

Control codes:

0 RETID 9(7) COMP-3 Return-id / S001

V

Nonbusiness codes - character

0 CITYST X(25) City, State
0 NMCTRL X(04) Name control
0 PSTATE X(02) State code
0 PPREP X Tax preparer code

F12
R-551C
F29
R-607C

Nonbusiness codes - comp-3: (code fields are 2 bytes)

C
M Var is 605
M(2)

1 AGDR 9(3) Adjusted gross deficit range
2 AGEF 9(3) Primary over 65 indicator
3 AGEX 9(3) Age exemption
4 AGIR1 9(3) Adjusted gross income range 1
5 AGIR2 9(3) Adjusted gross income range 2
6 AGIR5 9(3) Adjusted gross income range 5
7 AGIRJ 9(3) Adjusted gross income range J
8 AGIRP 9(3) Adjusted gross income range P
9 C-09 9(3)
10 C-10 9(3)
11 APC 9(3) Active participation code
12 BUSIND 9(3) Business indicator
13 CAPTAX 9(3) Schedule D tax indicator
14 C-14 9(3)
15 CGIND 9(3) Capital gain indicator
16 CLASCD 9(3) Class code
17 CLASSP 9(3) Class code - special
18 CPSV 9(3) Computed primary stratifying variable
19 CSAMP 9(3) Computed sample code
20 CYCLE 9(3) Cycle code
21 C-21 9(3)
22 DEPEXP 9(3) Depreciation expense source indicator (BEA)
23 C-23 9(3)
24 DGROUP 9(3) Sampling group
25 DISABL 9(3) Disability Indicator (Schedule B)
26 DIST 9(3) District
27 DISTIN 9(3) District - original
28 DLNOD 9(3) First and second digits of the DLN
29 DOC 9(3) Document Code
30 DRC 9(3) Dependent redesign code
31 DSI 9(3) Dependent status code
32 DSTATE 9(3) State by district
33 EDCDE 9(3) Edit code
34 EIC 9(3) Earned income credit
35 EFC 9(3) Electronic filing code
36 EPI 9(3) Electronic filing indicator
37 ERECT 9(3) Presidential election campaign fund
38 ER 9(3) Exclusion ratio
39 FBI 9(3) Fringe benefits indicator
40 FDED 9(3) Form of deduction code
41 FILECD 9(3) Sample file type (LEVEL)
42 FLGSTR 9(3) Filing status age indicator (not tested)
43 FLPDYR 9(3) Filing period - year

DC
F45
DC
DC
DC
DC
DC
*F300
V/CT
F85
DC
R-28C
CT53
CT53
F1
F93
CT50
R-648C
CT1
R-005C
F3
F3
*F98
F35
DC
V
DC
*F36
R-29C
R-570C
CT15
R-590C
DC
R-14C
R-647C
F28

44	FLPDMO	9(3)	Filing period - month	F28
	C45	9(3)		
46	F2441	9(3)	Child care credit form	F38
47	F2555	9(3)	Foreign earned income form	CT/DC
48	F3468	9(3)	Investment credit form	DC
49	F3468B	9(3)	Business investment energy credit form	DC
50	F3800	9(3)	General business credit form	CT/DC
51	F4136	9(3)	Gasoline and special fuels credit form	CT/DC
52	F4562	9(3)	Depreciation form	DC
53	F4952	9(3)	Investment interest expense form	DC
54	F6198	9(3)	Computation of deductible loss from activity (Sec. 465(c))	DC
55	F6251	9(3)	Alternative minimum tax form	CT/DC
56	F8396	9(3)	Mortgage interest credit code	DC
57	F8582	9(3)	Passive activity loss limitations form	DC
58	F8586	9(3)	Low income housing credit form	DC
59	F8598	9(3)	Home mortgage interest form	DC
60	F8606	9(3)	Nondeductible IRA contributions form	DC
61	F8615	9(3)	Tax computation for child with \$1000 or more investment income form	V/CT
62	C-62	9(3)		
63	HINTX	9(3)	High income nontaxable	V/DC
64	IE	9(3)	Itemized deductions election indicator	R-602C
65	IMC	9(3)	Installment method code	*F288
66	LEVSEC	9(3)	Secondary LEVEL	R-15C
67	C-67	9(3)		
68	MARS	9(3)	Marital status	F19
	MATH	9(3)	Math status code	R-564C
	NAPC	9(3)	Non-active participation code	*F3
71	NCVC	9(3)	Name control validity code	F14
72	NIL	9(3)	Net income limitation	R-609C
73	NOCASH	9(3)	Noncash contributions indicator	R-603C
74	NONCON	9(3)	Noncompute code	R-563C
75	PASLOA	9(3)	Passive loss code, Schedule A	*F81
76	PASLOD	9(3)	Passive loss code, Schedule D	*F84
77	PASLOR	9(3)	Passive loss code, Schedule E	*F86
78	PBI	9(3)	Primary blind indicator	*F46
79	PBPIRA	9(3)	Percentage basis primary IRA	*F873
80	PBSIRA	9(3)	Percentage basis secondary IRA	*F887
81	PHOTO	9(3)	Photocopy indicator	F52
82	PI	9(3)	Panel indicator	R-35C
83	PHARS	9(3)	Parents filing status code	F96
84	PODP	9(3)	Post of duty code - primary	R-663C
85	PODS	9(3)	Post of duty code - secondary	R-667C
86	PREP	9(3)	Tax preparer	CT50
87	PSAMP	9(3)	Punched sample code	F6
88	PSV	9(3)	Primary stratifying variable	R-13C
89	PURP	9(3)	Personal use rental property	F27
90	PVN	9(3)	Percentage value of note, Schedule D	*F290
91	C-91	9(3)		
92	QA	9(3)	Quality assurance subsample indicator	R-12C
93	REGION	9(3)	IRS Region	DC
94	REJECT	9(3)	Reject returns	CT
95	REJ-IN	9(3)	Reject edited	*F17
	C-96	9(3)		P
97	RPI	9(3)	Return panel indicator	R-30C
98	SAGE	9(3)	Secondary over 65 indicator	F47
99	SBI	9(3)	Secondary blind indicator	F48

46	C9212	9(5)	2st C	
47	C9213	9(5)	2st C	F1213
48	C9214	9(5)	2st C	
49	C9215	9(5)	2st C	F1215
50	C9216	9(5)	2st C	F1216
51	C9217	9(5)	2st C	F1217
52	C9300	9(5)	3rd C	CT-
53	C9301	9(5)	3rd C	F1300
54	C9303	9(5)	3rd C	
55	C9304	9(5)	3rd C	F1305
56	C9305	9(5)	3rd C	F1306
57	C9306	9(5)	3rd C	F1307
58	C9307	9(5)	3rd C	F1314
59	C9308	9(5)	3rd C	F1308
60	C9309	9(5)	3rd C	F1309
61	C9310	9(5)	3rd C	F1304
62	C9311	9(5)	3st C	
63	C9312	9(5)	3st C	
64	C9313	9(5)	3st C	F1313
65	C9314	9(5)	3st C	
66	C9315	9(5)	3st C	F1315
67	C9316	9(5)	3st C	F1316
68	C9317	9(5)	3st C	F1317
69	DOMF	9(5)	DOMF - Dominant Schedule F	(C9-00) DC
70	INDYF	9(5)	DOMF - Industry code	(C9-01) DC
1	TYPSCF	9(5)	DOMF - Type of schedule	(C9-03)
2	ACCMEF	9(5)	DOMF - Accounting method	(C9-04) DC
73	SEXPRF	9(5)	DOMF - Sex of proprietor	(C9-05) DC
74	ATRSKF	9(5)	DOMF - At risk code	(C9-06) DC
75	PASLOF	9(5)	DOMF - Passive loss code	(C9-07) DC
76	C9508	9(5)	DOMF -	(C9-08)
77	C9509	9(5)	DOMF -	(C9-09)
78	C9510	9(5)	DOMF -	(C9-10)
79	C9600	9(5)	1st F	CT-
80	C9601	9(5)	1st F	F1600
81	C9603	9(5)	1st F	
82	C9604	9(5)	1st F	F1604
83	C9605	9(5)	1st F	F1605
84	C9606	9(5)	1st F	F1606
85	C9607	9(5)	1st F	F1607
86	C9608	9(5)	1st F	
87	C9609	9(5)	1st F	
88	C9610	9(5)	1st F	
89	C9700	9(5)	2nd F	CT-
90	C9701	9(5)	2nd F	F1700
91	C9703	9(5)	2nd F	
92	C9704	9(5)	2nd F	F1704
93	C9705	9(5)	2nd F	F1705
94	C9706	9(5)	2nd F	F1706
95	C9707	9(5)	2nd F	F1707
96	C9708	9(5)	2nd F	
97	C9709	9(5)	2nd F	
98	C9710	9(5)	2nd F	
99	F9101	9(5)	Deleted business or farm code	CT06
100	IDYCOG	9(5)	DOMC - Incoming PIA code	
101	INDYCG	9(5)	DOMC - Generated PIA code	CT

INDEX ELEMENTS	PICTURE	ELEMENT NAME
6	RTNCHG	9(3) Routine change indicator
7	SVCTNO	9(3) Service center tape receipt sequence
158	TESTNO	9(3) Manual Review/Information Condition
159	VERFLG	9(3) Validation error flag
160	VWKGRP	9(3) Validation work group
161	WEIGHT	9(3) Type of file code
162	CD-162	9(3)

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CT
V
V
GEN

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Business codes - comp-3: (code fields are 3 bytes)

INDEX ELEMENTS	PICTURE	ELEMENT NAME	CODE	SOURCE
1	DOMC	9(5) DOMC - Dominant Schedule C	(C9-00)	DC
2	INDYC	9(5) DOMC - Industry Code ✓	(C9-01)	DC
3	TYPSC	9(5) DOMC - Type of schedule	(C9-03)	DC
4	ACCMEC	9(5) DOMC - Accounting method	(C9-04)	DC
5	SEXPRC	9(5) DOMC - Sex of proprietor ✓	(C9-05)	DC
6	ATRSIC	9(5) DOMC - At risk code	(C9-06)	DC
7	TXSHLC	9(5) DOMC - Tax shelter code	(C9-07)	DC
8	COMSCH	9(5) DOMC - Combined Schedule C code	(C9-08)	DC
9	INDYCO	9(5) DOMC - Self-code industry code —	(C9-09)	DC
10	INVALC	9(5) DOMC - Inventory valuation	(C9-10)	DC
11	C9011	9(5) DOMC -	(C9-11)	
12	C9012	9(5) DOMC -	(C9-12)	
13	HOMEXC	9(5) DOMC - Home office expense code	(C9-13)	DC
14	C9014	9(5) DOMC -	(C9-14)	
15	INDCC	9(5) DOMC - Industry code change indicator	(C9-15)	DC
16	PASLOC	9(5) DOMC - Passive loss code	(C9-16)	DC
17	MPARTC	9(5) DOMC - Material participation code	(C9-17)	DC
18	C9100	9(5) 1st C <u>Business number</u>		CT-
19	C9101	9(5) 1st C		F1100
20	C9103	9(5) 1st C		
21	C9104	9(5) 1st C		F1105
22	C9105	9(5) 1st C		F1106
23	C9106	9(5) 1st C		F1107
24	C9107	9(5) 1st C		F1114
25	C9108	9(5) 1st C		F1108
26	C9109	9(5) 1st C		F1109
27	C9110	9(5) 1st C		F1104
28	C9111	9(5) 1st C		
29	C9112	9(5) 1st C		
30	C9113	9(5) 1st C		F1113
31	C9114	9(5) 1st C		
32	C9115	9(5) 1st C		F1115
33	C9116	9(5) 1st C		F1116
34	C9117	9(5) 1st C		F1117
35	C9200	9(5) 2nd C		CT-
36	C9201	9(5) 2nd C		F1200
37	C9203	9(5) 2nd C		
38	C9204	9(5) 2nd C		F1205
39	C9205	9(5) 2nd C		F1206
40	C9206	9(5) 2nd C		F1207
41	C9207	9(5) 2nd C		F1214
42	C9208	9(5) 2nd C		F1208
43	C9209	9(5) 2nd C		F1209
44	C9210	9(5) 2nd C		F1204
45	C9211	9(5) 2st C		

MC100

0	SCHA	9(3)	Schedule A indicator code		DC
1	SCHB	9(3)	Schedule B indicator code		DC
102	SCHC	9(3)	Schedule C indicator code		R-83C
103	SCHCF	9(3)	Schedule C or F indicator		DC
104	SCHD	9(3)	Schedule D code		DC
105	C-105	9(3)			
106	SCH E	9(3)	Schedule E indicator code		DC
107	SCH F	9(3)	Schedule F indicator code		R-84C
108	C-108	9(3)			
109	SCHSE	9(3)	Schedule SE		DC
110	C-110	9(3)			
111	SELN	9(3)	Select code - national		WT
112	SELG	9(3)	Select code - group		WT
113	SFCPRI	9(3)	SE Farm code - primary		R-652C
114	SFCSEC	9(3)	SE Farm code - secondary		R-656C
115	C-115	9(3)			
116	SOCA	9(3)	Sales of capital assets tracking code		R-49C
117	SPECTX	9(3)	Special tax computation		*F31
118	SPI	9(3)	Secondary panel indicator		R-40C
119	STATE	9(3)	State		CT01
120	STC	9(3)	Secondary tracking code		R-38C
121	C-121	9(3)			
122	SVCCTR	9(3)	Service center		R-04C
123	TC	9(3)	Tracking code		F8
124	TFORM	9(3)	Corrected form of return	2,3,4	CT48
125	TOTXSZ	9(3)	Size of total income tax		DC
126	C-126	9(3)			
127	TXPCT	9(3)	Total income tax as a percent of AGI		DC
128	TXDUSZ	9(3)	Size of tax due		DC
129	TXOPSZ	9(3)	Size of tax overpayment		DC
130	TXNT	9(3)	Taxable or nontaxable returns		DC
131	TXRFSZ	9(3)	Size of income tax refund		DC
132	TXRT	9(3)	Marginal tax rate		CT33
133	TXST	9(3)	Tax status		F30/CT3
134	C-134	9(3)			
135	XPPT	9(3)	Primary taxpayer exemption		F20
136	XPST	9(3)	Secondary taxpayer exemption		F21
137	XOCAN	9(3)	Exemptions for children living at home		F22
138	XOCANH	9(3)	Exemptions for children living away from home		F23
139	XODRFP	9(3)	Exemptions for other dependents		F25
140	XOPAR	9(3)	Exemptions for parents		F24
141	XOTHER	9(3)	Exemptions for other than age or blindness		DC
142	XTOT	9(3)	Total exemptions		F26
143	XTOTP	9(3)	Exemptions on parents return		F97
144	YCODE	9(3)	Acceptance or rejection of return		R-82C
145	C-145	9(3)			
146	C-146	9(3)			
147	CD-147	9(3)			
148	MRCODE	9(3)	Manual review code		
149	ERRCHG	9(3)	Error change indicator		CT
150	ERRFLG	9(3)	Error Loop Flag		CT
	IMAGE	9(3)	Before or after record		CT
	INFCNG	9(3)	Information listing change indicator		CT
153	INFFLG	9(3)	Information Flag for manual review		
154	INFOBO	9(3)	Information listing number		CT
155	CD-155	9(3)			

102	INVENC	9(5)	DOMC - Dominant business inventory code	DC
103	NICDE	9(5)	Business net income code	DC
104	SZBRE	9(5)	Size of business receipts	DC
105	APXAAA	9(5)	Nonfarm industry code division line numbers	DC
106	APXAAB	9(5)	subdivision line numbers	DC
107	APXAAC	9(5)	major group line numbers	DC
108	APXAAD	9(5)	minor group line numbers	DC
109	APXBEA	9(5)	Appendix AA--BEA code division line numbers	DC
110	APXBEB	9(5)	subdivision line numbers	DC
111	APXBEC	9(5)	major group line numbers	DC
112	APXBED	9(5)	minor group line numbers	DC
113	CD-113	9(5)	Alphabetical district coding	
114	APXWWA	9(5)	Selected nonfarm coding division line numbers	DC
115	APXWWB	9(5)	subdivision line numbers	DC
116	APXWWC	9(5)	major group line numbers	DC
117	APXWWD	9(5)	minor group line numbers	DC
118	CD-118	9(5)	Combined Selected nonfarm division line numbers	
119	CD-119	9(5)	major group line numbers	
120	CD-120	9(5)	minor group line numbers	

SOCA Codes - comp-3: (code fields are 3 bytes)

121	SANPC	9(5)	Sales of capital assets Schedule C sample code	DC
122	SANPD	9(5)	Sales of capital assets Schedule D sample code	DC
123	SANPP	9(5)	Sales of capital assets PIA sample code	DC

Used Codes - comp-3: (code fields are 3 bytes)

124	CD-124	9(5)	Codes are used during consistency test phase
125	CD-125	9(5)	to identify information listings.
126	CD-126	9(5)	"
127	CD-127	9(5)	"
128	CD-128	9(5)	"
129	CD-129	9(5)	"
130	CD-130	9(5)	"
131	CD-131	9(5)	"
132	CD-132	9(5)	"
133	CD-133	9(5)	"
134	CD-134	9(5)	"
135	CD-135	9(5)	"
136	CD-136	9(5)	"
137	CD-137	9(5)	"
138	CD-138	9(5)	"
139	CD-139	9(5)	"
140	CD-140	9(5)	"
141	CD-141	9(5)	"
142	CD-142	9(5)	"
143	CD-143	9(5)	"
144	CD-144	9(5)	"
145	CD-145	9(5)	"
146	CD-146	9(5)	"
147	CD-147	9(5)	"

Control Codes - comp-3: (code fields are 3 bytes)

148	CD-148	9(5)	
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INDEX ELEMENTS	PICTURE	ELEMENT NAME	1988 INDIVIDUAL INSOLE FILE	1988 Table A	SOURCE
	CBATCH	9(5)	Consistency test batch number		CT
50	HATCH	9(5)	Match code		V
51	RSIZE	9(5)	Variable record size		WH
152	RVARI	9(5)	Number of variable fields		WH

Large Codes - comp-3: (code fields are 4 bytes)

INDEX ELEMENTS	PICTURE	ELEMENT NAME	1988 INDIVIDUAL INSOLE FILE	1988 Table A	SOURCE
1	ESM	9(7)	Record number by service center		F5
2	PNLC	9(7)	Page number/line count (service center control)		F2
3	CINFO	9(7)	Consistency test information number		CT

Stationary fields - comp-3: (fields are 5 bytes)

INDEX ELEMENTS	PICTURE	ELEMENT NAME	1988 INDIVIDUAL INSOLE FILE	1988 Table A	SOURCE
1	S002	9(9)	Primary Social Security Number		F4
2	S003	9(9)	Secondary Social Security Number		F18
3	S004	9(9)	DLN - High 7		F3
4	S005	9(9)	DLN - Low 7		F3
5	S006	9(9)	Decimal Weight		W
6	S007	9(9)	Integer Weight		W
7	S008	9(9)	Sample Count		W
8	S009	9(9)	Population Count		W

Varying fields comp-3: (fields are 8 bytes) *

INDEX ELEMENTS	PICTURE	ELEMENT NAME	1988 INDIVIDUAL INSOLE FILE	1988 Table A	SOURCE
1	N1	S9(15)	Number of Returns	1	WT
2	N2	S9(15)	Exemptions: Total	5	CT03
3	N3	S9(15)	Taxpayers	6P/7S	CT03
4	N4	S9(15)	Age 65 or over (PY)	9	CT03
5	N5	S9(15)	Blindness (PY)	11	CT03
6	N6	S9(15)	Dependents	13	CT03
7	N7	S9(15)	Children at home	15	DC
8	N8	S9(15)	Children away from home	17	DC
9	N9	S9(15)	Parents	19	DC
10	N10	S9(15)	Other dependents	21	DC
11	N11	S9(15)	Other than age or blindness	23	CT03
12	N12	S9(15)	Schedule C Sole proprietorship returns	24	DC
13	N13	S9(15)	Schedule F Sole proprietorship returns	25	DC
14	N14	S9(15)	Yes boxes checked - presidential election campaign fund	26	DC
15	N15	S9(15)	Partnerships (Schedule E)	27	*F320
16	N16	S9(15)	S corporations (Schedule E)	28	*F321
17	N17	S9(15)	All at Risk	29	*F334
18	N18	S9(15)	Partially at Risk	30	*F335
19	N19	S9(15)	Forms 8609 Filed	31	F786
20	N20	S9(15)			
21	N21	S9(15)	Zip code (Expanded)		F009L
22	E10 +/-	S9(15)	Adjusted gross income (Deficit)	32	F140
23	E15 +/-	S9(15)	Adjusted gross income/deficit (Taxpayer)		F953
24	E20	S9(15)	Salaries and wages and tips	34	F100
25	E30	S9(15)	Interest received	36	F102
26	E40	S9(15)	Tax-Exempt Interest	38	F103
27	E60	S9(15)	Dividends	40	F104
28	E70	S9(15)	State income tax refunds	42	F105
29	E80	S9(15)	Alimony received	44	F107
30	E90 +/-	S9(15)	Business or profession net profit or loss	46+/48-	F108
31	E95 +/-	S9(15)	Business or profession net profit or loss (Taxpayer)		F950
32	E100 +/-	S9(15)	Net capital gain or loss reported on Schedule D	50+/52-	F109

INDEX	ELEMENTS	PICTURE	ELEMENT NAME	1988 INDIVIDUAL INSOLE FILE	1988 Table A	SOURCE
3	E110	S9(15)	Capital gain distributions reported on Form 1040 (PY)		54	F110
4	E120	+/- S9(15)	Supplemental schedule net gain or loss		56+/58-	F112
35	E130	S9(15)	Gross IRA Distributions		60	F113
36	E140	S9(15)	Taxable IRA Distributions		62	F114
			Pensions and annuities			
37	E150	S9(15)	Total received (form)		64	F115
38	E170	S9(15)	In AGI		66	F117
39	E180	S9(15)	Nontaxable (portion not in AGI)		68	DC
40	E200	+/- S9(15)	Schedule E net income or loss		70+/72-	F118
41	E210	+/- S9(15)	Farm net profit or loss		74+/76	F119
42	E215	+/- S9(15)	Farm net profit or loss (Taxpayer)			F952
			Unemployment compensation			
43	E220	S9(15)				
44	E230	S9(15)	Unemployment compensation		78	F120
			Social Security benefits:			
45	E240	S9(15)	Gross		80	F121
46	E245	S9(15)				
47	E250	S9(15)	In AGI		82	F122
48	E260	+/- S9(15)	Other net income or loss		84+/86-	F125
49	E265	+/- S9(15)	Total income		88	F126
50	E270	S9(15)	Foreign earned income exclusion		90	*F124
			Statutory Adjustments			
				ADJUSTMENTS		
51	E290	S9(15)	Total		92	F139
52	E300	S9(15)				
53	E310	S9(15)	Employee business expenses		94	F127
	E315	S9(15)	Total deductible IRA payments		96	DC
55	E320	S9(15)	Primary IRA payments		98	F129
56	E325	S9(15)	Secondary IRA payments		100	F130
57	E327	S9(15)				
58	E330	S9(15)	Payments to KEOGH		102	F132
59	E340	S9(15)	Forfeited interest penalty		104	F134
60	E350	S9(15)	Alimony paid		106	F135
61	E360	S9(15)	Deduction for working married couples (PY)		108	F911L
62	E370	S9(15)	SE health insurance deduction		110	F131
63	E390	S9(15)	Other adjustments		112	F137
64	E400	S9(15)	Foreign housing adjustment		114	F136
65	E410	S9(15)	Basic standard deduction		116	F142
66	E420	S9(15)	Additional standard deduction		118	F141
67	E430	+/- S9(15)	Excess itemized deductions / Unused ZBA (PY)		120+/122-	F-923L
68	E440	S9(15)	Charitable contributions deduction for non-itemizers		121	F-925L
69	E445	S9(15)	Total standard deduction		124	CT21
70	E450	S9(15)	Tax table income		126	F144
71	E460	S9(15)	Exemption amount		127	F145
72	E470	S9(15)	Zero bracket amount (PY)		129	CT21
73	E480	S9(15)	Taxable income (punched)		131	F146
74	E485	S9(15)	Taxable income (Taxpayer)			F958
75	E490	S9(15)				
76	E500	S9(15)				
77	E510	S9(15)	Punched income tax		133	F147
78	E515	S9(15)	Punched income tax (Taxpayer)			F960
79	E520	S9(15)	Computed income tax		135	CT30
	E530	S9(15)				
	E540	S9(15)				
82	E550	S9(15)				
83	E560	S9(15)				
84	E570	S9(15)	Taxes from special computations		137	F149

85	E580	S9(15)	Income tax before credits (form)	450-TXST=4	139	F150
86	E590	S9(15)				
87	E600	S9(15)	Income subject to tax		141	CT33
88	E610	S9(15)	Income subject to phaseout			CT30
89	E620	S9(15)	Marginal tax base		143	CT33
90	E630	S9(15)	Tax generated (Tax Rate Tables)		145	CT33
91	E640	S9(15)				
92	E650	S9(15)				
			Credits	CREDITS		
93	E710	S9(15)	Total (form)		147	F165
94	E713	S9(15)	Total (taxpayer)			F964
95	E715	S9(15)	Total (SOI)		149	DC
96	E720	S9(15)	Elderly and disabled		151	F152
97	E730	S9(15)	Foreign tax		153	F159
98	E740	S9(15)				
99	E750	S9(15)	Political contributions (PY)		155	F-951L
100	E760	S9(15)	Child care		157	F151
101	E765	S9(15)	Child care (taxpayer)			F962
102	E770	S9(15)				
103	E775	S9(15)	Mortgage interest credit		159	F154
104	E780	S9(15)	Residential energy		161	F155
105	E790	S9(15)	Minimum Tax		163	F161
106	E800	S9(15)	Other		165	F162
107	E810	S9(15)	Total personal credits (SOI)		167	DC
108	E815	S9(15)	Total personal credits (computer)		169	F156
109	E817	S9(15)				
110	E820	S9(15)	General business credit		171	F160
111	E825	S9(15)	Total non-personal credits (form)		173	F164
112	E830	S9(15)	Statutory credit limitation			CT32
113	E870	S9(15)	Total income tax		175	DC
114	E872	S9(15)	Income tax after personal credits (form)		177	F157
115	E874	S9(15)	Income tax after personal credits (SOI)		179	DC
116	E880	S9(15)	Income tax after credits (SOI)		181	DC
			Additional taxes for tax preferences			
117	E890	S9(15)				
118	E900	S9(15)				
119	E910	S9(15)	Alternative minimum tax (SOI)		183	DC
			Taxes	TAXES		
120	E920	S9(15)	Total tax liability (form)		185	F177
121	E930	S9(15)	Income tax after credits (form)		187	F166
122	E940	S9(15)	Self-employment		189	F167
123	E950	S9(15)				
124	E960	S9(15)	Alternative minimum (form)		191	F170
125	E970	S9(15)	Recapture tax		193	F171
126	E980	S9(15)	Social Security tax on tip income		195	F172
127	E990	S9(15)	Penalty tax on IRA's		197	F174
128	E1000	S9(15)	Advance earned income credit payments		202	F176
129	E1010	S9(15)	Other taxes		204	*F175
130	E1020	S9(15)				
131	E1025	S9(15)	All other taxes (for Table 3.3)		199	DC
132	E1030	S9(15)	Total tax liability (SOI)		201	DC
133	E1040	S9(15)				
134	E1050	S9(15)	Tax eligible for checkoff		203	DC
			Taxpayments	TAXPAYMENTS		
135	E1060	S9(15)	Total payments (form)		205	F189
136	E1065	S9(15)	Total payments (Taxpayer)			F966

INDEX	ELEMENTS	PICTURE	ELEMENT NAME	1988 INDIVIDUAL INSOLE FILE	1988 Table A	SOURCE
107	E1070	S9(15)	Income tax withheld		207	F179
108	E1090	S9(15)	Estimated tax payments		209	F180
139	E1100	S9(15)	Earned income credit (punched) -		211	F181
140	E1110	S9(15)	Amount paid with Form 4868		213	F182
141	E1120	S9(15)	Excess FICA/RRTA		215	F184
142	E1130	S9(15)	Credit for federal tax on special fuels and oils		217	F185
143	E1135	S9(15)				
144	E1140	S9(15)	Regulated investment company credit		219	F186
145	E1150	S9(15)	Windfall profit tax overpayment		221	F187
146	E1160	S9(15)				
147	E1170	S9(15)	Total taxpayments (SOI)		223	DC
148	E1180	S9(15)	All other taxpayments (Table AD1)		225	DC
149	E1190 +/-	S9(15)	Balance Due / Overpayment		227+/229-	F190
150	E1200	S9(15)	Credit elect		231	F191
151	E1210	S9(15)	Overpayment refunded		233	DC
152	E1220	S9(15)	Predetermined estimated tax penalty		235	F192
153	E1230	S9(15)				
154	E1250	S9(15)	Gas non-highway farm credit		237	F501
155	E1270	S9(15)	Gas non-highway fishing credit			F502
156	E1280	S9(15)	Gas non-highway other credit			F503
157	E1290	S9(15)	Gas local school bus credit			F504
158	E1300	S9(15)	Gasohol credit			F505
159	E1310	S9(15)	Methyl/ethyl credit			F506
160	E1320	S9(15)	Taxicab fuel			F507
161	E1330	S9(15)	Aviation gas farm credit			F508
162	E1335	S9(15)	Aviation gas other credit			F509
163	E1340	S9(15)	Additional tax on fuels			F510
164	E1350	S9(15)	Diesel vehicle credit			F500
165	E1360	S9(15)	Credit for federal tax on gasoline and special fuels (computer)		239	CT45
166	E1370 +/-	S9(15)	Sales of property net gain less loss		241	DC
167	E1380	S9(15)				
DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY				FORM 6198		
168	E1390 +/-	S9(15)	Overall profit/loss		243	F585
169	E1400	S9(15)	At risk amount		245	F586
170	E1410	S9(15)	Deductible loss		247	F587
INVESTMENT INTEREST EXPENSE DEDUCTION				FORM 4952		
171	E1450	S9(15)	Current year investment interest		249	*F570
172	E1455	S9(15)	Disallowed 1987 investment interest		251	*F572
173	E1460	S9(15)	Pre-adjustments net investment income		253	*F574
174	E1465	S9(15)	Adjustments from passive activity		255	*F576
175	E1470	S9(15)	Net investment income		257	*F577
176	E1480	S9(15)	Disallowed investment interest		259	*F579
177	E1490	S9(15)	Allowable investment interest		261	*F580
178	E1500	S9(15)				
179	E1510	S9(15)				
180	E1520	S9(15)				
181	E1530	S9(15)				
182	E1540	S9(15)				
Earned Income Credit (EIC)						
183	E1550	S9(15)	EIC (Computed)		263	CT40
184	E1560	S9(15)	EIC salaries and wages		265	CT01
185	E1570	S9(15)	Earned income		267	CT40
186	E1580	S9(15)	EIC used to offset income tax before credits		269	CT47
187	E1590	S9(15)	EIC used to offset all other taxes except advance EIC		271	CT47
188	E1600	S9(15)	EIC refundable portion		273	CT47
189	E1610	S9(15)	EIC in excess of advance EIC payments		275	DC

0	E1620	S9(15)	Advance EIC payments in excess of EIC	277	DC
1	E1630	S9(15)	EIC used to offset additional tax for tax preferences	279	CT47
92	E1640	S9(15)			
193	E1650	S9(15)	Total excluded income		DC
194	E1660	S9(15)			
			ITEMIZED DEDUCTIONS	SCHEDULE A	
195	E1690	S9(15)	Total	281	F244
196	E1695	S9(15)	Total (Taxpayer)		F956
			Medical and Dental Expenses		
197	E1700	S9(15)	Total deduction	283	F206
198	E1705	S9(15)	Total deduction (Taxpayer)		F954
199	E1710	S9(15)	Prescriptions and medical care	285	*F200
200	E1720	S9(15)			
201	E1730	S9(15)			
202	E1740	S9(15)			
203	E1745	S9(15)	Miscellaneous medical expenses	287	*F203
204	E1750	S9(15)	Total medical expenses	289	*F204
205	E1760	S9(15)			
206	E1770	S9(15)			
207	E1775	S9(15)	AGI limitation (punched)	291	F205
208	E1780	S9(15)			
209	E1790	S9(15)			
210	E1800	S9(15)			
			Taxes Paid Deduction		
211	E1830	S9(15)	Total	293	F214
212	E1840	S9(15)	State and local income	295	F208
213	E1850	S9(15)	Real estate	297	F209
214	E1860	S9(15)			
215	E1870	S9(15)			
216	E1880	S9(15)	Personal property	299	*F211
217	E1890	S9(15)	Other	301	*F213
218	E1900	S9(15)			
			Interest Paid Deduction		
219	E1910	S9(15)	Personal interest paid	303	F219
220	E1915	S9(15)	Personal interest deduction	305	*F220
221	E1920	S9(15)	Total	307	F222
			Home Mortgage		
222	E1930	S9(15)	Total	309	DC
223	E1940	S9(15)	Financial	311	F215
224	E1950	S9(15)	Personal/seller	313	F216
225	E1953	S9(15)	Deductible points	315	F217
226	E1957	S9(15)	Investment interest paid	317	F218
227	E1960	S9(15)			
228	E1970	S9(15)	Contributions deduction, total	319	F230
229	E1980	S9(15)	Cash, total	321	*F224
230	E1990	S9(15)			
231	E2000	S9(15)			
232	E2010	S9(15)	Other than cash	323	F227
233	E2020	S9(15)	Carryover	325	F228
234	E2030	S9(15)	Moving expenses	327	F234
235	E2040	S9(15)	Miscellaneous deductions subject to AGI limitation, total	329	F239
236	E2050	S9(15)	Net casualty or theft loss	331	F232
237	E2055	S9(15)	Unreimbursed employee business expense	333	*F236
238	E2060	S9(15)	Tax preparation fee	335	*F237
239	E2075	S9(15)	Two percent of AGI	337	*F240
240	E2080	S9(15)	Net limited miscellaneous deductions	339	F241

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1	E2090	S9(15)	Non-limited miscellaneous deductions		341	F243
2	E2095	S9(15)	Other miscellaneous deductions (limited)		343	CT27
43	E2100	S9(15)	Total contributions deductions		345	DC
244	E2105	S9(15)	Total miscellaneous deductions		347	DC
245	E2107	S9(15)				
INTEREST AND DIVIDEND INCOME				SCHEDULE B		
246	E2110	S9(15)	Non-taxable distributions		349	*F246
247	E2115	S9(15)	Schedule B interest		351	R-1337L
+248	E2120	S9(15)	Capital gain distributions		353	CT14
249	E2125	S9(15)	Schedule B dividends		355	R-1339L
250	E2130	S9(15)				
MORTGAGE INTEREST CREDIT				FORM 8396		
251	E2160	S9(15)	Tentative mortgage interest credit			*F660
252	E2165	S9(15)	Mortgage interest credit carryover from 1985			*F662
253	E2167	S9(15)	Mortgage interest credit carryover from 1986			*F664
254	E2170	S9(15)	Mortgage interest credit			*F666
255	E2175	S9(15)	Mortgage interest credit before statutory reductions			CT38
256	E2180	S9(15)	Mortgage interest credit carryover from 1987			*F665
CAPITAL GAINS				SCHEDULE D		
257	E2185	S9(15)	Current short-term gains		357	F258
258	E2190	S9(15)	Current short-term losses		359	F257
259	E2200	S9(15)				
260	E2201	S9(15)	Short-term sales price			F249
261	E2202	S9(15)	Short-term residence gain			*F250
262	E2204	S9(15)	Short-term installment gain		361	*F251
263	E2206	S9(15)	Short-term partnership/S-Corp. gain		363	*F254
264	E2208	S9(15)	Short-term partnership/S-Corp. loss		365	*F253
265	E2210	S9(15)	Short-term loss carryover		367	*F256
266	E2220	S9(15)				
267	E2225 +/-	S9(15)	Net short-term gain or loss (punched)		369+/371-	F259
268	E2227	S9(15)	Long-term sales price			F260
269	E2230	S9(15)	Long-term residence gain		373	F262
270	E2232	S9(15)	Long-term installment gain		375	*F264
271	E2235	S9(15)	Long-term partnership/S-Corp. gain		377	*F266
272	E2237	S9(15)	Long-term partnership/S-Corp. loss		379	*F265
273	E2240	S9(15)	Current long-term gains		381	F272
274	E2250	S9(15)	Current long-term losses		483	F271
275	E2260	S9(15)				
276	E2265	S9(15)	Short-term loss carryover			CT05
277	E2270	S9(15)	Long-term loss carryover		385	*F270
278	E2280	S9(15)	Schedule D capital gain distributions		387	*F268
279	E2290	S9(15)	Form 4797 gains		389	*F269
280	E2300	S9(15)				
281	E2310	S9(15)	Exclusion (punched) (PY)		391	R-1013L
282	E2320	S9(15)				
283	E2325 +/-	S9(15)	Net long-term gains less losses (punched)		393+/395-	F273
284	E2330	S9(15)				
285	E2335	S9(15)	Long-term gains in excess of short-term losses (punched) (PY)		397	CT05
286	E2340	S9(15)	Long-term gains in AGI		399	CT05
287	E2350	S9(15)	Capital gains exclusion (computed)		401	CT05
288	E2360	S9(15)				
	E2365 +/-	S9(15)	Net capital gain before exclusion/Loss before limitation		403+/405-	F274
	E2370	S9(15)	Nondeductible passive loss		407	CT05
291	E2380	S9(15)				
Combined capital gains:						
292	E2390 +/-	S9(15)	Combined capital gains less losses		409	DC

3	E2400 +/-	S9(15)	Combined long term capital gains less losses	411	DC
4	E2410	S9(15)			
195	E2420	S9(15)			
296	E2430	S9(15)			
297	E2440	S9(15)			
298	E2450	S9(15)	Schedule D gain for tax computation		F276
299	E2451 +/-	S9(15)	Tentative taxable income less Schedule D gain		*F277
300	E2452	S9(15)	Schedule D gain subject to 28% tax rate		*F278
301	E2453	S9(15)	Taxable income less Schedule D gain		F279
302	E2454	S9(15)	Non-Schedule D tax		F280
303	E2457	S9(15)	Schedule D gain tax		F281
304	E2458	S9(15)	Schedule D tax		F282
305	E2460	S9(15)	Total sales (Form 1099 amount)		*F248
306	E2462	S9(25)	Minimum taxable income for bracket		F286
307	E2465	S9(15)	Long-term loss carryover	413	CT05
308	E2470	S9(15)	Total bartering income (Form 1099 amount)		F284
309	E2475	S9(15)	Face value of note		F289
310	E2480	S9(15)			
SUPPLEMENTAL INCOME SCHEDULE				SCHEDULE E	
311	E2500 +/-	S9(15)	Total rent net income or loss	415	DC
312	E2510 +/-	S9(15)	Total farm rent net income or loss	417+/419-	F319
313	E2520	S9(15)			
Rent and Royalty					
314	E2530	S9(15)	Total income	421	DC
5	E2535	S9(15)	Total rents received	423	F302
	E2538	S9(15)	Total royalties received	425	F303
17	E2540	S9(15)	Rental deduction	427	F304
318	E2543	S9(15)	Royalty deduction	429	F307
319	E2547	S9(15)	Royalty depletion	431	F309
320	E2550	S9(15)	Rental depreciation	433	F306
321	E2552	S9(15)	Deductible rental loss	435	F317
322	E2554	S9(15)	Mortgage interest financial institution		F310
323	E2557	S9(15)	Other interest		F311
324	E2560 +/-	S9(15)	Net income or loss	437	DC
325	E2570 +/-	S9(15)	Rent net income or loss	439+/441-	F313
326	E2580 +/-	S9(15)	Royalty net income or loss	443+/445-	F314
Partnership and S-Corporation					
327	E2585	S9(15)			
328	E2590	S9(15)			
329	E2592	S9(15)	Partnership total passive loss	447	F324
330	E2594	S9(15)	Partnership total passive income	449	F325
331	E2596	S9(15)	Partnership total non-passive loss	451	F326
332	E2598	S9(15)	Partnership total non-passive income	453	F327
333	E2600	S9(15)			
334	E2605	S9(15)			
335	E2607	S9(15)			
336	E2610	S9(15)	Section 179 expense deduction (PY)	455	F329
337	E2611	S9(15)	Partnership expense deduction	457	F328
338	E2616	S9(15)	S-Corporation total passive loss	459	F330
339	E2617	S9(15)	S-Corporation total passive income	461	F331
340	E2618	S9(15)	S-Corporation total non-passive loss	463	F332
	E2619	S9(15)	S-Corporation total non-passive income	465	F333
	E2620	S9(15)	Combined total income	467	F322
343	E2625	S9(15)	Combined total loss	469	F323
Estate or Trust					
344	E2630	S9(15)	Total income	471	F336

	E2632	S9(15)	Estate or Trust total passive loss	473	F338
	E2634	S9(15)	Estate or Trust total passive income	475	F339
147	E2636	S9(15)	Estate or Trust total non-passive loss	477	F340
348	E2638	S9(15)	Estate or Trust total non-passive income	479	F341
349	E2640	S9(15)	Total loss	481	F337
350	E2650 +/-	S9(15)	Net income or loss	483+/485-	DC
351	E2660 +/-	S9(15)	Combined Partnership and S-Corp net income or loss	487+/489-	DC
			Windfall Profit Tax		
352	E2690	S9(15)	Refund	491	F344
353	E2700	S9(15)	Withheld	493	F345
354	E2710 +/-	S9(15)	Real estate mortgage investment conduit income or loss	495	F342
355	E2720	S9(15)	Rent/Royalty net income	497	F315
356	E2730	S9(15)	Rent/Royalty net loss	499	F316
357	E2740	S9(15)	Nondeductible rental loss	501	F318
358	E2750 +/-	S9(15)	Total rental or royalty net income or loss	503	CT04
359	E2760	S9(15)			
360	E2770	S9(15)			
361	E2780	S9(15)			
362	E2790	S9(15)			
363	E2795	S9(15)			
364	E2800	S9(15)			
			CREDIT FOR THE ELDERLY AND DISABLED		
			SCHEDULE R/RP		
365	E2810	S9(15)	Total disability income	505	DC
366	E2820	S9(15)	Taxable disability and pension income	507	F350
	E2830	S9(15)	Modified base amount	509	CT35
	E2840	S9(15)	Nontaxable disability and pension benefits	511	F352
369	E2850	S9(15)	Modified AGI		CT35
370	E2860	S9(15)	One-half modified AGI		CT35
371	E2870	S9(15)	Schedule R total income	513	CT35
372	E2880	S9(15)	Credit subject to 15% limitation	515	CT35
373	E2890	S9(15)	Credit for elderly and permanently totally disabled (computed)	517	CT35
			SELF-EMPLOYMENT TAX		
			SCHEDULE SE		
374	E2900 +/-	S9(15)	SE net farm profit/loss, total	519	DC
375	E2902 +/-	S9(15)	Primary		F360
376	E2905 +/-	S9(15)	Secondary		F376
377	E2907 +/-	S9(15)	SE net business profit/loss, total	521	DC
378	E2910 +/-	S9(15)	Primary	523	F361
379	E2912 +/-	S9(15)	Secondary	525	F377
380	E2915	S9(15)	SE farm optional method, total	527	DC
381	E2917	S9(15)	Primary		*F362
382	E2920	S9(15)	Secondary		*F378
383	E2922	S9(15)	SE non-farm optional method, total	529	DC
384	E2925	S9(15)	Primary		*F364
385	E2930	S9(15)	Secondary		*F379
386	E2935	S9(15)	SE wages, total	531	DC
387	E2940	S9(15)	Primary		*F367
388	E2945	S9(15)	Secondary		*F381
389	E2950 +/-	S9(15)	SE net earning, total	533	DC
390	E2960 +/-	S9(15)	Primary	535	F366
391	E2970 +/-	S9(15)	Secondary	537	F380
392	E2980	S9(15)	Government wages, total	539	DC
	E2990	S9(15)	Primary		F368
	E3000	S9(15)	Secondary		F382
395	E3010	S9(15)	Church wages, total	541	DC
396	E3020	S9(15)	Primary		F370
397	E3030	S9(15)	Secondary		F383

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8	E3040	S9(15)	SE income, total		543	DC
399	E3045	S9(15)	Primary		545	F372
400	E3050	S9(15)	Secondary		547	F385
401	E3060	S9(15)	SE tax, total		549	DC
402	E3070	S9(15)	Primary		551	F373
403	E3080	S9(15)	Secondary		553	F386
404	E3090	S9(15)				
405	E3100	S9(15)				
406	E3110	S9(15)				
			CHILD CARE CREDIT	FORM 2441		
407	E3270	S9(15)	Total expenses		555	F400
408	E3280	S9(15)	Qualifying Individual Limitation		557	CT34
409	E3290	S9(15)	Earned income		559	F402
410	E3300	S9(15)	Earned income limitation		561	F404
411	E3310	S9(15)	Percentage of AGI			F405
412	E3320	S9(15)	Credit based on prior-year expenses		563	F407
413	E3330	S9(15)	Credit based on current-year expenses		565	F406
414	E3340	S9(15)	Credit before limitation		567	F408
415	E3350	S9(15)				
416	E3360	S9(15)				
			GENERAL BUSINESS CREDIT	FORM 3800		
417	E3370	S9(15)	Statutory investment credit		569	F480
418	E3380	S9(15)	Jobs credit		571	F482
419	E3390	S9(15)	Alcohol fuel credit		573	F484
420	E3400	S9(15)				
421	E3405	S9(15)	Research and experimentation credit		575	F485
422	E3407	S9(15)	Low-income housing credit		577	F486
423	E3410	S9(15)	Tentative general business credit		579	F489
424	E3415	S9(15)	Current year general business credits		581	CT39
425	E3420	S9(15)	Credits carried forward from 1987		583	F488
426	E3430	S9(15)				
427	E3440	S9(15)				
428	E3450	S9(15)				
429	E3460	S9(15)				
430	E3470	S9(15)	Adjusted income tax liability			CT39
431	E3480	S9(15)				
432	E3490	S9(15)	General business credit computed		585	CT39
433	E3500	S9(15)	Maximum allowable general business credit		587	CT39
434	E3505	S9(15)				
			FOREIGN INCOME EXCLUSION	FORM 2555		
435	E3520	S9(15)	Total earned income exclusion		589	DC
436	E3530	S9(15)	Primary		591	F415
437	E3540	S9(15)	Secondary		593	F425
438	E3550	S9(15)	Housing deduction, total		595	DC
439	E3560	S9(15)	Primary			F418
440	E3570	S9(15)	Secondary			F428
441	E3580	S9(15)	Deduction allocable to excluded income, total		597	DC
442	E3590	S9(15)	Primary			F421
443	E3600	S9(15)	Secondary			F431
444	E3605	S9(15)	Total foreign taxes paid			R1805L
445	E3610	S9(15)	Module 1-5 error indicators			NW
446	E3620	S9(15)	Module 2-9 error indicators			NW
447	E3630	S9(15)	Module 3-12 error indicators			NW
448	E3640	S9(15)	Module 3-3 error indicators			NW
449	E3650	S9(15)	Module 4-10 error indicators			NW
450	E3660	S9(15)				

51	E3670	S9(15)			
52	E3680	S9(15)			
453	E4095	S9(15)			
454	E4100 +/-	S9(15)	Alternative income concept #1	599	DC
455	E4110 +/-	S9(15)	Alternative income concept #2	601	DC
456	E4120	S9(15)	Alternative income concept - deflator		DC
457	E4130	S9(15)			
458	E4140	S9(15)			
459	E4150	S9(15)			
460	E4160	S9(15)			
Service Center Error Reason Codes - Initial					
461	E4201	S9(15)	Set 1 - Tests 1-10		NW
462	E4202	S9(15)	Set 2 - Tests 15-32		NW
463	E4203	S9(15)	Set 3 - Tests 34-52		NW
464	E4204	S9(15)	Set 4 - Tests 55-82		NW
465	E4205	S9(15)	Set 5 - Tests 150-167		NW
466	E4206	S9(15)	Set 6 - Tests 170-186		NW
467	E4207	S9(15)	Set 7 - Tests 187-205		NW
468	E4208	S9(15)	Set 8 - Tests 208-228		NW
469	E4209	S9(15)	Set 9 - Tests 230-280		NW
470	E4210	S9(15)	Set 10 - Tests 282-290		NW
471	E4211	S9(15)	Set 11 - Tests 700-712		Service Center
Error Reason Codes - Correction					
472	E4212	S9(15)	Set 1 - Tests 150-167		NW
473	E4213	S9(15)	Set 2 - Tests 170-186		NW
474	E4214	S9(15)	Set 3 - Tests 187-205		NW
475	E4215	S9(15)	Set 4 - Tests 208-228		NW
476	E4216	S9(15)	Set 5 - Tests 230-280		NW
477	E4217	S9(15)	Set 6 - Tests 282-307		NW
478	E4218	S9(15)	Set 7 - Tests 309-330		NW
479	E4219	S9(15)	Set 8 - Tests 332-344		NW
480	E4220	S9(15)	Set 9 - Tests 348-358		NW
481	E4221	S9(15)	Set 10 - Tests 360-376		NW
482	E4222	S9(15)	Set 11 - Tests 377-404		NW
483	E4223	S9(15)	Set 12 - Tests 406-430		
484	E4224	S9(15)	Set 13 - Tests 434-446		NW
485	E4225	S9(15)	Set 14 - Tests 448-464		NW
486	E4226	S9(15)	Set 15 - Tests 468-479		NW
487	E4227	S9(15)	Set 16 - Tests 481-489		NW
488	E4228	S9(15)	Set 17 - Tests 490-501		NW
Service Center Correction Validity Test Indicators					
489	E4229	S9(15)	Set 18 - Tests 503-512		NW
490	E4230	S9(15)	Set 19 - Tests 513-521		NW
491	E4231	S9(15)	Set 20 - Tests 522-547		NW
492	E4232	S9(15)	Set 21 - Tests 548-563		NW
493	E4233	S9(15)	Set 22 - Tests 564-578		
494	E4234	S9(15)	Set 23 - Tests 750-762		NW
495	E4235	S9(15)	Set 1 - Tests 600-612		
496	E4236	S9(15)	Set 2 - Tests 613-623		
497	E4237	S9(15)	Set 3 - Tests 624-635		
498	E4238	S9(15)	Set 4 - Tests 800-813		
499	E4239	S9(15)	Set 1 - Tests 814-856		
500	E4240	S9(15)	Set 2 - Tests 600-612		
501	E4241	S9(15)	Set 3 - Tests 613-623		
502	E4242	S9(15)	Set 4 - Tests 624-635		
503	E4243	S9(15)	Set 5 - Tests 800-813		

1	E4244	S9(15)	Set 6 - Tests 814-856		
			TAX ON CHILDREN WITH UNEARNED INCOME	FORM 8615	
05	E4280	S9(15)	Form 8615 gross unearned income	603	F900
506	E4290	S9(15)	Form 8615 deductions	605	F901
507	E4300	S9(15)	Net unearned income	607	F902
508	E4310	S9(15)	Parents taxable income	609	F903
509	E4320	S9(15)	Other children's unearned income	611	F904
510	E4330	S9(15)	Total form 8615 income	613	F905
511	E4340	S9(15)	Tax on form 8615 income	615	F906
512	E4350	S9(15)	Parent's tax	617	F907
513	E4360	S9(15)	Investment income taxed at parent's marginal tax rate	619	F908
514	E4370	S9(15)	Tax on net taxable income	621	F909
515	E4380	S9(15)	Tax on earned income	623	F910
516	E4390	S9(15)	Form 8615 tax	625	F911
517	E4400 +/-	S9(15)	Net investment income	627	CT30
518	E4410	S9(15)	Difference between tax on parent's taxable income plus children's investment income and tax on parent's income	629	CT30
519	E4420	S9(15)	Combined net investment income of all children in the household	631	CT30
520	E4430	S9(15)	Child's net investment income as a percentage of net investment income from all the parent's children	633	CT30
521	E4440	S9(15)	Excess of child's income over net investment income	635	CT30
			PROCESSING ITEMS (original fields)		
522	E4450	S9(15)	Tax preparation fee		CT01
523	E4460	S9(15)	Credit for the elderly or disabled		CT01
	E4470	S9(15)	Foreign tax credit		CT01
525	E4480	S9(15)	General business credit		CT01
526	E4490	S9(15)	Credit for minimum tax		CT01
527	E4500	S9(15)	Charitable contributions		CT01
528	E4510	S9(15)	Medical and dental expenses		CT01
529	E4520	S9(15)	Prescription, medicines, etc.		CT01
530	E4530	S9(15)	Other medical expenses		CT01
531	E4535	S9(15)	Medical and dental deduction		CT01
532	E4540	S9(15)	Personal interest deduction		CT01
533	E4550	S9(15)	AGI limit for miscellaneous deductions		CT01
534	E4560 +/-	S9(15)	AGI	637	CT01
535	E4570	S9(15)	Tax and TXST (original)		CT01
536	E4575	S9(15)	Alternative minimum tax (original)		CT01
537	E4580	S9(15)	Total taxes paid deduction		E1830/CT01
538	E4590	S9(15)	Total interest paid deduction		E1920/CT01
539	E4600	S9(15)	Net casualty or theft loss		E2050/CT01
540	E4610	S9(15)	Moving expenses		E2030/CT01
541	E4620	S9(15)	Misc deductions subject to AGI limitation, total		E2040/CT01
542	E4625	S9(15)	Unlimited misc deduction		E2090/CT01
543	E4630 +/-	S9(15)	Business Schedule C receipts (original)	639	CT01
544	E4640 +/-	S9(15)	Business Schedule F receipts (original)	641	CT01
545	E4650	S9(15)			
546	E4660	S9(15)			
547	E4670	S9(15)	Gross Social Security income (original)	643	CT01
548	E4680	S9(15)			
549	E4690	S9(15)			
	E4700 +/-	S9(15)	Selection amount	645	R-05L
	E4710 +/-	S9(15)	Computed selection amount	647	CT53
552	E4720	S9(15)			
			COMPUTATION OF INVESTMENT CREDIT	FORM 3468	
553	E4770	S9(15)	Qualified progress expenditures		*F440

554	E4780	S9(15)	Regular, new, 3-year, basis		CT39
55	E4790	S9(15)	Regular, new, other, qualified investment		*F442
556	E4800	S9(15)	Regular, used, 3-year, basis		CT39
557	E4810	S9(15)	Regular, used, other, qualified investment		*F444
558	E4820	S9(15)			CT39
559	E4830	S9(15)			CT39
560	E4840	S9(15)			CT39
561	E4850	S9(15)			CT39
562	E4860	S9(15)	Basis of property, life years or type not stated		*F446
563	E4870	S9(15)	Regular, new, 3-year, qualified investment		*F441
564	E4880	S9(15)	Regular, used, 3-year, qualified investment		*F443
565	E4890	S9(15)			
566	E4900	S9(15)			
567	E4910	S9(15)			
568	E4920	S9(15)			
569	E4930	S9(15)	Qualified investment in nonrecovery property		*F447
570	E4940	S9(15)			
571	E4950	S9(15)			
572	E4960	S9(15)	Total qualified investment in 10% property		*F449
573	E4970	S9(15)			
574	E4980	S9(15)			
575	E4990	S9(15)			
576	E4992	S9(15)	Qualified transition expenses for 30-year buildings		*F452
577	E4994	S9(15)	Qualified transition expenses for 40-year buildings		*F453
578	E4996	S9(15)	Qualified transition expenses for certified historic structures		*F454
579	E4998	S9(15)	Post-86 expenditures for pre-1936 buildings		*F455
580	E4999	S9(15)	Post-86 expenditures for certified historic structures		*F456
581	E5000	S9(15)			
582	E5010	S9(15)			
583	E5020	S9(15)			
584	E5030	S9(15)			
585	E5040	S9(15)	Regular investment credit from cooperative		*F458
586	E5050	S9(15)			
587	E5060	S9(15)	Reduced regular credit		*F450
588	E5070	S9(15)	Current year regular and business energy investment credit	649	*F460
589	E5080	S9(15)	Disallowed investment Credit due to passive activity		CT39
590	E5090	S9(15)			
591	E5100	S9(15)			
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592	E5230	S9(15)			
593	E5235	S9(15)	Cost of Business energy property		*F461
594	E5240	S9(15)			
595	E5245	S9(15)	Total qualified investment in Business energy property		*F462
596	E5250	S9(15)			
597	E5260	S9(15)			
598	E5270	S9(15)			
599	E5280	S9(15)			
600	E5283	S9(15)	Total qualified investment in business solar property		*F463
601	E5285	S9(15)	Total qualified investment in business ocean thermal property		*F465
602	E5287	S9(15)	Total qualified investment in biomass and geothermal property		*F464
603	E5288	S9(15)	Total qualified investment in hydroelectric property		*F466
604	E5290	S9(15)			
605	E5300	S9(15)			
606	E5310	S9(15)			
607	E5350	S9(15)	BEIC from cooperatives		*F468
608	E5360	S9(15)	Tentative current-year BEIC		*F470

9	E5370	S9(15)			CT39
			DEPRECIATION AND AMORTIZATION	FORM 4562	
10	E5400	S9(15)	Section 179 property, cost		*F520
611	E5410	S9(15)	Section 179 property, deduction		*F521
612	E5420	S9(15)	Accel. cost recovery system (MACRS) prop, 3-year cost		*F522
613	E5430	S9(15)	MACRS property, 3-year, method		*F523
614	E5440	S9(15)	MACRS property, 3-year, deduction this year		*F524
615	E5450	S9(15)	MACRS property, 5-year, cost		*F525
616	E5460	S9(15)	MACRS property, 5-year, method		*F526
617	E5470	S9(15)	MACRS property, 5-year, deduction this year		*F527
618	E5480	S9(15)	MACRS property, 10-year, cost		*F531
619	E5490	S9(15)	MACRS property, 10-year, method		*F532
620	E5500	S9(15)	MACRS property, 10-year, deduction this year		*F533
621	E5510	S9(15)	Residential Rental property, cost		*F540
622	E5520	S9(15)	Residential Rental property, method		*F541
623	E5530	S9(15)	Residential Rental property, deduction this year		*F542
624	E5540	S9(15)	Non-residential rental property, cost		*F543
625	E5545	S9(15)	Non-residential rental property, method		*F544
626	E5550	S9(15)	Non-residential rental property, deduction		*F545
627	E5570	S9(15)			
628	E5580	S9(15)	MACRS 20-year real property, cost		*F537
629	E5590	S9(15)	MACRS 40-year real property, method		*F538
630	E5600	S9(15)	MACRS 20-year real property, deduction		*F539
631	E5610	S9(15)	MACRS 07-year real property, cost		*F528
632	E5620	S9(15)	MACRS 07-year real property, method		*F529
	E5630	S9(15)	MACRS 07-year real property, deduction		*F530
	E5640	S9(15)			
635	E5660	S9(15)	Listed recovery property, cost		*F550
636	E5670	S9(15)	Listed recovery property, deduction		*F551
637	E5700	S9(15)			
638	E5720	S9(15)	MACRS 15 year real property, cost		*F534
639	E5725	S9(15)	MACRS 15 year real property, method		*F535
640	E5730	S9(15)	MACRS 15 year real property, deduction		*F536
641	E5740	S9(15)	MACRS deduction for assets acquired prior to 1988		*F552
642	E5750	S9(15)	Section 168 nonrecovery property, deduction this year		*F553
643	E5755	S9(15)			
644	E5760	S9(15)	Recovery property, undetermined type, cost		*F546
645	E5770	S9(15)	Recovery property, undetermined type, deduction		*F547
646	E5780	S9(15)	Total cost of recovery property		*F548
647	E5790	S9(15)	Total current year recovery property (MACRS) deduction		*F549
648	E5800	S9(15)	Other nonrecovery property depreciation deduction		*F554
649	E5805	S9(15)	Amortization deduction for prior year assets		*F558
650	E5810	S9(15)	Total depreciation deduction	651	*F555
651	E5820	S9(15)	Total cost of amortizable property		*F557
652	E5830	S9(15)	Total amortization deduction	653	*F559
653	E5840	S9(15)	Basis, capitalized		*F556
			ALTERNATIVE MINIMUM TAX (Current Year)	FORM 6251	
654	E6000 +/-	S9(15)	Taxable income	655	*F600
655	E6010	S9(15)	Net operating loss deduction	657	F601
656	E6015 +/-	S9(15)	Taxable income plus NOL deduction	659	CT42
657	E6020	S9(15)	Medical and dental expense, Form 6251	661	*F604
	E6030	S9(15)	Form 6251 interest	663	F605
	E6040 +/-	S9(15)	Circulation expenditures	665	F606
660	E6050 +/-	S9(15)	Passive activity loss	667	F608
661	E6060 +/-	S9(15)	Certain loss limitations	669	F609
662	E6070 +/-	S9(15)	Other adjustments	671	F612

63	E6080 +/-	S9(15)	Alternative minimum tax total adjustments	673	F613
64	E6090	S9(15)	Accelerated depreciation	675	F615
65	E6100	S9(15)	Amortization of certain pollution control facilities	677	F617
66	E6110	S9(15)	Appreciated property charitable deduction	679	F618
667	E6120	S9(15)	Incentive stock options	681	F619
668	E6130	S9(15)	Tax exempt interest	683	F620
669	E6140	S9(15)	Intangible drilling costs	685	F621
670	E6150	S9(15)	Depletion	687	F622
671	E6160	S9(15)	Financial institution bad debt	689	F624
672	E6170	S9(15)	Other tax preferences		F626
673	E6180	S9(15)	Alternative minimum tax income preference items	691	F627
674	E6190 +/-	S9(15)	Tentative alternative minimum taxable income	693	*F628
675	E6200	S9(15)	Alternative tax net operating loss	695	F630
676	E6210 +/-	S9(15)	Alternative minimum taxable income	697	F632
677	E6220	S9(15)	Form 6251 exemption amount	699	F633
678	E6230	S9(15)	Form 6251 gross exemption amount	701	F634
679	E6240	S9(15)	Alternative minimum taxable income less gross exemption	703	*F635
680	E6250	S9(15)	Reduction in exemption amount	705	*F636
681	E6260	S9(15)	Limited exemption amount	707	*F637
682	E6270	S9(15)	Alternative minimum taxable income less limited exemption	709	*F638
683	E6280	S9(15)	Alternative minimum tax before tax credits	711	*F639
684	E6290	S9(15)	Form 6251 foreign tax credit	713	F641
685	E6300	S9(15)	Tentative alternative minimum tax	715	F644
686	E6310	S9(15)	Form 6251 income tax before tax credits	717	F646
687	E6320	S9(15)	Form 6251 alternative minimum tax	719	*F648
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689	E6500	S9(15)			
690	E6510	S9(15)			
691	E6520	S9(15)			
692	E6530	S9(15)			
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NONDEDUCTIBLE IRA CONTRIBUTIONS

FORM 8606

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695	E6820	S9(15)			
696	E6830	S9(15)	Basis in IRA, 12/31/87, primary		*F859
697	E6840	S9(15)	IRA contribution made in 1988, primary		*F862
698	E6848	S9(15)			
699	E6850	S9(15)	Nondeductible 1987 IRA contributions, primary	721	*F864
700	E6855	S9(15)	Total basis in IRA, primary		*F865
701	E6860	S9(15)	Nondeductible IRA contribution made in 1988, primary	723	*F866
702	E6870	S9(15)	Net nondeductible IRA contributions, primary	725	*F867
703	E6880	S9(15)	Adjustments to basis of IRAS, primary	727	*F868
704	E6890	S9(15)	Basis in IRAS before distributions, primary	729	*F869
705	E6900	S9(15)	Value of IRAS 12/31/87, primary	731	*F870
706	E6910	S9(15)	IRA distributions during 1987, primary	733	*F871
707	E6920	S9(15)	Total value of IRAS, primary	735	*F872
708	E6930	S9(15)			
709	E6940	S9(15)	Non-taxable distributions for 1987, primary	737	*F874
710	E6950	S9(15)	Basis in IRAS 12/31/87, primary	739	*F875
711	E6955	S9(15)	Basis in IRA, 12/31/87, secondary		*F876
712	E6957	S9(15)	IRA contribution made in 1988, secondary		*F877
713	E6960	S9(15)	Nondeductible 1987 IRA contributions, secondary	741	*F878
714	E6965	S9(15)	Total basis in IRA, secondary		F879
715	E6970	S9(15)	Nondeductible IRA contribution made in 1988, secondary	743	F880
716	E6980	S9(15)	Net nondeductible IRA contributions, secondary	745	F881
717	E6990	S9(15)	Adjustments to basis of IRAS, secondary	747	F882

20	E7000	S9(15)	Basis in IRAS before distributions, secondary	749	F883
721	E7010	S9(15)	Value of IRAS 12/31/87, secondary	751	F884
722	E7020	S9(15)	IRA distributions during 1987, secondary	753	F885
723	E7030	S9(15)	Total value of IRAS, secondary	755	F886
724	E7040	S9(15)			
725	E7050	S9(15)	Non-taxable distributions for 1987, secondary	757	F888
726	E7060	S9(15)	Basis in IRAS 12/31/87, secondary	759	F889
727	E7070	S9(15)	Ratio of nondeductible IRA contributions to total IRA basis as of 12/31/87, primary		CT17
728	E7080	S9(15)	Ratio of nondeductible IRA contributions to total IRA basis as of 12/31/87, secondary		CT17
729	E7090	S9(15)	Combined ratio of nondeductible IRA contributions to total IRA basis as of 12/31/87		DC
730	E7100	S9(15)	Total nondeductible 1987 IRA contributions	761	DC
731	E7110	S9(15)	Total nondeductible IRA contribution made in 1988	763	DC
732	E7120	S9(15)	Total net nondeductible IRA contribution	765	DC
733	E7130	S9(15)	Combined IRA distributions during 1987	767	DC
734	E7140	S9(15)	Total basis in IRAS before distributions	769	DC
735	E7150	S9(15)	Total value of IRAS 12/31/87	771	DC
736	E7160	S9(15)	Total nontaxable distributions for 1987	773	DC
737	E7170	S9(15)	Total basis in IRAS 12/31/87	775	DC
738	E7172	S9(15)	IRA distributions received in 1987	777	DC
739	E7174	S9(15)	Value of IRAS 12/31/87	779	DC
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740	E7175	S9(15)	Meals and Entertainment, Reimbursement	781	F393
741	E7180	S9(15)	Meals and entertainment, gross on Form 2106	783	F392
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1114	E9568	S9(15)		
1115	E9569	S9(15)		
1116	E9570	S9(15)	RIN	F1502

F1502

FIRST SCHEDULE F

117	E9607	S9(15)		
118	E9608	S9(15)	Cost of all purchased items (cash)	F1611
119	E9609	S9(15)		
1120	E9622	S9(15)		
1121	E9623	S9(15)	Taxable Agricultural program payments (cash-cash)	F1613
1122	E9624	S9(15)		
1123	E9625	S9(15)		
1124	E9630	S9(15)		
1125	E9631 +/-	S9(15)	Gross profit (loss) (cash)	F1615
1126	E9634	S9(15)		
1127	E9635	S9(15)	Patronage dividends (cash)	F1612
1128	E9636	S9(15)		
1129	E9637	S9(15)		
1130	E9638	S9(15)		
1131	E9639	S9(15)		
1132	E9640	S9(15)	Mortgage interest	F1623
1133	E9641	S9(15)		
1134	E9642	S9(15)		
1135	E9643	S9(15)		
1136	E9644	S9(15)		
1137	E9645	S9(15)	Supplies purchased	F1627
1138	E9646	S9(15)		
1139	E9647	S9(15)	Taxes	F1628
1140	E9648	S9(15)	Gasoline, fuel, oil	F1621
1141	E9649	S9(15)	Utilities	F1629
	E9650	S9(15)		
	E9651	S9(15)	Insurance	F1622
1144	E9652	S9(15)		
1145	E9653	S9(15)		
1146	E9654	S9(15)	Other farm expenses	CT10,11
1147	E9655	S9(15)	Total deductions	F1631

1148	E9656	S9(15)	Farm expenses from part II	F1631
1149	E9657	S9(15)	Preproductive period expenses	CT10,11
1150	E9660	S9(15)	Farm total receipts (accrual)	F1637
1151	E9661 +/-	S9(15)	Farm gross income/loss (accrual)	F1638
1152	E9662	S9(15)		
1153	E9663	S9(15)		
1154	E9664 +/-	S9(15)	Net farm profit (loss)	F1632
1155	E9665	S9(15)		
1156	E9666	S9(15)	Agricultural program payments (accrual - cash)	F1635
1157	E9667	S9(15)		
1158	E9668	S9(15)		
1159	E9669	S9(15)		
1160	E9670	S9(15)	EIN	F1602/NW
SECOND SCHEDULE F				
1161	E9707	S9(15)		
1162	E9708	S9(15)	Cost of all purchased items (cash)	F1711
1163	E9709	S9(15)		
1164	E9722	S9(15)		
1165	E9723	S9(15)	Agricultural program payments (cash-cash)	F1713
1166	E9724	S9(15)		
1167	E9725	S9(15)		
1168	E9730	S9(15)		
1169	E9731 +/-	S9(15)	Gross profit (loss) (cash)	F1715
1170	E9734	S9(15)		
1171	E9735	S9(15)	Patronage dividends (cash)	F1712
1172	E9736	S9(15)		
1173	E9737	S9(15)		
1174	E9738	S9(15)		
1175	E9739	S9(15)		
1176	E9740	S9(15)	Mortgage interest	F1723
1177	E9741	S9(15)		
1178	E9742	S9(15)		
1179	E9743	S9(15)		
1180	E9744	S9(15)		
1181	E9745	S9(15)	Supplies purchased	F1727
1182	E9746	S9(15)		
1183	E9747	S9(15)	Taxes	F1728
1184	E9748	S9(15)	Gasoline, fuel, oil	F1721
1185	E9749	S9(15)	Utilities	F1729
1186	E9750	S9(15)		
1187	E9751	S9(15)	Insurance	F1722
1188	E9752	S9(15)		
1189	E9753	S9(15)		
1190	E9754	S9(15)	Other Farm Expenses	CT10,11
1191	E9755	S9(15)	Total deductions	F1731
1192	E9756	S9(15)	Farm expenses from part II	F1731
1193	E9757	S9(15)	Preproductive period expenses	CT10,11
1194	E9760	S9(15)	Farm total receipts (accrual)	F1737
1195	E9761 +/-	S9(15)	Farm gross income/loss (accrual)	F1738
1196	E9762	S9(15)		
1197	E9763	S9(15)		
1198	E9764 +/-	S9(15)	Net farm profit (loss)	F1732
1199	E9765	S9(15)		
1200	E9766	S9(15)	Agricultural program payments (accrual - cash)	F1735
1201	E9767	S9(15)		
1202	E9768	S9(15)		

03	E9769	S9(15)		
04	E9770	S9(15)	EIN	E1702/NW
POST STRATIFICATION WEIGHTING				
1205	S011	S9(15)	PIA Integer Weight	WT
1206	S012	S9(15)	PIA Decimal Weight	WT
1207	S013	S9(15)	PIA Sample Count	WT
1208	S014	S9(15)	PIA Population Count	WT
1209	S015	S9(15)	Schedule C Integer Weight	WT
1210	S016	S9(15)	Schedule C Decimal Weight	WT
1211	S017	S9(15)	Schedule C Sample Count	WT
1212	S018	S9(15)	Schedule C Population Count	WT
1213	S019	S9(15)	Schedule D Integer Weight	WT
1214	S020	S9(15)	Schedule D Decimal Weight	WT
1215	S021	S9(15)	Schedule D Sample Count	WT
1216	S022	S9(15)	Schedule D Population Count	WT
SOCIAL SECURITY NUMBERS				
1217	S023	S9(15)	First Alimony SSN	F94/NW
1218	S024	S9(15)	Parents SSN	F912/NW
1219	S025	S9(15)	Dependent #1 SSN	F61/NW
1220	S026	S9(15)	Dependent #2 SSN	F63/NW
1221	S027	S9(15)	Dependent #3 SSN	F65/NW
1222	S028	S9(15)	Dependent #4 SSN	F67/NW
1223	S029	S9(15)	Dependent #5 SSN	F69/NW
1224	S030	S9(15)	Dependent #6 SSN	F71/NW
5	S031	S9(15)	Dependent #7 SSN	F73/NW
6	S032	S9(15)	Dependent #8 SSN	F75/NW
27	S033	S9(15)	Dependent #9 SSN	F77/NW
28	S034	S9(15)	Dependent #10 SSN	F77/NW
229	S035	S9(15)	Dependent #11 SSN	F79/NW
1230	S036	S9(15)	PTTIN	GEN/0041
1231	S037	S9(15)	AD Population 2 Integer weight	GEN/NW
1232	S038	S9(15)	AD Population 2 Decimal weight	GEN/NW
1233	S039	S9(15)	AD Population 2 Population count	GEN/NW
1234	S040	S9(15)	AD Population 3 Integer Weight	GEN/NW
1235	S041	S9(15)	AD Population 3 Decimal weight	GEN/NW
1236	S042	S9(15)	AD Population 3 Population count	GEN/NW
1237	S043	S9(15)	AD Population 4 Decimal weight	GEN/NW

END OF RECORD