
0960	AMOUNT CLAIMED AS DEDUCTION	PT I 5(h)A	12	179	- 190	N
0970	AVERAGE TRADING PRICE OF SECURITIES	PT I 5(i)A	12	191	- 202	N
0980	DESCRIPTION OF DONATED PROPERTY	PT I 5(a)B	35	203	- 237	A/N OR BLANK
0990	PHYSICAL CONDITION OF PROPERTY	PT I 5(b)B	30	238	- 267	A/N OR BLANK
1000	APPRAISED FAIR MARKET VALUE	PT I 5(c)B	12	268	- 279	N OR BLANK
1010	DATE ACQUIRED	PT I 5(d)A	8	280	- 287	FORMAT: YYYYMMDD OR BLANK
1020	HOW ACQUIRED BY DONOR	PT I 5(e)B	9	288	- 296	A/N OR BLANK
1030	DONOR'S COST OR ADJUSTED BASIS	PT I 5(f)B	12	297	- 308	N OR BLANK
1040	BARGAIN SALES	PT I 5(g)B	12	309	- 320	N OR BLANK
1050	AMOUNT CLAIMED AS DEDUCTION	PT I 5(h)B	12	321	- 332	N OR BLANK
1060	AVERAGE TRADING PRICE OF SECURITIES	PT I 5(i)B	12	333	- 344	N OR BLANK
1070	DESCRIPTION OF DONATED PROPERTY	PT I 5(a)C	35	345	- 379	A/N OR BLANK
1080	PHYSICAL CONDITION OF PROPERTY	PT I 5(b)C	30	380	- 409	A/N OR BLANK
1090	APPRAISED FAIR MARKET VALUE	PT I 5(c)C	12	410	- 421	N OR BLANK
1100	DATE ACQUIRED	PT I 5(d)C	8	422	- 429	FORMAT: YYYYMMDD OR BLANK
1110	HOW ACQUIRED BY DONOR	PT I 5(e)C	9	430	- 438	A/N OR BLANK
1120	DONOR'S COST OR ADJUSTED BASIS	PT I 5(f)C	12	439	- 450	N OR BLANK
1130	BARGAIN SALES	PT I 5(g)C	12	451	- 462	N OR BLANK
1140	AMOUNT CLAIMED AS DEDUCTION	PT I 5(h)C	12	463	- 474	N OR BLANK
1150	AVERAGE TRADING PRICE OF SECURITIES	PT I 5(i)C	12	475	- 486	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1160	DESCRIPTION OF DONATED PROPERTY	PT I 5(a)D	35	487	- 521	A/N OR BLANK
1170	PHYSICAL CONDITION OF PROPERTY	PT I 5(b)D	30	522	- 551	A/N OR BLANK
1180	APPRAISED FAIR MARKET VALUE	PT I 5(c)D	12	552	- 563	N OR BLANK
*1185	ATTACH STATEMENT (FOR ADDITIONAL DONATED PROPERTY)	PT I 5	6	564	- 569	"STMnnn" OR BLANK
1190	DATE ACQUIRED	PT I 5(d)D	8	570	- 577	FORMAT: YYYYMMDD OR BLANK
1200	HOW ACQUIRED BY DONOR	PT I 5(e)D	9	578	- 586	A/N OR BLANK
1210	DONOR'S COST OR ADJUSTED BASIS	PT I 5(f)D	12	587	- 598	N OR BLANK
1220	BARGAIN SALES	PT I 5(g)D	12	599	- 610	N OR BLANK
1230	AMOUNT CLAIMED AS DEDUCTION	PT I 5(h)D	12	611	- 622	N OR BLANK
1240	AVERAGE TRADING PRICE OF SECURITIES	PT I 5(i)D	12	623	- 634	N OR BLANK
*1245	ATTACH STATEMENT	PT I 5	6	635	- 640	"STMnnn" OR BLANK
*1250	ATTACH STATEMENT	PT II	6	641	- 646	"STMnnn" OR BLANK
1260	IDENTIFYING LETTER FROM PART I	PT II	1	647	- 647	A/N
1270	DESCRIBE SPECIFIC ITEM FROM PART I	PT II	35	648	- 682	A/N
1280	BUSINESS ADDRESS	PT III	35	683	- 717	A/N
1290	CITY	PT III	22	718	- 739	A/N
1300	STATE	PT III	2	740	- 741	A/N
1310	ZIP CODE	PT III	12	742	- 753	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1315	IDENTIFYING NUMBER	PT III	9	754	- 762	N
1320	DATE DONATION RECEIVED	PT IV	8	763	- 770	FORMAT: YYYYMMDD OR BLANK
1325	INTEND TO USE PROPERTY FOR AN UNRELATED USE (YES BOX)	PT IV	1	771	- 771	"X" OR BLANK
1330	INTEND TO USE PROPERTY FOR AN UNRELATED USE (NO BOX)	PT IV	1	772	- 772	"X" OR BLANK
1340	NAME OF CHARITABLE ORGANIZATION	PT IV	35	773	- 807	A/N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1350 ADDRESS	PT IV	35	808 -	842	A/N
1360 CITY	PT IV	22	843 -	864	A/N
1370 STATE	PT IV	2	865 -	866	A/N
1380 ZIP CODE	PT IV	12	867 -	878	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1390 EMPLOYER IDENTIFICATION NUMBER	PT IV	9	879 -	887	N
*1395 PART IV DONEE'S SIGNATURE EXPLANATION	PT IV	6	888 -	893	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	894 -	894	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	0581
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8308bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
0035	PARTNERSHIP'S TELEPHONE NUMBER		10	52 -	61	N
0040	PARTNERSHIP'S ADDRESS		35	62 -	96	A/N
0050	PARTNERSHIP'S CITY		22	97 -	118	A/N
0060	PARTNERSHIP'S STATE		2	119 -	120	A/N
0070	PARTNERSHIP'S ZIP CODE		12	121 -	132	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0080	TRANSFEROR'S NAME 1	PART I	35	133 -	167	A/N
0090	TRANSFEROR'S NAME 2	PART I	35	168 -	202	A/N
0100	TRANSFEROR'S NAME 3	PART I	35	203 -	237	A/N
0110	TRANSFEROR'S SOCIAL SECURITY NUMBER (SSN)		9	238 -	246	N
0120	TRANSFEROR'S ADDRESS 1	PART I	35	247 -	281	A/N
0130	TRANSFEROR'S ADDRESS 2	PART I	35	282 -	316	A/N
0140	TRANSFEROR'S CITY	PART I	22	317 -	338	A/N
0150	TRANSFEROR'S STATE	PART I	2	339 -	340	A/N
0160	TRANSFEROR'S ZIP CODE	PART I	12	341 -	352	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0170	TRANSFeree'S NAME 1	PART II	35	353 -	387	A/N
0180	TRANSFeree'S NAME 2	PART II	35	388 -	422	A/N
0190	TRANSFeree'S NAME 3	PART II	35	423 -	457	A/N
0200	TRANSFeree'S ID NUMBER	PART II	9	458 -	466	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0210	TRANSFEREES ADDRESS 1	PART II	35	467	-	501	A/N
0220	TRANSFEREES ADDRESS 2	PART II	35	502	-	536	A/N
0230	TRANSFEREES CITY	PART II	22	537	-	558	A/N
0240	TRANSFEREES STATE	PART II	2	559	-	560	A/N
0250	TRANSFEREES ZIP CODE	PART II	12	561	-	572	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0260	DATE OF SALE OR EXCHANGE OF PARTNERSHIP INTEREST	PART III	8	573	-	580	FORMAT: YYYYMMDD or BLANK
	RECORD TERMINUS CHARACTER		1	581	-	581	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0360
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8586bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
0020	NUMBER OF FORMS 8609-A ATTACHED	1	3	52 -	54	N
*0025	MULTIPLE BLDG SCHEDULE	1	6	55 -	60	"STMnnn" OR BLANK
0050	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (YES BOX)	2(b)	1	61 -	61	"X" OR BLANK
0060	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (NO BOX)	2(b)	1	62 -	62	"X" OR BLANK
0070	BIN OF BUILDING THAT HAD A DECREASE	2(b)i	9	63 -	71	A/N
0080	BIN OF BUILDING WITH DECREASE	2(b)ii	9	72 -	80	A/N
0090	BIN OF BUILDING WITH DECREASE	2(b)iii	9	81 -	89	A/N
0100	BIN OF BUILDING WITH DECREASE	2(b)iv	9	90 -	98	A/N
*0105	MULTIPLE BLDG SCHEDULE	3	6	99 -	104	"STMnnn" OR BLANK
0110	CURRENT YEAR CREDIT	3	12	105 -	116	N
0115	EIN OF FLOW THROUGH ENTITY	4	9	117 -	125	N nnnnnnnnn
0120	CREDITS FROM FLOW THROUGH ENTITIES	4	12	126 -	137	N
*0125	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	4	6	138 -	143	"STMnnn" OR BLANK
0130	ADD LINES 3 AND 4	5	12	144 -	155	N
0140	CURRENT YEAR CREDIT OR PASSIVE ACTIVITY CREDIT	6	12	156 -	167	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0150	REGULAR TAX BEFORE CREDITS	7	12	168	- 179	N
0160	ALTERNATIVE MINIMUM TAX	8	12	180	- 191	N
0170	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	9	12	192	- 203	N
0180	FOREIGN TAX CREDIT	10a	12	204	- 215	N
0195	CREDITS FROM FORM 1040	10b	12	216	- 227	N
0260	POSSESSIONS TAX CREDIT	10c	12	228	- 239	N
0270	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	10d	12	240	- 251	N
0280	OTHER SPECIFIED CREDITS	10e	12	252	- 263	N
0290	ADD LINES 10a THROUGH 10e	10f	12	264	- 275	N
0300	NET INCOME TAX	11	12	276	- 287	N
0320	NET REGULAR TAX	12	12	288	- 299	N
0330	ENTER 25% (.25) OF THE EXCESS	13	12	300	- 311	N
0335	TENTATIVE MINIMUM TAX	14	12	312	- 323	N
0340	GREATER OF LINE 13 OR 14	15	12	324	- 335	N
0350	SUBTRACT LINE 15 FROM LINE 11 IF ZERO OR LESS, ENTER -0-	16	12	336	- 347	N
0360	LOW-INCOME HOUSING CREDIT ALLOWED FOR THE CURRENT YEAR	17	12	348	- 359	N
	RECORD TERMINUS CHARACTER		1	360	- 360	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0369
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8594bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0003					DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35	35	BLANK
0005		7	36	42	N 0000001-9999999
0005					FORM OCCURRENCE NUMBER
0010		9	43	51	N OR BLANK
0010					FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0020		1	52	52	"X" OR BLANK
0020					BUYER BOX
0030		1	53	53	"X" OR BLANK
0030					SELLER BOX
0040	1	35	54	88	A/N
0040					NAME OF OTHER PARTY TO TRANSACTION
0050	1	9	89	97	N
0050					OTHER PARTY'S IDENTIFICATION NUMBER
0060	1	35	98	132	A/N
0060					ADDRESS OF OTHER PARTY TO TRANSACTION
0070	1	22	133	154	A
0070					CITY OF OTHER PARTY TO TRANSACTION
0080	1	2	155	156	A
0080					STATE OF OTHER PARTY TO TRANSACTION
0090	1	12	157	168	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0090					ZIP CODE OF OTHER PARTY TO TRANSACTION
0100	2	8	169	176	FORMAT: YYYYMMDD
0100					DATE OF SALE
0110	3	12	177	188	N
0110					TOTAL SALES PRICE
0120	4	12	189	200	N
0120					AGGREGATE FAIR MARKET VALUE CLASS I
0130	4	12	201	212	N
0130					ALLOCATION OF SALES PRICE CLASS I
0140	4	12	213	224	N
0140					AGGREGATE FAIR MARKET VALUE CLASS II
0150	4	12	225	236	N
0150					ALLOCATION OF SALES PRICE CLASS II
0160	4	12	237	248	N
0160					AGGREGATE FAIR MARKET VALUE CLASS III

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170 ALLOCATION OF SALES PRICE CLASS III	4	12	249 -	260	N
0180 AGGREGATE FAIR MARKET VALUE CLASS IV	4	12	261 -	272	N
0190 ALLOCATION OF SALES PRICE CLASS IV	4	12	273 -	284	N
0200 AGGREGATE FAIR MARKET VALUE CLASS V	4	12	285 -	296	N
0210 ALLOCATION OF SALES PRICE CLASS V	4	12	297 -	308	N
0220 AGGREGATE FAIR MARKET VALUE CLASS VI AND VII	4	12	309 -	320	N
0230 ALLOCATION OF SALES PRICE CLASS VI AND VII	4	12	321 -	332	N
0240 TOTAL AGGREGATE FAIR MARKET VALUE	4	12	333 -	344	N
0250 TOTAL ALLOCATION OF SALES PRICE	4	12	345 -	356	N
0260 BUYER/SELLER PROVIDE FOR ALLOCATION - YES	5	1	357 -	357	"X" OR BLANK
0270 BUYER/SELLER PROVIDE FOR ALLOCATION - NO	5	1	358 -	358	"X" OR BLANK
0280 AGGREGATE FAIR MARKET VALUES LISTED - YES	5	1	359 -	359	"X" OR BLANK
0290 AGGREGATE FAIR MARKET VALUES LISTED - NO	5	1	360 -	360	"X" OR BLANK
0300 BUYER ALSO PURCHASE LICENSE YES	6	1	361 -	361	"X" OR BLANK
0310 BUYER ALSO PURCHASE LICENSE NO	6	1	362 -	362	"X" OR BLANK
*0315 ATTACH A SCHEDULE OF AGREEMENT	6	6	363 -	368	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	369 -	369	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0267
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8609Ab"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		9	43	51	N
0020		9	52	60	A/N
0030	B	1	61	61	"X" OR BLANK
0040	B	1	62	62	"X" OR BLANK
0050	C	1	63	63	"X" OR BLANK
0060	C	1	64	64	"X" OR BLANK
0070	D	1	65	65	"X" OR BLANK
0080	D	1	66	66	"X" OR BLANK
0090	E	1	67	67	"X" OR BLANK
0100	E	1	68	68	"X" OR BLANK
0200	1	12	69	80	N
0210	2	6	81	86	N
0220	3	12	87	98	
0230	4	12	99	110	N
0240	5	6	111	116	N
0250	6	12	117	128	N
0260	7	12	129	140	N
0270	8	12	141	152	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0280 CREDIT PERCENTAGE	9	6	153	-	158	N
0290 MULTIPLY LINE 7 OR LINE 8 BY THE PERCENTAGE OF LINE 9	10	12	159	-	170	N
0300 SECT 42(F)(3)(B) MODIFICATION	11	12	171	-	182	N
0310 ADD LINES 10 AND 11	12	12	183	-	194	N
0320 CREDIT FOR BUILDING BEFORE LINE 14 REDUCTION	13	12	195	-	206	N
0330 DISALLOWED CREDIT DUE TO FEDERAL GRANTS	14	12	207	-	218	N
0340 CREDIT ALLOWED FOR BUILDING FOR TAX YEAR	15	12	219	-	230	N
0350 TAXPAYER PROPORTIONATE SHARE OF CREDIT FOR TAX YEAR	16	12	231	-	242	N
0360 ADJUSTMENTS FOR DEFERRED FIRST YEAR CREDIT	17	12	243	-	254	N
0370 TAXPAYER'S CREDIT	18	12	255	-	266	N
RECORD TERMINUS CHARACTER		1	267	-	267	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0435
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8611bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		9	43	51	N OR BLANK
0020	C	35	52	86	A/N
0030	C	22	87	108	A/N
0040	C	2	109	110	A/N
0050	C	12	111	122	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0060	D	9	123	131	A/N
0070	E	8	132	139	FORMAT: YYYYMMDD
0080	F(1)	35	140	174	A/N
0090	F(2)	8	175	182	YYYYMMDD or BLANK
0100	F(3)	35	183	217	A/N
0110	F(4)	9	218	226	A/N, VALUES: A-Z, AND/OR 0-9, OR "NONE"
0120	1	12	227	238	N
					ENTER TOTAL CREDITS REPORTED ON FORM 8586 IN PRIOR YEARS
0130	2	12	239	250	N
0140	3	12	251	262	N
0150	4	6	263	268	N
0160	5	12	269	280	N
0170	6	6	281	286	N
					PERCENTAGE DECREASED IN QUALIFIED BASIS
0180	7	12	287	298	N
					AMOUNT OF ACCELERATED PORTION RECAPTURED

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190	ENTER RECAPTURE AMOUNT FROM FLOW THROUGH ENTITY	8	12	299	- 310	N
0200	ACCELERATED PORTION OF THE UNUSED CREDIT	9	12	311	- 322	N
0210	NET RECAPTURE	10	12	323	- 334	N
0215	LINE 11 LITERAL	11	16	335	- 350	"SECTIONb42(J)(5)"
0220	ENTER INTEREST ON LINE 10 RECAPTURE AMOUNT	11	12	351	- 362	N
0230	TOTAL RECAPTURE, ADD LINES 10 AND 11	12	12	363	- 374	N
0240	UNUSED CREDITS ATTRIBUTABLE TO THIS BUILDING REPORTED ON LINE 9	13	12	375	- 386	N
0250	RECAPTURE TAX, SUBTRACT LINE 13 FROM LINE 12	14	12	387	- 398	N
0260	CARRY FORWARD OF THE LOW-INCOME HOUSING CREDIT ATTRIBUTABLE TO THIS BUILDING	15	12	399	- 410	N
0270	ENTER INTEREST ON LINE 7 RECAPTURE AMOUNT	16	12	411	- 422	N
0280	TOTAL RECAPTURE - ADD LINES 7 AND 13	17	12	423	- 434	N
	RECORD TERMINUS CHARACTER		1	435	- 435	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0532
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8621bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0020		9	43	51	N OR BLANK
0030		35	52	86	A/N
0040		22	87	108	A/N
0050		2	109	110	A/N
0060		12	111	122	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0065		35	123	157	A/N OR BLANK
0070		8	158	165	FORMAT: YYYYMMDD
0080		8	166	173	FORMAT: YYYYMMDD
0090		1	174	174	"X" OR BLANK
0100		1	175	175	"X" OR BLANK
0110		1	176	176	"X" OR BLANK
0120		1	177	177	"X" OR BLANK
0130		1	178	178	"X" OR BLANK
0140		1	179	179	"X" OR BLANK
0150		35	180	214	A/N
0160		35	215	249	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0170	CITY		22	250 -	271	A/N
0180	STATE		2	272 -	273	A/N
0190	ZIP CODE		12	274 -	285	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0195	COUNTRY		35	286 -	320	A/N
0200	EMPLOYER IDENTIFICATION NUMBER, IF ANY		9	321 -	329	N OR BLANK
0210	TAX YEAR OF COMPANY OR FUND: TAX YEAR BEGINNING		8	330 -	337	FORMAT: YYYYMMDD
0220	TAX YEAR OF COMPANY OR FUND: TAX YEAR ENDING		8	338 -	345	FORMAT: YYYYMMDD
+0230	ELECTION TO TREAT PFIC AS A QEF	PT I A	1	346 -	346	"X" OR BLANK
0240	DEEMED SALE ELECTION	PT I B	1	347 -	347	"X" OR BLANK
0250	DEEMED DIVIDEND ELECTION	PT I C	1	348 -	348	"X" OR BLANK
@0255	ATTACH STATEMENT FOR POST 1986 EARNINGS AND PROFITS	PTIC	6	349 -	354	"STMnnn" OR BLANK
0260	ELECTION TO EXTEND TIME FOR PAYMENT OF TAX	PT I D	1	355 -	355	"X" OR BLANK
0270	ELECTION TO RECOGNIZE GAIN ON DEEMED SALE OF PFIC	PT I E	1	356 -	356	"X" OR BLANK
0280	ELECTION TO MARK-TO-MARKET PFIC STOCK	PT I F	1	357 -	357	"X" OR BLANK
0290	PRO RATA SHARE OF THE ORDINARY EARNINGS OF THE QEF	PT II 1a	12	358 -	369	N
0300	PORTION OF LINE 1a	PT II 1b	12	370 -	381	N
0310	SUBTRACT LINE 1b FROM LINE 1a	PT II 1c	12	382 -	393	N
0320	PRO RATA SHARE OF TOTAL NET CAPITAL GAIN OF QEF	PT II 2a	12	394 -	405	N
0330	PORTION OF LINE 2a	PT II 2b	12	406 -	417	N
0340	SUBTRACT LINE 2b FROM LINE 2a	PT II 2c	12	418 -	429	N
0350	ADD LINES 1c AND 2c	PT II 3a	12	430 -	441	N
0360	TOTAL AMOUNT OF CASH & FAIR MARKET VALUE OF OTHER PROPERTY DISTRIBUTED	PT II 3b	12	442 -	453	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0365 ATTACH STATEMENT	PT II 3b	6	454	- 459	"STMbnn" OR BLANK
0370 ENTER PORTION OF LINE 3a	PT II 3c	12	460	- 471	N
0380 ADD LINES 3b AND 3c	PT II 3d	12	472	- 483	N
0390 SUBTRACT LINE 3d FROM LINE 3a	PT II 3e	12	484	- 495	N
0400 ENTER THE TOTAL TAX FOR THE YEAR	PT II 4a	12	496	- 507	N
0410 TOTAL TAX WITHOUT REGARD TO AMOUNT ON LINE 3e	PT II 4b	12	508	- 519	N
0420 SUBTRACT LINE 4b FROM LINE 4a	PT II 4c	12	520	- 531	N
RECORD TERMINUS CHARACTER		1	532	- 532	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1087
	START RECORD SENTINEL		4	5 -	8	*****
0440	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0441	FORM NUMBER		6	15 -	20	"8621bb"
0442	PAGE NUMBER		5	21 -	25	"PG02b"
0443	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0444	FILLER		1	35 -	35	BLANK
0445	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0450	FAIR MARKET VALUE OF PFIC STOCK AT END OF TAX YEAR	PT III 5	12	43 -	54	N
0460	ADJUSTED BASIS IN STOCK AT END OF TAX YEAR	PT III 6	12	55 -	66	N
0470	EXCESS - SUBTRACT LINE 6 FROM LINE 5	PT III 7	12	67 -	78	N OR BLANK
0480	ANY UNREVERSED INCLUSIONS	PT III 8	12	79 -	90	N OR BLANK
0490	SMALLER OF LINE 7 OR LINE 8	PT III 9	12	91 -	102	N OR BLANK
0500	TOTAL DISTRIBUTIONS FROM PFIC DURING CURRENT TAX YEAR	PT IV 10a	12	103 -	114	N
0510	TOTAL DISTRIBUTIONS, REDUCED	PT IV 10b	12	115 -	126	N
0520	DIVIDE LINE 10b BY 3	PT IV 10c	12	127 -	138	N
0530	MULTIPLE LINE 10c BY 125% ENTER LESSER OF LINE 10a OR LINE 10d	PT IV 10d	12	139 -	150	N
0540	SUBTRACT LINE 10d FROM LINE 10a	PT IV 10e	12	151 -	162	N
0550	ENTER GAIN (LOSS) OF STOCK OF A SEC. 1291 FUND	PT IV 10f	12	163 -	174	N
@0555	ATTACH STATEMENT FOR EACH DISTRIBUTION AND DISPOSITION	PT IV 11a	6	175 -	180	"STMnnn" OR BLANK
0560	AMOUNTS IN LINE 12a ALLOCABLE TO THE CURRENT TAX YEAR	PT IV 11b	12	181 -	192	N
0570	AGGREGATE INCREASES IN TAX	PT IV 11c	12	193 -	204	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0580	FOREIGN TAX CREDIT	PT IV 11d	12	205	- 216	N
0590	SUBTRACT LINE 11d FROM LINE 11c	PT IV 11e	12	217	- 228	N
0600	INTEREST ON EACH NET INCREASE	PT IV 11f	12	229	- 240	N
*0605	ATTACH STATEMENT - FOR EACH EXCESS DISTRIBUTION	PT IV	6	241	- 246	"STMnnn" OR BLANK
0610	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(i)	8	247	- 254	FORMAT: YYYYMMDD
0620	UNDISTRIBUTED EARNINGS	PT V 2(i)	12	255	- 266	N
0630	DEFERRED TAX	PT V 3(i)	12	267	- 278	N
0640	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(i)	12	279	- 290	N
0650	EVENT TERMINATING ELECTION	PT V 5(i)	35	291	- 325	A/N
0660	EARNINGS DISTRIBUTED	PT V 6(i)	12	326	- 337	N
0670	DEFERRED TAX DUE	PT V 7(i)	12	338	- 349	N
0680	ACCRUED INTEREST DUE	PT V 8(i)	12	350	- 361	N
0690	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(i)	12	362	- 373	N OR BLANK
0700	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(i)	12	374	- 385	N OR BLANK
0710	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(ii)	8	386	- 393	FORMAT: YYYYMMDD OR BLANK
0720	UNDISTRIBUTED EARNINGS	PT V 2(ii)	12	394	- 405	N OR BLANK
0730	DEFERRED TAX	PT V 3(ii)	12	406	- 417	N OR BLANK
0740	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(ii)	12	418	- 429	N OR BLANK
0750	EVENT TERMINATING ELECTION	PT V 5(ii)	35	430	- 464	A/N OR BLANK
0760	EARNINGS DISTRIBUTED	PT V 6(ii)	12	465	- 476	N OR BLANK
0770	DEFERRED TAX DUE	PT V 7(ii)	12	477	- 488	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0780	ACCRUED INTEREST DUE	PT V 8(ii)	12	489	- 500	N OR BLANK
0790	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(ii)	12	501	- 512	N OR BLANK
0800	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(ii)	12	513	- 524	N OR BLANK
0810	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(iii)	8	525	- 532	FORMAT: YYYYMMDD OR BLANK
0820	UNDISTRIBUTED EARNINGS	PT V 2(iii)	12	533	- 544	N OR BLANK
0830	DEFERRED TAX	PT V 3(iii)	12	545	- 556	N OR BLANK
0840	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(iii)	12	557	- 568	N OR BLANK
0850	EVENT TERMINATING ELECTION	PT V 5(iii)	35	569	- 603	A/N OR BLANK
0860	EARNINGS DISTRIBUTED	PT V 6(iii)	12	604	- 615	N OR BLANK
0870	DEFERRED TAX DUE	PT V 7(iii)	12	616	- 627	N OR BLANK
0880	ACCRUED INTEREST DUE	PT V 8(iii)	12	628	- 639	N OR BLANK
0890	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(iii)	12	640	- 651	N OR BLANK
0900	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(iii)	12	652	- 663	N OR BLANK
0910	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(iv)	8	664	- 671	FORMAT: YYYYMMDD OR BLANK
0920	UNDISTRIBUTED EARNINGS	PT V 2(iv)	12	672	- 683	N OR BLANK
0930	DEFERRED TAX	PT V 3(iv)	12	684	- 695	N OR BLANK
0940	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(iv)	12	696	- 707	N OR BLANK
0950	EVENT TERMINATING ELECTION	PT V 5(iv)	35	708	- 742	A/N OR BLANK
0960	EARNINGS DISTRIBUTED	PT V 6(iv)	12	743	- 754	N OR BLANK
0970	DEFERRED TAX DUE	PT V 7(iv)	12	755	- 766	N OR BLANK
0980	ACCRUED INTEREST DUE	PT V 8(iv)	12	767	- 778	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0990	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(iv)	12	779	- 790	N OR BLANK
1000	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(iv)	12	791	- 802	N OR BLANK
1010	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(v)	8	803	- 810	FORMAT: YYYYMMDD OR BLANK
1020	UNDISTRIBUTED EARNINGS	PT V 2(v)	12	811	- 822	N OR BLANK
1030	DEFERRED TAX	PT V 3(v)	12	823	- 834	N OR BLANK
1040	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(v)	12	835	- 846	N OR BLANK
1050	EVENT TERMINATING ELECTION	PT V 5(v)	35	847	- 881	A/N OR BLANK
1060	EARNINGS DISTRIBUTED	PT V 6(v)	12	882	- 893	N OR BLANK
1070	DEFERRED TAX DUE	PT V 7(v)	12	894	- 905	N OR BLANK
1080	ACCRUED INTEREST DUE	PT V 8(v)	12	906	- 917	N OR BLANK
1090	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(v)	12	918	- 929	N OR BLANK
1100	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(v)	12	930	- 941	N OR BLANK
1110	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(vi)	8	942	- 949	FORMAT: YYYYMMDD OR BLANK
1120	UNDISTRIBUTED EARNINGS	PT V 2(vi)	12	950	- 961	N OR BLANK
1130	DEFERRED TAX	PT V 3(vi)	12	962	- 973	N OR BLANK
1140	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(vi)	12	974	- 985	N OR BLANK
1150	EVENT TERMINATING ELECTION	PT V 5(vi)	35	986	- 1020	A/N OR BLANK
1160	EARNINGS DISTRIBUTED	PT V 6(vi)	12	1021	- 1032	N OR BLANK
1170	DEFERRED TAX DUE	PT V 7(vi)	12	1033	- 1044	N OR BLANK
1180	ACCRUED INTEREST DUE	PT V 8(vi)	12	1045	- 1056	N OR BLANK
1190	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(vi)	12	1057	- 1068	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1200	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(vi)	12	1069	- 1080	N OR BLANK
*1210	ADDITIONAL INFORMATION FROM SHAREHOLDER OF PFIC		6	1081	- 1086	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1087	- 1087	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
BYTE COUNT		4	1	4	0553
START RECORD SENTINEL		4	5	8	*****
0000 RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001 FORM NUMBER		6	15	20	"8697bb"
0002 PAGE NUMBER		5	21	25	"PG01b"
0003 DOMESTIC PARTNERSHIP'S 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 FILING YEAR BEGINNING		8	43	50	FORMAT: YYYYMMDD OR BLANK
0020 FILING YEAR ENDING		8	51	58	FORMAT: YYYYMMDD OR BLANK
0080 FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	59	67	N OR BLANK
0090 TYPE OF TAXPAYER: CORPORATION	B	1	68	68	"X" OR BLANK
0100 TYPE OF TAXPAYER: INDIVIDUAL	B	1	69	69	"X" OR BLANK
0110 TYPE OF TAXPAYER: ESTATE OR TRUST	B	1	70	70	"X" OR BLANK
0120 TYPE OF TAXPAYER: S CORPORATION	B	1	71	71	"X" OR BLANK
0130 TYPE OF TAXPAYER: PARTNERSHIP	B	1	72	72	"X" OR BLANK
0140 NAME OF ENTITY	C	35	73	107	A/N OR BLANK
*0145 ATTACH STATEMENT	C	6	108	113	"STMnnn" OR BLANK
0150 EMPLOYER IDENTIFICATION NUMBER OF ENTITY	C	9	114	122	N OR BLANK
0155 EMPLOYER NAME CONTROL	C	4	123	126	NO ENTRY
0160 YEAR ENDED	PT I 1(a)	6	127	132	FORMAT: YYYYMM
0170 TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(a)	12	133	144	N
0180 ADJUSTMENT TO INCOME	PT I 2(a)	12	145	156	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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*0185	ATTACH LISTING	PT I 2(a)	6	157	- 162	"STMnnn" OR BLANK
*0187	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(a)	6	163	- 168	"STMnnn" OR BLANK
0190	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(a)	12	169	- 180	N
0200	INCOME TAX LIABILITY ON LINE 3	PT I 4(a)	12	181	- 192	N
0210	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(a)	12	193	- 204	N
0220	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(a)	12	205	- 216	N
0230	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(a)	12	217	- 228	N OR BLANK
*0235	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(a)	6	229	- 234	"STMnnn" OR BLANK
0240	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(a)	12	235	- 246	N OR BLANK
*0245	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(a)	6	247	- 252	"STMnnn" OR BLANK
0250	YEAR ENDED	PT I 1(b)	6	253	- 258	FORMAT: YYYYMM OR BLANK
0260	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(b)	12	259	- 270	N OR BLANK
0270	ADJUSTMENT TO INCOME	PT I 2(b)	12	271	- 282	N OR BLANK
*0275	ATTACH LISTING	PT I 2(b)	6	283	- 288	"STMnnn" OR BLANK
*0277	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(b)	6	289	- 294	"STMnnn" OR BLANK
0280	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINE 1 AND 2)	PT I 3(b)	12	295	- 306	N OR BLANK
0290	INCOME TAX LIABILITY ON LINE 3	PT I 4(b)	12	307	- 318	N OR BLANK
0300	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(b)	12	319	- 330	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0310	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(b)	12	331	- 342	N OR BLANK
0320	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(b)	12	343	- 354	N OR BLANK
*0325	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(b)	6	355	- 360	"STMnnn" OR BLANK
0330	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(b)	12	361	- 372	N OR BLANK
*0335	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(b)	6	373	- 378	"STMnnn" OR BLANK
0340	YEAR ENDED	PT I 1(c)	6	379	- 384	FORMAT: YYYYMM OR BLANK
0350	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(c)	12	385	- 396	N OR BLANK
0360	ADJUSTMENT TO INCOME	PT I 2(c)	12	397	- 408	N OR BLANK
*0365	ATTACH LISTING	PT I 2(c)	6	409	- 414	"STMnnn" OR BLANK
*0367	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(c)	6	415	- 420	"STMnnn" OR BLANK
0370	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(c)	12	421	- 432	N OR BLANK
0380	INCOME TAX LIABILITY ON LINE 3	PT I 4(c)	12	433	- 444	N OR BLANK
0390	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(c)	12	445	- 456	N OR BLANK
0400	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(c)	12	457	- 468	N OR BLANK
0410	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(c)	12	469	- 480	N OR BLANK
*0415	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(c)	6	481	- 486	"STMnnn" OR BLANK
0420	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(c)	12	487	- 498	N OR BLANK
*0425	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(c)	6	499	- 504	"STMnnn" OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0430 INTEREST DUE ON INCREASE (ADD COLUMNS A, B, AND C)	PT I 7(d)	12	505	- 516	N OR BLANK
0440 INTEREST TO BE REFUNDED ON DECREASE (ADD COLUMNS A, B, AND C)	PT I 8(d)	12	517	- 528	N OR BLANK
0450 NET AMOUNT OF INTEREST TO BE REFUNDED	PT I 9(d)	12	529	- 540	N
0460 NET AMOUNT OF INTEREST YOU OWE	PT I 10(d)	12	541	- 552	N
RECORD TERMINUS CHARACTER		1	553	- 553	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
BYTE COUNT		4	1	4	0487
START RECORD SENTINEL		4	5	8	*****
0480 RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0481 FORM NUMBER		6	15	20	"8697bb"
0482 PAGE NUMBER		5	21	25	"PG02b"
0483 DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0484 FILLER		1	35	35	BLANK
0485 FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0500 YEAR ENDED	PT II 1(a)	6	43	48	FORMAT: YYYYMM
0510 ADJUSTMENT TO REGULAR TAXABLE INCOME	PT II 1(a)	12	49	60	N
*0515 ATTACH LISTING	PT II 1(a)	6	61	66	"STMnnn" OR BLANK
*0517 LINE 1 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT II 1(a)	6	67	72	"STMnnn" OR BLANK
0520 INCREASE (DECREASE) IN REGULAR TAX FOR PRIOR YEARS	PT II 2(a)	12	73	84	N
0530 ADJUSTMENT TO ALTERNATIVE MINIMUM TAXABLE INCOME	PT II 3(a)	12	85	96	N
*0535 ATTACH LISTING	PT II 3(a)	6	97	102	"STMnnn" OR BLANK
0540 INCREASE (DECREASE) IN AMT FOR PRIOR YEAR(S)	PT II 4(a)	12	103	114	N
0550 AMOUNT FROM LINE 2 OR LINE 4 (ENTER GREATER AMOUNT)	PT II 5(a)	12	115	126	N
0560 OVERPAYMENT CEILING	PT II 6(a)	12	127	138	N
0570 INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (SMALLER AMOUNT OF LINE 5 OR LINE 6)	PT II 7(a)	12	139	150	N
0580 INTEREST DUE ON INCREASE SHOWN ON LINE 7	PT II 8(a)	12	151	162	N OR BLANK
0590 INTEREST TO BE REFUNDED ON DECREASE	PT II 9(a)	12	163	174	N OR BLANK
0600 YEAR ENDED	PT II 1(b)	6	175	180	FORMAT: YYYYMM OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0610	ADJUSTMENT TO REGULAR TAXABLE INCOME	PT II 1(b)	12	181	- 192	N OR BLANK
*0615	ATTACH LISTING	PT II 1(b)	6	193	- 198	"STMnnn" OR BLANK
*0617	LINE 1 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT II 1(b)	6	199	- 204	"STMnnn" OR BLANK
0620	INCREASE (DECREASE) IN REGULAR TAX FOR PRIOR YEARS	PT II 2(b)	12	205	- 216	N OR BLANK
0630	ADJUSTMENT TO ALTERNATIVE MINIMUM TAXABLE INCOME	PT II 3(b)	12	217	- 228	N OR BLANK
*0635	ATTACH LISTING	PT II 3(b)	6	229	- 234	"STMnnn" OR BLANK
0640	INCREASE (DECREASE) IN AMT FOR PRIOR YEAR(S)	PT II 4(b)	12	235	- 246	N OR BLANK
0650	AMOUNT FROM LINE 2 OR LINE 4 (ENTER GREATER AMOUNT)	PT II 5(b)	12	247	- 258	N OR BLANK
0660	OVERPAYMENT CEILING	PT II 6(b)	12	259	- 270	N OR BLANK
0670	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (SMALLER AMOUNT OF LINE 5 OR LINE 6)	PT II 7(b)	12	271	- 282	N OR BLANK
0680	INTEREST DUE ON INCREASE SHOWN ON LINE 7	PT II 8(b)	12	283	- 294	N OR BLANK
0690	INTEREST TO BE REFUNDED ON DECREASE	PT II 9(b)	12	295	- 306	N OR BLANK
0700	YEAR ENDED	PT II 1(c)	6	307	- 312	FORMAT: YYYYMM OR BLANK
0710	ADJUSTMENT TO REGULAR TAXABLE INCOME	PT II 1(c)	12	313	- 324	N OR BLANK
*0715	ATTACH LISTING	PT II 1(c)	6	325	- 330	"STMnnn" OR BLANK
*0717	LINE 1 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT II 1(c)	6	331	- 336	"STMnnn" OR BLANK
0720	INCREASE (DECREASE) IN REGULAR TAX FOR PRIOR YEAR	PT II 2(c)	12	337	- 348	N OR BLANK
0730	ADJUSTMENT TO ALTERNATIVE MINIMUM TAXABLE INCOME	PT II 3(c)	12	349	- 360	N OR BLANK
*0735	ATTACH LISTING	PT II 3(c)	6	361	- 366	"STMnnn" OR BLANK
0740	INCREASE (DECREASE) IN AMT FOR PRIOR YEAR(S)	PT II 4(c)	12	367	- 378	N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0750 AMOUNT FROM LINE 2 OR LINE 4 (ENTER GREATER AMOUNT)	PT II 5(c)	12	379 -	390	N OR BLANK
0760 OVERPAYMENT CEILING	PT II 6(c)	12	391 -	402	N OR BLANK
0770 INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (SMALLER AMOUNT OF LINE 5 OR LINE 6)	PT II 7(c)	12	403 -	414	N OR BLANK
0780 INTEREST DUE ON INCREASE SHOWN ON LINE 7	PT II 8(c)	12	415 -	426	N OR BLANK
0790 INTEREST TO BE REFUNDED ON DECREASE	PT II 9(c)	12	427 -	438	N OR BLANK
0800 INTEREST DUE ON INCREASE (ADD COLUMNS A, B, AND C)	PT II 8(d)	12	439 -	450	N OR BLANK
0810 INTEREST TO BE REFUNDED ON DECREASE (ADD COLUMNS A, B, AND C)	PT II 9(d)	12	451 -	462	N OR BLANK
0820 NET AMOUNT OF INTEREST TO BE REFUNDED	PT II 10(d)	12	463 -	474	N
0830 NET AMOUNT OF INTEREST YOU OWE	PT II 11(d)	12	475 -	486	N
RECORD TERMINUS CHARACTER		1	487 -	487	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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		4	1	-	4	0304
		4	5	-	8	*****
0000		6	9	-	14	"FRMbbb"
0001		6	15	-	20	"8820bb"
0002		5	21	-	25	"PG01b"
0003		9	26	-	34	N nnnnnnnnn
						EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35	-	35	BLANK
0005		7	36	-	42	N 0000001 - 9999999
						FORM OCCURRENCE NUMBER
0010		9	43	-	51	N OR BLANK
						FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0020	1	12	52	-	63	N
						QUALIFIED CLINICAL TESTING EXPENSES PAID OR INCURRED
0030	2	12	64	-	75	N
						CURRENT YEAR CREDIT (MULTIPLY LINE 1 BY 50%)
0040	3	12	76	-	87	N
						FLOW-THROUGH ORPHAN DRUG CREDIT(S)
0045	4	12	88	-	99	NO ENTRY
						1041 PORTION AMOUNT
0050	4	12	100	-	111	N
						CURRENT YEAR CREDIT
0060	5	12	112	-	123	N
						REGULAR TAX BEFORE CREDITS
0070	6	12	124	-	135	N
						ALTERNATIVE MINIMUM TAX
0080	7	12	136	-	147	N
						REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX
0090	8a	12	148	-	159	N
						FOREIGN TAX CREDIT
0105	8b	12	160	-	171	N
						CREDITS FROM FORM 1040
0170	8c	12	172	-	183	N
						POSSESSIONS TAX CREDIT
0180	8d	12	184	-	195	N
						CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE
0190	8e	12	196	-	207	N
						OTHER SPECIFIED CREDITS
0200	8f	12	208	-	219	N
						ADD LINES 8a THROUGH 8L
0210	9	12	220	-	231	N
						NET INCOME TAX
0230	10	12	232	-	243	N
						NET REGULAR TAX
0240	11	12	244	-	255	N
						ENTER 25% (.25) OF THE EXCESS
0245	12	12	256	-	267	N
						TENTATIVE MINIMUM TAX

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0250		13	12	268	- 279	N
0260		14	12	280	- 291	N
IF ZERO OR LESS, ENTER -0-						
0270		15	12	292	- 303	N
ORPHAN DRUG CREDIT ALLOWED FOR THE CURRENT YEAR						
			1	304	- 304	"#"
RECORD TERMINUS CHARACTER						

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0341
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8824bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N OR BLANK
0020	PT I 1	50	52 -	101	A/N OR BLANK
*0025	PT I	6	102 -	107	"STMnnn" OR BLANK
0030	PT I 2	50	108 -	157	A/N OR BLANK
*0035	PT I	6	158 -	163	"STMnnn" OR BLANK
0040	PT I 3	8	164 -	171	FORMAT: YYYYMMDD OR BLANK
0050	PT I 4	8	172 -	179	FORMAT: YYYYMMDD OR BLANK
0060	PT I 5	8	180 -	187	FORMAT: YYYYMMDD OR BLANK
0070	PT I 6	8	188 -	195	FORMAT: YYYYMMDD OR BLANK
0080	PT I 7	1	196 -	196	"X" OR BLANK
0100	PT I 7	1	197 -	197	"X" OR BLANK
0110	PT II 8	35	198 -	232	A/N
0115	PT II 8	15	233 -	247	A/N
0120	PT II 8	9	248 -	256	A/N OR "APPLD FOR"
0130	PT II 8	35	257 -	291	A/N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140 CITY	PT II 8	22	292	- 313	A/N
0150 STATE CODE	PT II 8	2	314	- 315	A/N
0160 ZIP CODE	PT II 8	12	316	- 327	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0180 DURING THIS YEAR, DID RELATED PARTY SELL OR DISPOSE OF PROPERTY (YES BOX)	PT II 9	1	328	- 328	"X" OR BLANK
0185 DURING THIS YEAR, DID RELATED PARTY SELL OR DISPOSE OF PROPERTY (NO BOX)	PT II 9	1	329	- 329	"X" OR BLANK
0190 DURING THIS YEAR, DID YOU SELL OR DISPOSE OF PROPERTY (YES BOX)	PT II 10	1	330	- 330	"X" OR BLANK
0195 DURING THIS YEAR, DID YOU SELL OR DISPOSE OF PROPERTY (NO BOX)	PT II 10	1	331	- 331	"X" OR BLANK
0200 DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a	1	332	- 332	"X" OR BLANK
0210 DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b	1	333	- 333	"X" OR BLANK
0215 YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c	1	334	- 334	"X" OR BLANK
@0217 EXPLANATION	PT II 11	6	335	- 340	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	341	- 341	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0456
	START RECORD SENTINEL		4	5 -	8	*****
0222	RECORD ID		6	9 -	14	"FRMbbb"
0223	FORM NUMBER		6	15 -	20	"8824bb"
0224	PAGE NUMBER		5	21 -	25	"PG02b"
0226	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0227	FILLER		1	35 -	35	BLANK
0228	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0230	FAIR MARKET VALUE (FMV)	PT III 12	12	43 -	54	N
0240	ADJUSTED BASIS	PT III 13	12	55 -	66	N
0250	GAIN OR (LOSS) (LINE 12 MINUS LINE 13)	PT III 14	12	67 -	78	N
0260	CASH AND FMV OF OTHER PARTY	PT III 15	12	79 -	90	N
0270	FMV OF LIKE-KIND PROPERTY RECEIVED	PT III 16	12	91 -	102	N
0280	AMOUNT REALIZED (ADD LINES 15 AND 16)	PT III 17	12	103 -	114	N
0290	ADJUSTED BASIS OF LIKE-KIND PROPERTY	PT III 18	12	115 -	126	N
0300	REALIZED GAIN OR LOSS (LINE 17 MINUS LINE 18)	PT III 19	12	127 -	138	N
*0305	ATTACH STATEMENT	PT III	6	139 -	144	"STMnnn" OR BLANK
0310	SMALLER OF LINE 15 OR 19	PT III 20	12	145 -	156	N
0320	ORDINARY INCOME UNDER RECAPTURE RULES	PT III 21	12	157 -	168	N
0330	LINE 20 MINUS LINE 21	PT III 22	12	169 -	180	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0340 RECOGNIZED GAIN (ADD LINES 21 AND 22)	PT III 23	12	181	- 192	N
*0345 ATTACH STATEMENT	PT III	6	193	- 198	"STMnnn" OR BLANK
0350 DEFERRED GAIN OR (LOSS) (SUBTRACT LINE 23 FROM LINE 19)	PT III 24	12	199	- 210	N
0360 BASIS OF LIKE PROPERTY RECEIVED (ADD LINES 18 AND 23 MINUS LINE 15)	PT III 25	12	211	- 222	N
0380 CERTIFICATE OF DIVESTITURE NUMBER	PT IV 26	5	223	- 227	N
0390 DESCRIPTION OF DIVESTED PROPERTY	PT IV 27	50	228	- 277	A/N OR BLANK
*0395 DIVESTED PROPERTY ATTACHMENT	PT IV 27	6	278	- 283	"STMnnn" OR BLANK
0400 DESCRIPTION OF REPLACEMENT PROPERTY	PT IV 28	50	284	- 333	A/N OR BLANK
*0405 REPLACEMENT PROPERTY ATTACHMENT	PT IV 28	6	334	- 339	"STMnnn" OR BLANK
0410 DATE DIVESTED PROPERTY WAS SOLD	PT IV 29	8	340	- 347	FORMAT: YYYYMMDD OR BLANK
0420 SALES PRICE OF DIVESTED PROPERTY	PT IV 30	12	348	- 359	N
0430 BASIS OF DIVESTED PROPERTY	PT IV 31	12	360	- 371	N
0440 REALIZED GAIN	PT IV 32	12	372	- 383	N
0450 COST OF REPLACEMENT PROPERTY WITHIN 60 DAYS	PT IV 33	12	384	- 395	N
0460 RECOGNIZED GAIN	PT IV 34	12	396	- 407	N
0470 ORDINARY INCOME UNDER RECAPTURE RULES	PT IV 35	12	408	- 419	N
0480 LINE 34 MINUS LINE 35	PT IV 36	12	420	- 431	N
0490 DEFERRED GAIN	PT IV 37	12	432	- 443	N
0500 BASIS OF REPLACEMENT PROPERTY	PT IV 38	12	444	- 455	N
RECORD TERMINUS CHARACTER		1	456	- 456	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1360
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8825bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
					EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
					FORM OCCURRENCE NUMBER
0010		9	43 -	51	N OR BLANK
					FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0020	1A	60	52 -	111	A/N
					SHOW THE KIND AND LOCATION OF EACH PROPERTY
0040	2A	12	112 -	123	N
					GROSS RENTS
0050	3A	12	124 -	135	N
					ADVERTISING
0060	4A	12	136 -	147	N
					AUTO AND TRAVEL
0070	5A	12	148 -	159	N
					CLEANING AND MAINTENANCE
0080	6A	12	160 -	171	N
					COMMISSIONS
0090	7A	12	172 -	183	N
					INSURANCE
0100	8A	12	184 -	195	N
					LEGAL AND OTHER PROFESSIONAL FEES
0110	9A	12	196 -	207	N
					INTEREST
0120	10A	12	208 -	219	N
					REPAIRS
0130	11A	12	220 -	231	N
					TAXES
0140	12A	12	232 -	243	N
					UTILITIES
0150	13A	12	244 -	255	N
					WAGES AND SALARIES
0160	14A	12	256 -	267	N
					DEPRECIATION
0170	15A	12	268 -	279	N
					OTHER
0180	15A	12	280 -	291	N
					OTHER
0190	15A	12	292 -	303	N
					OTHER
0200	15A	12	304 -	315	N
					OTHER

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*0210	OTHER (LIST)	15	6	316	- 321	"STMnnn" OR BLANK
	NOTE: USE FIELD #0210 AS A STATEMENT (STM) IF SPACE FOR ADDITIONAL INFORMATION OR ATTACHMENT IS NEEDED FOR FIELDS FOR OTHER LINES (LINES 15). A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ALLOWED.					
0220	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3a - 15a)	16A	12	322	- 333	N
0230	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1B	60	334	- 393	A/N
0240	GROSS RENTS	2B	12	394	- 405	N
0250	ADVERTISING	3B	12	406	- 417	N
0260	AUTO AND TRAVEL	4B	12	418	- 429	N
0270	CLEANING AND MAINTENANCE	5B	12	430	- 441	N
0280	COMMISSIONS	6B	12	442	- 453	N
0290	INSURANCE	7B	12	454	- 465	N
0300	LEGAL AND OTHER PROFESSIONAL FEES	8B	12	466	- 477	N
0310	INTEREST	9B	12	478	- 489	N
0320	REPAIRS	10B	12	490	- 501	N
0330	TAXES	11B	12	502	- 513	N
0340	UTILITIES	12B	12	514	- 525	N
0350	WAGES AND SALARIES	13B	12	526	- 537	N
0360	DEPRECIATION	14B	12	538	- 549	N
0370	OTHER	15B	12	550	- 561	N
0380	OTHER	15B	12	562	- 573	N
0390	OTHER	15B	12	574	- 585	N
0400	OTHER	15B	12	586	- 597	N
0410	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3b - 15b)	16B	12	598	- 609	N
0420	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1C	60	610	- 669	A/N
0430	GROSS RENTS	2C	12	670	- 681	N
0440	ADVERTISING	3C	12	682	- 693	N
0450	AUTO AND TRAVEL	4C	12	694	- 705	N
0460	CLEANING AND MAINTENANCE	5C	12	706	- 717	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0470	COMMISSIONS	6C	12	718	-	729	N
0480	INSURANCE	7C	12	730	-	741	N
0490	LEGAL AND OTHER PROFESSIONAL FEES	8C	12	742	-	753	N
0500	INTEREST	9C	12	754	-	765	N
0510	REPAIRS	10C	12	766	-	777	N
0520	TAXES	11C	12	778	-	789	N
0530	UTILITIES	12C	12	790	-	801	N
0540	WAGES AND SALARIES	13C	12	802	-	813	N
0550	DEPRECIATION	14C	12	814	-	825	N
0560	OTHER	15C	12	826	-	837	N
0570	OTHER	15C	12	838	-	849	N
0580	OTHER	15C	12	850	-	861	N
0590	OTHER	15C	12	862	-	873	N
0600	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3c - 15c)	16C	12	874	-	885	N
0610	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1D	60	886	-	945	A/N
0620	GROSS RENTS	2D	12	946	-	957	N
0630	ADVERTISING	3D	12	958	-	969	N
0640	AUTO AND TRAVEL	4D	12	970	-	981	N
0650	CLEANING AND MAINTENANCE	5D	12	982	-	993	N
0660	COMMISSIONS	6D	12	994	-	1005	N
0670	INSURANCE	7D	12	1006	-	1017	N
0680	LEGAL AND OTHER PROFESSIONAL FEES	8D	12	1018	-	1029	N
0690	INTEREST	9D	12	1030	-	1041	N
0700	REPAIRS	10D	12	1042	-	1053	N
0710	TAXES	11D	12	1054	-	1065	N
0720	UTILITIES	12D	12	1066	-	1077	N
0730	WAGES AND SALARIES	13D	12	1078	-	1089	N
0740	DEPRECIATION	14D	12	1090	-	1101	N
0750	OTHER	15D	12	1102	-	1113	N

## SECTION 11.75 FORM 8825, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0760	OTHER	15D	12	1114	- 1125	N
0770	OTHER	15D	12	1126	- 1137	N
0780	OTHER	15D	12	1138	- 1149	N
0790	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3d - 15d)	16D	12	1150	- 1161	N
0800	TOTAL GROSS RENTS (ADD LINE 2 COL A - H)	17	12	1162	- 1173	N ***
0810	TOTAL EXPENSES (ADD LINE 16 COL A - H)	18	12	1174	- 1185	N ***
0820	NET GAIN (LOSS) FROM FORM 4797, PART II, LINE 18	19	12	1186	- 1197	N
0830	NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES FROM PARTNERSHIPS AND FIDUCIARIES (FROM SCH. K-1)	20a	12	1198	- 1209	N
*0840	NAMES AND EMPLOYER ID NUMBER OF PARTNERSHIPS	20b	6	1210	- 1215	"STMnnn" OR BLANK
0850	NAME	20b(1)	35	1216	- 1250	A/N
0860	EIN	20b(2)	9	1251	- 1259	N
0870	NAME	20b(1)	35	1260	- 1294	A/N
0880	EIN	20b(2)	9	1295	- 1303	N
0890	NAME	20b(1)	35	1304	- 1338	A/N
0900	EIN	20b(2)	9	1339	- 1347	N
0910	NET INCOME (LOSS) FROM RENTAL ESTATE ACTIVITIES COMBINE LINE 17 - 20a	21	12	1348	- 1359	N
	RECORD TERMINUS CHARACTER		1	1360	- 1360	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1153
	START RECORD SENTINEL		4	5 -	8	*****
0930	RECORD ID		6	9 -	14	"FRMbbb"
0931	FORM NUMBER		6	15 -	20	"8825bb"
0932	PAGE NUMBER		5	21 -	25	"PG02b"
0933	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0934	FILLER		1	35 -	35	BLANK
0935	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0950	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1E	60	43 -	102	A/N
0960	GROSS RENTS	2E	12	103 -	114	N
0970	ADVERTISING	3E	12	115 -	126	N
0980	AUTO AND TRAVEL	4E	12	127 -	138	N
0990	CLEANING AND MAINTENANCE	5E	12	139 -	150	N
1000	COMMISSIONS	6E	12	151 -	162	N
1010	INSURANCE	7E	12	163 -	174	N
1020	LEGAL AND OTHER PROFESSIONAL FEES	8E	12	175 -	186	N
1030	INTEREST	9E	12	187 -	198	N
1040	REPAIRS	10E	12	199 -	210	N
1050	TAXES	11E	12	211 -	222	N
1060	UTILITIES	12E	12	223 -	234	N
1070	WAGES AND SALARIES	13E	12	235 -	246	N
1080	DEPRECIATION	14E	12	247 -	258	N
*1090	OTHER (LIST)	15	6	259 -	264	"STMnnn" OR BLANK
NOTE: USE FIELD # 1090 AS A STATEMENT (STM) REFERENCE IF SPACE FOR ADDITIONAL INFORMATION OR ATTACHMENT IS NEEDED FOR PROPERTIES BREAKDOWN. MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ALLOWED.						
+1100	OTHER	15E	12	265 -	276	N
+1110	OTHER	15E	12	277 -	288	N
+1120	OTHER	15E	12	289 -	300	N
+1130	OTHER	15E	12	301 -	312	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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1140	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3e-15e)	16E	12	313	-	324	N
1150	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1F	60	325	-	384	A/N
1160	GROSS RENTS	2F	12	385	-	396	N
1170	ADVERTISING	3F	12	397	-	408	N
1180	AUTO AND TRAVEL	4F	12	409	-	420	N
1190	CLEANING AND MAINTENANCE	5F	12	421	-	432	N
1200	COMMISSIONS	6F	12	433	-	444	N
1210	INSURANCE	7F	12	445	-	456	N
1220	LEGAL AND OTHER PROFESSIONAL FEES	8F	12	457	-	468	N
1230	INTEREST	9F	12	469	-	480	N
1240	REPAIRS	10F	12	481	-	492	N
1250	TAXES	11F	12	493	-	504	N
1260	UTILITIES	12F	12	505	-	516	N
1270	WAGES AND SALARIES	13F	12	517	-	528	N
1280	DEPRECIATION	14F	12	529	-	540	N
+1290	OTHER	15F	12	541	-	552	N
+1300	OTHER	15F	12	553	-	564	N
+1310	OTHER	15F	12	565	-	576	N
+1320	OTHER	15F	12	577	-	588	N
1330	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 4f-15f)	16F	12	589	-	600	N
1340	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1G	60	601	-	660	A/N
1350	GROSS RENTS	2G	12	661	-	672	N
1360	ADVERTISING	3G	12	673	-	684	N
1370	AUTO AND TRAVEL	4G	12	685	-	696	N
1380	CLEANING AND MAINTENANCE	5G	12	697	-	708	N
1390	COMMISSIONS	6G	12	709	-	720	N
1400	INSURANCE	7G	12	721	-	732	N
1410	LEGAL AND OTHER PROFESSIONAL FEES	8G	12	733	-	744	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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1420	INTEREST	9G	12	745	-	756	N
1430	REPAIRS	10G	12	757	-	768	N
1440	TAXES	11G	12	769	-	780	N
1450	UTILITIES	12G	12	781	-	792	N
1460	WAGES AND SALARIES	13G	12	793	-	804	N
1470	DEPRECIATION	14G	12	805	-	816	N
+1480	OTHER	15G	12	817	-	828	N
+1490	OTHER	15G	12	829	-	840	N
+1500	OTHER	15G	12	841	-	852	N
+1510	OTHER	15G	12	853	-	864	N
1520	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3g-15g)	16G	12	865	-	876	N
1530	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1H	60	877	-	936	A/N
1540	GROSS RENTS	2H	12	937	-	948	N
1550	ADVERTISING	3H	12	949	-	960	N
1560	AUTO AND TRAVEL	4H	12	961	-	972	N
1570	CLEANING AND MAINTENANCE	5H	12	973	-	984	N
1580	COMMISSIONS	6H	12	985	-	996	N
1590	INSURANCE	7H	12	997	-	1008	N
1600	LEGAL AND OTHER PROFESSIONAL FEES	8H	12	1009	-	1020	N
1610	INTEREST	9H	12	1021	-	1032	N
1620	REPAIRS	10H	12	1033	-	1044	N
1630	TAXES	11H	12	1045	-	1056	N
1640	UTILITIES	12H	12	1057	-	1068	N
1650	WAGES AND SALARIES	13H	12	1069	-	1080	N
1660	DEPRECIATION	14H	12	1081	-	1092	N
+1670	OTHER	15H	12	1093	-	1104	N
+1680	OTHER	15H	12	1105	-	1116	N
+1690	OTHER	15H	12	1117	-	1128	N
+1700	OTHER	15H	12	1129	-	1140	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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1710 TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3h-15h)	16H	12	1141	-	1152	N
RECORD TERMINUS CHARACTER		1	1153	-	1153	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0322
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8826bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
					DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
					FORM OCCURRENCE NUMBER
0010		9	43 -	51	N OR BLANK
					FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0020	PT I 1	12	52 -	63	N
					TOTAL ELIGIBLE ACCESS EXPENDITURES
*0025	1	6	64 -	69	"STMnnn" OR BLANK
					CONTROLLED GROUP SCHEDULE ATTACHED
0030	PT I 3	12	70 -	81	N
					SUBTRACT LINE 2 FROM LINE 1
0040	PT I 5	12	82 -	93	N
					SMALLER AMOUNT OF LINE 3 OR 4
0050	PT I 6	12	94 -	105	N
					MULTIPLY LINE 5 BY 50%
0060	PT I 7	12	106 -	117	N
					DISABLED ACCESS CREDITS FROM FLOW-THROUGH ENTITIES
0070	PT I 8	12	118 -	129	N
					CURRENT YEAR DISABLED ACCESS CREDIT
0080	PT II 9	12	130 -	141	N
					REGULAR TAX BEFORE CREDITS
0090	PT II 10	12	142 -	153	N
					ALTERNATIVE MINIMUM TAX
0100	PT II 11	12	154 -	165	N
					REGULAR TAX PLUS ALTERNATIVE TAX
0110	PT II 12a	12	166 -	177	N
					FOREIGN TAX CREDIT
0125	12b	12	178 -	189	N
					CREDITS FROM FORM 1040
0190	12c	12	190 -	201	N
					POSSESSIONS TAX CREDIT
0200	12d	12	202 -	213	N
					CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0210 OTHER SPECIFIED CREDITS	12e	12	214 -	225 N	
0220 ADD LINES 12a THROUGH 12L	12f	12	226 -	237 N	
0230 NET INCOME TAX	PT II 13	12	238 -	249 N	
0250 NET REGULAR TAX SUBTRACT LINE 12L FROM LINE 9	PT II 14	12	250 -	261 N	
0260 ENTER 25% (.25) OF THE EXCESS	PT II 15	12	262 -	273 N	
0265 TENTATIVE MINIMUM TAX	PT II 16	12	274 -	285 N	
0270 GREATER OF LINE 15 OR 16	PT II 17	12	286 -	297 N	
0280 SUBTRACT LINE 17 FROM LINE 13 IF ZERO OR LESS, ENTER -0-	PT II 18	12	298 -	309 N	
0290 DISABLED ACCESS CREDIT ALLOWED FOR THE CURRENT YEAR	PT II 19	12	310 -	321 N	
RECORD TERMINUS CHARACTER		1	322 -	322 "#"	

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0292
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8830bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N OR BLANK
0020	1	12	52 -	63	N
0030	2	12	64 -	75	N
0040	3	12	76 -	87	N
0050	4	12	88 -	99	N
0060	5	12	100 -	111	N
0070	6	12	112 -	123	N
0080	7	12	124 -	135	N
0090	8a	12	136 -	147	N
0105	8b	12	148 -	159	N
0170	8c	12	160 -	171	N
0180	8d	12	172 -	183	N
0190	8e	12	184 -	195	N
0200	8f	12	196 -	207	N
0210	9	12	208 -	219	N
0230	10	12	220 -	231	N
0240	11	12	232 -	243	N
0245	12	12	244 -	255	N
0250	13	12	256 -	267	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0260	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	268	-	279	N
0270	ENHANCED OIL RECOVERY CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	280	-	291	N
	RECORD TERMINUS CHARACTER		1	292	-	292	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1	4	0269
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8832bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N "nnnnnnnnn"
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	N OR BLANK
0020	ADDRESS		35	52	86	A/N
0030	CITY		22	87	108	A/N
0040	STATE		2	109	110	A/N
0050	ZIP CODE		12	111	122	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0060	TYPE OF ELECTION: INITIAL CLASSIFICATION BY A NEWLY- FORMED ENTITY	1A	1	123	123	"X" OR BLANK
0070	TYPE OF ELECTION: CHANGE IN CURRENT CLASSIFICATION	1B	1	124	124	"X" OR BLANK
0080	FORM OF ENTITY: DOMESTIC- CLASSIFIED AS AN ASSOCIATION TAXABLE AS A CORPORATION	2A	1	125	125	"X" OR BLANK
0090	FORM OF ENTITY: DOMESTIC- CLASSIFIED AS A PARTNERSHIP	2B	1	126	126	"X" OR BLANK
0100	FORM OF ENTITY: DOMESTIC- DISREGARDED AS A SEPARATE ENTITY	2C	1	127	127	"X" OR BLANK
0110	FORM OF ENTITY: FOREIGN- CLASSIFIED AS AN ASSOCIATION TAXABLE AS A CORPORATION	2D	1	128	128	"X" OR BLANK
0120	FORM OF ENTITY: FOREIGN- CLASSIFIED AS A PARTNERSHIP	2E	1	129	129	"X" OR BLANK
0130	FORM OF ENTITY: FOREIGN- DISREGARDED AS A SEPARATE ENTITY	2F	1	130	130	"X" OR BLANK
0132	NAME OF OWNER	3a	35	131	165	A/N
0134	IDENTIFYING NUMBER OF OWNER	3b	9	166	174	N OR "NONE"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0136	COUNTRY OF ENTITY ELECTING TO BE DISREGARDED (IF FOREIGN)	3c	35	175 - 209	A/N OR BLANK
0140	ELECTION TO BE EFFECTIVE BEGINNING	4	8	210 - 217	FORMAT: YYYYMMDD
0150	PERSON IRS MAY CALL FOR MORE INFORMATION	5	35	218 - 252	A/N
0160	PERSON'S TELEPHONE NUMBER	6	10	253 - 262	N
*0165	ADDITIONAL STATEMENT INFORMATION		6	263 - 268	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	269 - 269	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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		4	1	4	0496
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8834bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
					EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
					FORM OCCURRENCE NUMBER
0010		9	43	51	N OR BLANK
					FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0015		8	52	59	YYYYMMDD
					DATE VEHICLE PLACED IN SERVICE 1(a)
0020	2(a)	12	60	71	N
					COST OF VEHICLE
0030	3(a)	12	72	83	N
					SECTION 179 EXPENSE
0040	4(a)	12	84	95	N
					SUBTRACT LINE 3 FROM LINE 2
0050	5(a)	12	96	107	N
					MULTIPLY LINE 4 BY APPROPRIATE AMOUNT
0055	6(a)	12	108	119	N
					MAXIMUM CREDIT PER VEHICLE
0060	7(a)	12	120	131	N
					SMALLER OF LINE 5 OR 6
0065		8	132	139	YYYYMMDD
					DATE VEHICLE PLACED IN SERVICE 1(b)
0070	2(b)	12	140	151	N
					COST OF VEHICLE
0080	3(b)	12	152	163	N
					SECTION 179 EXPENSE
0090	4(b)	12	164	175	N
					SUBTRACT LINE 3 FROM LINE 2
0100	5(b)	12	176	187	N
					MULTIPLY LINE 4 BY APPROPRIATE AMOUNT
0105	6(b)	12	188	199	N
					MAXIMUM CREDIT PER VEHICLE
0110	7(b)	12	200	211	N
					SMALLER OF LINE 5 OR 6
0115		8	212	219	YYYYMMDD
					DATE VEHICLE PLACED IN SERVICE 1(c)
0120	2(c)	12	220	231	N
					COST OF VEHICLE
0130	3(c)	12	232	243	N
					SECTION 179 EXPENSE
0140	4(c)	12	244	255	N
					SUBTRACT LINE 3 FROM LINE 2
0150	5(c)	12	256	267	N
					MULTIPLY LINE 4 BY APPROPRIATE AMOUNT

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0155	MAXIMUM CREDIT PER VEHICLE	6(c)	12	268 - 279	N
0160	SMALLER OF LINE 5 OR LINE 6	7(c)	12	280 - 291	N
0170	ADD COLUMNS (a)-(c) ON LINE 7	8	12	292 - 303	N
0180	CREDITS FROM PASS-THROUGH ENTITY	9	12	304 - 315	N
0190	ADD LINES 8 AND 9	10	12	316 - 327	N
0200	PASSIVE ACTIVITY CREDIT	11	12	328 - 339	N
0210	LINE 10 MINUS LINE 11	12	12	340 - 351	N
0220	PASSIVE ACTIVITY CREDITS ALLOWED	13	12	352 - 363	N
0230	TENTATIVE QUALIFIED ELECTRIC VEHICLE CREDIT	14	12	364 - 375	N
0240	REGULAR TAX BEFORE CREDITS	15	12	376 - 387	N
0250	FOREIGN TAX CREDIT	16a	12	388 - 399	N
0265	CREDITS FROM FORM 1040	16b	12	400 - 411	N
0330	POSSESSIONS TAX CREDIT	16c	12	412 - 423	N
0340	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	16d	12	424 - 435	N
0350	ADD LINES 16a THROUGH 16k	16e	12	436 - 447	N
0360	NET REGULAR TAX	17	12	448 - 459	N
0370	TENTATIVE MINIMUM TAX	18	12	460 - 471	N
0380	EXCESS OF NET REGULAR TAX	19	12	472 - 483	N
0390	QUALIFIED ELECTRIC VEHICLE CREDIT	20	12	484 - 495	N
	RECORD TERMINUS CHARACTER		1	496 - 496	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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		4	1 -	4	0516
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8835bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
					DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
					FORM OCCURRENCE NUMBER
0010		9	43 -	51	N OR BLANK
					FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0015	1	2	52 -	53	"FY" OR BLANK
					FISCAL YEAR FILER LITERAL
0020	1	12	54 -	65	N
					KILOWATT HOURS PRODUCED ARE SOLD
+0030	1	12	66 -	77	N
					TOTAL KILOWATT HOURS PRODUCED AND SOLD
*0035	1	6	78 -	83	"STMnnn" OR BLANK
					ATTACH FISCAL YEAR COMPUTATION
0040	2	12	84 -	95	N
					PHASEOUT ADJUSTMENT
0045	2	6	96 -	101	N
					PHASEOUT ADJUSTMENT RATE
+0050	2	12	102 -	113	N
					TOTAL PHASEOUT ADJUSTMENT
*0055	2	6	114 -	119	"STMnnn" OR BLANK
					ATTACH FISCAL YEAR COMPUTATION
0130	3	12	120 -	131	N
					CREDIT BEFORE REDUCTION
0140	4	12	132 -	143	N
					TOTAL OF GOVERNMENT GRANTS OBLIGATION, FINANCING, AND OTHER CREDITS
0150	5	12	144 -	155	N
					TOTAL OF ADDITIONS TO THE CAPITAL ACCOUNT FOR THE PROJECT
0160	6	6	156 -	161	N
					RATE (GRANTS DIVIDED BY ADDITIONS)
0170	7	12	162 -	173	N
					REDUCTION AMOUNT
0180	8	12	174 -	185	N
					CREDIT AFTER REDUCTION (CREDIT MINUS REDUCTION)
0190	9	12	186 -	197	N
					RENEWABLE ELECTRICITY PRODUCTION CREDIT(S) FROM FLOW-THROUGH ENTITIES

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0195	FORM 1041 PORTION AMOUNT	10	12	198	-	209	NO ENTRY
0200	CURRENT YEAR CREDIT	10	12	210	-	221	N
0210	REGULAR TAX BEFORE CREDITS	11	12	222	-	233	N
0220	ALTERNATIVE MINIMUM TAX	12	12	234	-	245	N
0230	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	13	12	246	-	257	N
0240	FOREIGN TAX CREDIT	14a	12	258	-	269	N
0255	CREDITS FROM FORM 1040	14b	12	270	-	281	N
0320	POSSESSIONS TAX CREDIT (FORM 5735)	14c	12	282	-	293	N
0330	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	14d	12	294	-	305	N
0340	OTHER SPECIFIED CREDITS	14e	12	306	-	317	N
0350	TOTAL CREDITS	14f	12	318	-	329	N
0360	NET INCOME TAX	15	12	330	-	341	N
0380	NET REGULAR TAX	16	12	342	-	353	N
0390	ENTER 25% (.25) OF THE EXCESS	17	12	354	-	365	N
0395	TENTATIVE MINIMUM TAX	18	12	366	-	377	N
0400	GREATER OF LINE 21 OR 22	19	12	378	-	389	N
0410	NET INCOME TAX MINUS AMOUNT FROM PREVIOUS LINE	20	12	390	-	401	N
0420	RENEWABLE ELECTRICITY PRODUCTION CREDIT ALLOWED FOR THE CURRENT YEAR	21	12	402	-	413	N
0520	KILOWATT HOURS PRODUCED AND SOLD B	B-1	12	414	-	425	N
0530	TOTAL KILOWATT HOURS PRODUCED AND SOLD B	B-1	12	426	-	437	N
0560	KILOWATT HOURS PRODUCED/SOLD AFTER DEC. 04	B-2	12	438	-	449	N
0570	TOTAL KILOWATT HOURS PRODUCED /SOLD AFTER DEC. 04	B-2	12	450	-	461	N
0580	TOTAL OF TWO PREVIOUS LINES	B-3	12	462	-	473	N
0590	PHASEOUT ADJUSTMENT B	B-4	12	474	-	485	N
0600	PHASEOUT ADJUSTMENT RATE B	B-4	6	486	-	491	N
0610	TOTAL PHASEOUT ADJUSTMENT B	B-4	12	492	-	503	N
0620	TOTAL KILOWATT HOURS MINUS PHASEOUT ADJUSTMENTS	B-5	12	504	-	515	N
	RECORD TERMINUS CHARACTER		1	516	-	516	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	"631" FOR FIXED; "nnnn" FOR VARIABLE FORMAT
		4	5 -	8	VALUE "*****"
0700		6	9 -	14	"FRMbbb"
0701		6	15 -	20	"8835bb"
0702		5	21 -	25	"PG02b"
0703		9	26 -	34	N nnnnnnnn
0704		1	35 -	35	BLANK
0705		7	36 -	42	N 0000001 - 9999999
0900	B-6	12	43 -	54	N
0910	B-6	12	55 -	66	N
0920	B-7	12	67 -	78	N
0930	B-7	6	79 -	84	N
0940	B-7	12	85 -	96	N
0950	B-8	12	97 -	108	N
0954	B-9	12	109 -	120	N
0957	B-9	12	121 -	132	N
0960	B-9	12	133 -	144	N
1000	B-10	12	145 -	156	N
1010	B-11	12	157 -	168	N
1020	B-12	6	169 -	174	N
1030	B-13	12	175 -	186	N
1040	B-14	12	187 -	198	N
1100	B-15	12	199 -	210	N
1110	B-16	12	211 -	222	N
1120	B-17	6	223 -	228	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1130	BIOMASS KILOWATT-HOURS PRODUCED & SOLD	B-18	12	229 - 240	N
1140	TOTAL BIOMASS KILLOWAT-HOURS PRODUCED & SOLD	B-18	12	241 - 252	N
1150	TOTAL BIOMASS KILLOWAT-HOURS TIMES RATE	B-19	12	253 - 264	N
1160	BIOMASS PHASEOUT ADJUSTMENT	B-20	12	265 - 276	N
1170	BIOMASS PHASEOUT ADJUSTMENT RATE	B-20	6	277 - 282	N
1180	TOTAL BIOMASS PHASEOUT ADJUSTMENT	B-20	12	283 - 294	N
1190	LINE 20 MINUS LINE 21	B-21	12	295 - 306	N
1200	SECTION B CREDITS FROM PASS-THOUGH ENTITIES	B-22	12	307 - 318	N
1205	FORM 1041 PORTION AMOUNT	B-22	12	319 - 330	NO ENTRY
1210	TOTAL OF LINE 15, 22 AND 23	B-23	12	331 - 342	N
1220	AMOUNT OF PROVIOUS LINE FROM PASSIVE ACTIVITIES	B-24	12	343 - 354	N
1230	LINE 24 MINUS LINE 25	B-25	12	355 - 366	N
1240	PASSIVE ACTIVITY CREDIT ALLOWED FOR 2004	B-26	12	367 - 378	N
1245	CARRYFORWARD OF CREDIT	B-27	12	379 - 390	N
1250	CARRYBACK FROM 2005	B-28	12	391 - 402	NO ENTRY
1255	FORM 1041 AMOUNT	B-29	12	403 - 414	NO ENTRY
1257	FORM 6478 AMOUNT	B-29	12	415 - 426	N
1260	SECTION B CURRENT YEAR CREDIT	B-29	12	427 - 438	N
1300	REGULAR TAX BEFORE CREDITS	B-30	12	439 - 450	N
1310	ALTERNATIVE MINIMUM TAX	B-31	12	451 - 462	N
1320	REGULAR TAX PLUS ALTERNATIVE TAX	B-32	12	463 - 474	N
1330	FOREIGN TAX CREDIT	B-33a	12	475 - 486	N
1340	CREDITS FROM FORM 1040	B-33b	12	487 - 498	N
1350	POSSESSIONS TAX CREDIT (FORM 5735)	B-33c	12	499 - 510	NO ENTRY
1360	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	B-33d	12	511 - 522	N
1370	OTHER SPECIFIED CREDITS	B-33e	12	523 - 534	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1380	TOTAL CREDITS	B-33f	12	535 - 546	N
1390	NET INCOME TAX	B-34	12	547 - 558	N
1400	NET REGULAR TAX	B-35	12	559 - 570	N
1410	ENTER 25% OF EXCESS	B-36	12	571 - 582	N
1420	NET INCOME TAX MINUS 25% EXCESS	B-37	12	583 - 594	N
1430	GENERAL BUSINESS CREDIT	B-38	12	595 - 606	N
1440	LINE 38 MINUS LINE 39	B-39	12	607 - 618	N
1450	CREDIT ALLOWED FOR CURRENT YEAR	B-40	12	619 - 630	N
	RECORD TERMINUS CHARACTER		1	631 - 631	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0448
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8844bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		9	43	51	N OR BLANK
0015	1a	12	52	63	N
0020	1a	12	64	75	N
0025	1b	12	76	87	N
0027	1b	12	88	99	N
0030	2	12	100	111	N
0040	3	12	112	123	N
0050	4	12	124	135	N
0060	5	12	136	147	N
0070	6	12	148	159	N
0080	7	12	160	171	N
0090	8	12	172	183	N
0100	9	12	184	195	N
0110	10	12	196	207	NO ENTRY
0120	10	12	208	219	N
0130	11	12	220	231	N
0140	12	12	232	243	N
0150	13	12	244	255	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160 FOREIGN TAX CREDIT	14a	12	256	267	N
0175 CREDITS FROM FORM 1040	14b	12	268	279	N
0240 POSSESSIONS TAX CREDIT	14c	12	280	291	N
0250 CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	14d	12	292	303	N
0260 OTHER SPECIFIED CREDITS	14e	12	304	315	N
0270 ADD LINES 14a THROUGH 14L	14f	12	316	327	N
0280 NET INCOME TAX	15	12	328	339	N
0310 NET REGULAR TAX	16	12	340	351	N
0315 TENTATIVE MINIMUM TAX	17	12	352	363	N
0320 ENTER 25% (.25) OF THE EXCESS	18	12	364	375	N
0325 MULTIPLY LINE 16 BY 75% (.75)	19	12	376	387	N
0330 GREATER OF LINE 18 OR 19	20	12	388	399	N
0340 SUBTRACT LINE 20 FROM LINE 15	21	12	400	411	N
0350 GENERAL BUSINESS CREDIT	22	12	412	423	N
0360 SUBTRACT LINE 22 FROM LINE 21. IF ZERO OR LESS, ENTER -0-	23	12	424	435	N
0370 CREDIT ALLOWED FOR THE CURRENT YEAR	24	12	436	447	N
RECORD TERMINUS CHARACTER		1	448	448	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
BYTE COUNT		4	1	4	0328
START RECORD SENTINEL		4	5	8	*****
0000 RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001 FORM NUMBER		6	15	20	"8845bb"
0002 PAGE NUMBER		5	21	25	"PG01b"
0003 DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnn
0004 FILLER		1	35	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0010 FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	N OR BLANK
0020 TOTAL OF QUALIFIED WAGES AND QUALIFIED EMPLOYEE HEALTH INSURANCE COSTS	1	12	52	63	N
0030 CALENDAR YEAR 1993 QUALIFIED WAGES & QUALIFIED EMPLOYEE HEALTH INSURANCE COSTS	2	12	64	75	N
0040 INCREMENTAL INCREASE (SUBTRACT LINE 2 FROM LINE 1)	3	12	76	87	N
0050 MULTIPLY LINE 3 BY APPROPRIATE AMOUNT	4	12	88	99	N
0060 INDIAN EMPLOYMENT CREDITS FROM FLOW-THROUGH ENTITIES	5	12	100	111	N
0065 FORM 1041 PORTION AMOUNT	6	12	112	123	NO ENTRY
0070 CURRENT YEAR CREDIT (ADD LINES 4 AND 5)	6	12	124	135	N
0080 REGULAR TAX BEFORE CREDITS	7	12	136	147	N
0090 ALTERNATIVE MINIMUM TAX	8	12	148	159	N
0100 REGULAR TAX PLUS ALTERNATIVE TAX	9	12	160	171	N
0110 FOREIGN TAX CREDIT	10a	12	172	183	N
0125 CREDITS FROM FORM 1040	10b	12	184	195	N
0190 POSSESSIONS TAX CREDIT	10c	12	196	207	N
0200 CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	10d	12	208	219	N
0210 OTHER SPECIFIED CREDITS	10e	12	220	231	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0220	ADD LINES 10a THROUGH 10L	10f	12	232	-	243	N
0230	NET INCOME TAX	11	12	244	-	255	N
0250	NET REGULAR TAX	12	12	256	-	267	N
0260	ENTER 25% (.25) OF THE EXCESS	13	12	268	-	279	N
0265	TENTATIVE MINIMUM TAX	14	12	280	-	291	N
0270	GREATER OF LINE 13 OR 14	15	12	292	-	303	N
0280	SUBTRACT LINE 15 FROM LINE 11 IF ZERO OR LESS, ENTER -0-	16	12	304	-	315	N
0290	INDIAN EMPLOYMENT CREDIT ALLOWED FOR THE CURRENT YEAR	17	12	316	-	327	N
	RECORD TERMINUS CHARACTER		1	328	-	328	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0323
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8846bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N OR BLANK
0020	PT I 1	12	52 -	63	N
0030	PT I 2	12	64 -	75	N
0040	PT I 3	12	76 -	87	N
0050	PT I 4	1	88 -	88	"X" OR BLANK
0060	PT I 4	12	89 -	100	N
*0065	PT I 4	6	101 -	106	"STMnnn" OR BLANK
0070	PT I 5	12	107 -	118	N
0080	PT I 6	12	119 -	130	N
0090	PT II 7	12	131 -	142	N
0100	PT II 8	12	143 -	154	N
0110	PT II 9	12	155 -	166	N
0120	PT II 10a	12	167 -	178	N
0135	10b	12	179 -	190	N
0200	10c	12	191 -	202	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0210 CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	10d	12	203	-	214	N
0220 OTHER SPECIFIED CREDITS	10e	12	215	-	226	N
0230 ADD LINES 10a THROUGH 10L	10f	12	227	-	238	N
0240 NET INCOME TAX	PT II 11	12	239	-	250	N
0260 NET REGULAR TAX	PT II 12	12	251	-	262	N
0270 ENTER 25% (.25) OF THE EXCESS	PT II 13	12	263	-	274	N
0275 TENTATIVE MINIMUM TAX	PT II 14	12	275	-	286	N
0280 GREATER OF LINE 13 OR 14	PT II 15	12	287	-	298	N
0290 SUBTRACT LINE 15 FROM LINE 11 IF ZERO OR LESS, ENTER -0-	PT II 16	12	299	-	310	N
0300 CREDIT ALLOWED FOR THE CURRENT YEAR	PT II 17	12	311	-	322	N
RECORD TERMINUS CHARACTER		1	323	-	323	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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		4	1	-	4	0292
		4	5	-	8	*****
0000		6	9	-	14	"FRMbbb"
0001		6	15	-	20	"8847bb"
0002		5	21	-	25	"PG01b"
0003		9	26	-	34	N nnnnnnnnn
0004		1	35	-	35	BLANK
0005		7	36	-	42	N 0000001 - 9999999
0010		9	43	-	51	N OR BLANK
0020	1	12	52	-	63	N
0030	2	12	64	-	75	N
0040	3	12	76	-	87	N
0050	4	12	88	-	99	N
0060	5	12	100	-	111	N
0070	6	12	112	-	123	N
0080	7	12	124	-	135	N
0090	8a	12	136	-	147	N
0105	8b	12	148	-	159	N
0170	8c	12	160	-	171	N
0180	8d	12	172	-	183	N
0190	8e	12	184	-	195	N
0200	8f	12	196	-	207	N
0210	9	12	208	-	219	N
0230	10	12	220	-	231	N
0240	11	12	232	-	243	N
0245	12	12	244	-	255	N
0250	13	12	256	-	267	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0260		14	12	268 - 279	N
SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-					
0270		15	12	280 - 291	N
CDC CREDIT ALLOWED FOR THE CURRENT YEAR					
			1	292 - 292	"#"
RECORD TERMINUS CHARACTER					

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0352
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8861bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N OR BLANK
0020	PT I 1a	12	52 -	63	N
0030	PT I 1a	12	64 -	75	N
0040	PT I 1b	12	76 -	87	N
0050	PT I 1b	12	88 -	99	N
0060		2	100 -	111	N
*0065	2	6	112 -	117	"STMnnn" OR BLANK
*0067	2	6	118 -	123	"STMnnn" OR BLANK
0070	3	12	124 -	135	N
0075	4	12	136 -	147	NO ENTRY
0080	4	12	148 -	159	N
0090	5	12	160 -	171	N
0100	PT II 6	12	172 -	183	N
0110	PT II 7	12	184 -	195	N
0120	PT II 8a	12	196 -	207	N
0135	8b	12	208 -	219	N
0200	8c	12	220 -	231	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0210 CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8d	12	232	-	243	N
0220 OTHER SPECIFIED CREDITS	8e	12	244	-	255	N
0230 ADD LINES 8a THROUGH 8L	8f	12	256	-	267	N
0240 NET INCOME TAX	PT II 9	12	268	-	279	N
0260 NET REGULAR TAX	PT II 10	12	280	-	291	N
0270 ENTER 25% (.25) OF THE EXCESS	PT II 11	12	292	-	303	N
0275 TENTATIVE MINIMUM TAX	PT II 12	12	304	-	315	N
0280 GREATER OF LINE 11 OR 12	PT II 13	12	316	-	327	N
0290 SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	PT II 14	12	328	-	339	N
0300 WELFARE-TO-WORK CREDIT ALLOWED FOR THE CURRENT YEAR	PT II 15	12	340	-	351	N
RECORD TERMINUS CHARACTER		1	352	-	352	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	"0442"
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8864bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S 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
0008	STATEMENT IN LIEU OF PREVIOUSLY FILED CERTIFICATE		6	43 -	48	"STMnnn" or Blank
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	49 -	57	N OR BLANK
0020	BIODIESEL GALLONS	1a	6	58 -	63	N
0030	BIODIESEL AMOUNT	1c	12	64 -	75	N
0040	AGRI-BIODIESEL GALLONS	2a	6	76 -	81	N
0050	AGRI-BIODIESEL AMOUNT	2c	12	82 -	93	N
0052	RENEWABLE DIESEL SOLD/USED AFTER 12/31/05	3a	6	94 -	99	N
0054	RENEWABLE DIESEL AMT SOLD/USED AFTER 12/31/05	3c	12	100 -	111	N
0060	BIODIESEL MIXTURE GALLONS	4a	6	112 -	117	N
0070	BIODIESEL MIXTURE AMOUNT	4c	12	118 -	129	N
0080	BIODIESEL MIXTURE GALLONS	5a	6	130 -	135	N
0090	BIODIESEL MIXTURE AMOUNT	5c	12	136 -	147	N
0092	RENEWABLE DIESEL MOX Gal. SOLD/USED AFTER 12/31/05	6a	6	148 -	153	N
0094	RENEWABLE DIESEL MIX AMT SOLD/USED AFTER 12/31/05	6c	12	154 -	165	N
0096	QUALIFIED AGRI-BIODIESEL PRODUCTION GALLONS	7a	6	166 -	171	N
0098	QUALIFIED AGRI-BIODESIEL PRODUCTION AMOUNT	7c	12	172 -	183	N
0100	TOTAL OF ALL BIODIESEL FUELS AMOUNT	8c	12	184 -	195	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0110	BIODIESEL FUEL CREDITS	9c	12	196 - 207	N
0115	FORM 1041 PORTION AMOUNT	10c	12	208 - 219	No Entry
0118	BENEFICIARIES SHARE	10c	12	220 - 231	No Entry
0120	CURRENT YEAR CREDIT	10c	12	232 - 243	N
*0125	CREDIT DIVISION SCHEDULE	10c	6	244 - 249	"STMnnn" or Blank
0200	REGULAR TAX BEFORE CREDITS	11	12	250 - 261	N
0210	ALTERNATIVE MINIMUM TAX	12	12	262 - 273	N
0220	TOTAL CREDITS (add lines 8 & 9)	13	12	274 - 285	N
0230	FOREIGN TAX CREDIT	14a	12	286 - 297	N
0240	CREDITS FROM FORM 1040	14b	12	298 - 309	N
0250	POSSESSIONS TAX CREDITS	14c	12	310 - 321	N
0260	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	14d	12	322 - 333	N
0270	OTHER SPECIFIED CREDITS	15	12	334 - 345	N
0280	ADD LINES 11A - 11E	16	12	346 - 357	N
0290	NET INCOME TAX	17	12	358 - 369	N
0300	NET REGULAR TAX	18	12	370 - 381	N
0310	25% OF EXCESS OF LINE 13 OVER \$25,000	17	12	382 - 393	N
0320	TENTATIVE MINIMUM TAX	18	12	394 - 405	N
0330	ENTER THE GREATER OF LINE 14 OR LINE 15	19	12	406 - 417	N
0340	SUBTRACT LINE 16 FROM LINE 12	20	12	418 - 429	N
0350	CREDIT ALLOWED FOR THE CURRENT YEAR	21	12	430 - 441	N
	RECORD TERMINUS CHARACTER		1	442 - 442	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	1779
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8865bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	RANGE: 0000001-9999999
0006		6	43	48	YYYYMM
*0007		6	49	54	"STMnnn" OR BLANK
0010		8	55	62	YYYYMMDD
0020		8	63	70	YYYYMMDD
0080	A	1	71	71	"X" OR BLANK
0090	A	1	72	72	"X" OR BLANK
0100	A	1	73	73	"X" OR BLANK
0110	A	1	74	74	"X" OR BLANK
0120	B	8	75	82	YYYYMMDD
0130	B	8	83	90	YYYYMMDD
0140	C	12	91	102	N
0150	C	12	103	114	N
0160	C	12	115	126	N
0170	D	35	127	161	A/N
0180	D	35	162	196	A/N
0190	D	22	197	218	A
0200	D	2	219	220	A/N
0210	D	12	221	232	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0220	D	9	233	241	N
0230	E(1)	35	242	276	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0240	ADDRESS	E(2)	35	277 -	311	A/N
0250	CITY	E(2)	22	312 -	333	A
0260	STATE	E(2)	2	334 -	335	A/N
0270	ZIP CODE	E(2)	12	336 -	347	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0280	IDENTIFYING NUMBER	E(3)	9	348 -	356	N
0290	CATEGORY 1 FILER	E(4)	1	357 -	357	"X" OR BLANK
0300	CATEGORY 2 FILER	E(4)	1	358 -	358	"X" OR BLANK
0310	CONSTRUCTIVE OWNER	E(4)	1	359 -	359	"X" OR BLANK
0320	NAME OTHER PARTNER	E(1)	35	360 -	394	A/N
0330	ADDRESS	E(2)	35	395 -	429	A/N
0340	CITY	E(2)	22	430 -	451	A
0350	STATE	E(2)	2	452 -	453	A/N
0360	ZIP CODE	E(2)	12	454 -	465	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0370	IDENTIFYING NUMBER	E(3)	9	466 -	474	N
0380	CATEGORY 1 FILER	E(4)	1	475 -	475	"X" OR BLANK
0390	CATEGORY 2 FILER	E(4)	1	476 -	476	"X" OR BLANK
0400	CONSTRUCTIVE OWNER	E(4)	1	477 -	477	"X" OR BLANK
0410	NAME OTHER PARTNER	E(1)	35	478 -	512	A/N
0420	ADDRESS	E(2)	35	513 -	547	A/N
0430	CITY	E(2)	22	548 -	569	A
0440	STATE	E(2)	2	570 -	571	A/N
0450	ZIP CODE	E(2)	12	572 -	583	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0460	IDENTIFYING NUMBER	E(3)	9	584 -	592	N
0470	CATEGORY 1 FILER	E(4)	1	593 -	593	"X" OR BLANK
0480	CATEGORY 2 FILER	E(4)	1	594 -	594	"X" OR BLANK
0490	CONSTRUCTIVE OWNER	E(4)	1	595 -	595	"X" OR BLANK
0500	NAME OTHER PARTNER	E(1)	35	596 -	630	A/N
0510	ADDRESS	E(2)	35	631 -	665	A/N
0520	CITY	E(2)	22	666 -	687	A
0530	STATE	E(2)	2	688 -	689	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0540	ZIP CODE	E(2)	12	690	- 701	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0550	IDENTIFYING NUMBER	E(3)	9	702	- 710	N
0560	CATEGORY 1 FILER	E(4)	1	711	- 711	"X" OR BLANK
0570	CATEGORY 2 FILER	E(4)	1	712	- 712	"X" OR BLANK
0580	CONSTRUCTIVE OWNER	E(4)	1	713	- 713	"X" OR BLANK
*0585	ADDITIONAL LINE E INFORMATION	E	6	714	- 719	"STMnnn" OR BLANK
0590	NAME LINE 1 FOREIGN PARTNERSHIP	F(1)	35	720	- 754	A/N
0600	NAME LINE 2 FOREIGN PARTNERSHIP	F 1	35	755	- 789	A/N
0605	IN CARE OF NAME LINE		35	790	- 824	A/N OR BLANK
0610	ADDRESS	F 1	35	825	- 859	A/N
0615	RESERVED		35	860	- 894	NO ENTRY
0620	CITY	F 1	22	895	- 916	A
0625	FOREIGN CITY, STATE OR PROVINCE	F1	35	917	- 951	A/N
0630	STATE	F 1	2	952	- 953	A/N
0635	COUNTRY	F1	35	954	- 988	A/N OR BLANK
0640	ZIP CODE	F 1	12	989	- 1000	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0650	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)	F 2	9	1001	- 1009	A/N
0660	COUNTRY UNDER WHOSE LAWS ORGANIZED	F 3	35	1010	- 1044	A/N
0670	DATE OF ORGANIZATION	F 4	8	1045	- 1052	YYYYMMDD
0680	PRINCIPAL BUSINESS PLACE	F 5	35	1053	- 1087	A/N
0690	BUSINESS ACTIVITY CODE	F 6	6	1088	- 1093	N RANGE: 111100-813000
0700	PRINCIPAL BUSINESS ACTIVITY	F 7	35	1094	- 1128	A/N
0710	FUNCTIONAL CURRENCY NAME	F 8	20	1129	- 1148	A/N
0712	EXCHANGE RATE	F8	11	1149	- 1159	N FORMAT nnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*0715	ATTACH SCHEDULE	F 8	6	1160	- 1165	"STMnnn" OR BLANK
0720	NAME LINE 1 FOREIGN PARTNERSHIP	G 1	35	1166	- 1120	A/N
0730	NAME LINE 2 FOREIGN PARTNERSHIP	G 1	35	1201	- 1235	A/N
0740	ADDRESS	G 1	35	1236	- 1270	A/N
0750	CITY	G 1	22	1271	- 1292	A
0760	STATE	G 1	2	1293	- 1294	A/N
0770	ZIP CODE	G 1	12	1295	- 1306	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0775	IDENTIFYING NUMBER OF AGENT	G1	9	1307	- 1315	N
0780	FILE FORM 1042	G 2	1	1316	- 1316	"X" OR BLANK
0790	FILE FORM 8804	G 2	1	1317	- 1317	"X" OR BLANK
0800	FILE FORM 1065 OR FORM 1065-B	G 2	1	1318	- 1318	"X" OR BLANK
0805	SERVICE CENTER WHERE FORM 1065 OR 1065-B IS FILED	G2	12	1319	- 1330	PHILADELPHIA OR OGDEN
0810	NAME LINE 1 FOREIGN PARTNERSHIP'S AGENT	G 3	35	1331	- 1365	A/N
0820	NAME LINE 2 FOREIGN PARTNERSHIP'S AGENT	G 3	35	1366	- 1400	A/N
0830	ADDRESS	G 3	35	1401	- 1435	A/N
0840	CITY	G 3	22	1436	- 1457	A
0850	STATE	G 3	2	1458	- 1459	A/N
0860	ZIP CODE	G 3	12	1460	- 1471	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0865	COUNTRY	G3	35	1472	- 1506	A/N OR BLANK
0870	NAME LINE 1 PERSON WITH BOOKS/ RECORDS	G 4	35	1507	- 1541	A/N
0880	NAME LINE 2 PERSON WITH BOOKS/ RECORDS	G 4	35	1542	- 1576	A/N
0890	ADDRESS	G 4	35	1577	- 1611	A/N
0900	CITY	G 4	22	1612	- 1633	A
0910	STATE	G 4	2	1634	- 1635	A/N
0920	ZIP CODE	G 4	12	1636	- 1647	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0925	COUNTRY	G4	35	1648	- 1682	A/N OR BLANK
0930	LOCATION BOOKS/RECORDS	G 4	35	1683	- 1717	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0940	SPECIAL ALLOCATIONS MADE (YES BOX)	G 5	1	1718	- 1718	"X" OR BLANK
0950	SPECIAL ALLOCATIONS MADE (NO BOX)	G 5	1	1719	- 1719	"X" OR BLANK
0960	NUMBER OF FOREIGN DISREGARDED ENTITIES	G 6	12	1720	- 1731	N
@0965	ATTACH LIST	G 6	6	1732	- 1737	"STMnnn" OR BLANK
0970	HOW IS PARTNERSHIP CLASSIFIED	G 7	25	1738	- 1762	A/N
0980	PARTNERSHIP OWN SEPARATE UNITS (YES BOX)	G 8	1	1763	- 1763	"X" OR BLANK
0990	PARTNERSHIP OWN SEPARATE UNITS (NO BOX)	G 8	1	1764	- 1764	"X" OR BLANK
@0995	ATTACH SCHEDULE (IF FIELD #0980 IS "X")	G8	6	1765	- 1770	"STMnnn" OR BLANK
1000	TOTAL RECEIPTS LESS THAN \$250,000 AND TOTAL ASSETS LESS THAN \$600,000 (YES BOX)	G 9	1	1771	- 1771	"X" OR BLANK
1010	TOTAL RECEIPTS LESS THAN \$250,000 AND TOTAL ASSETS LESS THAN \$600,000 (NO BOX)	G 9	1	1772	- 1772	"X" OR BLANK
*1029	FORM 8865 GLOBAL STATEMENT (ADDITIONAL SUPPORTING INFORMATION)		6	1773	- 1778	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1779	- 1779	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	2218
	START RECORD SENTINEL		4	5 -	8	*****
1030	RECORD ID		6	9 -	14	"FRMbbb"
1031	FORM NUMBER		6	15 -	20	"8865bb"
1032	PAGE NUMBER		5	21 -	25	"PG02b"
1033	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1034	FILLER		1	35 -	35	BLANK
1035	FORM OCCURRENCE NUMBER		7	36 -	42	RANGE: 0000001- 9999999
1040	OWNS DIRECT INTEREST	SCH A	1	43 -	43	"X" OR BLANK
1045	OWNS CONSTRUCTIVE INTEREST	SCH A	1	44 -	44	"X" OR BLANK
1050	NAME CONSTRUCTIVE OWNERSHIP	SCH A	35	45 -	79	A/N
1060	ADDRESS	SCH A	35	80 -	114	A/N
1070	CITY	SCH A	22	115 -	136	A
1080	STATE	SCH A	2	137 -	138	A/N
1090	ZIP CODE	SCH A	12	139 -	150	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1100	IDENTIFYING NUMBER (IF ANY)	SCH A	9	151 -	159	N
1110	FOREIGN PERSON	SCH A	1	160 -	160	"X" OR BLANK
1120	DIRECT PARTNER	SCH A	1	161 -	161	"X" OR BLANK
1130	NAME CONSTRUCTIVE OWNERSHIP	SCH A	35	162 -	196	A/N
1140	ADDRESS	SCH A	35	197 -	231	A/N
1150	CITY	SCH A	22	232 -	253	A
1160	STATE	SCH A	2	254 -	255	A/N
1170	ZIP CODE	SCH A	12	256 -	267	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1180	IDENTIFYING NUMBER (IF ANY)	SCH A	9	268 -	276	N
1190	FOREIGN PERSON	SCH A	1	277 -	277	"X" OR BLANK
1200	DIRECT PARTNER	SCH A	1	278 -	278	"X" OR BLANK
1210	NAME CONSTRUCTIVE OWNERSHIP	SCH A	35	279 -	313	A/N
1220	ADDRESS	SCH A	35	314 -	348	A/N
1230	CITY	SCH A	22	349 -	370	A

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1240 STATE	SCH A	2	371 - 372	A/N	
1250 ZIP CODE	SCH A	12	373 - 384	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
1260 IDENTIFYING NUMBER (IF ANY)	SCH A	9	385 - 393	N	
1270 FOREIGN PERSON	SCH A	1	394 - 394	"X" OR BLANK	
1280 DIRECT PARTNER	SCH A	1	395 - 395	"X" OR BLANK	
1290 NAME CONSTRUCTIVE OWNERSHIP	SCH A	35	396 - 430	A/N	
1300 ADDRESS	SCH A	35	431 - 465	A/N	
1310 CITY	SCH A	22	466 - 487	A	
1320 STATE	SCH A	2	488 - 489	A/N	
1330 ZIP CODE	SCH A	12	490 - 501	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
1340 IDENTIFYING NUMBER (IF ANY)	SCH A	9	502 - 510	N	
1350 FOREIGN PERSON	SCH A	1	511 - 511	"X" OR BLANK	
1360 DIRECT PERSON	SCH A	1	512 - 512	"X" OR BLANK	
1370 NAME CONSTRUCTIVE OWNERSHIP	SCH A	35	513 - 547	A/N	
1380 ADDRESS	SCH A	35	548 - 582	A/N	
1390 CITY	SCH A	22	583 - 604	A	
1400 STATE	SCH A	2	605 - 606	A/N	
1410 ZIP CODE	SCH A	12	607 - 618	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
1420 IDENTIFYING NUMBER (IF ANY)	SCH A	9	619 - 627	N	
1430 FOREIGN PERSON	SCH A	1	628 - 628	"X" OR BLANK	
1440 DIRECT PERSON	SCH A	1	629 - 629	"X" OR BLANK	
*1445 ADDITIONAL INFORMATION (CONSTRUCTIVE OWNERSHIP OF PARTNERSHIP INTEREST)	SCH A	6	630 - 635	"STMnnn" OR BLANK	
1450 NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	636 - 670	A/N	
1460 ADDRESS	SCH A-1	35	671 - 705	A/N	
1470 CITY	SCH A-1	22	706 - 727	A	
1480 STATE	SCH A-1	2	728 - 729	A/N	
1490 ZIP CODE	SCH A-1	12	730 - 741	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
1500 IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	742 - 750	N	

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1510	FOREIGN PERSON	SCH A-1	1	751	- 751	"X" OR BLANK
1520	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	752	- 786	A/N
1530	ADDRESS	SCH A-1	35	787	- 821	A/N
1540	CITY	SCH A-1	22	822	- 843	A
1550	STATE	SCH A-1	2	844	- 845	A/N
1560	ZIP CODE	SCH A-1	12	846	- 857	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1570	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	858	- 866	N
1580	FOREIGN PERSON	SCH A-1	1	867	- 867	"X" OR BLANK
1590	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	868	- 902	A/N
1600	ADDRESS	SCH A-1	35	903	- 937	A/N
1610	CITY	SCH A-1	22	938	- 959	A
1620	STATE	SCH A-1	2	960	- 961	A/N
1630	ZIP CODE	SCH A-1	12	962	- 973	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1640	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	974	- 982	N
1650	FOREIGN PERSON	SCH A-1	1	983	- 983	"X" OR BLANK
1660	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	984	- 1018	A/N
1670	ADDRESS	SCH A-1	35	1019	- 1053	A/N
1680	CITY	SCH A-1	22	1054	- 1075	A
1690	STATE	SCH A-1	2	1076	- 1077	A/N
1700	ZIP CODE	SCH A-1	12	1078	- 1089	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1710	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	1090	- 1098	N
1720	FOREIGN PERSON	SCH A-1	1	1099	- 1099	"X" OR BLANK
1730	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	1100	- 1134	A/N
1740	ADDRESS	SCH A-1	35	1135	- 1169	A/N
1750	CITY	SCH A-1	22	1170	- 1191	A
1760	STATE	SCH A-1	2	1192	- 1193	A/N
1770	ZIP CODE	SCH A-1	12	1194	- 1205	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1780	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	1206	- 1214	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1790	FOREIGN PERSON	SCH A-1	1	1215	- 1215	"X" OR BLANK
*1795	ADDITIONAL INFORMATION (CERTAIN PARTNERS OF FOREIGN PARTNERSHIPS)	SCH A-1	6	1216	- 1221	"STMnnn" OR BLANK
1800	OTHER FOREIGN PERSON AS A DIRECT PARTNER (YES BOX)	SCH A-1	1	1222	- 1222	"X" OR BLANK
1810	OTHER FOREIGN PERSON AS A DIRECT PARTNER (NO BOX)	SCH A-1	1	1223	- 1223	"X" OR BLANK
1820	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1224	- 1258	A/N
1830	ADDRESS	SCH A-2	35	1259	- 1293	A/N
1840	CITY	SCH A-2	22	1294	- 1315	A
1850	STATE	SCH A-2	2	1316	- 1317	A/N
1860	ZIP CODE	SCH A-2	12	1318	- 1329	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1870	EIN (IF ANY)	SCH A-2	9	1330	- 1338	N
1880	ORDINARY INCOME OR LOSS	SCH A-2	12	1339	- 1350	N
1890	FOREIGN PARTNERSHIP	SCH A-2	1	1351	- 1351	"X" OR BLANK
1900	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1352	- 1386	A/N
1910	ADDRESS	SCH A-2	35	1387	- 1421	A/N
1920	CITY	SCH A-2	22	1422	- 1443	A
1930	STATE	SCH A-2	2	1444	- 1445	A/N
1940	ZIP CODE	SCH A-2	12	1446	- 1457	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1950	EIN (IF ANY)	SCH A-2	9	1458	- 1466	N
1960	ORDINARY INCOME OR LOSS	SCH A-2	12	1467	- 1478	N
1970	FOREIGN PARTNERSHIP	SCH A-2	1	1479	- 1479	"X" OR BLANK
1980	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1480	- 1514	A/N
1990	ADDRESS	SCH A-2	35	1515	- 1549	A/N
2000	CITY	SCH A-2	22	1550	- 1571	A
2010	STATE	SCH A-2	2	1572	- 1573	A/N
2020	ZIP CODE	SCH A-2	12	1574	- 1585	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
2030	EIN (IF ANY)	SCH A-2	9	1586	- 1594	N
2040	ORDINARY INCOME OR LOSS	SCH A-2	12	1595	- 1606	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2050	FOREIGN PARTNERSHIP	SCH A-2	1	1607	- 1607	"X" OR BLANK
2060	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1608	- 1642	A/N
2070	ADDRESS	SCH A-2	35	1643	- 1677	A/N
2080	CITY	SCH A-2	22	1678	- 1699	A
2090	STATE	SCH A-2	2	1700	- 1701	A/N
2100	ZIP CODE	SCH A-2	12	1702	- 1713	N OR nnnnnbbbbbb OR nnnnnnnnbbb
2110	EIN (IF ANY)	SCH A-2	9	1714	- 1722	N
2120	ORDINARY INCOME OR LOSS	SCH A-2	12	1723	- 1734	N
2130	FOREIGN PARTNERSHIP	SCH A-2	1	1735	- 1735	"X" OR BLANK
2140	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1736	- 1770	A/N
2150	ADDRESS	SCH A-2	35	1771	- 1805	A/N
2160	CITY	SCH A-2	22	1806	- 1827	A
2170	STATE	SCH A-2	2	1828	- 1829	A/N
2180	ZIP CODE	SCH A-2	12	1830	- 1841	N OR nnnnnbbbbbb OR nnnnnnnnbbb
2190	EIN (IF ANY)	SCH A-2	9	1842	- 1850	N
2200	ORDINARY INCOME OR LOSS	SCH A-2	12	1851	- 1862	N
2210	FOREIGN PARTNERSHIP	SCH A-2	1	1863	- 1863	"X" OR BLANK
*2215	ADDITIONAL INFORMATION (AFFILIATION SCHEDULE)	SCH A-2	6	1864	- 1869	"STMnnn" OR BLANK
2220	GROSS RECEIPTS OR SALES	1a	12	1870	- 1881	N
*2225	GROSS RECEIPTS OR SALES (ATTACH SCHEDULE)		6	1882	- 1887	"STMnnn" OR BLANK
2230	LESS RETURNS AND ALLOWANCES	1b	12	1888	- 1899	N
2240	TOTAL LESS RETURN AND ALLOWANCES	1c	12	1900	- 1911	N
2250	COST OF GOODS SOLD	2	12	1912	- 1923	N
2260	GROSS PROFIT	3	12	1924	- 1935	N
2270	ORDINARY INCOME (LOSS)	4	12	1936	- 1947	N
@2275	ORDINARY INCOME (LOSS) (ATTACH SCHEDULE)	4	6	1948	- 1953	"STMnnn" OR BLANK
2280	NET FARM PROFIT (LOSS)	5	12	1954	- 1965	N
2290	NET GAIN (LOSS) - FORM 4797	6	12	1966	- 1977	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2300	OTHER INCOME (LOSS)	7	12	1978	- 1989	N
@2305	OTHER INCOME (LOSS) (ATTACH SCHEDULE)	7	6	1990	- 1995	"STMnnn" OR BLANK
2310	TOTAL INCOME (LOSS)	8	12	1996	- 2007	N
2320	SALARIES & WAGES	9	12	2008	- 2019	N***
2330	GUARANTEED PAYMENTS TO PARTNERS	10	12	2020	- 2031	N***
2340	REPAIRS & MAINTENANCE	11	12	2032	- 2043	N
2350	BAD DEBTS	12	12	2044	- 2055	N
2360	RENT	13	12	2056	- 2067	N***
2370	TAXES & LICENSES	14	12	2068	- 2079	N***
2380	INTEREST	15	12	2080	- 2091	N***
*2385	INTEREST (ATTACHMENT)	15	6	2092	- 2097	"STMnnn" OR BLANK
2390	DEPRECIATION	16a	12	2098	- 2109	N
2400	LESS DEPRECIATION REPORTED ON SCHEDULE A AND ELSEWHERE	16b	12	2110	- 2121	N
2405	TOTAL DEPRECIATION	16c	12	2122	- 2133	N
2410	DEPLETION	17	12	2134	- 2145	N
2420	RETIREMENT PLANS, ETC.	18	12	2146	- 2157	N
2430	EMPLOYEE BENEFITS PROG.	19	12	2158	- 2169	N
2440	OTHER DEDUCTIONS	20	12	2170	- 2181	N
@2445	OTHER DEDUCTIONS (ATTACH SCHEDULE)	20	6	2182	- 2187	"STMnnn" OR BLANK
2450	TOTAL DEDUCTIONS	21	12	2188	- 2199	N
2460	ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS	22	12	2200	- 2211	N
*2465	FORM 8865, PAGE 2, GLOBAL STATEMENT		6	2212	- 2217	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	2218	- 2218	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0705
	START RECORD SENTINEL		4	5	8	*****
2470	RECORD ID		6	9	14	"FRMbbb"
2471	FORM NUMBER		6	15	20	"8865bb"
2472	PAGE NUMBER		5	21	25	"PG03b"
2473	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
2474	FILLER		1	35	35	BLANK
2475	FORM OCCURRENCE NUMBER		7	36	42	RANGE: 0000001- 9999999
2480	ASSETS 1 YEAR OR LESS TRANSACTION 1 DESCRIPTION OF PROPERTY	SCH D 1(a)	15	43	57	A/N
2490	ASSETS 1 YEAR OR LESS TRANSACTION 1 DATE ACQUIRED	SCH D 1(b)	8	58	65	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2500	ASSETS 1 YEAR OR LESS TRANSACTION 1 DATE SOLD	SCH D 1(c)	8	66	73	FORMAT: YYYYMMDD
2510	ASSETS 1 YEAR OR LESS TRANSACTION 1 SALES PRICE	SCH D 1(d)	12	74	85	N OR "EXPIRED"
2520	ASSETS 1 YEAR OR LESS TRANSACTION 1 COST OR OTHER BASIS	SCH D 1(e)	12	86	97	N OR "EXPIRED"
2530	ASSETS 1 YEAR OR LESS TRANSACTION 1 GAIN OR (LOSS)	SCH D 1(f)	12	98	109	N
2540	ASSETS 1 YEAR OR LESS TRANSACTION 2 DESCRIPTION OF PROPERTY	SCH D 1(a)	15	110	124	A/N
2550	ASSETS 1 YEAR OR LESS TRANSACTION 2 DATE ACQUIRED	SCH D 1(b)	8	125	132	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2560	ASSETS 1 YEAR OR LESS TRANSACTION 2 DATE SOLD	SCH D 1(c)	8	133	140	FORMAT: YYYYMMDD
2570	ASSETS 1 YEAR OR LESS TRANSACTION 2 SALES PRICE	SCH D 1(d)	12	141	152	N OR "EXPIRED"
2580	ASSETS 1 YEAR OR LESS TRANSACTION 2 COST OR OTHER BASIS	SCH D 1(e)	12	153	164	N OR "EXPIRED"
2590	ASSETS 1 YEAR OR LESS TRANSACTION 2 GAIN OR (LOSS)	SCH D 1(f)	12	165	176	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2600	ASSETS 1 YEAR OR LESS TRANSACTION 3 DESCRIPTION OF PROPERTY	SCH D 1(a)	15	177	- 191	A/N
2610	ASSETS 1 YEAR OR LESS TRANSACTION 3 DATE ACQUIRED	SCH D 1(b)	8	192	- 199	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2620	ASSETS 1 YEAR OR LESS TRANSACTION 3 DATE SOLD	SCH D 1 c	8	200	- 207	FORMAT: YYYYMMDD
2630	ASSETS 1 YEAR OR LESS TRANSACTION 3 SALES PRICE	SCH D 1(d)	12	208	- 219	N OR "EXPIRED"
2640	ASSETS 1 YEAR OR LESS TRANSACTION 3 COST OR OTHER BASIS	SCH D 1(e)	12	220	- 231	N OR "EXPIRED"
2650	ASSETS 1 YEAR OR LESS TRANSACTION 3 GAIN OR (LOSS)	SCH D 1(f)	12	232	- 243	N
2660	ASSETS 1 YEAR OR LESS TRANSACTION 4 DESCRIPTION OF PROPERTY	SCH D 1(a)	15	244	- 258	A/N
2670	ASSETS 1 YEAR OR LESS TRANSACTION 4 DATE ACQUIRED	SCH D 1(b)	8	259	- 266	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2680	ASSETS 1 YEAR OR LESS TRANSACTION 4 DATE SOLD	SCH D 1 c	8	267	- 274	FORMAT: YYYYMMDD
2690	ASSETS 1 YEAR OR LESS TRANSACTION 4 SALES PRICE	SCH D 1(d)	12	275	- 286	N OR "EXPIRED"
2700	ASSETS 1 YEAR OR LESS TRANSACTION 4 COST OR OTHER BASIS	SCH D 1(e)	12	287	- 298	N OR "EXPIRED"
2710	ASSETS 1 YEAR OR LESS TRANSACTION 4 GAIN OR (LOSS)	SCH D 1(f)	12	299	- 310	N
*2715	STATEMENT REFERENCE		6	311	- 316	"STMnnn" OR BLANK
NOTE: IF THERE ARE MORE THAN FOUR (4) TRANSACTIONS OR THE ALLOWED SPACE FOR SCHEDULE D, PART 1, IS NOT SUFFICIENT USE FIELD *2715 AS A STATEMENT (STM) REFERENCE. THE STM RECORD MUST BEGIN WITH THE FIRS TRANSACTION.						
2720	SHORT-TERM CAPITAL GAIN FROM INSTALLMENT SALES	SCH D 2(f)	12	317	- 328	N
2730	SHORT-TERM CAPITAL GAIN (LOSS) LIKE-KIND EXCH	SCH D 3(f)	12	329	- 340	N
2740	PARTNERSHIP'S SHARE NET SHORT-TERM CAPITAL GAIN (LOSS)	SCH D 4(f)	12	341	- 352	N
2750	NET SHORT-TERM CAPITAL GAIN OR (LOSS)	SCH D 5b(f)	12	353	- 364	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2760	ASSETS MORE THAN 1 YR TRANSACTION 1 DESCRIPTION OR PROPERTY	SCH D 6(a)	15	365	- 379	A/N
2770	ASSETS MORE THAN 1 YR TRANSACTION 1 DATE ACQUIRED	SCH D 6(b)	8	380	- 387	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2780	ASSETS MORE THAN 1 YR TRANSACTION 1 DATE SOLD	SCH D 6 c	8	388	- 395	FORMAT: YYYYMMDD
2790	ASSETS MORE THAN 1 YR TRANSACTION 1 SALES PRICE	SCH D 6(d)	12	396	- 407	N OR "EXPIRED"
2800	ASSETS MORE THAN 1 YR TRANSACTION 1 COST OR OTHER BASIS	SCH D 6(e)	12	408	- 419	N OR "EXPIRED"
2810	ASSETS MORE THAN 1 YR TRANSACTION 1 GAIN OR (LOSS)	SCH D 6(f)	12	420	- 431	N
2830	ASSETS MORE THAN 1 YR TRANSACTION 2 DESCRIPTION OF PROPERTY	SCH D 6(a)	15	432	- 446	A/N
2840	ASSETS MORE THAN 1 YR TRANSACTION 2 DATE ACQUIRED	SCH D 6(b)	8	447	- 454	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2850	ASSETS MORE THAN 1 YR TRANSACTION 2 DATE SOLD	SCH D 6 c	8	455	- 462	FORMAT: YYYYMMDD
2860	ASSETS MORE THAN 1 YR TRANSACTION 2 SALES PRICE	SCH D 6(d)	12	463	- 474	N OR "EXPIRED"
2870	ASSETS MORE THAN 1 YR TRANSACTION 2 COST OR OTHER BASIS	SCH D 6(e)	12	475	- 486	N OR "EXPIRED"
2880	ASSETS MORE THAN 1 YR TRANSACTION 2 GAIN OR (LOSS)	SCH D 6(f)	12	487	- 498	N
2900	ASSETS MORE THAN 1 YR TRANSACTION 3 DESCRIPTION OF PROPERTY	SCH D 6(a)	15	499	- 513	A/N
2910	ASSETS MORE THAN 1 YR TRANSACTION 3 DATE ACQUIRED	SCH D 6(b)	8	514	- 521	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2920	ASSETS MORE THAN 1 YR TRANSACTION 3 DATE SOLD	SCH D 6 c	8	522	- 529	FORMAT: YYYYMMDD
2930	ASSETS MORE THAN 1 YR TRANSACTION 3 SALES PRICE	SCH D 6(d)	12	530	- 541	N OR "EXPIRED"
2940	ASSETS MORE THAN 1 YR TRANSACTION 3 COST OR OTHER BASIS	SCH D 6(e)	12	542	- 553	N OR "EXPIRED"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2950	ASSETS MORE THAN 1 YR TRANSACTION 3 GAIN OR (LOSS)	SCH D 6(f)	12	554	- 565	N
2970	ASSETS MORE THAN 1 YR TRANSACTION 4 DESCRIPTION OF PROPERTY	SCH D 6(a)	15	566	- 580	A/N
2980	ASSETS MORE THAN 1 YR TRANSACTION 4 DATE ACQUIRED	SCH D 6(b)	8	581	- 588	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2990	ASSETS MORE THAN 1 YR TRANSACTION 4 DATE SOLD	SCH D 6 c	8	589	- 596	FORMAT: YYYYMMDD
3000	ASSETS MORE THAN 1 YR TRANSACTION 4 SALES PRICE	SCH D 6(d)	12	597	- 608	N OR "EXPIRED"
3010	ASSETS MORE THAN 1 YR TRANSACTION 4 COST OR OTHER BASIS	SCH D 6(e)	12	609	- 620	N OR "EXPIRED"
3020	ASSETS MORE THAN 1 YR TRANSACTION 4 GAIN OR (LOSS)	SCH D 6(f)	12	621	- 632	N
*3035	STATEMENT REFERENCE		6	633	- 638	"STMnnn" OR BLANK
NOTE: IF THERE ARE MORE THAN FOUR (4) TRANSACTIONS OR THE ALLOWED SPACE FOR SCHEDULE D, PART 1, IS NOT SUFFICIENT USE FIELD *3035 AS A STATEMENT (STM) REFERENCE. THE STM RECORD MUST BEGIN WITH THE FIRS TRANSACTION.						
3040	LONG-TERM CAPITAL GAIN FROM INSTALLMENT SALES GAIN OR (LOSS)	SCH D 7(f)	12	639	- 650	N
3060	LONG-TERM CAPITAL GAIN (LOSS) LIKE-KIND EXCH	SCH D 8(f)	12	651	- 662	N
3080	PARTNERSHIP'S SHARE NET LONG-TERM CAPITAL GAIN OR (LOSS)	SCH D 9(f)	12	663	- 674	N
3100	CAPITAL GAIN DISTRIBUTIONS	SCH D 10(f)	12	675	- 686	N***
3130	NET LONG-TERM CAPITAL GAIN OR (LOSS)	SCH D 12(f)	12	687	- 698	N
*3135	FORM 8865, PAGE 3, GLOBAL STATEMENT		6	699	- 704	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	705	- 705	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1036
	START RECORD SENTINEL		4	5	8	*****
3140	RECORD ID		6	9	14	"FRMbbb"
3141	FORM NUMBER		6	15	20	"8865bb"
3142	PAGE NUMBER		5	21	25	"PG04b"
3143	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnn
3144	FILLER		1	35	35	BLANK
3145	FORM OCCURRENCE NUMBER		7	36	42	RANGE: 0000001- 9999999
3150	ORDINARY BUSINESS INCOME (LOSS)	K-1	12	43	54	N
3160	NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES (ATTACH FORM 8825)	K-2	12	55	66	N
3170	GROSS INCOME FROM OTHER RENTAL ACTIVITIES	K-3a	12	67	78	N
3180	EXPENSES FROM OTHER RENTAL ACTIVITIES	K-3b	12	79	90	N
@3185	EXPENSES FROM OTHER RENTAL ACTIVITIES (ATTACH SCHEDULE)	K-3b	6	91	96	"STMnnn" OR BLANK
3190	NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES	K-3c	12	97	108	N
3196	GUARANTEED PAYMENTS	K-4	12	109	120	N
3200	INTEREST INCOME	K-4a	12	121	132	N
3210	ORDINARY DIVIDENDS	K-6a	12	133	144	N
3216	QUALIFIED DIVIDENDS	K-6b	12	145	156	N
3220	ROYALTIES	K-7	12	157	168	N
3230	NET S-T CAPITAL GAIN (LOSS)	K-8	12	169	180	N
3240	NET L-T CAPITAL GAIN (LOSS)	K-9a	12	181	192	N
3250	COLLECTIBLES 28% GAIN (LOSS)	K-9b	12	193	204	N
3260	UNRECAPTURED SECTION 1250 GAIN	K-9c	12	205	216	N
@3265	SECTION 1250 GAIN (ATTACH SCHEDULE)	K-9c	6	217	222	"STMnnn" OR BLANK
3270	NET SECTION 1231 GAIN (LOSS)	K-10	12	223	234	N
3280	OTHER INCOME (LOSS)	K-11	12	235	246	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3282	OTHER DEDUCTIONS (TYPE)	K-11	20	247	- 266	A/N
@3285	OTHER INCOME (LOSS) (ATTACH SCHEDULE)	K-11	6	267	- 272	"STMnnn" OR BLANK
3290	SECTION 179 DEDUCTION (ATTACH FORM 4562)	K-12	12	273	- 284	N
3300	CONTRIBUTIONS	K-13a	12	285	- 296	N
@3305	CONTRIBUTIONS (ATTACH SCHEDULE)	K-13a	6	297	- 302	"STMnnn" OR BLANK
3320	INVESTMENT INTEREST EXPENSE	13b	12	303	- 314	N
3330	SECTION 59(e)(2) EXPENDITURES: TYPE	13c1	50	315	- 364	A/N
3340	SECTION 59(e)(2) EXPENDITURE: AMOUNT	13c2	12	365	- 376	N
*3345	SECTION 59(e)(2) EXPENDITURES (ATTACHMENT)	13c2	6	377	- 382	"STMnnn" OR BLANK
3350	OTHER DEDUCTIONS	13d	12	383	- 394	N
3352	OTHER DEDUCTIONS (TYPE)	K-13d	20	395	- 414	A/N
@3355	OTHER DEDUCTIONS (ATTACH SCHEDULE)	13d	6	415	- 420	"STMnnn" OR BLANK
3360	NET EARNINGS (LOSS) FROM SELF-EMPLOYMENT	K-14a	12	421	- 432	N
3370	GROSS FARMING OR FISHING INCOME	K-14b	12	433	- 444	N
3380	GROSS NONFARM INCOME	K-14c	12	445	- 456	N
3390	LOW INCOME HOUSING CREDIT SECTION 42(j)(5)	K-15a	12	457	- 468	N
*3395	LOW INCOME HOUSING CREDIT SECTION 42(j)(5) (ATTACHMENT)	K-15a	6	469	- 474	"STMnnn" OR BLANK
3400	LOW-INCOME HOUSING CREDIT (OTHER)	K-15b	12	475	- 486	N
*3405	LOW INCOME HOUSING CREDIT (OTHER) (ATTACHMENT)	K-15b	6	487	- 492	"STMnnn" OR BLANK
3410	QUALIFIED REHABILITATION EXPENDITURES RENTAL REAL ESTATE (ATTACH FORM 3468)	K-15c	12	493	- 504	N OR BLANK
*3415	QUALIFIED REHABILITATION EXPENDITURES RENTAL REAL ESTATE (ATTACHMENT)	K-15c	6	505	- 510	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3430	OTHER RENTAL REAL ESTATE CREDITS	K-15d	12	511	- 522	N
3440	TYPE OF RENTAL CREDIT	K-15d	15	523	- 537	A/N
*3445	OTHER RENTAL REAL ESTATE CREDITS (ATTACHMENT)	K-15d	6	538	- 543	"STMnnn" OR BLANK
3460	OTHER RENTAL CREDITS	K-15e	12	544	- 555	N
3470	TYPE OF OTHER RENTAL CREDIT	K-15e	15	556	- 570	A/N
*3475	OTHER RENTAL CREDITS (ATTACHMENT)	K-15e	6	571	- 576	"STMnnn" OR BLANK
3490	OTHER CREDITS & CREDIT RECAPTURE	K-15f	12	577	- 588	N
3500	TYPE OF OTHER CREDITS & CREDIT RECAPTURE	K-15f	20	589	- 608	A/N
*3505	OTHER CREDITS & CREDIT RECAPTURE (ATTACHMENT)	K-15f	6	609	- 614	"STMnnn" OR BLANK
3520	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION	K-16a	35	615	- 649	A/N
*3525	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION (ATTACHMENT)	K-16a	6	650	- 655	"STMnnn" OR BLANK
3530	GROSS INCOME FROM ALL SOURCES	K-16b	12	656	- 667	N
3540	GROSS INCOME SOURCED AT PARTNER LEVEL	K-16c	12	668	- 679	N
@3545	GROSS INCOME SOURCED AT PARTNER LEVEL (ATTACHMENT)	K-16c	6	680	- 685	"STMnnn" OR BLANK
3550	PASSIVE	K-16d	12	686	- 697	N
3560	LISTED CATEGORIES	K-16e	12	698	- 709	N
@3565	LISTED CATEGORIES (ATTACH SCHEDULE)	K-16e	6	710	- 715	"STMnnn" OR BLANK
3570	GENERAL LIMITATIONS	K-16f	12	716	- 727	N
3580	INTEREST EXPENSE	K-16g	12	728	- 739	N
3590	OTHER	K-16h	12	740	- 751	N
3600	PASSIVE	K-16i	12	752	- 763	N
3610	LISTED CATEGORIES	K-16j	12	764	- 775	N
@3615	LISTED CATEGORIES (ATTACH SCHEDULE)	K-16j	6	776	- 781	"STMnnn" OR BLANK
3620	GENERAL LIMITATIONS	K-16k	12	782	- 793	N
3630	TOTAL FOREIGN TAXES (PAID)BOX	K-16l	1	794	- 794	X OR BLANK
3640	TOTAL FOREIGN TAXES (ACCRUED) BOX	K-16l	1	795	- 795	X OR BLANK
3650	TOTAL FOREIGN TAXES AMOUNT	K-16l	12	796	- 807	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3660	REDUCTION IN TAXES	K-16m	12	808	- 819	N
@3665	REDUCTION IN TAXES (ATTACH SCHEDULE)	K-16m	6	820	- 825	"STMnnn" OR BLANK
@3667	OTHER FOREIGN TAX INFORMATION	K-16n	6	826	- 831	"STMnnn" OR BLANK
3670	POST 1986 DEPRECIATION ADJUSTMENT	K-17a	12	832	- 843	N
3680	ADJUSTED GAIN OR LOSS	K-17b	12	844	- 855	N
*3685	ADJUSTED GAIN OR LOSS (ATTACHMENT)	K-17b	6	856	- 861	"STMnnn" OR BLANK
3690	DEPLETION (OTHER THAN OIL AND GAS)	K-17c	12	862	- 873	N
3700	OIL, GAS AND GEOTHERMAL PROPERTIES - GROSS INCOME	K-17d	12	874	- 885	N
*3705	OIL, GAS AND GEOTHERMAL PROPERTIES - GROSS INCOME (ATTACHMENT)	K-17d	6	886	- 891	"STMnnn" OR BLANK
3710	OIL, GAS AND GEOTHERMAL - DEDUCTIONS	K-17e	12	892	- 903	N
*3715	OIL, GAS AND GEOTHERMAL- DEDUCTIONS (ATTACHMENT)	K-17e	6	904	- 909	"STMnnn" OR BLANK
3720	OTHER AMT ITEMS	K-17f	12	910	- 921	N
@3725	OTHER AMT ITEMS (ATTACHMENT)	K-17f	6	922	- 927	"STMnnn" OR BLANK
3730	TAX-EXEMPT INCOME & NONDEDUCTIBLE EXPENSES	K-18a	12	928	- 939	N
3740	OTHER TAX-EXEMPT INCOME	K-18b	12	940	- 951	N
3746	NONDEDUCTIBLE EXPENSES	K-18c	12	952	- 963	N
3750	DISTRIBUTIONS: CASH & MARKETABLE SECURITIES	K-19a	12	964	- 975	N
@3755	DISTRIBUTIONS: CASH & MARKETABLE SECURITIES (ATTACHMENT)	K-19a	6	976	- 981	"STMnnn" OR BLANK
3760	OTHER PROPERTY	K-19b	12	982	- 993	N
@3765	OTHER PROPERTY (ATTACHMENT)	K-19b	6	994	- 999	"STMnnn" OR BLANK
3770	INVESTMENT INCOME	K-20a	12	1000	- 1011	N
3780	INVESTMENT EXPENSES	K-20b	12	1012	- 1023	N
@3785	OTHER ITEMS AND AMOUNTS (ATTACH SCHEDULE)	K-20c	6	1024	- 1029	"STMnnn" OR BLANK
*3789	FORM 8865, PAGE 4, GLOBAL STATEMENT RECORD		6	1030	- 1035	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1036	- 1036	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0799
	START RECORD SENTINEL		4	5	8	*****
3790	RECORD ID		6	9	14	"FRMbbb"
3791	FORM NUMBER		6	15	20	"8865bb"
3792	PAGE NUMBER		5	21	25	"PG05b"
3793	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
3794	FILLER		1	35	35	BLANK
3795	FORM OCCURRENCE NUMBER		7	36	42	RANGE: 0000001- 9999999
3800	CASH BEGINNING OF TAX YEAR	SCH L 1(b)	12	43	54	N
3810	CASH END OF TAX YEAR	SCH L 1(d)	12	55	66	N
3820	TRADE NOTES & ACCTS REC BEGINNING OF TAX YEAR	SCH L 2a(a)	12	67	78	N
3830	TRADE NOTES & ACCTS REC END OF TAX YEAR	SCH L 2(c)	12	79	90	N
3840	LESS ALLOWANCE FOR BAD DEBTS BEG. OF TAX YEAR	SCH L 2b(a)	12	91	102	N
3850	LESS ALLOWANCE FOR BAD DEBTS BEG. OF TAX YEAR	SCH L 2b(b)	12	103	114	N
3860	LESS ALLOWANCE FOR BAD DEBTS END OF TAX YEAR	SCH L 2b(c)	12	115	126	N
3870	LESS ALLOWANCE FOR BAD DEBTS END OF TAX YEAR	SCH L 2b(d)	12	127	138	N
3880	INVENTORIES BEGINNING OF TAX YEAR	SCH L 3(b)	12	139	150	N
3890	INVENTORIES END OF TAX YEAR	SCH L 3(d)	12	151	162	N
3900	U.S. GOVERNMENT OBLIGATIONS BEGINNING OF TAX YEAR	SCH L 4(b)	12	163	174	N
3910	U.S. GOVERNMENT OBLIGATIONS END OF TAX YEAR	SCH L 4(d)	12	175	186	N
3920	TAX-EXEMPT SECURITIES BEGINNING OF TAX YEAR	SCH L 5(b)	12	187	198	N
3930	TAX-EXEMPT SECURITIES END OF TAX YEAR	SCH L 5(d)	12	199	210	N
3940	OTHER CURRENT ASSETS BEGINNING OF TAX YEAR	SCH L 6(b)	12	211	222	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3950	OTHER CURRENT ASSETS END OF TAX YEAR	SCH L 6(b)	12	223	- 234	N
@3955	OTHER ASSETS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 6(d)	6	235	- 240	"STMnnn" OR BLANK
3960	MORTGAGE & REAL ESTATE LOANS BEGINNING OF TAX YEAR	SCH L 7(b)	12	241	- 252	N
3970	MORTGAGE & REAL ESTATE LOANS END OF TAX YEAR	SCH L 7(d)	12	253	- 264	N
3980	OTHER INVESTMENT BEGINNING OF TAX YEAR	SCH L 8(b)	12	265	- 276	N
3990	OTHER INVESTMENTS END OF TAX YEAR	SCH L 8(d)	12	277	- 288	N
@3995	OTHER INVESTMENTS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 8(d)	6	289	- 294	"STMnnn" OR BLANK
4000	BUILDINGS & OTHER DEPRECIABLE ASSETS BEGINNING OF TAX YEAR	SCH L 9a(a)	12	295	- 306	N
4010	BUILDINGS & OTHER DEPRECIABLE ASSETS END OF TAX YEAR	SCH L 9(c)	12	307	- 318	N
4020	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 9a(a)	12	319	- 330	N
4030	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 9b(b)	12	331	- 342	N
4040	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 9b(c)	12	343	- 354	N
4050	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 9b(d)	12	355	- 366	N
4060	DEPLETABLE ASSETS BEGINNING OF TAX YEAR	SCH L 10a(a)	12	367	- 378	N
4070	DEPLETABLE ASSETS END OF TAX YEAR	SCH L 10a(c)	12	379	- 390	N
4080	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 10b(a)	12	391	- 402	N
4090	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 10b(b)	12	403	- 414	N
4100	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 10b(c)	12	415	- 426	N
4110	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 10b(d)	12	427	- 438	N
4120	LAND BEGINNING OF TAX YEAR	SCH L 11(b)	12	439	- 450	N
4130	LAND END OF TAX YEAR	SCH L 11(d)	12	451	- 462	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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4140	INTANGIBLE ASSETS BEGINNING OF TAX YEAR	SCH L 12a(a)	12	463	- 474	N
4150	INTANGIBLE ASSETS END OF TAX YEAR	SCH L 12a(c)	12	475	- 486	N
4160	LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	SCH L 12b(a)	12	487	- 498	N
4170	LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	SCH L 12b(b)	12	499	- 510	N
4180	LESS ACCUMULATED AMORTIZATION END OF THE YEAR	SCH L 12b(c)	12	511	- 522	N
4190	LESS ACCUMULATED AMORTIZATION END OF TAX YEAR	SCH L 12b(d)	12	523	- 534	N
4200	OTHER ASSETS BEGINNING OF TAX YEAR	SCH L 13(b)	12	535	- 546	N
4210	OTHER ASSETS END OF TAX YEAR	SCH L 13(d)	12	547	- 558	N
@4215	OTHER ASSETS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 13(d)	6	559	- 564	"STMnnn" OR BLANK
4220	TOTAL ASSETS BEGINNING OF TAX YEAR	SCH L 14(b)	12	565	- 576	N
4230	TOTAL ASSETS END OF TAX YEAR	SCH L 14(d)	12	577	- 588	N
4240	ACCOUNTS PAYABLE BEGINNING OF TAX YEAR	SCH L 15(b)	12	589	- 600	N
4250	ACCOUNTS PAYABLE END OF TAX YEAR	SCH L 15(d)	12	601	- 612	N
4260	MORTGAGES, NOTES BONDS PAYABLE IN LESS THAN 1 YEAR BEGINNING OF TAX YEAR	SCH L 16(b)	12	613	- 624	N
4270	MORTGAGES, NOTES BONDS PAYABLE IN LESS THAN 1 YEAR END OF TAX YEAR	SCH L 16(d)	12	625	- 636	N
4280	OTHER CURRENT LIABILITIES BEGINNING OF TAX YEAR	SCH L 17(b)	12	637	- 648	N
4290	OTHER CURRENT LIABILITIES END OF TAX YEAR	SCH L 17(b)	12	649	- 660	N
@4295	OTHER CURRENT LIABILITIES BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 17(d)	6	661	- 666	"STMnnn" OR BLANK
4300	ALL NONRECOURSE LOANS BEGINNING OF TAX YEAR	SCH L 18(b)	12	667	- 678	N
4310	ALL NONRECOURSE LOANS END OF TAX YEAR	SCH L 18(d)	12	679	- 690	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
4320	MORTGAGES, NOTES BONDS PAYABLE IN 1 YEAR OR MORE BEGINNING OF TAX YEAR	SCH L 19(b)	12	691	- 702	N
4330	MORTGAGES, NOTES BONDS PAYABLE IN 1 YEAR OR MORE END OF TAX YEAR	SCH L 19(d)	12	703	- 714	N
4340	OTHER LIABILITIES BEGINNING OF TAX YEAR	SCH L 20(b)	12	715	- 726	N
4350	OTHER LIABILITIES END OF TAX YEAR	SCH L 20(b)	12	727	- 738	N
@4355	OTHER LIABILITIES BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 20(d)	6	739	- 744	"STMnnn" OR BLANK
4360	PARTNER'S CAPITAL ACCOUNT BEGINNING OF TAX YEAR	SCH L 21(b)	12	745	- 756	N
4370	PARTNER'S CAPITAL ACCOUNT END OF TAX YEAR	SCH L 21(d)	12	757	- 768	N
4380	TOTAL LIABILITIES & CAPITAL BEGINNING OF TAX YEAR	SCH L 22(b)	12	769	- 780	N
4390	TOTAL LIABILITIES & CAPITAL END OF TAX YEAR	SCH L 22(d)	12	781	- 792	N
*4395	FORM 8865, PAGE 5, GLOBAL STATEMENT		6	793	- 798	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	799	- 799	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	0517
	START RECORD SENTINEL		4	5 -	8	*****
4410	RECORD ID		6	9 -	14	"FRMbbb"
4411	FORM NUMBER		6	15 -	20	"8865bb"
4412	PAGE NUMBER		5	21 -	25	"PG06b"
4413	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
4414	FILLER		1	35 -	35	BLANK
4415	FORM OCCURRENCE NUMBER		7	36 -	42	RANGE: 0000001- 9999999
4420	TOTAL U.S. ASSETS BEGINNING OF TAX YEAR	SCH M 1(a)	12	43 -	54	N
4430	TOTAL U.S. ASSETS END OF TAX YEAR	SCH M 1(b)	12	55 -	66	N
4440	PASSIVE INCOME CATEGORY BEGINNING OF TAX YEAR	SCH M 2a(a)	12	67 -	78	N
4450	PASSIVE INCOME CATEGORY END OF TAX YEAR	SCH M 2a(b)	12	79 -	90	N
4460	LISTED CATEGORIES BEGINNING OF TAX YEAR	SCH m 2b(a)	12	91 -	102	N
4470	LISTED CATEGORIES END OF TAX YEAR	SCH M 2b(b)	12	103 -	114	N
@4475	LISTED CATEGORIES BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH M 2b(b)	6	115 -	120	"STMnnn" OR BLANK
4480	GENERAL LIMITATION INCOME CATEGORY BEGINNING OF TAX YEAR	SCH M 2c(a)	12	121 -	132	N
4490	GENERAL LIMITATION INCOME CATEGORY END OF TAX YEAR	SCH M 2c(b)	12	133 -	144	N
4500	NET INCOME (LOSS) PER BOOKS	SCH M-1 1	12	145 -	156	N
4510	INCOME INCLUDED ON SCHEDULE K-1 LINE 1-4, 6 AND 7	SCH M-1 2	12	157 -	168	N
*4515	INCOME INCLUDED ON SCHEDULE K-1 LINE 1-4, 6 AND 7 (ITEMIZE)	SCH M-1 2	6	169 -	174	"STMnnn" OR BLANK
4520	GUARANTEED PAYMENTS	SCH M-1 3	12	175 -	186	N
4530	DEPRECIATION	SCH M-1 4a	12	187 -	198	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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4540	TRAVEL & ENTERTAINMENT	SCH M-1 4b	12	199	- 210	N
*4545	ATTACH STATEMENT FOR OTHER EXPENSES	SCH M-1 4b	6	211	- 216	"STMnnn" OR BLANK
4550	TOTAL FOR OTHER EXPENSES	SCH M-1 4b	12	217	- 228	N
4560	TOTAL EXPENSES LINE 4	SCH M-1 4b	12	229	- 240	N
4570	ADD LINES 1-4	SCH M-1 5	12	241	- 252	N
4580	TAX EXEMPT INTEREST	SCH M-1 6a	12	253	- 264	N
*4585	ATTACH STATEMENT FOR OTHER INCOME	SCH M-1 6a	6	265	- 270	"STMnnn" OR BLANK
4590	TOTAL FOR OTHER INCOME	SCH M-1 6a	12	271	- 282	N
4600	TOTAL INCOME LINE 6a	SCH M-1 6a	12	283	- 294	N
4610	DEPRECIATION	SCH M-1 7a	12	295	- 306	N
*4615	ATTACH STATEMENT FOR OTHER DEDUCTIONS	SCH M-1 7a	6	307	- 312	"STMnnn" OR BLANK
4620	TOTAL FOR OTHER DEDUCTIONS	SCH M-1 7a	12	313	- 324	N
4630	TOTAL DEDUCTIONS LINE 7a	SCH M-1 7a	12	325	- 336	N
4640	ADD LINES 6 AND 7	SCH M-1 8	12	337	- 348	N
4650	INCOME (LOSS) SUBTRACT LINE 8 FROM 5	SCH M-1 9	12	349	- 360	N
4660	BALANCE BEGINNING OF YR	SCH M-2 1	12	361	- 372	N
4670	ANALYSIS OF PARTNER: CAPITAL CONTRIBUTED: CASH	SCH M-2 2a	12	373	- 384	N
4675	ANALYSIS OF PARTNER: CAPITAL CONTRIBUTED: PROPERTY	SCH M-2 2b	12	385	- 396	N
4680	NET INCOME (LOSS) PER BOOKS	SCH M-2 3	12	397	- 408	N
@4685	OTHER INCREASES (ITEMIZE)	SCH M-2 4	6	409	- 414	"STMnnn" OR BLANK
4690	TOTAL OTHER INCREASES	SCH M-2 4	12	415	- 426	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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4700 ADD LINES 1-4	SCH M-2 5	12	427	-	438	N
4710 DISTRIBUTIONS: CASH	SCH M-2 6a	12	439	-	450	N
4720 DISTRIBUTIONS: PROPERTY	SCH M-2 6b	12	451	-	462	N
@4725 OTHER DECREASES (ITEMIZE)	SCH M-2 7	6	463	-	468	"STMnnn" OR BLANK
4730 TOTAL OTHER DECREASES	SCH M-2 7	12	469	-	480	N
4740 ADD LINES 6 AND 7	SCH M-2 8	12	481	-	492	N
4750 BALANCE END OF YEAR	SCH M-2 9	12	493	-	504	N
*4755 RECONCILE SCHEDULE L DIFFERENCES		6	505	-	510	"STMnnn" OR BLANK
*4757 FORM 8865, PAGE 6, GLOBAL STATEMENT		6	511	-	516	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	517	-	517	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1057
	START RECORD SENTINEL		4	5	8	*****
4770	RECORD ID		6	9	14	"FRMbbb"
4771	FORM NUMBER		6	15	20	"8865bb"
4772	PAGE NUMBER		5	21	25	"PG07b"
4773	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
4774	FILLER		1	35	35	BLANK
4775	FORM OCCURRENCE NUMBER		7	36	42	RANGE: 0000001- 9999999
4780	SALES OF INVENTORY - U.S. PERSON FILING RETURN	SCH N 1(a)	12	43	54	N
4790	SALES OF INVENTORY - DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 1(b)	12	55	66	N
4800	SALES OF INVENTORY - FOREIGN CORPORATION OR PARTNERSHIP	SCH N 1(c)	12	67	78	N
4810	SALES OF INVENTORY - PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 1(d)	12	79	90	N
4820	SALES OF PROPERTY RIGHTS U.S. PERSON FILING RETURN	SCH N 2(a)	12	91	102	N
4830	SALES OF PROPERTY RIGHTS DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 2(b)	12	103	114	N
4840	SALES OF PROPERTY RIGHTS FOREIGN CORPORATION OR PARTNERSHIP	SCH N 2(c)	12	115	126	N
4850	SALES OF PROPERTY RIGHTS PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 2(d)	12	127	138	N
4860	COMPENSATION RECEIVED U.S. PERSON FILING RETURN	SCH N 3(a)	12	139	150	N
4870	COMPENSATION RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 3(b)	12	151	162	N
4880	COMPENSATION RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 3(c)	12	163	174	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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4890	COMPENSATION RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 3(d)	12	175	- 186	N
4900	COMMISSIONS RECEIVED U.S. PERSON FILING RETURN	SCH N 4(a)	12	187	- 198	N
4910	COMMISSIONS RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 4(b)	12	199	- 210	N
4920	COMMISSIONS RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 4(c)	12	211	- 222	N
4930	COMMISSIONS RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 4(d)	12	223	- 234	N
4940	RENTS, ROYALTIES, LICENSE FEES RECEIVED U.S. PERSON FILING RETURN	SCH N 5(a)	12	235	- 246	N
4950	RENTS, ROYALTIES, LICENSE FEES RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 5(b)	12	247	- 258	N
4960	RENTS, ROYALTIES, LICENSE FEES RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 5(c)	12	259	- 270	N
4970	RENTS, ROYALTIES, LICENSE FEES RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 5(d)	12	271	- 282	N
4980	DISTRIBUTIONS RECEIVED U.S. PERSON FILING RETURN	SCH N 6(a)	12	283	- 294	N
4990	DISTRIBUTIONS RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 6(b)	12	295	- 306	N
5000	DISTRIBUTIONS RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 6c	12	307	- 318	N
5010	DISTRIBUTIONS RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 6(d)	12	319	- 330	N
5020	INTEREST RECEIVED U.S. PERSON FILING RETURN	SCH N 7(a)	12	331	- 342	N
5030	INTEREST RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 7(b)	12	343	- 354	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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5040	INTEREST RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 7(c)	12	355	- 366	N
5050	INTEREST RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 7(d)	12	367	- 378	N
5060	OTHER U.S. PERSON FILING RETURN	SCH N 8(a)	12	379	- 390	N
5070	OTHER DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 8(b)	12	391	- 402	N
5080	OTHER FOREIGN CORPORATION OR PARTNERSHIP	SCH N 8(c)	12	403	- 414	N
5090	OTHER PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 8(d)	12	415	- 426	N
5100	ADD LINES 1-8 U.S. PERSON FILING RETURN	SCH N 9(a)	12	427	- 438	N
5110	ADD LINES 1-8 DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 9(b)	12	439	- 450	N
5120	ADD LINES 1-8 FOREIGN CORPORATION OR PARTNERSHIP	SCH N 9(c)	12	451	- 462	N
5130	ADD LINES 1-8 PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 9(d)	12	463	- 474	N
5140	PURCHASES OF INVENTORY - U.S. PERSON FILING RETURN	SCH N 10(a)	12	475	- 486	N
5150	PURCHASES OF INVENTORY - DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 10(b)	12	487	- 498	N
5160	PURCHASES OF INVENTORY - FOREIGN CORPORATION OR PARTNERSHIP	SCH N 10(c)	12	499	- 510	N
5170	PURCHASES OF INVENTORY - PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 10(d)	12	511	- 522	N
5180	PURCHASES OF TANGIBLE PROPERTY U.S. PERSON FILING RETURN	SCH N 11(a)	12	523	- 534	N
5190	PURCHASES OF TANGIBLE PROPERTY DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 11(b)	12	535	- 546	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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5200	PURCHASES OF TANGIBLE PROPERTY FOREIGN CORPORATION OR PARTNERSHIP	SCH N 11(c)	12	547	- 558	N
5210	PURCHASES OF TANGIBLE PROPERTY PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 11(d)	12	559	- 570	N
5220	PURCHASES OF PROPERTY RIGHTS U.S. PERSON FILING RETURN	SCH N 12(a)	12	571	- 582	N
5230	PURCHASES OF PROPERTY RIGHTS DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 12(b)	12	583	- 594	N
5240	PURCHASES OF PROPERTY RIGHTS FOREIGN CORPORATION OR PARTNERSHIP	SCH N 12c	12	595	- 606	N
5250	PURCHASES OF PROPERTY RIGHTS PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 12(d)	12	607	- 618	N
5260	COMPENSATION PAID U.S. PERSON FILING RETURN	SCH N 13(a)	12	619	- 630	N
5270	COMPENSATION PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 13(b)	12	631	- 642	N
5280	COMPENSATION PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 13(c)	12	643	- 654	N
5290	COMPENSATION PAID PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 13(d)	12	655	- 666	N
5300	COMMISSIONS PAID U.S. PERSON FILING RETURN	SCH N 14(a)	12	667	- 678	N
5310	COMMISSIONS PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 14(b)	12	679	- 690	N
5320	COMMISSIONS PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 14(c)	12	691	- 702	N
5330	COMMISSIONS PAID PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 14(d)	12	703	- 714	N
5340	RENTS, ROYALTIES, LICENSE FEES PAID U.S. PERSON FILING RETURN	SCH N 15(a)	12	715	- 726	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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5350	RENTS, ROYALTIES, LICENSE FEES PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 15(b)	12	727	- 738	N
5360	RENTS, ROYALTIES, LICENSE FEES PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 15(c)	12	739	- 750	N
5370	RENTS, ROYALTIES, LICENSE FEES PAID PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 15(d)	12	751	- 762	N
5380	DISTRIBUTIONS PAID U.S. PERSON FILING RETURN	SCH N 16(a)	12	763	- 774	N
5390	DISTRIBUTIONS PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 16(b)	12	775	- 786	N
5400	DISTRIBUTIONS PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 16c	12	787	- 798	N
5410	DISTRIBUTIONS PAID PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 16(d)	12	799	- 810	N
5420	INTEREST PAID U.S. PERSON FILING RETURN	SCH N 17(a)	12	811	- 822	N
5430	INTEREST PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 17(b)	12	823	- 834	N
5440	INTEREST PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 17(c)	12	835	- 846	N
5450	INTEREST PAID PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 17(d)	12	847	- 858	N
5460	OTHER U.S. PERSON FILING RETURN	SCH N 18(a)	12	859	- 870	N
5470	OTHER DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 18(b)	12	871	- 882	N
5480	OTHER FOREIGN CORPORATION OR PARTNERSHIP	SCH N 18(c)	12	883	- 894	N
5490	OTHER PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 18(d)	12	895	- 906	N
5500	ADD LINES 10-18 U.S. PERSON FILING RETURN	SCH N 19(a)	12	907	- 918	N
5510	ADD LINES 10-18 DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 19(b)	12	919	- 930	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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5520	ADD LINES 10-18 FOREIGN CORPORATION OR PARTNERSHIP	SCH N 19(c)	12	931	- 942	N
5530	ADD LINES 10-18 PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 19(d)	12	943	- 954	N
5540	AMOUNTS BORROWED U.S. PERSON FILING RETURN	SCH N 20(a)	12	955	- 966	N
5550	AMOUNTS BORROWED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 20(b)	12	967	- 978	N
5560	AMOUNTS BORROWED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 20(c)	12	979	- 990	N
5570	AMOUNTS BORROWED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 20(d)	12	991	- 1002	N
5580	AMOUNTS LOANED U.S. PERSON FILING RETURN	SCH N 21(a)	12	1003	- 1014	N
5590	AMOUNTS LOANED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 21(b)	12	1015	- 1026	N
5600	AMOUNTS LOANED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 21(c)	12	1027	- 1038	N
5610	AMOUNTS LOANED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 21(d)	12	1039	- 1050	N
*5615	FORM 8865, PAGE 7, GLOBAL STATEMENT		6	1051	- 1056	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1057	- 1057	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0549
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8866bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		8	43	50	FORMAT: YYYYMMDD OR BLANK
0020		8	51	58	FORMAT: YYYYMMDD OR BLANK
0080		9	59	67	N OR BLANK
0090	B	1	68	68	"X" OR BLANK
0100	B	1	69	69	"X" OR BLANK
0110	B	1	70	70	"X" OR BLANK
0120	B	1	71	71	"X" OR BLANK
0130	B	1	72	72	"X" OR BLANK
0140	C	35	73	107	A/N OR BLANK
*0145	C	6	108	113	"STMnnn" OR BLANK
0150	C	9	114	122	N OR BLANK
0160	PT I 1(a)	6	123	128	FORMAT: YYYYMM
0170	PT I 1(a)	12	129	140	N
0180	PT I 2(a)	12	141	152	N
*0185	PT I 2(a)	6	153	158	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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*0187	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(a)	6	159	- 164	"STMnnn" OR BLANK
0190	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(a)	12	165	- 176	N
0200	INCOME TAX LIABILITY ON LINE 3	PT I 4(a)	12	177	- 188	N
0210	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(a)	12	189	- 200	N
0220	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(a)	12	201	- 212	N
0230	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(a)	12	213	- 224	N OR BLANK
*0235	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(a)	6	225	- 230	"STMnnn" OR BLANK
0240	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(a)	12	231	- 242	N OR BLANK
*0245	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(a)	6	243	- 248	"STMnnn" OR BLANK
0250	YEAR ENDED	PT I 1(b)	6	249	- 254	FORMAT: YYYYMM OR BLANK
0260	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(b)	12	255	- 266	N OR BLANK
0270	ADJUSTMENT TO INCOME	PT I 2(b)	12	267	- 278	N OR BLANK
*0275	ATTACH LISTING	PT I 2(b)	6	279	- 284	"STMnnn" OR BLANK
*0277	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(b)	6	285	- 290	"STMnnn" OR BLANK
0280	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINE 1 AND 2)	PT I 3(b)	12	291	- 302	N OR BLANK
0290	INCOME TAX LIABILITY ON LINE 3	PT I 4(b)	12	303	- 314	N OR BLANK
0300	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(b)	12	315	- 326	N OR BLANK
0310	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(b)	12	327	- 338	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0320	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(b)	12	339	- 350	N OR BLANK
*0325	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(b)	6	351	- 356	"STMnnn" OR BLANK
0330	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(b)	12	357	- 368	N OR BLANK
*0335	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(b)	6	369	- 374	"STMnnn" OR BLANK
0340	YEAR ENDED	PT I 1(c)	6	375	- 380	FORMAT: YYYYMM OR BLANK
0350	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(c)	12	381	- 392	N OR BLANK
0360	ADJUSTMENT TO INCOME	PT I 2(c)	12	393	- 404	N OR BLANK
*0365	ATTACH LISTING	PT I 2(c)	6	405	- 410	"STMnnn" OR BLANK
*0367	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(c)	6	411	- 416	"STMnnn" OR BLANK
0370	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(c)	12	417	- 428	N OR BLANK
0380	INCOME TAX LIABILITY ON LINE 3	PT I 4(c)	12	429	- 440	N OR BLANK
0390	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(c)	12	441	- 452	N OR BLANK
0400	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(c)	12	453	- 464	N OR BLANK
0410	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(c)	12	465	- 476	N OR BLANK
*0415	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(c)	6	477	- 482	"STMnnn" OR BLANK
0420	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(c)	12	483	- 494	N OR BLANK
*0425	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(c)	6	495	- 500	"STMnnn" OR BLANK
0430	INTEREST DUE ON INCREASE (ADD COLUMNS A, B, AND C)	PT I 7(d)	12	501	- 512	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0440	INTEREST TO BE REFUNDED ON DECREASE (ADD COLUMNS A, B, AND C)	PT I 8(d)	12	513	- 524	N OR BLANK
0450	NET AMOUNT OF INTEREST TO BE REFUNDED	PT I 9(d)	12	525	- 536	N
0460	NET AMOUNT OF INTEREST YOU OWE	PT I 10(d)	12	537	- 548	N
	RECORD TERMINUS CHARACTER		1	549	- 549	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1	4	0593
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8873bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	N OR BLANK
0020	ELECTION UNDER SECTION 942(a)(3)	1	1	52	52	"X" OR BLANK
@0025	ATTACHMENT ELECTION UNDER SECTION 942(a)(3)	1	6	53	58	"STMnnn" OR BLANK
0030	EXTRATERRITORIAL INCOME EXCLUSION	2	1	59	59	"X" OR BLANK
@0035	ATTACHMENT EXTRATERRITORIAL INCOME EXCLUSION	2	6	60	65	"STMnnn" OR BLANK
0040	FOREIGN CORPORATION TO BE TREATED AS A DOMESTIC CORPORATION	3	1	66	66	"X" OR BLANK
*0045	ATTACHMENT FOREIGN CORPORATION TO BE TREATED AS A DOMESTIC CORPORATION	3	6	67	72	"STMnnn" OR BLANK
0050	FOREIGN ECONOMIC PROCESS YES BOX	4a	1	73	73	"X" OR BLANK
0055	FOREIGN ECONOMIC PROCESS NO BOX	4a	1	74	74	"X" OR BLANK
0060	50% FOREIGN DIRECT COST TEST	4b(1)	1	75	75	"X" OR BLANK
0065	85% FOREIGN DIRECT COST TEST	4b(2)	1	76	76	"X" OR BLANK
0070	BUSINESS ACTIVITY CODE	5a	6	77	82	N
0075	PRODUCT OR PRODUCT LINE	5b	50	83	132	A/N
0080	AGGREGATE ON FORM 8873	5c(1)(a)	1	133	133	"X" OR BLANK
0085	AGGREGATE ON TABULAR SCHEDULE	5c(1)(b)	1	134	134	"X" OR BLANK
@0090	ATTACHMENT TO TABULAR SCHEDULE	5c(1)(b)	6	135	140	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0095	TABULAR SCHEDULE OF TRANSACTION	5c(1)(c)	1	141	141	"X" OR BLANK
@0100	ATTACHMENT TO SCHEDULE OF TRANSACTION	5(c)1(c)	6	142	147	"STMnnn" OR BLANK
0110	GROUP OF TRANSACTIONS	5c(2)	1	148	148	"X" OR BLANK
@0115	ATTACHMENT TO GROUP OF TRANSACTIONS	5(c)2	6	149	154	"STMnnn" OR BLANK
0120	FOREIGN TRADE INCOME	6(a)	12	155	166	N
0130	FOREIGN SALE AND LEASING INCOME	7(b)	12	167	178	N
0140	FOREIGN TRADE INCOME	8(a)	12	179	190	N
0150	FOREIGN SALE AND LEASING INCOME	8(b)	12	191	202	N
0160	FOREIGN TRADE INCOME	9(a)	12	203	214	N
0170	FOREIGN SALE AND LEASING INCOME	10(b)	12	215	226	N
0180	FOREIGN TRADE INCOME	11(a)	12	227	238	N
0190	FOREIGN SALE AND LEASING INCOME	11(b)	12	239	250	N
0200	FOREIGN TRADE INCOME	12(a)	12	251	262	N
0210	FOREIGN TRADE	13(a)	12	263	274	N
0220	TOTAL OF COLUMN (a)	14(b)	12	275	286	N
0230	FOREIGN TRADING GROSS RECEIPTS	15(a)	12	287	298	N
0240	TOTAL OF COLUMN (b)	16(b)	12	299	310	N
0250	INVENTORY AT BEGINNING OF YEAR	17a(a)	12	311	322	N
0260	INVENTORY AT BEGINNING OF YEAR	17a(b)	12	323	334	N
0270	PURCHASES TRADE	17b(a)	12	335	346	N
0280	PURCHASES SALE AND LEASE	17b(b)	12	347	358	N
0290	COST OF LABOR TRADE	17c(a)	12	359	370	N
0300	COST OF LABOR SALE AND LEASE	17c(b)	12	371	382	N
0310	ADDITIONAL SECTION 263A	17d(a)	12	383	394	N
0320	ADDITIONAL SECTION 263A	17d(b)	12	395	406	N
@0325	ATTACHMENT TO SECTION 263A	17d	6	407	412	"STMnnn" OR BLANK
0330	OTHER COST TRADE	17e(a)	12	413	424	N
0340	OTHER COST SALE AND LEASE	17e(b)	12	425	436	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0345	ATTACHMENT OTHER COST	17e	6	437	442	"STMnnn" OR BLANK
0350	TOTAL TRADE	17f(a)	12	443	454	N
0360	TOTAL SALE AND LEASE	17f(b)	12	455	466	N
0370	END OF YEAR INVENTORY TRADE	17g(a)	12	467	478	N
0380	END OF YEAR INVENTORY SALE AND LEASE	17g(b)	12	479	490	N
0390	SUBTRACT END OF YEAR INVENTORY FROM TOTAL	17h(a)	12	491	502	N
0400	SUBTRACT LINE 17g FROM LINE 17f	17h(b)	12	503	514	N
0410	SUBTRACT LINE 17h FROM LINE 15 COLUMN (a)	18(a)	12	515	526	N
0420	SUBTRACT LINE 17h FROM LINE 16 COLUMN (b)	18(b)	12	527	538	N
0430	OTHER EXPENSES AND DEDUCTIONS TRADE	19(a)	12	539	550	N
0440	OTHER EXPENSES AND DEDUCTIONS SALE AND LEASE	19(b)	12	551	562	N
@0445	ATTACHMENT TO OTHER EXPENSES AND DEDUCTIONS	19	6	563	568	"STMnnn" OR BLANK
0450	FOREIGN TRADE INCOME	20(a)	12	569	580	N
0460	FOREIGN SALE AND LEASING INCOME	21(b)	12	581	592	N
	RECORD TERMINUS CHARACTER		1	593	593	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0499
		4	5	8	*****
0470		6	9	14	"FRMbbb"
0471		6	15	20	"8873bb"
0472		5	21	25	"PG02b"
0473		9	26	34	N nnnnnnnnn
					DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0474		1	35	35	BLANK
0475		7	36	42	N 0000001-9999999
					FORM OCCURRENCE NUMBER
0480	22	12	43	54	N
					FOREIGN TRADING GROSS RECEIPTS
0490	23a	12	55	66	N
					COST OF DIRECT MATERIAL
0500	23b	12	67	78	N
					COST OF DIRECT LABOR
0510	23c	12	79	90	N
					TOTAL
0520	24	12	91	102	N
					SUBTRACT TOTAL FROM GROSS RECEIPTS
0530	25	12	103	114	N
					WORLDWIDE GROSS RECEIPTS
0540	26a	12	115	126	N
					COST OF GOODS SOLD
0550	26b	12	127	138	N
					EXPENSES ATTRIBUTABLE TO GROSS INCOME
0560	26c	12	139	150	N
					TOTAL
0570	27	12	151	162	N
					QUALIFYING FOREIGN TRADE INCOME
0580	28	6	163	168	N
					OVERALL PROFIT PERCENT
0590	29	12	169	180	N
					OVERALL PROFIT PERCENT LIMITATION
0600	30	12	181	192	N
					FOREIGN TRADE INCOME USING MARGINAL COSTING
0610	31	12	193	204	N
					15% OF FOREIGN TRADE INCOME
0620	32	12	205	216	N
					FOREIGN TRADE INCOME USING FULL COSTING
0630	33	12	217	228	N
					FOREIGN TRADE INCOME
0640	34	12	229	240	N
					MULTIPLY FOREIGN TRADING GROSS RECEIPTS BY 1.2%
0650	35	12	241	252	N
					MULTIPLY FOREIGN TRADING INCOME USING MARGINAL COSTING BY 30%

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0660	FOREIGN TRADE GROSS RECEIPTS METHOD	36	12	253	- 264	N
0670	FOREIGN TRADE INCOME	37	12	265	- 276	N
0680	MULTIPLY FOREIGN TRADE INCOME BY 15%	38	12	277	- 288	N
0690	FOREIGN TRADING GROSS RECEIPTS	39	12	289	- 300	N
0700	MULTIPLY ABOVE LINE BY 1.2%	40	12	301	- 312	N
0710	MULTIPLY FOREIGN TRADE INCOME BY 2.0%	41	12	313	- 324	N
0720	SMALLER OF LINE 40 OR 41	42	12	325	- 336	N
0730	FOREIGN SALE AND LEASING INCOME	43	12	337	- 348	N
0740	MULTIPLY ABOVE LINE BY 30%	44	12	349	- 360	N
0750	ENTER THE GREATEST AMOUNT OF LINES 33, 36, 38, 42 OR 44	45	12	361	- 372	N
0760	DIVIDE THE AMOUNT ON LINE 45 BY THE AMOUNT ON LINE 37	46	6	373	- 378	N
0770	ENTER AMOUNT FROM LINE 19	47	12	379	- 390	N
0780	MULTIPLY LINE 46 BY 47	48	12	391	- 402	N
0790	TOTAL	49	12	403	- 414	N
0800	REDUCTION FOR BOYCOTT OPERATIONS	50	12	415	- 426	N
0810	QUALIFYING FOREIGN TRADE INCOME	51	12	427	- 438	N
0820	EXTRATERRITORIAL INCOME EXCLUSION	52	12	439	- 450	N
0830	EXTRATERRITORIAL INCOME EXCLUSION 100% TRANSACTIONS	53a	12	451	- 462	N
0840	EXTRATERRITORIAL INCOME EXCLUSION 80% TRANSACTIONS	53b	12	463	- 474	N
0850	EXTRATERRITORIAL INCOME EXCLUSION 60% TRANSACTIONS	53c	12	475	- 486	N
0860	TOTAL EXTRATERRITORIAL INCOME EXCLUSION	54	12	487	- 498	N
	RECORD TERMINUS CHARACTER		1	499	- 499	"#"

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	"0772"
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8874bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
0020	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)	1	35	52 -	86	A/N
0030	ADDRESS	1	35	87 -	121	A/N
0040	CITY	1	22	122 -	143	A/N
0050	STATE	1	2	144 -	145	A/N
0060	ZIP CODE	1	12	146 -	157	N OR nnnnnbbbbbbb or nnnnnnnnnbbb
0070	EIN of CDE	1	9	158 -	166	N
0080	DATE OF INITIAL INVESTMENT	1	8	167 -	174	Format: YYYYMMDD
0090	AMOUNT OF QUALIFIED EQUITY INVESTMENT	1	12	175 -	186	N
0095	CREDIT RATE	1	6	187 -	192	N
0100	CREDIT	1	12	193 -	204	N
0110	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)	1	35	205 -	239	A/N
0120	ADDRESS	1	35	240 -	274	A/N
0130	CITY	1	22	275 -	296	A/N
0140	STATE	1	2	297 -	298	A/N
0150	ZIP CODE	1	12	299 -	310	N or nnnnnbbbbbbb or nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0160	EIN of CDE	1	9		311 - 319	N
0170	DATE OF INITIAL INVESTMENT	1	8		320 - 327	Format: YYYYMMDD
0180	AMOUNT OF QUALIFIED EQUITY INVESTMENT	1	12		328 - 339	N
0185	CREDIT RATE	1	6		340 - 345	N
0190	CREDIT	1	12		346 - 357	N
0200	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)	1	35		358 - 392	A/N
0210	ADDRESS	1	35		393 - 427	A/N
0220	CITY	1	22		428 - 449	A/N
0230	STATE	1	2		450 - 451	A/N
0240	ZIP CODE	1	12		452 - 463	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0250	EIN of CDE	1	9		464 - 472	N
0260	DATE OF INITIAL INVESTMENT	1	8		473 - 480	Format: YYYYMMDD
0270	AMOUNT OF QUALIFIED EQUITY INVESTMENT	1	12		481 - 492	N
0275	CREDIT RATE	1	6		493 - 498	N
0280	CREDIT	1	12		499 - 510	N
*0305	ATTACHMENT - ADDT'L QUALIFIED EQUITY INVESTMENT	1	6		511 - 516	"STMnnn" or Blank
0320	TOTAL CREDIT AMOUNTS FROM ATTACHMENT	1	12		517 - 528	N or Blank
0330	EIN OF PASS-THROUGH ENTITY	2	9		529 - 537	A/N or "SEEBATTAC"
0340	CREDITS FROM PASS-THROUGH ENTITIES	2	12		538 - 549	N
*0345	ATTACHMENT - ADDT'L NEW MARKETS CREDIT	2	6		550 - 555	"STMnnn" OR Blank
0350	TOTAL CREDIT AMOUNTS FROM ATTACHMENT	2	12		556 - 567	N or Blank
0360	CURRENT YEAR CREDIT	3	12		568 - 579	N
0400	REGULAR TAX BEFORE CREDITS	4	12		580 - 591	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0410 ALTERNATIVE MINIMUM TAX	6	12		592 - 603	N
0420 ADD LINES 4 AND 5	6	12		604 - 615	N
0430 FOREIGN TAX CREDIT	7a	12		616 - 627	N
0445 CREDITS FROM FORM 1040	7b	12		628 - 639	N
0520 POSSESSIONS TAX CREDIT	7c	12		640 - 651	N
0530 CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	7d	12		652 - 663	N
0540 OTHER SPECIFIED CREDITS	7e	12		664 - 675	N
0550 TOTAL CREDITS (ADD LINES 7a-7e)	7f	12		676 - 687	N
0560 NET INCOME TAX	8	12		688 - 699	N
0570 NET REGULAR TAX	9	12		700 - 711	N
0580 25% OF EXCESS OF LINE 9 OVER \$25,000	10	12		712 - 723	N
0590 TENTATIVE MINIMUM TAX	11	12		724 - 735	N
0600 ENTER THE GREATER OF LINE 10 OR LINE 11	12	12		736 - 747	N
0610 SUBTRACT LINE 12 FROM LINE 8	13	12		748 - 759	N
0620 CREDIT ALLOWED FOR THE CURRENT YEAR	14	12		760 - 771	N
RECORD TERMINUS CHARACTER		1		772 - 772	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1	4	"0310"
	START RECORD SENTINEL		4	5	8	"*****"
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8881bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	N OR BLANK
0020	QUALIFIED STARTUP COSTS INCURRED (CDE)	1	12	52	63	N
0030	ENTER ONE-HALF OF LINE 1	2	12	64	75	N
*0035	GROUP CREDIT - ATTACH STATEMENT2		6	76	81	"STMnnn" OR BLANK
0040	CREDITS FROM PASS-THROUGH ENTITIES	3	12	82	93	N
0050	ADD LINES 2 AND 3	4	12	94	105	N
0060	CURRENT YEAR CREDIT	5	12	106	117	N
0100	REGULAR TAX BEFORE CREDITS	6	12	118	129	N
0110	ALTERNATE MINIMUM TAX	7	12	130	141	N
0120	REGULAR TAX PLUS AMT (ADD LINES 6 AND 7)	8	12	142	153	N
0130	FOREIGN TAX CREDIT	9a	12	154	165	N
0145	CREDITS FROM FORM 1040	9b	12	166	177	N
0220	POSSESSIONS TAX CREDIT	9c	12	178	189	N
0230	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	9d	12	190	201	N
0240	OTHER SPECIFIED CREDITS	9e	12	202	213	N
0250	TOTAL CREDITS (ADD LINES 9a - 9e)	9f	12	214	225	N
0260	NET INCOME TAX	10	12	226	237	N
0270	NET REGULAR TAX	11	12	238	249	N
0280	25% OF EXCESS OF LINE 11 OVER \$25,000	12	12	250	261	N
0290	TENTATIVE MINIMUM TAX	13	12	262	273	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0300 ENTER THE GREATER OF LINE 12 OR LINE 13	14	12	274	-	285	N
0310 SUBTRACT LINE 14 FROM LINE 10	15	12	286	-	297	N
0320 CREDIT ALLOWED FOR THE CURRENT YEAR	16	12	298	-	309	N
RECORD TERMINUS CHARACTER		1	310	-	310	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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		4	1	4	"0361"
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8882bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
					DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0004		1	35	35	BLANK
0005		7	36	42	N 0000001-9999999
					FORM OCCURRENCE NUMBER
0010		9	43	51	N OR BLANK
					FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)
0020	1	12	52	63	N
					QUALIFIED CHILDCARE FACILITY EXPENDITURES
0030	2	12	64	75	N
					25% OF LINE 1
0040	3	12	76	87	N
					QUALIFIED CHILDCARE RESOURCE AND REFERRAL EXPENDITURES
0050	4	12	88	99	N
					10% OF LINE 3
0055	5	9	100	108	A/N OR "SEEBATTAC"
					EIN OF PASS-THROUGH ENTITY
0060	5	12	109	120	N
					CREDITS FROM PASS-THROUGH ENTITIES
*0065	5	6	121	126	"STMnnn" OR BLANK
					ATTACH STATEMENT - ADDIT'L INFORMATION
0070	6	12	127	138	N
					ADD LINES 2, 4 AND 5
0080	7	12	139	150	NO ENTRY
					FORM 1041 PORTION AMOUNT
0090	7	12	151	162	N
					CURRENT YEAR CREDIT
*0100	7	6	163	168	"STMnnn" or BLANK
					GROUP CREDIT DIVIDEND STATEMENT
0150	8	12	169	180	N
					REGULAR TAX BEFORE CREDITS
0160	9	12	181	192	N
					ALTERNATIVE MINIMUM TAX
0170	10	12	193	204	N
					REGULAR TAX PLUS AMT (ADD LINES 8 & 9)
0180	11a	12	205	216	N
					FOREIGN TAX CREDIT CREDIT
0195	11b	12	217	228	N
					CREDITS FROM FORM 1040
0270	11c	12	229	240	N
					POSSESSIONS TAX CREDIT
0280	11d	12	241	252	N
					CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE
0290	11e	12	253	264	N
					OTHER SPECIFIED CREDITS

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0300 TOTAL CREDITS (ADD LINES 11a - 11e)	11f	12	265	-	276	N
0310 NET INCOME TAX	12	12	277	-	288	N
0320 NET REGULAR TAX	13	12	289	-	300	N
0330 25% OF EXCESS OF LINE 13 OVER \$25,000	14	12	301	-	312	N
0340 TENTATIVE MINIMUM TAX	15	12	313	-	324	N
0350 ENTER THE GREATER OF LINE 14 OR LINE 15	16	12	325	-	336	N
0360 SUBTRACT LINE 11 FROM LINE 12	17	12	337	-	348	N
0370 CREDIT ALLOWED FOR THE CURRENT YEAR	18	12	349	-	360	N
RECORD TERMINUS CHARACTER		1	361	-	361	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0481
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8886bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001-9999999
0010		9	43	51	N OR BLANK
0013	A	6	52	57	A/N
0015	A	6	58	63	N YYYYMM
0018	B	1	64	64	"X" OR BLANK
0020		1	65	65	"X" OR BLANK
0030	1a	35	66	100	A/N OR BLANK
0038	1b	4	101	104	YYYY
0040	1c	11	105	115	A/N OR BLANK
*0050	1c	6	116	121	"STMnnn" OR BLANK
0100	2a	1	122	122	"X" OR BLANK
0110	2b	1	123	123	"X" OR BLANK
0120	2c	1	124	124	"X" OR BLANK
0130	2d	1	125	125	"X" OR BLANK
0140	2e	1	126	126	"X" OR BLANK
0150	2f	1	127	127	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0200	IDENTIFY LISTED TRANSACTION	3	35	128	162	A/N
*0205	ADDITIONAL TRANSACTION INFORMATION	3	6	163	168	"STMnnn" OR BLANK
0220	NUMBER OF TRANSACTIONS ON FORM 4		3	169	171	N
0230	NAME OF OTHER ENTITY	5a	35	172	206	A/N
0233	TYPE OF ENTITY	5b	35	207	241	A/N
0237	TAX FORM NUMBER	5c	6	242	247	A/N
0240	EIN OF OTHER ENTITY	5d	9	248	256	N OR BLANK
*0245	ADDITIONAL INFO STATEMENT	5	6	257	262	"STMnnn" OR BLANK
0300	PERSON PAID FEE NAME 1	6a	35	263	297	A/N OR BLANK
0310	STREET ADDRESS 1	6a	35	298	332	A/N OR BLANK
0320	CITY 1	6a	22	333	354	A OR BLANK
0330	STATE 1	6a	2	355	356	A OR BLANK
0340	ZIP CODE 1	6a	12	357	368	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0350	PERSON PAID FEE NAME 2	6b	35	369	403	A/N OR BLANK
0360	STREET ADDRESS 2	6b	35	404	438	A/N OR BLANK
0370	CITY 2	6b	22	439	460	A OR BLANK
0380	STATE CODE 2	6b	2	461	462	A OR BLANK
0390	ZIP CODE 2	6b	12	463	474	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
*0405	ADDITIONAL LINE 6 TRANSACTIONS	6b	6	475	480	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	481	481	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
BYTE COUNT		4	1	4	1729
START RECORD SENTINEL		4	5	8	*****
0600 RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0601 FORM NUMBER		6	15	20	"8886bb"
0602 PAGE NUMBER		5	21	25	"PG02b"
0603 DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION (EIN)		9	26	34	N nnnnnnnnn
0604 FILLER		1	35	35	BLANK
0605 FORM OCCURRENCE NUMBER		7	36	42	N 0000001-9999999
0700 FACTS OF TRANSACTION -1	7	70	43	112	A/N OR BLANK
0710 FACTS OF TRANSACTION -2	7	70	113	182	A/N OR BLANK
0715 FACTS OF TRANSACTION -3	7	70	183	252	A/N OR BLANK
0720 FACTS OF TRANSACTION -4	7	70	253	322	A/N OR BLANK
0725 FACTS OF TRANSACTION -5	7	70	323	392	A/N OR BLANK
0730 FACTS OF TRANSACTION -6	7	70	393	462	A/N OR BLANK
0735 FACTS OF TRANSACTION -7	7	70	462	532	A/N OR BLANK
0740 FACTS OF TRANSACTION -8	7	70	533	602	A/N OR BLANK
0750 EXPECTED TAX BENEFITS -1	8	70	603	672	A/N OR BLANK
0760 EXPECTED TAX BENEFITS -2	8	70	673	742	A/N OR BLANK
0765 EXPECTED TAX BENEFITS -3	8	70	743	812	A/N OR BLANK
0770 EXPECTED TAX BENEFITS -4	8	70	813	882	A/N OR BLANK
0775 EXPECTED TAX BENEFITS -5	8	70	883	952	A/N OR BLANK
0780 EXPECTED TAX BENEFITS -6	8	70	953	1022	A/N OR BLANK
0785 EXPECTED TAX BENEFITS -7	8	70	1023	1092	A/N OR BLANK
0790 EXPECTED TAX BENEFITS -8	8	70	1093	1162	A/N OR BLANK
0800 ESTIMATED TAX BENEFITS-1	9	70	1163	1232	A/N OR BLANK
0810 ESTIMATED TAX BENEFITS-2	9	70	1233	1302	A/N OR BLANK
0820 ESTIMATED TAX BENEFITS-3	9	70	1303	1372	A/N OR BLANK
0830 ESTIMATED TAX BENEFITS-4	9	70	1373	1442	A/N OR BLANK
0840 ESTIMATED TAX BENEFITS-5	9	70	1443	1512	A/N OR BLANK
0850 ESTIMATED TAX BENEFITS-6	9	70	1513	1582	A/N OR BLANK
0860 ESTIMATED TAX BENEFITS-7	9	70	1583	1652	A/N OR BLANK
0870 ESTIMATED TAX BENEFITS-8	9	70	1653	1722	A/N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
*0900 GLOBAL PAGE 2		6	1723	- 1728	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	1729	- 1729	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	"0334"
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8896bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001-9999999
0010		9	43 -	51	N OR BLANK
0020	1	6	52 -	57	N
0030	2	12	58 -	69	N
0040	3	12	70 -	81	N
0050	4	12	82 -	93	N
0060	5	12	94 -	105	N
0070	6	12	106 -	117	N
0080	7	12	118 -	129	N
0090	8	12	130 -	141	N
0200	9	12	142 -	153	N
0210	10	12	154 -	165	N
0220	11	12	166 -	177	N
0230	12a	12	178 -	189	N
0240	12b	12	190 -	201	N
0250	12c	12	202 -	213	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0260 CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	12d	12	214 -	225	N
0270 OTHER SPECIFIED CREDITS	12e	12	226 -	237	N
0280 ADD LINES 12a - 12e	12f	12	238 -	249	N
0290 NET INCOME TAX	13	12	250 -	261	N
0300 NET REGULAR TAX	14	12	262 -	273	N
0310 25% OF EXCESS OF LINE 14 OVER \$25,000	15	12	274 -	285	N
0320 TENTATIVE MINIMUM TAX	16	12	286 -	297	N
0330 ENTER THE GREATER OF LINE 15 OR LINE 16	17	12	298 -	309	N
0340 SUBTRACT LINE 17 FROM LINE 13	18	12	310 -	321	N
0350 CREDIT ALLOWED FOR THE CURRENT YEAR	19	12	322 -	333	N
RECORD TERMINUS CHARACTER		1	334 -	334	"#"

SECTION 11.104 STATEMENT RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0136
		4	5	8	*****
0000	RECORD ID	6	9	14	"STMnnn"; nnn = 001 - 999; 099 RESERVED FOR SCHEDULE K-1 (1065); 100 RESERVED FOR SCHEDULE K-1 {8865}.
0001	RESERVED	6	15	20	BLANK
0002	PAGE NUMBER	5	21	25	"PGnnb"; nn = 01-99
0003	PARTNERSHIP EIN	9	26	34	N nnnnnnnnn
0004	FILLER	8	35	42	BLANK
0010	LINE NUMBER	5	43	47	"LNnnb" nn = 01-50
NOTE: USE FIELDS 0020 AND 0030 FOR SCHEDULE K-1 STATEMENTS ONLY. FIELDS 0020 AND 0030 SHOULD BE BLANK OR ZERO FILLED FOR ALL OTHER SCHEDULES.					
0020	SCHEDULE K-1 SEQUENCE NUMBER	7	48	54	IF SCH K-1 PRESENT, MUST BE SIGNIFICANT RANGE = 0000001 - 9999999 OR BLANK
0030	K-1 SEQUENCE # FILLER	1	55	55	BLANK
NOTE: FIELD 0040 IS FOR ALL STATEMENTS					
0040	DATA RECORD	80	56	135	A/N
	RECORD TERMINUS CHARACTER	1	136	136	"#"

SECTION 11.105 PREPARER NOTE

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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			4	1 -	4	nnnn
			4	5 -	8	*****
0000			6	9 -	14	"NTEbbb"
0001			6	15 -	20	BLANK
0002			5	21 -	25	"PGn nb" (nn=01-20)
0003			9	26 -	34	N
						DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NO
0004			4	35 -	38	BLANK
0005			4	39 -	42	N 0001 - 4000
0006		1-4000	43	-		ALL CHARACTERS EXCEPT THE ASTERISK "*" AND BRACKETS "[" OR "]"
			1			"#"
						RECORD TERMINUS CHARACTER

SECTION 11.106 ELECTION EXPLANATION

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

SECTION 11.107 REGULATORY EXPLANATION

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

SECTION 11.108 SUMMARY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0899
		4	5 -	8	*****
0000		6	9 -	14	"SUMbbb"
0010		11	15 -	25	BLANKS
0020		9	26 -	34	N
0040		8	35 -	42	BLANKS
0050		9	43 -	51	N
0060		8	52 -	59	RANGE: 0000000-9999999
0070		7	60 -	66	RANGE: 0000000-9999999
0071		7	67 -	73	RANGE: 0000000-9999999
0072		7	74 -	80	RANGE: 0000000-9999999
0073		7	81 -	87	RANGE: 0000000-9999999
0080		7	88 -	94	RANGE: 0000000-9999999
0085		7	95 -	101	RANGE: 0000000-9999999
0090		7	102 -	108	RANGE: 0000000 - 9999999
0100		7	109 -	115	RANGE: 0000000 - 9999999
0110		7	116 -	122	RANGE: 0000000 - 9999999
0210		7	123 -	129	RANGE: 0000000-9999999
0220		7	130 -	136	RANGE: 0000000-9999999
0230		7	137 -	143	RANGE: 0000000-9999999
0240		7	144 -	150	RANGE: 0000000-9999999
0250		7	151 -	157	RANGE: 0000000-9999999
0260		7	158 -	164	RANGE: 0000000 - 9999999
0270		7	165 -	171	RANGE: 0000000 - 9999999

SECTION 11.108 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0290	NUMBER OF FORMS 5471 PAGE 1		7	172	- 178	RANGE: 0000000 - 9999999
0300	NUMBER OF FORMS 5471 PAGE 2		7	179	- 185	RANGE: 0000000 - 9999999
0310	NUMBER OF FORMS 5471 PAGE 3		7	186	- 192	RANGE: 0000000 - 9999999
0320	NUMBER OF FORMS 5471 PAGE 4		7	193	- 199	RANGE: 0000000 - 9999999
0330	NUMBER OF FORMS 5713 PAGE 1		7	200	- 206	RANGE: 0000000 - 9999999
0340	NUMBER OF FORMS 5713 PAGE 2		7	207	- 213	RANGE: 0000000 - 9999999
0350	NUMBER OF FORMS 5713 PAGE 3		7	214	- 220	RANGE: 0000000 - 9999999
0360	NUMBER OF FORMS 5713 PAGE 4		7	221	- 227	RANGE: 0000000 - 9999999
0370	NUMBER OF FORMS 5884 PAGE 1		7	228	- 234	RANGE: 0000000 - 9999999
0375	NUMBER OF FORMS 5884-A PAGE 1		7	235	- 241	RANGE: 0000000 - 9999999
0380	NUMBER OF FORMS 6252 PAGE 1		7	242	- 248	RANGE: 0000000-9999999
0390	NUMBER OF FORMS 6478 PAGE 1		7	249	- 255	RANGE: 0000000 - 9999999
0400	NUMBER OF FORMS 6765 PAGE 1		7	256	- 262	RANGE: 0000000 - 9999999
0410	NUMBER OF FORMS 6765 PAGE 2		7	263	- 269	RANGE: 0000000 - 9999999
0420	NUMBER OF FORMS 6781 PAGE 1		7	270	- 276	RANGE: 0000000 - 9999999
0430	NUMBER OF FORMS 8082 PAGE 1		7	277	- 283	RANGE: 0000000-9999999
0440	NUMBER OF FORMS 8082 PAGE 2		7	284	- 290	RANGE: 0000000-9999999
0450	NUMBER OF FORMS 8271 PAGE 1		7	291	- 297	RANGE: 0000000-9999999
0460	NUMBER OF FORMS 8275 PAGE 1		7	298	- 304	RANGE: 0000000 - 9999999
0470	NUMBER OF FORMS 8275 PAGE 2		7	305	- 311	RANGE: 0000000 - 9999999
0480	NUMBER OF FORMS 8275-R PAGE 1		7	312	- 318	RANGE: 0000000 - 9999999
0490	NUMBER OF FORMS 8275-R PAGE 2		7	319	- 325	RANGE: 0000000 - 9999999

SECTION 11.108 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0500	NUMBER OF FORMS 8283 PAGE 1		7	326	- 332	RANGE: 0000000 - 9999999
0510	NUMBER OF FORMS 8283 PAGE 2		7	333	- 339	RANGE: 0000000 - 9999999
0540	NUMBER OF FORMS 8586 PAGE 1		7	340	- 346	RANGE: 0000000 - 9999999
0550	NUMBER OF FORMS 8594 PAGE 1		7	347	- 353	RANGE: 0000000 - 9999999
0575	NUMBER OF FORMS 8609-A PAGE 1		7	354	- 360	RANGE: 0000000- 9999999
0580	NUMBER OF FORMS 8611 PAGE 1		7	361	- 367	RANGE: 0000000- 9999999
0590	NUMBER OF FORMS 8621 PAGE 1		7	368	- 374	RANGE: 0000000- 9999999
0600	NUMBER OF FORMS 8621 PAGE 2		7	375	- 381	RANGE: 0000000- 9999999
0620	NUMBER OF FORMS 8697 PAGE 1		7	382	- 388	RANGE: 0000000 - 9999999
0630	NUMBER OF FORMS 8697 PAGE 2		7	389	- 395	RANGE: 0000000 - 9999999
0640	NUMBER OF FORMS 8820 PAGE 1		7	396	- 402	RANGE: 0000000 - 9999999
0650	NUMBER OF FORMS 8824 PAGE 1		7	403	- 409	RANGE: 0000000- 9999999
0660	NUMBER OF FORMS 8824 PAGE 2		7	410	- 416	RANGE: 0000000- 9999999
0670	NUMBER OF FORMS 8825 PAGE 1		7	417	- 423	RANGE: 0000000- 9999999
0680	NUMBER OF FORMS 8825 PAGE 2		7	424	- 430	RANGE: 0000000- 9999999
0690	NUMBER OF FORMS 8826 PAGE 1		7	431	- 437	RANGE: 0000000- 9999999
0700	NUMBER OF FORMS 8830 PAGE 1		7	438	- 444	RANGE: 0000000 - 9999999
0710	NUMBER OF FORMS 8832 PAGE 1		7	445	- 451	RANGE: 0000000 - 9999999
0720	NUMBER OF FORMS 8834 PAGE 1		7	452	- 458	RANGE: 0000000- 9999999
0730	NUMBER OF FORMS 8835 PAGE 1		7	459	- 465	RANGE: 0000000 - 9999999
0735	NUMBER OF FORMS 8835 PAGE 2		7	466	- 472	RANGE: 0000000 - 9999999
0740	NUMBER OF FORMS 8844 PAGE 1		7	473	- 479	RANGE: 0000000 - 9999999

## SECTION 11.108 SUMMARY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0750	NUMBER OF FORMS 8845 PAGE 1	7	480	-	486	RANGE: 0000000 - 9999999
0760	NUMBER OF FORMS 8846 PAGE 1	7	487	-	493	RANGE: 0000000 - 9999999
0770	NUMBER OF FORMS 8847 PAGE 1	7	494	-	500	RANGE: 0000000 - 9999999
0780	NUMBER OF FORMS 8861 PAGE 1	7	501	-	507	RANGE: 0000000 - 9999999
0785	NUMBER OF FORMS 8864 PAGE 1	7	508	-	514	RANGE: 0000000 - 9999999
0790	NUMBER OF FORMS 8865 PAGE 1	7	515	-	521	RANGE: 0000000-9999999
0800	NUMBER OF FORMS 8865 PAGE 2	7	522	-	528	RANGE: 0000000-9999999
0810	NUMBER OF FORMS 8865 PAGE 3	7	529	-	535	RANGE: 0000000-9999999
0820	NUMBER OF FORMS 8865 PAGE 4	7	536	-	542	RANGE: 0000000-9999999
0830	NUMBER OF FORMS 8865 PAGE 5	7	543	-	549	RANGE: 0000000-9999999
0840	NUMBER OF FORMS 8865 PAGE 6	7	550	-	556	RANGE: 0000000-9999999
0850	NUMBER OF FORMS 8865 PAGE 7	7	557	-	563	RANGE: 0000000-9999999
0860	NUMBER OF FORMS 8866 PAGE 1	7	564	-	570	RANGE: 0000000 - 9999999
0863	NUMBER OF FORMS 8873 PAGE 1	7	571	-	577	RANGE: 0000000 - 9999999
0864	NUMBER OF FORMS 8873 PAGE 2	7	578	-	584	RANGE: 0000000 - 9999999
0865	NUMBER OF FORMS 8874 PAGE 1	7	585	-	591	RANGE: 0000000 - 9999999
0867	NUMBER OF FORMS 8886 PAGE 1	7	592	-	598	RANGE: 0000000-9999999
0868	NUMBER OF FORMS 8886 PAGE 2	7	599	-	605	RANGE: 0000000-9999999
0869	NUMBER OF FORMS 8896 PAGE 1	7	606	-	612	RANGE: 0000000-9999999
0870	NUMBER OF SCHEDULES "A" (FORM 5713)	7	613	-	619	RANGE: 0000000-9999999
0900	NUMBER OF SCHEDULES "B" (FORM 5713)	7	620	-	626	RANGE: 0000000-9999999
0910	NUMBER OF SCHEDULES "C" (FORM 5713)	7	627	-	633	RANGE: 0000000 - 9999999

SECTION 11.108 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0915	NUMBER OF SCHEDULES "C" PAGE 2 (FORM 5713)		7	634	640	RANGE: 0000000 - 9999999
0920	NUMBER OF SCHEDULES "D" (FORM 1065)		7	641	647	RANGE: 0000000 - 9999999
0930	NUMBER OF SCHEDULES "F", PAGE 1 (FORM 1040)		7	648	654	RANGE: 0000000-9999999
0940	NUMBER OF SCHEDULES "F", PAGE 2 (FORM 1040)		7	655	661	RANGE: 0000000-9999999
0950	NUMBER OF SCHEDULES "J" (FORM 5471)		7	662	668	RANGE: 0000000 - 9999999
0960	NUMBER OF SCHEDULES "M" (FORM 5471)		7	669	675	RANGE: 0000000-9999999
0970	NUMBER OF SCHEDULES "N" (FORM 5471)		7	676	682	RANGE: 0000000 - 9999999
0980	NUMBER OF SCHEDULES "O", PAGE 1 (FORM 5471)		7	683	689	RANGE: 0000000-9999999
0990	NUMBER OF SCHEDULES "O", PAGE 2 (FORM 5471)		7	690	696	RANGE: 0000000-9999999
1000	NUMBER OF SCHEDULES "O" PAGE 1 (FORM 8865)		7	697	703	RANGE: 0000000-9999999
1010	NUMBER OF SCHEDULES "P" PAGE 1 (FORM 8865)		7	704	710	RANGE: 0000000-9999999
1020	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE K-1)		7	711	717	RANGE: 0000000-9999999
1030	NUMBER OF SCHEDULES K-1, PAGE 1 (FORM 1065)		7	718	724	RANGE: 0000002-9999999
1050	NUMBER OF SCHEDULES K-1 PAGE 1 (FORM 8865)		7	725	731	RANGE: 0000000-9999999
1070	NUMBER OF STATEMENT "STMnnn" SCHEDULE K-1 (1065) RECORDS		7	732	738	RANGE: 0000000-9999999
1075	NUMBER OF STATEMENT "STM100" SCHEDULE K-1 (8865) RECORDS		7	739	745	RANGE: 0000000-9999999
1080	NUMBER OF FORMS 8308 PAGE 1		7	746	752	RANGE: 0000000-9999999
1081	NUMBER OF FORMS 8881 PAGE 1		7	753	759	RANGE: 0000000-9999999
1082	NUMBER OF FORMS 8882 PAGE 1		7	760	766	RANGE: 0000000-9999999
1090	PAPER DOCUMENT INDICATOR		1	767	767	1= PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-P 0= NO PAPER DOCUMENT ATTACHED
1092	NUMBER OF PREPARER NOTE RECORDS		2	768	769	N 00 - 20 (OCCURRENCES OF "NTE")
1094	NUMBER OF ELECTION EXPLANATION RECORDS		2	770	771	N 00 - 20 (OCCURRENCES OF "ELC")

SECTION 11.108 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1096	NUMBER OF REGULATORY EXPLANATION RECORDS		2	772	- 773	N 00 - 20 (OCCURRENCES OF "REG")
1098	EFIN		6	774	- 779	N
1100	NAME OF ELECTRONIC RETURN ORIGINATOR (ERO)		35	780	- 814	A/N
1110	ADDRESS OF ELECTRONIC RETURN ORIGINATOR		35	815	- 849	A/N
1120	CITY OF ELECTRONIC RETURN ORIGINATOR		22	850	- 871	A/N
1130	STATE OF ELECTRONIC RETURN ORIGINATOR		2	872	- 873	A/N
1140	ZIP CODE OF ELECTRONIC RETURN ORIGINATOR		12	874	- 885	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1150	ELECTRONIC POSTMARK DATE		8	886	- 893	YYYYMMDD OR BLANK (YYYY=2005 OR 2006)
1160	ELECTRONIC POSTMARK TIME		4	894	- 897	HHMM OR BLANK (HH=00-23, MM=00-59)
1170	ELECTRONIC POSTMARK TIME ZONE		1	898	- 898	"E" = EASTERN TIME ZONE, "C" = CENTRAL TIME ZONE, "M" = MOUNTAIN TIME ZONE, "P" = PACIFIC TIME ZONE, "A" = ALASKAN TIME ZONE, "H" = HAWAIIAN TIME ZONE OR BLANK
	RECORD TERMINUS CHARACTER		1	899	- 899	"#"

SECTION 11.109 RECAP RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0120
		4	5 -	8	*****
0000		6	9 -	14	"RECAPb"
0010		8	15 -	22	BLANKS
0020		6	23 -	28	BLANKS
0030		6	29 -	34	N
0040		7	35 -	41	N
0050		3	42 -	44	N
0060		2	45 -	46	N
0070		6	47 -	52	N
0080		6	53 -	58	N
0090		6	59 -	64	N
0100		6	65 -	70	BLANKS
0110		6	71 -	76	BLANKS
0120		6	77 -	82	N
0130		17	83 -	99	BLANKS
0140		20	100 -	119	A/N
		1	120 -	120	"#"

