

1991 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT

NONBUSINESS CODES

ELEMENT	ITEM	POS.	TYPE	START	END
RETID	Return ID/S001	8	N	1	8
REC-ID	Service Center Record ID Number	8	N	9	16
REC-NO	MCC Record Number	8	N	17	24
CITYST	City/State	25	C	25	49
NMCTRL	Name Control	4	C	50	53
PSTATE	Alpha State Code	2	C	54	55
PPREP	Punched Tax Preparer code	1	C	56	56
CC-5		1	C	57	57
AGDR	Adjusted Gross Deficit Range	2	N	58	59
AGEP	Primary Over 65 Indicator	2	N	60	61
AGES	Secondary Over 65 Indicator	2	N	62	63
AGEX	Age Indicator	2	N	64	65
AGIERR	AGI Error Indicator	2	N	66	67
AGIR1	Adjusted Gross Income Range 1	2	N	68	69
AGIR2	Adjusted Gross Income Range 2	2	N	70	71
AGIR5	Adjusted Gross Income Range 5	2	N	72	73
AGIRJ	Adjusted Gross Income Range J	2	N	74	75
AGIRP	Adjusted Gross Income Range P	2	N	76	77
C-12		2	N	78	79
BUSIND	Business Indicator	2	N	80	81
CGIND	Capital Gain/Loss Indicator	2	N	82	83
CHIND1	Student/disabled-child indicator 1	2	N	84	85
CHIND2	Student/disabled-child indicator 2	2	N	86	87
CPSV	Computed Primary Stratifying Variable	2	N	88	89
CYCLE	Cycle code	2	N	90	91
C-20		2	N	92	93
DGROUP	Sampling Group	2	N	94	95
DISABL	Disability Indicator	2	N	96	97
DIST	District	2	N	98	99
DISTIN	District, original	2	N	100	101
DOC	Document Code	2	N	102	103
DSI	Dependent Status Indicator	2	N	104	105
DSTATE	State With More Than One District	2	N	106	107
EDCDE	Edit Code	2	N	108	109
EFI	Electronic Filing Indicator	2	N	110	111
EIC	Earned Income Credit Code	2	N	112	113
EICYB1	Year of birth, child 1(EIC)	2	N	114	115
EICYB2	Year of birth, child 2(EIC)	2	N	116	117
ELECT	Presidential Election Campaign				
	Fund Boxes code	2	N	118	119
ESTIND	Estate-collation-study-ind	2	N	120	121
FDED	Form of deduction code	2	N	122	123

NONBUSINESS CODES - Continued

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
	C-36	2	N	124	125
35	FLGSTR Filing status age indicator	2	N	126	127
	FLPDYR Filing (accounting) period - year	2	N	128	129
	FLPDMO Filing (accounting) period - month/day	2	N	130	131
	FORIN Foreign indicator	2	N	132	133
	FSCI Filing status change indicator	2	N	134	135
40	C-42	2	N	136	137
	F2441 Qualified individual indicator, form 2441	2	N	138	139
	F2555 Foreign earned income form	2	N	140	141
	F3468 Investment credit form	2	N	142	143
	F3800 General business credit form	2	N	144	145
45	F4136 Gasoline and special fuels credit form	2	N	146	147
	F4562 Depreciation form	2	N	148	149
	F4835 Number of farm rental forms attached	2	N	150	151
	F4952 Investment interest expense form	2	N	152	153
	F6198 Computation of deductible loss from activity (Sec. 465(c))	2	N	154	155
50	F6251 Alternative minimum tax form	2	N	156	157
	F8396 Mortgage interest credit form	2	N	158	159
	F8582 Passive activity loss limitations form	2	N	160	161
	F8586 Low income housing credit form	2	N	162	163
	F8606 IRA basic and nondeductible distribution form	2	N	164	165
55	F8615 Tax computation for child under age 14 with 1100 or more invstmt income form	2	N	166	167
	F8803 Form 8803 indicator	2	N	168	169
	F8814 Parents elect to report child's interest and dividends	2	N	170	171
	F8814A Additional form 8814 filed	2	N	172	173
60	HINTX High income nontaxable indicator	2	N	174	175
	IE Itemized deductions election indicator	2	N	176	177
	IMC Installment method code	2	N	178	179
	IRI Interest return indicator	2	N	180	181
	IRIC Computed interest return indicator	2	N	182	183
64	LEVSEC Secondary LEVEL	2	N	184	185
	LRG Large return indicator	2	N	186	187
	LSDAGE AGE 59-OR-OVER-IND Form 4972	2	N	188	189
	LSDDEI DISCONTINUED-EMPLMNT-IND	2	N	190	191
	LSDMEC Lump-sum averaging method code	2	N	192	193
69 70	LSDSEI Self-employment indicator - Form 4972	2	N	194	195
	MARS Marital (filing) Status	2	N	196	197
	MATH Math Status Code	2	N	198	199
	MIDR MFSS Itemized Deduct. Requirement Ind.	2	N	200	201
	C-75	2	N	202	203
74	MPARFR MARITAL-PARTIC, farm rental	2	N	204	205
	MTH3YR MACRS property, 3-year, method	2	N	206	207
75	MTH5YR MACRS property, 5-year, method	2	N	208	209

NONBUSINESS CODES - Continued

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
	MTH7YR	2	N	210	211
	MTH10Y	2	N	212	213
79 80	MTH15Y	2	N	214	215
	MTH20Y	2	N	216	217
	NOEIC	2	N	218	219
	NONCOM	2	N	220	221
	PANIND	2	N	222	223
84	PASLOA	2	N	224	225
	PBI	2	N	226	227
	PCI	2	N	228	229
	PMARS	2	N	230	231
89 9	PODP	2	N	232	233
	PODS	2	N	234	235
	POSTD	2	N	236	237
	PPANID	2	N	238	239
94	PPI	2	N	240	241
	PREP	2	N	242	243
	PSV	2	N	244	245
	PURP	2	N	246	247
	PVN	2	N	248	249
	REGION	2	N	250	251
7	REJECT	2	N	252	253
	REJ-IN	2	N	254	255
	SBI	2	N	256	257
	SCHA	2	N	258	259
104	SCHB	2	N	260	261
	SCHBIN	2	N	262	263
	SCHC	2	N	264	265
	SCHCER	2	N	266	267
	SCHCF	2	N	268	269
	SCHD	2	N	270	271
109-	SCHDER	2	N	272	273
	SCHE	2	N	274	275
	C-113	2	N	276	277
	SCHEER	2	N	278	279
114	SCHF	2	N	280	281
	C-116	2	N	282	283
	C-117	2	N	284	285
	SCHFER	2	N	286	287
	SCHSE	2	N	288	289
	C-120	2	N	290	291
119 120	SFCPRI	2	N	292	293
	SFCSEC	2	N	294	295
	SOCA	2	N	296	297
	SOCAIN	2	N	298	299
123	C-125	2	N	300	301

NONBUSINESS CODES - Continued

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
124	C-126 *	2	N	302	303
	SPANID Secondary tickler return ID	2	N	304	305
	C-128	2	N	306	307
	SPECTX Special Tax Computation	2	N	308	309
	SPI Secondary Panel Indicator	2	N	310	311
129 +30	C-131	2	N	312	313
	STATE State	2	N	314	315
	SVCCTR Service Center	2	N	316	317
	TFORM Corrected Form of Return	2	N	318	319
134 +35	TOTXSZ Size of Total Income Tax	2	N	320	321
	TTXPCT Total Income Tax as Percent of AGI	2	N	322	323
	C-137	2	N	324	325
	TXNT Taxable or Nontaxable Returns	2	N	326	327
	C-139	2	N	328	329
	C-140	2	N	330	331
139	C-141	2	N	332	333
	TXRT Marginal Tax Rate	2	N	334	335
	TXST Tax Status	2	N	336	337
	XFPT Primary Taxpayer Exemption	2	N	338	339
144	XFST Secondary Taxpayer Exemption	2	N	340	341
	XOCAH Exemptions for Children Living at Home	2	N	342	343
	XOCAWH Exemptions for Children Living Away from Home Due to Divorce/Separation	2	N	344	345
	XOODEP Exemptions for Other Dependents	2	N	346	347
	C-149	2	N	348	349
49 +50	C-150	2	N	350	351
	C-151	2	N	352	353
	XOPAR Exemptions for Parents	2	N	354	355
	XTOT Total Exemptions	2	N	356	357
	XTOTP Number of Exemptions on Parents Return	2	N	358	359
	YCODE Acceptance or Rejection of Return	2	N	360	361
155	MRCODE Manual review code	2	N	362	363
	RTNCHG Routine Change Indicator	2	N	364	365
	ERRCHG Error Change Indicator	2	N	366	367
	ERRFLG Error (Loop) Flag	2	N	368	369
	IMAGE Before and After Record	2	N	370	371
160	INFCHG Information Listing Change Indicator	2	N	372	373
	INFFLG Manual Review Condition Info Flag	2	N	374	375
	INFONO Information Listing Number	2	N	376	377
	TESTNO Last Consistency Test Series Performed	2	N	378	379
	VERFLG Validation Error Flag	2	N	380	381
165	VWKGRP Validation Work Group	2	N	382	383
	WEIGHT Weight Code	2	N	384	385

BUSINESS CODES

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
ASAMP	Actual Sample Code (computed from E14000)	4	N	386	389
CSAMP	Computed Sample Code	4	N	390	393
PSAMP	Punched Sample Code	4	N	394	397
WSAMP	Sample Code used for Weighting	4	N	398	401
DOMC	Business Number (Dominant Sch C)	4	N	402	405
INDYC	Industry Code (Dominant Sch C)	4	N	406	409
FIRSTC	First Schedule C (Dominant Sch C)	4	N	410	413
DEPEXP	Depreciation Expense Source Indicator (Dominant Sch C)	4	N	414	417
ACCMEC	Accounting Method (Dominant Sch C)	4	N	418	421
SEXPRC	Sex of Proprietor (Dominant Sch C)	4	N	422	425
ATRSKC	At Risk Code (Dominant Sch C)	4	N	426	429
COMSCH	Combined Schedule C Code (Dominant Sch C)	4	N	430	433
PIACD	Incoming PIA Code (Dominant Sch C)	4	N	434	437
INVALC	Inventory Valuation (Dominant Sch C)	4	N	438	441
INDCC	Industry Code Change Indicator (Dominant Sch C)	4	N	442	445
MPARTC	Material Participation Code (Dominant Sch C)	4	N	446	449
DOBMD	Date of Birth, Month/Day	4	N	450	453
DOBYR	Date of Birth, Year	4	N	454	457
DOMC1	Business Number (1st Sch C)	4	N	458	461
INDYC1	Industry Code (1st Sch C)	4	N	462	465
CD-17		4	N	466	469
FRSTC1	First Schedule C (1st Sch C)	4	N	470	473
DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	4	N	474	477
ACMEC1	Accounting Method (1st Sch C)	4	N	478	481
SXPRC1	Sex of Proprietor (1st Sch C)	4	N	482	485
ARSKC1	At Risk Code (1st Sch C)	4	N	486	489
CMSCH1	Combined Schedule C Code (1st Sch C)	4	N	490	493
PIACD1	Incoming PIA Code (1st Sch C)	4	N	494	497
INVLC1	Inventory Valuation (1st Sch C)	4	N	498	501
INDCC1	Industry Code Change Indicator (1st Sch C)	4	N	502	505
MPRTC1	Material Participation Code (1st Sch C)	4	N	506	509
DOMC2	Business Number (2nd Sch C)	4	N	510	513
INDYC2	Industry Code (2nd Sch C)	4	N	514	517
FRSTC2	First Schedule C (2nd Sch C)	4	N	518	521
DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	4	N	522	525
CD-32		4	N	526	529
CD-33		4	N	530	533
CD-34		4	N	534	537

BUSINESS CODES - (Continued)

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
ACMEC2	Accounting Method (2nd Sch C)	4	N	538	541
SXPRC2	Sex of Proprietor (2nd Sch C)	4	N	542	545
ARSKC2	At Risk Code (2nd Sch C)	4	N	546	549
CMSCH2	Combined Schedule C Code (2nd Sch C)	4	N	550	553
PIACD2	Incoming PIA Code (2nd Sch C)	4	N	554	557
INVLC2	Inventory Valuation (2nd Sch C)	4	N	558	561
INDCC2	Industry Code Change Indicator (2nd Sch C)	4	N	562	565
MPRTC2	Material Participation Code (2nd Sch C)	4	N	566	569
DOMC3	Business Number (3rd Sch C)	4	N	570	573
INDYC3	Industry Code (3rd Sch C)	4	N	574	577
FRSTC3	First Schedule C (3rd Sch C)	4	N	578	581
DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	4	N	582	585
ACMEC3	Accounting Method (3rd Sch C)	4	N	586	589
SXPRC3	Sex of Proprietor (3rd Sch C)	4	N	590	593
CD-49		4	N	594	597
CD-50		4	N	598	601
CD-51		4	N	602	605
ARSKC3	At Risk Code (3rd Sch C)	4	N	606	609
CMSCH3	Combined Schedule C Code (3rd Sch C)	4	N	610	613
PIACD3	Incoming PIA Code (3rd Sch C)	4	N	614	617
INVLC3	Inventory Valuation (3rd Sch C)	4	N	618	621
INDCC3	Industry Code Change Indicator (3rd Sch C)	4	N	622	625
MPRTC3	Material Participation Code (3rd Sch C)	4	N	626	629
DOMF	Farm Number (Dominant Sch F)	4	N	630	633
PIAF	Corrected Industry Code (Dominant Sch F)	4	N	634	637
MPARTF	Material Participation Code (Dominant Sch F)	4	N	638	641
PIAFX	Incoming PIA Code (Dominant Sch F)	4	N	642	645
ACCMEF	Accounting Method (Dominant Sch F)	4	N	646	649
SEXPRF	Sex of Proprietor (Dominant Sch F)	4	N	650	653
ATRSKF	At Risk Code (Dominant Sch F)	4	N	654	657
DOMF1	Farm Number (1st Sch F)	4	N	658	661
CD-66		4	N	662	665
CD-67		4	N	666	669
CD-68		4	N	670	673
PIAF1	Corrected Industry Code (1st Sch F)	4	N	674	677
MPRTF1	Material Participation Code (1st Sch F)	4	N	678	681

BUSINESS CODES - (Continued)

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
PIAFX1	Incoming PIA Code (1st Sch F)	4	N	682	685
ACMEF1	Accounting Method (1st Sch F)	4	N	686	689
SXPRF1	Sex of Proprietor (1st Sch F)	4	N	690	693
ARSKF1	At Risk Code (1st Sch F)	4	N	694	697
DOMF2	Farm Number (1st Sch F)	4	N	698	701
CD-76		4	N	702	705
CD-77		4	N	706	709
CD-78		4	N	710	713
PIAF2	Corrected Industry Code (2nd Sch F)	4	N	714	717
MPRTF2	Material Participation Code (2nd Sch F)	4	N	718	721
PIAFX2	Incoming PIA Code (2nd Sch F)	4	N	722	725
ACMEF2	Accounting Method (2nd Sch F)	4	N	726	729
SXPRF2	Sex of Proprietor (2nd Sch F)	4	N	730	733
ARSKF2	At Risk Code (2nd Sch F)	4	N	734	737
F9101	Deleted Business or Farm Code	4	N	738	741
CD-86		4	N	742	745
CD-87		4	N	746	749
CD-88		4	N	750	753
ENC	Dominant Business Inventory Code	4	N	754	757
DE	Business Net Income/Net Deficit Code	4	N	758	761
SZBRE	Size of Business Receipts	4	N	762	765
APXAAA	All Nonfarm Industry Coding - Division Line Numbers	4	N	766	769
APXAAB	All Nonfarm Industry Coding - Subdivision Line Numbers	4	N	770	773
APXAAC	All Nonfarm Industry Coding - Major Group Line Numbers	4	N	774	777
APXAAD	All Nonfarm Industry Coding - Minor Group Line Numbers	4	N	778	781
CD-96		4	N	782	785
CD-97		4	N	786	789
CD-98		4	N	790	793
APXBEA	Appendix AA--BEA code - Division Line Numbers	4	N	794	797
APXBEB	Appendix AA--BEA code - Subdivision Line Numbers	4	N	798	801
APXBEC	Appendix AA--BEA code - Major Group Line Numbers	4	N	802	805
APXBED	Appendix AA--BEA code - Minor Group Line Numbers	4	N	806	809
APXWWA	Selected Nonfarm Coding - Division Line Numbers	4	N	810	813
APXWWB	Selected Nonfarm Coding - Subdivision Line Numbers	4	N	814	817

UNUSED CODES

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
APXWWC	Selected Nonfarm Coding - Major Group Line Numbers	4	N	818	821
APXWWD	Selected Nonfarm Coding - Minor Group Line Numbers	4	N	822	825
PCTPRI	Percent basis, primary(Form 8606)	4	N	826	829
PCTSEC	Percent basis, secondary(Form 8606)	4	N	830	833
CD-109		4	N	834	837
CD-110		4	N	838	841
CD-111		4	N	842	845
CD-112		4	N	846	849
CD-113		4	N	850	853
CD-114		4	N	854	857
CD-115		4	N	858	861
CD-116		4	N	862	865
CD-117		4	N	866	869
CD-118		4	N	870	873
CD-119		4	N	874	877
CD-120		4	N	878	881
CD-121		4	N	882	885
CD-122		4	N	886	889
123		4	N	890	893
124		4	N	894	897
CD-125		4	N	898	901
CD-126		4	N	902	905
CD-127		4	N	906	909
CD-128		4	N	910	913
CD-129		4	N	914	917
CD-130		4	N	918	921
CD-131		4	N	922	925
SCFI	Survey-Consumer-Fin-Ind	4	N	926	929

CONTROL CODES

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
CBATCH	Consistency Test Batch Number	4	N	930	933
MATCH	Match Code	4	N	934	937
RSize	Variable Record Size	8	N	938	945
RVARI	Number of Variable Fields	8	N	946	953
MVARI	Number of variable money amount fields	8	N	954	961

LARGE CODES

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
PNLC	Page Number/Line Count (svcctr control)	8	N	962	969
CINFO	Consistency Test Information Number	8	N	970	977

STATIONARY FIELDS

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
EINC	EIN Dominant Sch C	9	N	978	986
EINC1	EIN 1st Sch C	9	N	987	995
EINC2	EIN 2nd Sch C	9	N	996	1004
EINC3	EIN 3rd Sch C	9	N	1005	1013
EINF	EIN Dominate Sch F	9	N	1014	1022
EINF1	EIN 1st Sch F	9	N	1023	1031
EINF2	EIN 2nd Sch F	9	N	1032	1040
S002	Taxpayer Identification Number	9	N	1041	1049
S003	Secondary Social Security	9	N	1050	1058
S004	DLN - High 7 Digits	9	N	1059	1067
S005	DLN - Low 7 Digits	9	N	1068	1076
6	Decimal Weight	9	N	1077	1085
7	Weight Adjustment	9	N	1086	1094
S008	Sample Count	9	N	1095	1103
S009	Population Count	9	N	1104	1112
SF-16		9	N	1113	1121

***** The remainder of the record layout is variable in format *****

** Note: The data type for the variable elements are numeric and the elements are identified by the "Key", which is the first 4 positions
The 5th position is the sign (+/-).

ARRAY

VARYING FIELDS

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
1	N1	16	Number of Returns
2	N2	16	Exemptions: Total
3	N3	16	Taxpayers
4	N4	16	
5	N5	16	
6	N6	16	Dependents
7	N7	16	Children at home
8	N8	16	Children away from home
9	N9	16	Parents
10	N10	16	Other Dependents
11	N11	16	Electronic Filing Indicator
12	N12	16	Schedule C Sole Proprietorship returns
13	N13	16	Schedule F Sole Proprietorship returns
14	N14	16	Yes boxes checked - Presidential election campaign fund
15	N15	16	Number of Partnerships (Schedule E)
16	N16	16	Number of S Corporations (Schedule E)
17	N17	16	Number of All at Risk (Schedule E)
18	N18	16	Number of Partially at Risk (Schedule E)
19	N19	16	Forms 8609 filed
20	N20	16	
21	N21	16	Zip Code Expanded
22	E00050	+/- 16	Expanded Income
23	E00060	+/- 16	Computed Expanded Income
24	E00100	+/- 16	Adjusted Gross Income (Deficit)
25	T00100	+/- 16	Adjusted Gross Income/deficit (Taxpayer)
26	S00100	+/- 16	AGI (original)
27	E00200	16	Salaries and Wages and tips
28	T00200	16	Wages amount (Taxpayer)
29	E00250	+/- 16	Other dependent earned income
30	E00300	16	Interest
31	T00300	16	Received interest (taxpayer)
32	E00400	16	Tax-exempt interest
33	T00400	16	Tax-exempt interest (taxpayer)
34	E00600	16	Taxable Dividends amount
35	T00600	16	Taxable Dividends amount (taxpayer)
36	E00700	16	State income tax refunds
37	E00800	16	Alimony received
38	T00800	16	Alimony received (taxpayer)
39	E00900	+/- 16	Business or professional net profit/loss (computer)
40	T00900	+/- 16	Business or professional net profit/loss (taxpayer)
41	E01000	+/- 16	Net capital gain or loss reported on Sch D
42	S01000	+/- 16	Net capital gain or loss reported on Sch D(original)
43	E01100 *	16	Capital gain distributions
44	T01100	16	Capital gain distributions (taxpayer)
45	E01200	+/- 16	Supplemental net gains or losses
46	T01200	+/- 16	Supplemental net gains or losses (taxpayer)
47	E01300	16	Gross IRA Distributions

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
48	E01400	16	Taxable IRA Distributions
49	T01400	16	Taxable IRA Distributions (taxpayer)
	Pensions and Annuities:		
50	E01500	16	Total received(form)
51	E01700	16	In AGI
52	E01800	16	Nontaxable (portion not in AGI)
53	E02000	+/- 16	Schedule E profit or loss
54	S02000	+/- 16	Schedule E profit or loss (original)
55	E02100	+/- 16	Farm net profit/loss
56	S02100	+/- 16	Farm net profit/loss (original)
57	E02200	16	
58	E02300	16	Unemployment compensation
59	T02300	16	Unemployment compensation (taxpayer)
	Social Security benefits:		
60	E02400	16	Gross Social Security Income
61	T02400	16	Gross Social Security Income (taxpayer)
62	E02500	16	In AGI taxable Social Security
63	T02500	16	In AGI (taxpayer)
64	E02540	16	Net operating loss
65	E02600	+/- 16	Other net income or loss
66	T02600	+/- 16	Other net income or loss (taxpayer)
67	E02650	+/- 16	Total income
68	E02700	16	Foreign earned income exclusion
	Statutory Adjustments		ADJUSTMENTS:
69	E02900	16	Total adjust (computer)
70	E03150	16	Total deductible IRA payments
71	E03200	16	Primary IRA payments
72	E03250	16	Secondary IRA payments
73	E03260	16	Deduction for SE tax
74	E03270	16	SE health insurance deduction
75	E03300	16	Payments to KEOGH plan
76	E03400	16	Forfeited interest penalty
77	E03500	16	Alimony paid
78	E03900	16	Other adjustments
79	E04000	16	Foreign housing adjustments
80	E04100	16	Basic standard deduction
81	E04200	16	Additional standard deduction
82	E04450	16	Total standard deduction
83	E04455	16	Original standard deduction for taxpayer with no AGI
84	E04470	16	Total itemized deduction
85	T04470	16	Total itemized deduction (taxpayer)
86	E04500	16	Tax table income
87	E04600	16	Exemption amount
88	T04600	16	Exemption amount (taxpayer)
89	E04800	16	Taxable income
90	T04800	16	Taxable income (taxpayer)
91	E05100	16	Punched Income Tax
92	T05100	16	Punched Income Tax (taxpayer)
93	E05200	16	Computed income tax
94	E05700	16	Taxes from special computations

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
95	E05800	16	Income tax before credits (Form)
96	E06000	16	Income subject to tax
97	E06200	16	Marginal tax base
98	E06300	16	Tax generated (Tax Rate Tables)
99	E06400	16	
100	E06450	16	
	Credits		CREDITS:
101	E06500	16	Total income tax
102	E07100	16	Total credits (form)
103	T07100	16	Total credits (taxpayer)
104	E07150	16	Total credit (SOI)
105	E07170	16	Statutory credit limitation
106	E07180	16	Child care
107	T07180	16	Child care (taxpayer)
108	E07200	16	Elderly and disabled
109	T07200	16	Elderly and disabled (taxpayer)
110	E07300	16	Foreign tax credit
111	T07300	16	Foreign tax credit (taxpayer)
112	E07400	16	General business credit
113	T07400	16	General business credit (taxpayer)
114	E07600	16	Prior year minimum tax credit
115	S07600	16	Prior year minimum tax credit (original)
116	E07700	16	Mortgage int. credit (computer)
117	S07700	16	Mortgage int. credit (original)
118	E08000	16	Other statutory credit (computer)
119	E08100	16	
120	E08200	16	
121	E08300	16	
122	E08400	16	
123	E08795	16	Income tax after credits (form)
124	T08795	16	Income tax after credits (taxpayer)
125	E08800	16	Income tax after credits (SOI)
126	E08900	16	
127	E09000	16	
	Taxes:		TAXES
128	E09200	16	Total tax liability (form)
129	T09200	16	Total tax liability (taxpayer)
130	E09400	16	Self-employment tax
131	S09400	16	Self-employment tax (original)
132	E09600	16	Alternative minimum tax (use in tables)
133	T09600	16	Alternative minimum tax (taxpayer)
134	E09700	16	Recapture tax
135	E09800	16	Social security tax on tip income
136	E09900	16	Penalty tax on qualified retirement plans
137	E10000	16	Advance EIC amount
138	E10100	16	Other taxes
139	E10250	16	All other taxes (for Table 3.3)
140	E10300	16	Total tax liability (SOI)
141	E10500	16	Tax eligible for checkoff
142	E10550	16	

KEY	ELEMENT	POS.	ELEMENT NAME
143	E10570	16	
	Tax payments:		TAX PAYMENTS
144	E10600	16	Total payments (form)
145	E10605	16	Total taxpayments (SOI)
146	E10700	16	Withheld tax amount
147	E10900	16	Estimated tax payments
148	E11000	16	EIC (form)
149	T11000	16	Earned income credit (taxpayer)
150	E11100	16	Form 4868 payment
151	E11200	16	Excess FICA/RRTA
152	E11300	16	Credit for Federal tax on special fuels
153	S11300	16	Credit for Federal tax on special fuels(Original)
154	E11400	16	Regulated investment company credit
155	E11800	16	All other taxpayments (Table AD1)
156	E11900	+/- 16	Balance due (+)/ Overpayment (-)
157	S11900	+/- 16	Balance due (+)/ Overpayment (-)(Original)
158	E12000	16	Credit elect amount
159	E12100	16	Overpayment refunded
160	E12200	16	Predetermined estimated tax penalty
161	E12300	16	
162	E12400	16	
	PROCESSING ITEMS		
163	E14000	+/- 16	Selection amount
164	E14005	16	Positive income
165	E14010	16	Negative income
166	E14020	+/- 16	Computed selection amount
	ALTERNATIVE INCOME CONCEPT		
167	E15030	16	Nondeductible passive losses
168	E15040	+/- 16	Retrospective income
	ITEMIZED DEDUCTIONS		SCHEDULE A
	Medical and Dental Expenses		
169	E17000	16	Total deduction
170	T17000	16	Total deduction (taxpayer)
171	E17500	16	Total medical expenses
172	T17500	16	Total medical expenses (taxpayer)
173	E17750	16	AGI limitation (punched)
	Taxes Paid Deduction:		
174	E18300	16	Total
175	T18300	16	Total (taxpayer)
176	E18400	16	State and local income taxes
177	E18500	16	Real estate tax
178	E18800	16	Personal property taxes
179	E18900	16	Other taxes
	Interest Paid Deduction:		
180	E19100	16	Personal interest paid
181	E19150 *	16	Personal interest deduction
182	T19150	16	Personal interest deduction (taxpayer)
183	E19200	16	Total interest deduction
184	T19200	16	Total interest paid deduction (taxpayer)

KEY	ELEMENT	POS.	ELEMENT NAME
Home Mortgage Interest:			
185	E19300	16	Total
186	E19400	16	Financial
187	E19500	16	Personal/seller
188	E19530	16	Deductible points
189	E19570	16	Investment interest paid
190	E19575	16	Investment interest not supported by Form 4952
CONTRIBUTIONS DEDUCTION:			
191	E19700	16	Total
192	T19700	16	Total (taxpayer)
193	E19800	16	Cash
194	E20100	16	Other than cash
195	E20200	16	Carryover
196	E20300	16	Moving expenses
197	T20300	16	Moving expenses (taxpayer)
198	E20400	16	Miscellaneous deductions subject to AGI limitation
199	T20400	16	Misc. deductions subject to AGI limitation (T/P)
200	E20500	16	Net casualty or theft loss
201	T20500	16	Net casualty or theft loss (taxpayer)
202	E20550	16	Unreimbursed employee business expense
203	E20600	16	Tax preparation fee
204	T20600	16	Tax preparation fee (taxpayer)
205	E20750	16	Two percent of AGI
206	T20750	16	Two percent of AGI (taxpayer)
207	E20800	16	Net limited miscellaneous deductions
208	E20900	16	Gambling loss deduction
209	T20900	16	Nonlimited miscellaneous deductions (taxpayer)
210	E20950	16	Other miscellaneous deductions (limited)
211	E21000	16	Miscellaneous deductions other than gambling
212	E21040	16	Itemized deduction limitation
213	E21050	16	Total miscellaneous deductions
214	E21060	16	Total itemized deductions (Sch A)
INTEREST AND DIVIDEND INCOME SCHEDULE B			
215	E21090	16	Schedule B interest
216	E21100	16	Excludable savings bond interest
217	E21150	16	Schedule B dividends
218	E21200	16	Capital gain distributions Sch B
219	E21250	16	Nontaxable distributions
CAPITAL GAINS SCHEDULE D			
220	E21500	16	Total sales (Form 1099 amount)
221	E21550	16	Short-term sales price
222	E21600	16	Short-term residence gain
223	E21650	16	Short-term installment gain
224	E21700	16	Short-term partnership/S-Corp. gain
225	E21750	16	Short-term partnership/S-Corp. loss
226	E21800*	16	Short-term loss carryover
227	E21850	16	Short-term gains
228	T21850	16	Short-term gains (taxpayer)
229	E21900	16	Short-term losses
230	T21900	16	Current short-term losses (taxpayer)

KEY	ELEMENT	POS.	ELEMENT NAME
31	E22250	+/- 16	Net short-term gain or loss
232	E22260	16	Short-term nondeduct loss
233	E22270	16	Long-term sales price
234	E22300	16	Long-term residence gain
235	T22300	16	Long-term residence gain (taxpayer)
236	E22320	16	Long-term installment gain
237	E22350	16	Long-term partnership/S-Corp. gain
238	E22360	16	Long-term partnership/S-Corp. loss
239	E22370	16	Schedule D capital gain distributions
240	E22380	16	Form 4797 gains
241	E22390	16	Long-term loss carryover
242	E22400	16	Long-term gains
243	T22400	16	Long-term gains (taxpayer)
244	E22500	16	Long-term losses
245	T22500	16	Long-term losses (taxpayer) 352
246	E23250	+/- 16	Net long-term gains or losses
247	E23300	16	Long-term nondeduct loss
248	E23650	+/- 16	Net Sch D gain/loss
249	E23660	+/- 16	Undetermined nondeductible loss/carryover
250	E23670	16	Long-term gains in excess of short-term losses (punched) (PY)
251	E23680	16	Long-term gains in AGI (PY)
252	E23690	16	Capital gains exclusion (PY)
53	E23900	+/- 16	Combined capital gains less losses
54	E24000	+/- 16	Combined long term capital gains less losses
255	E24510	16	Sch D gain for tax computation
256	E24520	16	Tentative taxable income less Sch D gain
257	E24530	16	Minimum taxable income for bracket
258	E24540	16	Taxable income less Sch D gain
259	E24550	16	Sch D gain subject to 28% tax rate
260	E24560	16	Non-Schedule D tax
261	E24570	16	Schedule D gain tax
262	E24580	16	Schedule D tax
263	E24640	16	Short-term loss carryover
264	E24650	16	Long-term loss carryover
265	E24700	16	Face value of note
266	E24750	16	Total bartering income (1099 amount)
267	E24800	16	
268	E24850	16	

SUPPLEMENTAL INCOME SCHEDULE

SCHEDULE E

Rent and Royalty:

269	E25300	16	Total income
270	E25350	16	Total rents received
271	S25350	16	Total rents received (original)
272	E25360	16	Total royalties received
273	S25360	16	Total royalties received (original)
274	E25370	16	Mortgage interest financial institution
275	E25380	16	Other interest
276	E25390	16	
277	E25400	16	Rental deduction

KEY	ELEMENT	POS.	ELEMENT NAME
278	E25430	16	Royalty deduction
279	E25470	16	Royalty depletion
280	E25500	16	Rental depreciation
281	E25700	+/- 16	Rent net income or loss
282	E25800	+/- 16	Royalty net income or loss
283	E25820	16	Deductible rental loss
284	E25830	16	Nondeductible rental loss
285	E25840	16	Suspended loss carryover
286	E25850	16	Rent/Royalty net income
287	S25850	16	Rent/Royalty net income (original)
288	E25860	16	Rent/Royalty net loss
289	S25860	16	Rent/Royalty net loss (original)
290	E25870	+/- 16	Net income or loss
291	E25900	16	
292	E25910	16	
Partnership and S-Corporation: SCHEDULE E (CONT.)			
293	E25920	16	Partnership total passive loss
294	E25940	16	Partnership total passive income
295	E25960	16	Partnership total non-passive loss
296	E25980	16	Partnership total non-passive income
297	E26100	16	Section 179 expense deduction
298	E26110	16	Partnership Section 179 expense deduction
299	E26160	16	S-Corporation total passive loss
300	E26170	16	S-Corporation total passive income
301	E26180	16	S-Corporation total non-passive loss
302	E26190	16	S-Corporation total non-passive income
303	E26200	16	Combined total income
304	T26200	16	Combined total income (tax payer)
305	E26250	16	Combined total loss
306	T26250	16	Combined total loss (tax payer)
307	E26270	+/- 16	Combined Partnership and S-Corp net income or loss
Estate or Trust: SCH. E			
308	E26320	16	Estate and Trust total passive loss
309	E26340	16	Estate and Trust total passive income
310	E26360	16	Estate and Trust total non-passive loss
311	E26380	16	Estate and Trust total non-passive income
312	E26390	16	Total income
313	T26390	16	Total income (taxpayer)
314	E26400	16	Total loss
315	T26400	16	Total loss (taxpayer)
316	E26500	+/- 16	Estate and Trust net income or loss
317	E26600	16	
318	E26700	16	
Windfall Profit Tax: SCH. E			
319	E26900	16	Refund
320	E27000	16	Withheld
321	E27100	+/- 16	Real estate mortgage investment conduit income or loss
322	E27150	+/- 16	Rent net income or loss: total
323	E27200	+/- 16	Farm rent net income or loss
324	T27200	+/- 16	Farm rent net income or loss (taxpayer)

KEY	ELEMENT	POS.	ELEMENT NAME
325	E27300	+/- 16	Sch E profit/less loss
326	E27310	+/- 16	Total rental and royalty net income or loss
327	E27400	16	
328	E27410	16	
CREDIT FOR THE ELDERLY AND DISABLED SCHEDULE R			
329	E28100	16	Total disability income
330	T28200	16	Taxable disability and pension income
331	E28300	16	Modified base amount
332	T28400	16	Nontaxable disability and pension benefits
333	E28500	16	Modified AGI
334	E28600	16	One-half modified AGI
335	E28700	16	Schedule R total income
336	E28800	16	Credit subject to 15% limitation
337	E28900	16	Credit for elderly & permanently totally disabled-comp
SOCIAL SECURITY SELF EMPLOYMENT TAX SCHEDULE SE			
338	E29000	+/- 16	SE net farm profit/loss, total
339	E29020	+/- 16	Primary
340	E29050	+/- 16	Secondary
341	E29070	+/- 16	SE net SCH. C profit/loss, total
342	E29100	+/- 16	Primary
343	E29120	+/- 16	Secondary
344	E29130	+/- 16	SE net earnings: Total
345	E29150	+/- 16	Primary
346	E29170	+/- 16	Secondary
347	E29190	+/- 16	SE net earning, total
348	E29200	+/- 16	Primary
349	E29300	+/- 16	Secondary
350	E29350	16	SE wages, total
351	E29400	16	Primary
352	E29450	16	Secondary
353	E29500	16	SE Social security tax, total
354	E29550	16	Primary
355	E29600	16	Secondary
356	E29800	16	Total Medicare Income
357	E29900	16	Primary
358	E29950	16	Secondary
359	E29975	16	Medicare tax Total
360	E30000	16	Primary
361	E30050	16	Secondary
362	E30100	16	Church wages, total
363	E30200	16	Primary
364	E30300	16	Secondary
365	E30400	16	SE income, total
366	E30450	16	Primary
367	E30500	16	Secondary
368	E30600 *	16	Self-employment tax, total
369	E30700	16	Primary
370	E30800	16	Secondary
371	E31150	16	SE farm optional method, total
372	E31170	16	Primary

KEY	ELEMENT	POS.	ELEMENT NAME
373	E31200	16	Secondary
374	E31220	16	SE non-farm optional method, total
375	E31250	16	Primary
376	E31300	16	Secondary
377	E31310	16	
378	E31320	16	
	FOREIGN TAX CREDIT		FORM 1116
379	T31400	16	Total foreign tax paid
380	T31500	16	Total foreign tax available for credit
381	T31600	16	Reduction in foreign tax
	EMPLOYEE BUSINESS EXPENSE		FIRST FORM 2106
382	E31720	16	Vehicle expenses
383	E31740	16	Parking fees, tolls, and local transportation
384	E31760	16	Overnight travel expenses
385	E31780	16	Other business expense
386	E31800	16	Meals and entertainment, gross
387	E31820	16	Gross expenses other than meals and entertainment
388	E31840	16	Unreported reimbursements, other than meals & entertainment
389	E31860	16	Unreported reimbursements, meals & entertainment
390	E31960	+/- 16	Other expenses, net
391	E31980	16	Net meals & entertainment expenses, before limitation
392	E32000	16	Meals and entertainment limitation
393	E32020	16	Net meals and entertainment expenses after limitation
394	E32040	16	Total net employee business expenses
395	E32050	16	
396	E32060	16	
	EMPLOYEE BUSINESS EXPENSES		SECOND FORM 2106
397	E32100	16	Vehicle expenses
398	E32120	16	Parking fees, tolls, and local transportation
399	E32140	16	Overnight travel expenses
400	E32160	16	Other business expenses
401	E32180	16	Meals and entertainment, gross
402	E32200	16	Gross expenses other than meals & entertainment
403	E32220	16	Unreported reimbursements, other than meals & entertainment
404	E32240	16	Unreported meals and entertainment reimbursements
405	E32260	+/- 16	Other expenses, net
406	E32280	16	Net meals and entertainment expenses, before limitation
407	E32300	16	Meals and entertainment limitation
408	E32320	16	Net meals and entertainment expenses, after limitation
409	E32340	16	Total net employee business expenses
410	E32350	16	
411	E32360	16	
	SALE OR EXCHANGE OF PRINCIPAL RESIDENCE		FORM 2119
412	T32600	16	Form 2119 exclusion
413	T32650	16	Gain on sale of residence
	CHILD CARE CREDIT		FORM 2441
414	E32700	16	Total expenses
415	E32800	16	Qualifying individual expenses

KEY	ELEMENT	POS.	ELEMENT NAME
416	E32840	16	Excluded benefits
417	E32860	16	Net qualifying expenses
418	E32880	16	Primary earned income
419	E32890	16	Secondary earned income
420	E32900	16	Earned income limitation
421	E33000	16	Expense limited to earned income
422	E33100	16	Percentage of AGI
423	E33200	16	Credit based on current year expenses
424	E33300	16	Credit based on prior year expenses
425	E33400	16	Form 2441 credit
426	E33420	16	Employer provided benefits for dependent care
427	E33450	16	Amt-Forfeited
428	E33460	16	Total qualified dependent care expenses
429	E33470	16	Earned income Part III
430	E33480	16	Form 2441 Taxable dependent care benefits
431	E33490	16	
432	E33500	16	
FOREIGN INCOME EXCLUSION FORM 2555			
433	E35200	16	Total earned income exclusion
434	T35300	16	Primary
435	T35400	16	Secondary
436	E35500	16	Housing deduction, total
437	T35600	16	Primary
38	T35700	16	Secondary
39	E35800	16	Deduction allocable to excluded income, total
440	T35900	16	Primary
441	T36000	16	Secondary
442	E37000	16	
443	E37100	16	
444	E37200	16	
445	E37300	16	
446	E37400	16	
447	E37500	16	
COMPUTATION OF INVESTMENT CREDIT FORM 3468			
448	E48600	16	Regular investment credit for transition property
449	E48650	16	REFORESTATION-CREDIT
450	E48800	16	Transition 30-year buildings qualify credit
451	E48900	16	Transition 40-year buildings qualify credit
452	E49000	16	Qualified credit for Transitional certified Historic Structures
453	E49100	16	Post - 86 expenditures for Pre-1936 buildup
454	E49200	16	Post - 86 expenditures for certified historic structures
455	E49300	16	Regular credit from cooperative
456	E50100	16	Tentative current-year BEIC
457	E50150	16	Transition-energy-credit
458	E50200*	16	Current year investment credit
459	E50300	16	Disallowed invest credit due to passive activity
460	E50400	16	
461	E50500	16	

KEY	ELEMENT	POS.	ELEMENT NAME
GENERAL BUSINESS CREDIT			FORM 3800
462	E53220	16	Statutory investment credit
463	E53240	16	Jobs credit
464	E53260	16	Alcohol fuels tax credit
465	E53280	16	Research credit
466	E53300	16	Low-income housing credit
467	E53305	16	Enhanced-oil-recovery-cr-amt
468	E53310	16	Disabled access credit
469	E53320	16	Current year general business credits
470	E53340	16	Current year Passive activity credit included amount
471	E33350	16	Current year gen bus credit less passive act credits
472	E53380	16	Passive activity credit allowed amount
473	E53400	16	Credits carried forward from prior year
474	E53410	16	Tentative general business credit
475	E53470	16	Adjusted income tax liability
476	E53490	16	General business credit computed
477	E53500	16	Maximum allowable general business credit
478	E53510	16	
479	E53520	16	
CREDIT FOR FEDERAL TAX ON FUELS			FORM 4136
480	E53600	16	Diesel vehicle credit
481	E53620	16	Gasoline
482	E53640	16	Gasohol
483	E53660	16	Diesel fuel
484	E53680	16	Special motor fuels
485	E53700	16	Gasoline used in aviation
486	E53720	16	Aviation fuel other than gasoline
487	E53740	16	Gasoline used to make gasohol
488	E53760	16	Diesel-fuel-for-buses-amt
489	E53860	16	Total income tax credit: Form 4136
490	E53870	16	
491	E53880	16	
DEPRECIATION AND AMORTIZATION			FORM 4562
492	E54000	16	Section 179 cost after dollar limit
493	E54020	16	Tentative section 179 deduction
494	E54040	+/- 16	Form 4562 taxable income
495	E54060	16	Prior year carryover of Section 179 deduction
496	E54100	16	Section 179 property, deduction
497	E54200	16	MACRS property, 3-year, cost
498	E54400	16	MACRS property, 3-year, deduction
499	E54500	16	MACRS property, 5-year, cost
500	E54700	16	MACRS property, 5-year, deduction this year
501	E54720	16	MACRS 7-year property, cost
502	E54760	16	MACRS 7-year property, deduction
503	E54800	16	MACRS property, 10-year, cost
504	E55000*	16	MACRS property, 10-year, deduction this year
505	E55200	16	MACRS 15-year property, cost
506	E55300	16	MACRS 15-year property, deduction
507	E55800	16	MACRS 20-year property, cost
508	E56000	16	MACRS 20-year property, deduction

KEY	ELEMENT	POS.	ELEMENT NAME
509	E56100	16	Residential Rental property, cost
510	E56300	16	Residential Rental property, deduction this year
511	E56400	16	Non-residential rental property, cost
512	E56500	16	Non-residential rental property, deduction
513	E57600	16	Recovery property, undetermined type, cost
514	E57700	16	Recovery property, undetermined type, deduction
515	E57800	16	Total cost of recovery property (MACRS)
516	E57900	16	Total current year recovery property (MACRS) deduction
517	E57910	16	Alternative Depreciation System (ADS) class life, cost
518	E57930	16	ADS class life, deduction
519	E57950	16	ADS 12 year, cost
520	E57960	16	ADS 12 year, deduction
521	E57980	16	ADS 40 year, cost
522	E58000	16	ADS 40 year, deduction
523	E58020	16	Total cost of current year ADS property
524	E58040	16	Total current year ADS property deduction
525	E58060	16	Listed recovery property, cost
526	E58080	16	Listed recovery property, deduction
527	E58100	16	MACRS deduction for assets acquired prior to 1991
528	E58120	16	Sect 168 nonrecovery property deduction this year
529	E58140	16	ACRS nonrecovery property depreciation deduction
530	E58160	16	Total depreciation deduction
531	E58180	16	Basis, capitalized
532	E58200	16	Total cost of amortizable property
533	E58250	16	Amortization deduction for prior year assets
534	E58300	16	Total amortization deduction
535	E58320	16	Total deduction amount (taxpayer)
536	E58340	16	
537	E58350	16	
FARM RENTAL INCOME AND EXPENSES FORM 4835			
538	E58400	16	Gross farm rent
539	E58420	16	Depreciation and Section 179 expenses
540	E58440	16	Mortgage interest
541	E58460	16	Other interest
542	E58470	16	Other expenses, total
543	E58480	16	Total expenses
544	E58500	+/- 16	Net farm rental income (loss)
545	E58520	16	Deductible loss
546	E58540	+/- 16	Nondeductible loss/loss carryover
547	T58560	16	Total cooperative distribution
548	T58570	16	Agricultural program payments
549	T58580	16	CCC loans forfeited or repaid with certificates
INVESTMENT INTEREST EXPENSE DEDUCTION FORM 4952			
550	E58900	16	Current year investment interest
551	E58920	16	Pre-adjustments net investment income
552	E58940*	16	Passive activity adjustments
553	E58950	16	TOT-INVST-INT
554	E58960	16	Net investment income
555	E58980	16	Reduced current year investment interest

KEY	ELEMENT	POS.	ELEMENT NAME
556	E59000	16	Pre adjustments Net Investment income B
557	E59020	16	Form 4952 deduction
558	E59040	16	Excess current year-interest expense
559	E59060	16	Amount A for disallowed expenses
560	E59080	16	Amount A for allowed expenses
561	E59200	16	Disallowed prior year interest expenses
562	E59220	16	Amount B for allowed expenses
563	E59240	16	Amount B for disallowed expenses
564	E59260	16	Disallowed investment interest
565	E59280	16	Allowable investment interest
566	E59290	16	
567	E59300	16	
TAX ON LUMP-SUM DISTRIBUTIONS FORM 4972			
568	E59400	16	Capital gain from Form 1099-R
569	E59410	16	Ordinary-incm-1099-R
570	E59420	16	Death-benefit-excl
571	E59430	16	Total-taxable-amt
572	E59440	16	Current-annuity-value
573	E59450	16	Adjusted-taxable-amt
574	E59460	16	Minimum distribution allowance
575	E59470	16	Federal-estate-tx
576	E59475	16	Tentative tax I
577	E59480	16	Tentative tax II
78	E59485	16	5-year/10-year averaging tax
79	E59490	16	Frm-4972-tx-cmptr
EARNED INCOME CREDIT (EIC)			
580	E59500	16	EIC wages
581	E59520	16	NON-txbl-earned-incm-amt
582	E59540	+/- 16	Sch-EIC-SE-incm-cmptr-amt
583	E59560	+/- 16	Sch-EIC-earned-incm-cmptr-amt
584	T59560	+/- 16	EIC earned income (taxpayer)
585	E59580	16	SCH-EIC-Basic-cr-cmptr-amt
586	E59600	16	SCH-EIC-hlth-ins-prem-cmpt-amt
587	E59620	16	SCH-EIC-hlth-ins-cr-amt
588	E59640	16	SCH-EIC-young-chld-cr-cmpt-amt
589	E59660	16	SCH-EIC-tot-credit
590	E59680	16	EIC used to offset income tax before credits
591	E59700	16	EIC used to offset all other taxes except adv EIC
592	E59720	16	EIC refundable portion
593	E59740	16	EIC in excess of advance EIC payments
594	E59760	16	Advance EIC payments in excess if EIC
595	E59770	16	
596	E59780	16	
DEDUCTIBLE LOSS FORM A SECTION 465 ACTIVITY FORM 6198			
597	T59800	+/- 16	Overall profit/loss
598	T59820	16	At risk amount
599	T59840	16	Deductible loss
600	E59850	16	
601	E59860	16	

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
ALTERNATIVE MINIMUM TAX - INDIVIDUALS			FORM 6251
602	E60000	+/- 16	Taxable income
603	E60100	16	Net operating loss deduction
604	E60130	16	Itemized deduction limitation
605	E60150	+/- 16	Taxable income plus NOL deduction
606	E60180	16	Standard deduction
607	E60200	16	Medical and dental expense
608	E60220	16	Net limited miscellaneous deduct
609	E60240	16	Sch A taxes deduction
610	E60260	16	State income tax refund
611	E60280	16	Personal interest deduction
612	E60290	16	Frm-6251-home-mortgage-int-amt
613	E60300	+/- 16	Form 6251 interest
614	E60340	+/- 16	Depreciation of property
615	E60400	+/- 16	Circulation expenditures
616	E60420	+/- 16	Mining costs
617	E60440	+/- 16	Long-term contracts
618	E60460	+/- 16	Pollution ctrl facilities
619	E60480	+/- 16	Install sales of property
620	E60500	+/- 16	Adjust gain or loss incentive stock options
621	E60600	+/- 16	Certain loss limitations
622	E60640	+/- 16	Tax shelter farm loss
623	E60680	+/- 16	Passive activity loss
24	E60720	+/- 16	Benefit of estate and trust
25	E60730	+/- 16	Other adjustments
626	E60800	+/- 16	Alternative minimum tax total adjustments
627	E60820	16	Appreciated property charitable deduction
628	E60840	16	Tax exempt interest
629	E60860	16	Depletion
630	E60880	16	Other tax preferences
631	E60900	16	Accelerated depreciation
632	E61000	16	Amortization of certified pollution control facilities
633	E61400	16	Intangible drilling costs
634	E61800	16	Alternative minimum tax income preference, items
635	E61900	+/- 16	Tentative alternative minimum taxable income
636	E61950	16	Frm-6251-energy-prf-adj-amt
637	E62000	16	Alternative tax net operating loss
638	E62100	+/- 16	Alternative minimum taxable income
639	E62200	16	Form 6251 exemption amount
640	E62300	16	Form 6251 gross exemption amount
641	E62400	16	Alternative minimum taxable income less gross exemption
642	E62500	16	Reduction in exemption amount
643	E62600	16	Limited exemption amount
644	E62700	16	Alternative minimum taxable less limited exemption
645	E62800	16	Alternative minimum tax before credits
646	E62900	16	Form 6251 foreign tax credit
647	E63000	16	Tentative alternative minimum tax
648	E63100	16	Form 6251 income tax before tax credits
649	E63200	16	Form 6251 alternative minimum tax
650	E63300	16	

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
651	E63310	16	
	MORTGAGE INTEREST CREDIT		FORM 8396
652	E64000	16	Tentative mortgage interest credit
653	E64020	16	Mortgage interest credit carryover from 1988
654	E64040	16	Mortgage interest credit carryover from 1989
655	E64060	16	Mortgage interest credit carryover from 1990
656	E64080	16	Mortgage interest credit before statutory reductions
657	E64200	16	Mortgage interest credit
658	E64300	16	
659	E64400	16	
	PASSIVE ACTIVITY LOSS LIMITATION		FORM 8582
660	E65000	16	Active rental net income before 10/23/86
661	E65100	16	Active rental net loss before 10/23/86
662	E65200	+/- 16	Active rental net income/loss before 10/23/86
663	E65300	16	Active rental net income after 10/22/86
664	E65400	16	Active rental net loss after 10/22/86
665	E65500	+/- 16	Active rental net income/loss after 10/22/86
666	E65550	+/- 16	Active rental net income/loss
667	E65570	16	Prior year unallowed active losses
668	E65600	+/- 16	Combined year active rental net income/loss
669	E65700	16	Passive activity net income before 10/23/86
670	E65800	16	Passive activity net loss before 10/23/86
671	E65900	+/- 16	Passive activity net income/loss before 10/23/86
672	E66000	16	Passive activity net income after 10/22/86
673	E66100	16	Passive activity net loss after 10/22/86
674	E66200	+/- 16	Passive activity net income/loss after 10/22/86
675	E66250	+/- 16	Passive activity net income/loss
676	E66270	16	Prior year unallowed passive losses
677	E66300	+/- 16	Combined year passive activity net income/loss
678	E66400	+/- 16	Passive and rental net income/loss
679	E66500	16	Rental net loss for computing allowance
680	E66600	16	Maximum modified AGI
681	E66700	16	Actual modified AGI
682	E66800	16	Modified AGI subject to reduction
683	E66900	16	Reduced modified AGI
684	E67000	16	Allowable rental activity loss
685	E67100	16	Net losses from all activity before 10/23/86
686	E67200	16	Excludable rental losses in computing phase-in
687	E67300	16	Non-rental net losses before 10/23/86
688	E67400	16	All net losses less allowable rental loss
689	E67500	16	Net loss amount subject to phase-in
690	E67600	16	Phase-in amount for computing total losses
691	E67700	16	Allowable 1991 rental loss
692	E67800	16	Passive activity loss allowed for 1991
693	E67900	16	New income for all activities
694	E68000 *	16	Total 1991 passive activity loss allowed
695	E68005	16	Total allowable passive losses (original)
696	E68040	16	
697	E68050	16	

KEY	ELEMENT	POS.	ELEMENT NAME
-----	---------	------	--------------

LOW INCOME HOUSING CREDIT

FORM 8586

698	E68060	16	Total eligible basis
699	E68080	16	Total qualified basis
700	E68100	16	Total tentative credit
701	E68120	16	Flow-through credit
702	E68140	16	Current year credit
703	E68160	16	Nondeductible housing credit
704	E68180	16	Credit limitation
705	E68200	16	Low income housing credit
706	E68240	16	
707	E68250	16	

NONDEDUCTIBLE IRA CONTRIBUTIONS

FORM 8606

708	E68260	16	Value of all IRA's primary
709	E68300	16	Basis in IRA's, 12/31/90, primary
710	E68500	16	Current tax yr's nondeductible IRA contribution, primary ✓
711	E68550	16	Total basis in IRA, primary
712	E68600	16	Nondeduct. IRA contribution made in current year, primary
713	E68700	16	Net nondeductible IRA contributions, primary
714	E69000	16	Value of IRA's end of tax year, primary
715	E69100	16	IRA distributions during tax year, primary
716	E69200	16	Total value of IRA's primary
717	E69400	16	Nontaxable distributions for tax year, primary
718	E69500	16	Basis in IRA's end of tax year, primary
719	E69550	16	Total basis in IRA's for 1991 & prior yrs, primary
720	E69560	16	Value of all IRA's secondary
721	E69570	16	Basis in IRA's up to 12/13/90, secondary
722	E69600	16	Current tax year's nondeduct. IRA contribution, secondary ✓
723	E69650	16	Total basis in IRA's secondary
724	E69700	16	Nondeduct. IRA contribution make in current yr,secondary
725	E69720	16	Net nondeductible IRA contributions, secondary
726	E69740	16	Value of IRA's end of tax year, secondary
727	E69750	16	Nontaxable distributions for tax year, secondary
728	E69770	16	Total value of IRA's secondary
729	E69800	16	Non-taxable distributions for tax year, secondary
730	E69810	16	Basis in IRAS end of tax year, secondary
731	E69820	16	IRA basis for 1991 and previous years, secondary
732	E70900	16	Combined ratio of nondeductible IRA contributions total IRA basis as of 12/31/91
733	E71000	16	Total nondeductible IRA contributions
734	E71100	16	Total nondeduct. IRA contributions made in current year
735	E71200	16	Total net nondeductible IRA contributions
736	E71300	16	Combined IRA distributions during tax year
737	E71500	16	Total value of IRA's st end of tax year
738	E71600	16	Total nontaxable distributions for tax year
739	E71700	16	Total basis in IRA at end of tax year
740	E71800*	16	
741	E71900	16	

LOW INCOME HOUSING CREDIT

FORM 8609A

742	E72000	16	Eligible basis of building
743	E72020	16	Qualified basis of building

KEY	ELEMENT	POS.	ELEMENT NAME
744	E72040	16	Credit for building
	TAX FOR CHILDREN UNDER AGE 14 WITH UNEARNED INCOME FORM 8615		
745	E72800	16	Form 8615 gross unearned income
746	E72900	16	Form 8615 deductions
747	E73000	16	Net investment income
748	E73100	16	Net unearned income
749	E73200	16	Parent's taxable income
750	E73300	16	Other children's unearned income
751	E73400	16	Total form 8615 income
752	E73500	16	Tax on F8615 income
753	E73600	16	Parent's tax
754	E73700	16	Difference between tax on parent's taxable income plus children's investment income and tax on parent's income
755	E73800	16	Combined net investmt inc of all children in the household
756	E73900	16	Child's net investmt inc as a percent of net investment
757	E74000	16	Investment income taxed at parent's marginal tax rate
758	E74100	16	Excess of child's income over net investment income
759	E74200	16	Tax on net taxable income
760	E74300	16	Tax on earned income
761	E74400	16	Form 8615 tax
762	E74500	16	
763	E74600	16	
	CREDIT FOR PRIOR YEAR MINIMUM TAX FORM 8801		
764	E80000	+/- 16	Form 8801 tax income
765	E80100	+/- 16	Exclusion Adjustments and preference
766	E80150	16	Minimum tax credit /net operating loss
767	E80200	16	Total income form 8801
768	E80300	16	Form 8801 exemption amount
769	E80400	16	Phase-out exemption
770	E80500	16	Form 8801 adjustment income
771	E80600	16	Form 8801 limited exemption amount
772	E80700	16	Form 8801 adjusted income limitation
773	E80800	16	Form 8801 net income
774	E80900	16	Tentative minimum tax on exclusion items before Form 8801 foreign tax credit
775	E81000	16	Form 8801 foreign tax credit
776	E81100	16	Tentative minimum tax on exclusion items
777	E81200	16	Form 8801 income tax before credits
778	E81300	16	Net minimum tax on exclusion items
779	E81400	16	Prior year alternative minimum tax
780	E81500	+/- 16	Adjusted net minimum tax
781	E81600	16	Carry forward minimum tax credit from 1990
782	E81700	16	Unallowed nonconventional fuel credit
783	E81800	16	Form 8801 1991 income tax after credits
784	E81900	16	Adjust income tax before credit
785	E82000	16	Allowable minimum tax credit
786	E82100	16	Allowable minimum tax carry forward
787	E82200	16	Carry forward of minimum tax credit

KEY	ELEMENT	POS.	ELEMENT NAME
88	E82400	16	
789	E82500	16	
PARENTS ELECTION TO REPORT CHILD'S INTEREST/DIVIDENDS FORM 8814-1ST			
790	E83060	16	Child's taxable interest
791	E83080	16	Child's tax exempt interest
792	E83100	16	Child's gross dividends
793	E83120	16	Child's nontaxable distributions
794	E83140	16	Child's taxable dividends
795	E83160	16	Child's gross taxable interest and dividends
796	E83180	16	Child's net taxable interest and dividends
797	E83190	16	Interest and dividend income taxed at 15% rate
798	E83200	16	Tax of income at 15% rate
FORM 8814-2nd			
799	E83460	16	Child's taxable interest
800	E83480	16	Child's tax-exempt interest
801	E83500	16	Child's gross dividends
802	E83520	16	Child's nontaxable distributions
803	E83540	16	Child's taxable dividends
804	E83560	16	Child's gross taxable interest and dividends
805	E83580	16	Child's net taxable interest and dividends
806	E83590	16	Interest and dividend income taxed at 15% rate
807	E83600	16	Tax on income at 15% rate
808	E83700	16	
79	E83710	16	
FORM 8814- 3rd			
810	E83860	16	Child's taxable interest
811	E83880	16	Child's tax-exempt interest
812	E83900	16	Child's gross dividends
813	E83920	16	Child's nontaxable distribution
814	E83940	16	Child's taxable dividends
815	E83960	16	Child's gross taxable interest and dividends
816	E83980	16	Child's net taxable interest and dividends
817	E83990	16	Interest and dividend income taxed at 15% rate
818	E84000	16	Tax on income at 15% rate
FORM 8814 Combined			
819	E84060	16	Children's taxable interest
820	E84080	16	Children's tax -exempt interest
821	E84100	16	Children's gross dividends
822	E84120	16	Children's nontaxable distribution
823	E84140	16	Children's taxable dividends
824	E84160	16	Children's gross taxable interest and dividends
825	E84180	16	Children's net taxable interest and dividends
826	E84190	16	Interest and dividends income taxed at 15% rate
827	E84200	16	Tax computed at 15% rate
828	E84210	16	Additional form 8814 net income amount
829	T84220*	16	Additional form 8814 tax amount
EXCLUSION OF INTEREST FROM U.S. SAVINGS BONDS FORM 8815			
830	E85000	16	Total qualified higher ed exp
831	E85020	16	Nontaxable ed exp
832	E85040	16	Taxable ed exp

KEY	ELEMENT	POS.	ELEMENT NAME
833	E85060	16	Bond proceeds
834	E85080	16	Interest on bond proceeds
835	E86000	16	Amt 1 for exclud int.
836	E86020	16	Form 8815 modified AGI
837	E86040	16	Amt 2 for exclud int
838	E86060	16	Exclud bond int Form 8815
INFO CODE FIELDS E86070 THRU E89660			
839	E86070	16	
840	E86080	16	
841	E89610	16	
842	E89620	16	
843	E89630	16	
844	E89640	16	
845	E89650	16	
846	E89660	16	
847	E89670	16	
COMBINED SCHEDULE C SCHEDULE C -- ANAL. 1A			
848	E90010	+/- 16	Gross (total) income (loss)
849	T90010	+/- 16	Gross (total) income (loss) (taxpayer)
850	E90020	16	Gross receipts
851	T90020	16	Gross receipts (taxpayer)
852	E90030	16	Returns and allowances
853	T90030	16	Returns and allowances (taxpayer)
854	E90040	+/- 16	Income/loss from Sales and Operations
855	E90050	16	Cost of goods sold and/or operations
856	T90050	16	Cost of goods sold and/or operations (taxpayer)
857	E90060	+/- 16	Gross profit (loss)
858	E90080	+/- 16	Other income (loss)
859	T90080	+/- 16	Other income (loss) (taxpayer)
860	E90100	16	Total deductions
861	T90100	16	Total deductions (taxpayer)
862	E90110	16	Advertising expenses
863	E90130	16	Bad debts
864	E90140	16	Car and truck
865	E90160	16	Commissions
866	E90170	16	Depletion
867	E90190	16	Depreciation
868	E90200	16	Employee benefit programs
869	E90210	16	Insurance
870	E90240	16	Mortgage interest
871	E90250	16	Other interest
872	E90260	16	Legal and professional services
873	E90280	16	Office expenses
874	E90290	16	Pension and profit sharing plans
875	E90300	16	Rent on machinery and equipment
876	E90310	16	Rent on other business property
877	E90320	16	Repairs
878	E90330	16	Taxes and licenses
879	E90340	16	Travel
880	E90345	16	Total meals and entertainment

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
881	E90350	16	Total Meals and entertainment limitation
882	E90355	16	Meals and entertainment deducted
883	E90360	16	Utilities
884	E90370	16	Net wages
885	E90430	16	Other deductions
886	E90435	+/- 16	Tentative Profit/Loss
887	E90438	16	Business-AT-Home-Expenses
888	E90440	+/- 16	Net profit (loss)
	Cost of Goods Sold and Operations		
889	E90450	16	Inventory, beginning of year
890	E90460	16	Purchases
891	E90470	16	Cost of labor
892	E90480	16	Materials and supplies
893	E90490	16	Other costs
894	E90500	16	Inventory, end of year
895	E90530	16	Business deductions
896	E90540	+/- 16	Business receipts
897	E90550	16	Payroll
898	E90560	16	Total interest
899	E90640	+/- 16	Nondeductible Schedule C loss
900	E90650	16	
901	E90660	16	
	FIRST SCHEDULE C		
902	E91010	+/- 16	Gross (total) income (loss)
903	T91010	+/- 16	Gross (total) income (loss) (taxpayer)
904	E91020	16	Gross receipts
905	T91020	16	Gross receipts (taxpayer)
906	E91030	16	Returns and allowances
907	T91030	16	Returns and allowances (taxpayer)
908	E91040	+/- 16	Income/loss from Sales and Operations
909	E91050	16	Cost of goods sold and/or operations
910	T91050	16	Cost of goods sold and/or operations (taxpayer)
911	E91060	+/- 16	Gross profit (loss)
912	E91080	+/- 16	Other income (loss)
913	T91080	+/- 16	Other income (loss) (taxpayer)
914	E91100	16	Total deductions
915	T91100	16	Total deductions (taxpayer)
916	E91110	16	Advertising expense
917	E91130	16	Bad debts
918	E91140	16	Car and truck expenses
919	E91160	16	Commissions
920	E91170	16	Depletion
921	E91190	16	Depreciation
922	E91200	16	Employee benefit programs
923	E91210	16	Insurance
924	E91240*	16	Mortgage interest
925	E91250	16	Other interest
926	E91260	16	Legal and professional service amount
927	E91280	16	Office expenses
928	E91290	16	Pension and profit sharing plans

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
929	E91300	16	Rent on machine equipment
930	E91310	16	Rent on other business property
931	E91320	16	Repairs
932	E91330	16	Taxes and licenses
933	E91340	16	Travel
934	E91345	16	Total Meals and entertainment
935	E91350	16	Total Meals and entertainment limitation
936	E91355	16	Meals and entertainment
937	E91360	16	Utilities and telephone
938	E91370	16	Net wages
939	E91430	16	Other deductions
940	E91435	+/- 16	Tentative Profit/Loss
941	E91438	16	Business-AT-Home-Expenses
942	E91440	+/- 16	Net profit (loss)
	Cost of Goods Sold and Operations		
943	E91450	16	Inventory, beginning of year
944	E91460	16	Purchases
945	E91470	16	Cost of labor
946	E91480	16	Materials and supplies
947	E91490	16	Other Costs
948	E91500	16	Inventory, end of year
949	E91530	16	Business deductions
950	E91540	+/- 16	Business receipts
951	E91550	16	Payroll
952	E91560	16	Total interest
953	E91640	+/- 16	Nondeductible Schedule C loss
954	E91650	16	
955	E91660	16	
	SECOND SCHEDULE C		
956	E92010	+/- 16	Gross (total) income (loss)
957	T92010	+/- 16	Gross (total) income (loss) (taxpayer)
958	E92020	16	Gross receipts
959	T92020	16	Gross receipts (taxpayer)
960	E92030	16	Returns and allowances
961	T92030	16	Returns and allowances (taxpayer)
962	E92040	+/- 16	Income/loss from Sales and Operations
963	E92050	16	Cost of goods sold and/or operations
964	T92050	16	Cost of goods sold and/or operations
965	E92060	+/- 16	Gross profit (loss)
966	E92080	+/- 16	Other income (loss)
967	T92080	+/- 16	Other income (loss) (taxpayer)
968	E92100	16	Total deductions
969	T92100	16	Total deductions (taxpayer)
970	E92110	16	Advertising expenses
971	E92130	16	Bad debts
972	E92140*	16	Car and truck expenses
973	E92160	16	Commissions
974	E92170	16	Depletion
975	E92190	16	Depreciation
976	E92200	16	Employee benefit programs

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
977	E92210	16	Insurance
978	E92240	16	Mortgage interest
979	E92250	16	Other interest
980	E92260	16	Legal and professional services amount
981	E92280	16	Office expenses
982	E92290	16	Pension and profit sharing plans
983	E92300	16	Rent on machine equipment
984	E92310	16	Rent on other business property
985	E92320	16	Repairs
986	E92330	16	Taxes and licenses
987	E92340	16	Travel
988	E92345	16	Total meals and entertainment
989	E92350	16	Total meals and entertainment limitation
990	E92355	16	Meals and entertainment
991	E92360	16	Utilities and telephone
992	E92370	16	Net wages
993	E92430	16	Other deductions
994	E92435	+/- 16	Tentative Profit/Loss
995	E92438	16	Business-AT-Home-Expenses
996	E92440	+/- 16	Net profit (loss)
	Cost of Goods Sold and Operations		
997	E92450	16	Inventory, beginning of year
998	E92460	16	Purchases
999	E92470	16	Cost of labor
1000	E92480	16	Materials and supplies
1001	E92490	16	Other costs
1002	E92500	16	Inventory, end of year
1003	E92530	16	Business deductions
1004	E92540	+/- 16	Business receipts
1005	E92550	16	Payroll
1006	E92560	16	Total interest
1007	E92640	+/- 16	Nondeductible Schedule C loss
1008	E92650	16	
1009	E92660	16	
	THIRD SCHEDULE C		
1010	E93010	+/- 16	Total income (loss)
1011	T93010	+/- 16	Total income (loss)
1012	E93020	16	Gross receipts
1013	T93020	16	Gross receipts (taxpayer)
1014	E93030	16	Returns and allowances
1015	T93030	16	Returns and allowances (taxpayer)
1016	E93040	+/- 16	Income/loss from Sales and Operations
1017	E93050	16	Cost of goods sold
1018	T93050	16	Cost of goods sold and/or operations
1019	E93060	+/- 16	Gross profit (loss) and/or operations (taxpayer)
1020	E93080*	+/- 16	Other income (loss)
1021	T93080	+/- 16	Other income (loss) (taxpayer)
1022	E93100	16	Total deductions
1023	T93100	16	Total deductions (taxpayer)
1024	E93110	16	Advertising expense

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
1025	E93130	16	Bad debts
1026	E93140	16	Car and truck expenses
1027	E93160	16	Commissions
1028	E93170	16	Depletion
1029	E93190	16	Depreciation
1030	E93200	16	Employee benefit programs
1031	E93210	16	Insurance
1032	E93240	16	Mortgage interest
1033	E93250	16	Other interest
1034	E93260	16	Legal and professional service
1035	E93280	16	Office expenses
1036	E93290	16	Pension and profit sharing plans
1037	E93300	16	Rent on machine equipment
1038	E93310	16	Rent on business property
1039	E93320	16	Repairs
1040	E93330	16	Taxes and licenses
1041	E93340	16	Travel
1042	E93345	16	Total meals and entertainment
1043	E93350	16	Total Meals and entertainment limitation
1044	E93355	16	Meals and entertainment
1045	E93360	16	Utilities and telephone
1046	E93370	16	Gross wages
1047	E93430	16	Other deductions
1048	E93435	+/- 16	Tentative Profit (loss)
1049	E93438	16	Business-AT-Home-Expenses
1050	E93440	+/- 16	Net profit (loss)
Cost of goods Sold and Operations			
1051	E93450	16	Inventory, beginning of year
1052	E93460	16	Purchases
1053	E93470	16	Cost of labor
1054	E93480	16	Materials and supplies
1055	E93490	16	Other costs
1056	E93500	16	Inventory, end of year
1057	E93530	16	Business deductions
1058	E93540	+/- 16	Business receipts
1059	E93550	16	Payroll
1060	E93560	16	Total interest
1061	E93640	+/- 16	Nondeductible loss Schedule C
1062	E93650	16	
1063	E93660	16	
COMBINED SCHEDULE F		SCHEDULE F	
1064	E95080	16	Cost of all purchased items (cash)
1065	T95080	16	Cost of all items (cash) (taxpayer)
1066	E95200	16	Total patronage dividends
1067	E95220*	16	Gross agricultural program payment (cash)
1068	E95230	16	Taxable agricultural program payments (cash)
1069	E95260	16	CCC-loans forfeited or repaid with certificates
1070	E95270	16	Total crop insurance proceeds & certain disaster payments
1071	E95280	16	Taxable crop ins. proceeds & certain disaster payments

KEY	ELEMENT	POS.	ELEMENT NAME
J72	E95310	+/- 16	Gross income (loss) (cash)
1073	T95310	+/- 16	Gross income (loss) (cash) (taxpayer)
1074	E95350	* 16	Custom machine hire
1075	E95360	16	Depreciation
1076	E95380	16	Gasoline, fuel, oil
1077	E95400	16	Mortgage interest
1078	E95410	16	OTH-INT-SCHF
1079	E95430	16	Seeds and plants purchased
1080	E95450	16	Supplies purchased
1081	E95540	16	Other farm expenses
1082	E95550	16	Total deductions
1083	T95550	16	Total deductions (taxpayer)
1084	E95600	16	Farm total receipts (accrual)
1085	T95600	16	Farm total receipts (accrual) (taxpayer)
1086	E95610	+/- 16	Gross income (loss) (accrual)
1087	T95610	+/- 16	Gross income (loss) (accrual) (taxpayer)
1088	E95640	+/- 16	Net farm profit (loss)
1089	E95660	+/- 16	Nondeductible Schedule F loss
1090	E95670	16	
FIRST SCHEDULE F			
1091	E96080	16	Cost of all purchased items (cash)
1092	T96080	16	Cost of all purchased items (cash) (taxpayer)
1093	E96200	16	Total patronage dividends
1094	E96220	16	Gross agricultural program payments (cash)
95	E96230	16	Taxable agricultural program payments (cash)
1096	E96260	16	CCC-Loans-forfeited- or repaid with certificates
1097	E96270	16	Total crop ins. proceeds & certain disaster payments
1098	E96280	16	Taxable crop ins. proceeds & certain disaster payments
1099	E96310	+/- 16	Gross income (loss) (cash)
1100	T96310	+/- 16	Gross income (loss) (cash) (taxpayer)
1101	E96350	16	Custom machine hires
1102	E96360	16	Depreciation - SCHF
1103	E96380	16	Gasoline, fuel, oil
1104	E96400	16	Mortgage interest
1105	E96410	16	OTH-INT-SCHF
1106	E96430	16	Seeds and plants purchased
1107	E96450	16	Supplies purchased
1108	E96540	16	Other farm expenses
1109	E96550	16	Total deductions
1110	T96550	16	Total deductions (taxpayer)
1111	E96600	16	Farm total receipts (accrual)
1112	T96600	16	Farm total receipts (accrual) (taxpayer)
1113	E96610	+/- 16	Farm gross income/loss (accrual)
1114	T96610	+/- 16	Farm gross income/loss (accrual) (taxpayer)
1115	E96640	+/- 16	Net farm profit (loss)
1116	E96660*	+/- 16	Nondeductible Schedule F loss
1117	E96670	16	
Second Schedule F			
1118	E97080	16	Cost of all purchased items (cash)
1119	T97080	16	Cost of all purchased items (cash) (taxpayer)

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
120	E97200	16	Total patronage dividends
1121	E97220	16	Gross agricultural program payment (cash)
1122	E97230	16	Taxable agricultural-program payment (cash -cash)
1123	E97260	16	CCC-loans-forfeited of repaid with certificates
1124	E97270	16	Gross crop insurance - cash amount
1125	E97280	16	Taxable crop insurance -(cash)
1126	E97310	+/- 16	Gross income (loss) (cash)
1127	T97310	+/- 16	Gross income (loss) (cash) (taxpayer)
1128	E97350	16	Custom machine hire
1129	E97360	16	Depreciation - SCHF
1130	E97380	16	Gasoline fuel, oil
1131	E97400	16	Mortgage interest
1132	E97410	16	OTH-INT-SCHF
1133	E97430	16	Seed and plants purchased
1134	E97450	16	Supplies purchased
1135	E97540	16	Other Farm Expenses
1136	E97550	16	Total deductions
1137	T97550	16	Total deductions (taxpayer)
1138	E97600	16	Farm total receipts (accrual)
1139	T97600	16	Farm total receipts (accrual) (taxpayer)
1140	E97610	+/- 16	Farm gross income/loss (accrual)
1141	T97610	+/- 16	Farm gross income/loss (accrual) (taxpayer)
1142	E97640	+/- 16	Net farm profit (loss)
43	E97660	+/- 16	Nondeductible Schedule F loss
44	E97670	16	
1145	E97680	16	
1146	E97690	16	
1147	E97700	16	
1148	E97710	16	
1149	E97720	16	
1150	E97730	16	
1151	E97740	16	
1152	E97750	16	
1153	E97760	16	
1154	E97770	16	
1155	E97780	16	
1156	E97790	16	
1157	E97800	16	
1158	E97810	16	
1159	E97815	16	
1160	E97820	16	
1161	E97830	16	
1162	E97840	16	
1163	E97850	16	
1164	E97860	16	
1165	E97870*	16	
1166	E97880	16	
1167	E97890	16	
1168	E97900	16	
1169	E97910	16	

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
1170	E97920	16	
1171	E97930	16	
1172	E97940	16	
1173	E97950	16	
1174	E97960	16	
1175	E97970	16	
	SOCIAL SECURITY NUMBERS		
1176	S023	16	Alimony SSN
1177	S024	16	Parents SSN
1178	S025	16	Dependent #1 SSN
1179	S026	16	Dependent #2 SSN
1180	S027	16	Dependent #3 SSN
1181	S028	16	Dependent #4 SSN
1182	S029	16	Dependent #5 SSN
1183	S030	16	Dependent #6 SSN
1184	S031	16	Dependent #7 SSN
1185	S032	16	Dependent #8 SSN
1186	S033	16	Dependent #9 SSN
1187	S034	16	Dependent #10 SSN
1188	S038	16	Sole Prop. Complete Report Decimal Weight
1189	S039	16	Sole Prop. Complete Report Sample Count
1190	S041	16	Sole Prop. Complete Report Population Count
1191	S042	16	
92	S044	16	First Form 8814 SSN
93	S045	16	Second Form 8814 SSN
1194	S046	16	Third Form 8814 SSN
1195	S054	16	EIC SSN Child 1
1196	S055	16	EIC SSN Child 2
1197	S056	16	
1198	S061	16	Decimal weight, Combined with family
1199	S071	16	Decimal weight, Combined without family
1200	S081	16	Decimal weight, Cross-Section with family

END_OF_RECORD