

4029: [GILLETTE. 4072]

1992 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT ADVANCE DATA

NONBUSINESS CODES

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
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
AGIER1	AGI RTF Error Indicator	2	N	68	69
AGIR1	Adjusted Gross Income Range 1	2	N	70	71
AGIR2	Adjusted Gross Income Range 2	2	N	72	73
AGIR5	Adjusted Gross Income Range 5	2	N	74	75
AGIRJ	Adjusted Gross Income Range J	2	N	76	77
AGIRP	Adjusted Gross Income Range P	2	N	78	79
AG2119	Form 2119 Age Indicator	2	N	80	81
AG2441	Form 2441 - Percentage of AGI	2	N	82	83
C-15		2	N	84	85
BUSIND	Business Indicator	2	N	86	87
CGIND	Capital Gain/Loss Indicator	2	N	88	89
CHIND1	Student/disabled-child indicator 1	2	N	90	91
CHIND2	Student/disabled-child indicator 2	2	N	92	93
CPSV	Computed Primary Stratifying Variable	2	N	94	95
CRDLIM	Form 2441 Credit Limitation Cd	2	N	96	97
CWHSI	Cont-work-hist-samp-ind	2	N	98	99
C-25		2	N	100	101
CYCLE	Cycle code	2	N	102	103
C-27		2	N	104	105
DGROUP	Sampling Group	2	N	106	107
DISABL	Disability Indicator	2	N	108	109
DIST	District	2	N	110	111
DISTIN	District, original	2	N	112	113
DOC	Document Code	2	N	114	115
DSI	Dependent Status Indicator	2	N	116	117
DSTATE	State With More Than One District	2	N	118	119
EDCDE	Edit Code	2	N	120	121
EFI	Electronic Filing Indicator	2	N	122	123
EIC	Earned Income Credit Code	2	N	124	125
EICNOT	Schedule EIC Attached	2	N	126	127

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NONBUSINESS CODES - Continued

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
EICYB1	Year of birth, child 1(EIC)	2	N	128	129
EICYB2	Year of birth, child 2(EIC)	2	N	130	131
ELECT	Presidential Election Campaign Fund Boxes code	2	N	132	133
ESTIND	Estate-collation-study-ind	2	N	134	135
40 EICHIC	EIC HIC insurance code Form EIC	2	N	136	137
FDED	Form of deduction code	2	N	138	139
FLGSTR	Filing status age indicator	2	N	140	141
43 FLPDYR	Filing (accounting) period - year	2	N	142	143
FLPDMO	Filing (accounting) period - month/day	2	N	144	145
RESERVED		2	N	146	147
FORMCD	Form-Code	2	N	148	149
FSCI	Filing status change indicator	2	N	150	151
F2119	Sale of Residence Indicator, Form 2119	2	N	152	153
F2441	Qualified individual indicator, form 2441	2	N	154	155
50 F2555	Pres. of Foreign earned income form	2	N	156	157
F3468	Pres. of Investment credit form	2	N	158	159
F3800	Pres. of General business credit form	2	N	160	161
F4136	Pres. of Gasoline and special fuels credit form	2	N	162	163
F4562	Pres. of Depreciation form	2	N	164	165
F4835	Number of farm rental forms attached	2	N	166	167
F4952	Investment interest expense form	2	N	168	169
F6198	Computation of deductible loss from activity (Sec. 465(c))	2	N	170	171
F6251	Alternative minimum tax form	2	N	172	173
F8396	Mortgage interest credit form	2	N	174	175
60 F8582	Passive activity loss limitations form	2	N	176	177
F8586	Low income housing credit form	2	N	178	179
F8606	IRA basic and nondeductible distribution form	2	N	180	181
F8615	Tax computation for child under age 14 with 1100 or more invstmt income form	2	N	182	183
F8803	Form 8803 indicator	2	N	184	185
F8814	Parents elect to report child's interest and dividends	2	N	186	187
F8814A	Additional form 8814 filed	2	N	188	189
GAINEX	GAIN-EXCL-IND	2	N	190	191
HINTX	High income nontaxable indicator	2	N	192	193
IE	Itemized deductions election indicator	2	N	194	195
70 IMC	Installment method code	2	N	196	197
IRI	Interest return indicator	2	N	198	199
IRIC	Computed interest return indicator	2	N	200	201
LEVSEC	Secondary LEVEL	2	N	202	203
LRG	Large return indicator	2	N	204	205
LSDAGE	AGE 59-OR-OVER-IND Form 4972	2	N	206	207
76 LSDDEI	DISCONTINUED-EMPLMNT-IND	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>
	LSDMEC	2	N	210	211
	LSDSEI	2	N	212	213
	MARS	2	N	214	215
80	MATH	2	N	216	217
	MIDR	2	N	218	219
	MPARFR	2	N	220	221
	MTH3YR	2	N	222	223
	MTH5YR	2	N	224	225
	MTH7YR	2	N	226	227
	MTH10Y	2	N	228	229
	MTH15Y	2	N	230	231
	MTH20Y	2	N	232	233
	NOEIC	2	N	234	235
90	NONCOM	2	N	236	237
	OWNIND	2	N	238	239
	PBI	2	N	240	241
	PCI	2	N	242	243
	PMARS	2	N	244	245
	C-98	2	N	246	247
	PODP	2	N	248	249
	PODS	2	N	250	251
	C-101	2	N	252	253
	PPNSEG	2	N	254	255
100	PREP	2	N	256	257
	PRNRES	2	N	258	259
	PROSSN	2	N	260	261
	PSV	2	N	262	263
	PTC	2	N	264	265
	PURP	2	N	266	267
	PVN	2	N	268	269
	REGION	2	N	270	271
	REJECT	2	N	272	273
	REJ-IN	2	N	274	275
110	SBI	2	N	276	277
	SCHA	2	N	278	279
	SCHB	2	N	280	281
	SCHBIN	2	N	282	283
	SCHC	2	N	284	285
	SCHGER	2	N	286	287
	SCHCE1	2	N	288	289
	SCHGF	2	N	290	291
	SCHD	2	N	292	293
	SCHDER	2	N	294	295
120	SCHDE1	2	N	296	297
	SCHE	2	N	298	299
	C-126	2	N	300	301
	SCHEER	2	N	302	303
124	SCHEE1	2	N	304	305

NONBUSINESS CODES - Continued

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
	SCHF	2	N	306	307
	SCHFE1	2	N	308	309
	C-131	2	N	310	311
	C-132	2	N	312	313
	SCHFER	2	N	314	315
130	SCHSE	2	N	316	317
	SFCPRI	2	N	318	319
	SFCSEC	2	N	320	321
	SOCA	2	N	322	323
	SOCAIN	2	N	324	325
	SPECTX	2	N	326	327
	SPNSEG	2	N	328	329
137	STATE	2	N	330	331
	STC	2	N	332	333
	SVCCTR	2	N	334	335
140	TFORM	2	N	336	337
	TOTXSZ	2	N	338	339
	TTXPCT	2	N	340	341
	TXBLGN	2	N	342	343
	TXNT	2	N	344	345
	TXRT	2	N	346	347
146	TXST	2	N	348	349
	XFPT	2	N	350	351
	XFST	2	N	352	353
	XOCAH	2	N	354	355
150	XOCAWH	2	N	356	357
	from Home Due to Divorce/Separation				
	XODEP	2	N	358	359
	XOPAR	2	N	360	361
	XTOT	2	N	362	363
	XTOTP	2	N	364	365
	YCODE	2	N	366	367
	YEAR	2	N	368	369
	RTNCHG	2	N	370	371
	ERRCHG	2	N	372	373
	ERRFLG	2	N	374	375
	IMAGE	2	N	376	377
	INFCHG	2	N	378	379
	INFFLG	2	N	380	381
	INFONO	2	N	382	383
	MRCODE	2	N	384	385
	TESTNO	2	N	386	387
	VERFLG	2	N	388	389
	VWKGRP	2	N	390	391
	WEIGHT	2	N	392	393

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	394	397
CSAMP	Computed Sample Code	4	N	398	401
CSAMP2	Computed Sample Code Sole Prop	4	N	402	405
PSAMP	Punched Sample Code	4	N	406	409
WSAMP	Sample Code used for Weighting	4	N	410	413
WSAMP2	Sample Code used for Weighting Sole Prop	4	N	414	417
DOMC	Business Number (Dominant Sch C)	4	N	418	421
INDYC	Industry Code (Dominant Sch C)	4	N	422	425
EOYC	DOMC - END OF YEAR	4	N	426	429
FIRSTC	First Schedule C (Dominant Sch C)	4	N	430	433
DEPEXP	Depreciation Expense Source Indicator (Dominant Sch C)	4	N	434	437
ACCMC	Accounting Method (Dominant Sch C)	4	N	438	441
SEXPRC	Sex of Proprietor (Dominant Sch C)	4	N	442	445
ATRKFR	DOMC - At risk code Farm rental Form 4835	4	N	446	449
ATRSKC	At Risk Code (Dominant Sch C)	4	N	450	453
SCHCEZ	DOMC - Schedule C-EZ indicator	4	N	454	457
COMSCH	Combined Schedule C Code (Dominant Sch C)	4	N	458	461
PIACD	Incoming PIA Code (Dominant Sch C)	4	N	462	465
INVALC	Inventory Valuation (Dominant Sch C)	4	N	466	469
INDCC	Industry Code Change Indicator (Dominant Sch C)	4	N	470	473
MONTHC	DOMC - MONTHS IN OPERATIONS	4	N	474	477
MPARTC	Material Participation Code (Dominant Sch C)	4	N	478	481
DOBMD	Date of Birth, Month/Day	4	N	482	485
DOBYR	Date of Birth, Year	4	N	486	489
DOMC1	Business Number (1st Sch C)	4	N	490	493
INDYC1	Industry Code (1st Sch C)	4	N	494	497
CD-21		4	N	498	501
EOYC1	1st C End of Year	4	N	502	505
FRSTC1	First Schedule C (1st Sch C)	4	N	506	509
DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	4	N	510	513
ACMEC1	Accounting Method (1st Sch C)	4	N	514	517
SXPRC1	Sex of Proprietor (1st Sch C)	4	N	518	521
ARSKC1	At Risk Code (1st Sch C)	4	N	522	525
CEZ1	1st C	4	N	526	529
CMSCH1	Combined Schedule C Code (1st Sch C)	4	N	530	533
PIACD1	Incoming PIA Code (1st Sch C)	4	N	534	537
INVLC1	Inventory Valuation (1st Sch C)	4	N	538	541
INDCC1	Industry Code Change Indicator (1st Sch C)	4	N	542	545
MNTHC1	1st C Months in Operations	4	N	546	549

BUSINESS CODES - (Continued)

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
MPRTC1	Material Participation Code (1st Sch C)	4	N	550	553
DOMC2	Business Number (2nd Sch C)	4	N	554	557
INDYC2	Industry Code (2nd Sch C)	4	N	558	561
EOYC2	2nd C End of Year	4	N	562	565
FRSTC2	First Schedule C (2nd Sch C)	4	N	566	569
DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	4	N	570	573
CD-40		4	N	574	577
CD-41		4	N	578	581
CD-42		4	N	582	585
ACMEC2	Accounting Method (2nd Sch C)	4	N	586	589
SXPRC2	Sex of Proprietor (2nd Sch C)	4	N	590	593
ARSKC2	At Risk Code (2nd Sch C)	4	N	594	597
CEZ2	2nd C	4	N	598	601
CMSCH2	Combined Schedule C Code (2nd Sch C)	4	N	602	605
PIACD2	Incoming PIA Code (2nd Sch C)	4	N	606	609
INVLC2	Inventory Valuation (2nd Sch C)	4	N	610	613
INDCC2	Industry Code Change Indicator (2nd Sch C)	4	N	614	617
MNTHC2	2nd C Months in Operations	4	N	618	621
MPRTC2	Material Participation Code (2nd Sch C)	4	N	622	625
DOMC3	Business Number (3rd Sch C)	4	N	626	629
INDYC3	Industry Code (3rd Sch C)	4	N	630	633
EOYC3	3rd C End of Year	4	N	634	637
FRSTC3	First Schedule C (3rd Sch C)	4	N	638	641
DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	4	N	642	645
ACMEC3	Accounting Method (3rd Sch C)	4	N	646	649
SXPRC3	Sex of Proprietor (3rd Sch C)	4	N	650	653
CD-60		4	N	654	657
CD-61		4	N	658	661
CD-62		4	N	662	665
ARSKC3	At Risk Code (3rd Sch C)	4	N	666	669
CEZ3	3rd C	4	N	670	673
CMSCH3	Combined Schedule C Code (3rd Sch C)	4	N	674	677
PIACD3	Incoming PIA Code (3rd Sch C)	4	N	678	681
INVLC3	Inventory Valuation (3rd Sch C)	4	N	682	685
INDCC3	Industry Code Change Indicator (3rd Sch C)	4	N	686	689
MNTHC3	3RD C	4	N	690	693
MPRTC3	Material Participation Code (3rd Sch C)	4	N	694	697
DOMF	Farm Number (Dominant Sch F)	4	N	698	701

BUSINESS CODES - (Continued)

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
PIAF	Corrected Industry Code (Dominant Sch F)	4	N	702	705
MPARTF	Material Participation Code (Dominant Sch F)	4	N	706	709
PIAFX	Incoming PIA Code (Dominant Sch F)	4	N	710	713
ACCMF	Accounting Method (Dominant Sch F)	4	N	714	717
SEXPRF	Sex of Proprietor (Dominant Sch F)	4	N	718	721
ATRSKF	At Risk Code (Dominant Sch F)	4	N	722	725
DOMF1	Farm Number (1st Sch F)	4	N	726	729
CD-79		4	N	730	733
CD-80		4	N	734	737
CD-81		4	N	738	741
PIAF1	Corrected Industry Code (1st Sch F)	4	N	742	745
MPRTF1	Material Participation Code (1st Sch F)	4	N	746	749
PIAFX1	Incoming PIA Code (1st Sch F)	4	N	750	753
ACMEF1	Accounting Method (1st Sch F)	4	N	754	757
SXPRF1	Sex of Proprietor (1st Sch F)	4	N	758	761
ARSKF1	At Risk Code (1st Sch F)	4	N	762	765
DOMF2	Farm Number (1st Sch F)	4	N	766	769
CD-89		4	N	770	773
CD-90		4	N	774	777
CD-91		4	N	778	781
PIAF2	Corrected Industry Code (2nd Sch F)	4	N	782	785
MPRTF2	Material Participation Code (2nd Sch F)	4	N	786	789
PIAFX2	Incoming PIA Code (2nd Sch F)	4	N	790	793
ACMEF2	Accounting Method (2nd Sch F)	4	N	794	797
SXPRF2	Sex of Proprietor (2nd Sch F)	4	N	798	801
ARSKF2	At Risk Code (2nd Sch F)	4	N	802	805
F9101	Deleted Business or Farm Code	4	N	806	809
CD-99		4	N	810	813
CD-100		4	N	814	817
CD-101		4	N	818	821
INVENC	Dominant Business Inventory Code	4	N	822	825
NICDE	Business Net Income/Net Deficit Code	4	N	826	829
SZBRE	Size of Business Receipts	4	N	830	833
APXAAA	All Nonfarm Industry Coding - Division Line Numbers	4	N	834	837
APXAAB	All Nonfarm Industry Coding - Subdivision Line Numbers	4	N	838	841
APXAAC	All Nonfarm Industry Coding - Major Group Line Numbers	4	N	842	845
APXAAD	All Nonfarm Industry Coding - Minor Group Line Numbers	4	N	846	849

BUSINESS CODES - (Continued)

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
CD-109		4	N	850	853
APXBEA	Appendix AA--BEA code -				
	Division Line Numbers	4	N	854	857
APXBEB	Appendix AA--BEA code -				
	Subdivision Line Numbers	4	N	858	861
APXBEC	Appendix AA--BEA code -				
	Major Group Line Numbers	4	N	862	865
APXBED	Appendix AA--BEA code -				
	Minor Group Line Numbers	4	N	866	869
APXWWA	Selected Nonfarm Coding -				
	Division Line Numbers	4	N	870	873
APXWWB	Selected Nonfarm Coding -				
	Subdivision Line Numbers	4	N	874	877
APXWWC	Selected Nonfarm Coding -				
	Major Group Line Numbers	4	N	878	881
APXWWD	Selected Nonfarm Coding -				
	Minor Group Line Numbers	4	N	882	885
CD-118		4	N	886	889
PCTPRI	Percent basis, primary (Form 8606)	4	N	890	893
PCTSEC	Percent basis, secondary (Form 8606)	4	N	894	897
CD-121		4	N	898	901
CD-122		4	N	902	905
CD-123		4	N	906	909
CD-124		4	N	910	913
CD-125		4	N	914	917
CD-126		4	N	918	921
CD-127		4	N	922	925
CD-128		4	N	926	929
CD-129		4	N	930	933
SCFI	Survey-Consumer-Fin-Ind	4	N	934	937

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	938	941
MATCH	Match Code	4	N	942	945
RSIZE	Variable Record Size	8	N	946	953
RVARI	Number of Variable Fields	8	N	954	961
MVARI	Number of variable money amount fields	8	N	962	969

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	970	977
CINFO	Consistency Test Information Number	8	N	978	985
LCD-3		8	N	986	993
LCD-4		8	N	994	1001

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	1002	1010
EINC1	EIN 1st Sch C	9	N	1011	1019
EINC2	EIN 2nd Sch C	9	N	1020	1028
EINC3	EIN 3rd Sch C	9	N	1029	1037
EINF	EIN Dominate Sch F	9	N	1038	1046
EINF1	EIN 1st Sch F	9	N	1047	1055
EINF2	EIN 2nd Sch F	9	N	1056	1064
S002	Taxpayer Identification Number	9	N	1065	1073
S003	Secondary Social Security	9	N	1074	1082
S004	DLN - High 7 Digits	9	N	1083	1091
S005	DLN - Low 7 Digits	9	N	1092	1100
S006	Decimal Weight	9	N	1101	1109
S007	Transform TIN	9	N	1110	1118
S008	Sample Count	9	N	1119	1127
S009	Population Count	9	N	1128	1136
S010	Sole Prop. Decimal Weight	9	N	1137	1145
S011	Sole Prop. Population Count	9	N	1146	1154
S012	Sole Prop. Sample Count	9	N	1155	1163
FILLER	FILLER	1	C	1164	1164

***** 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 (+/-).

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
18	N18	16	Number of Partially at Risk
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)

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
47	E01300	16	Gross IRA Distributions
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 (computer)
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 (computer)
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
76	E03400	16	Interest forfeiture 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)
Credits			CREDITS:
99	E06500	16	Total income tax
100	E07100	16	Total credits (form)
101	T07100	16	Total credits (taxpayer)
102	E07150	16	Total (SOI)
103	E07170	16	Statutory credit limitation
104	E07180	16	Child care
105	T07180	16	Child care (taxpayer)
106	E07200	16	Elderly and disabled
107	T07200	16	Elderly and disabled (taxpayer)
108	E07300	16	Foreign tax credit
109	T07300	16	Foreign tax credit (taxpayer)
110	E07400	16	General business credit
111	T07400	16	General business credit (taxpayer)
112	E07600	16	Prior year minimum tax credit
113	S07600	16	Credit for minimum tax (original)
114	E07700	16	Mortgage int. credit (computer)
115	S07700	16	Mortgage int. credit (original)
116	E08000	16	Other statutory credit (computer)
117	E08795	16	Income tax after credits (form)
118	T08795	16	Income tax after credits (taxpayer)
119	E08800	16	Income tax after credits (SOI)
120	E08900	16	
121	E09000	16	
Taxes:			TAXES
122	E09200	16	Total tax liability (form)
123	T09200	16	Total tax liability (taxpayer)
124	E09400	16	Combined SE tax
125	S09400	16	Combined SE tax (original)
126	E09600	16	Alternative minimum tax
127	T09600	16	Alternative minimum tax (taxpayer)
128	E09700	16	Recapture tax
129	E09800	16	Social security tax on tip income
130	E09900	16	Penalty tax in IRA's
131	E10000	16	Advance EIC amount
132	E10100	16	Other taxes
133	E10250	16	All other taxes (for Table 3.3)
134	E10300	16	Total tax liability (SOI)
135	E10500	16	Tax eligible for checkoff
136	E10550	16	
137	E10570	16	
Tax payments:			TAX PAYMENTS
138	E10600	16	Total payments (form)
139	E10605	16	Total tax payments (SOI)
140	E10700	16	Withheld tax amount
141	E10900	16	Estimated tax payments
142	E11000	16	EIC (form)

KEY	ELEMENT	POS.	ELEMENT NAME
143	T11000	16	Earned income credit (taxpayer)
144	E11100	16	Form 4868 payment
145	E11200	16	Excess FICA/RRTA
146	E11300	16	Credit for Federal tax on special fuels
147	S11300	16	Credit for Federal tax on special fuels(Original)
148	E11400	16	Regulated investment company credit
149	E11800	16	All other tax payments (Table AD1)
150	E11900	+/-16	Balance due (+)/ Overpayment (-)
151	S11900	+/-16	Balance due (+)/ Overpayment (-)(Original)
152	E12000	16	Credit elect amount
✓153	E12100	16	Overpayment refunded
154	E12200	16	Predetermined estimated tax penalty
155	E12300	16	
156	E12400	16	
PROCESSING ITEMS			
157	E14000	+/-16	Selection amount
158	E14005	16	Positive income
159	E14010	16	Negative income
160	E14020	+/-16	Computed selection amount
ALTERNATIVE INCOME CONCEPT			
161	E15030	16	Nondeductible passive losses
162	E15040	+/-16	Retrospective income
ITEMIZED DEDUCTIONS SCHEDULE A			
Medical and Dental Expenses			
163	E17000	16	Total deduction
164	T17000	16	Total deduction (taxpayer)
165	E17500	16	Total medical expenses
166	T17500	16	Total medical expenses (taxpayer)
167	E17750	16	AGI limitation (punched)
Taxes Paid Deduction:			
168	E18300	16	Total
169	T18300	16	Total (taxpayer)
170	E18400	16	State and local income taxes
171	E18500	16	Real estate tax
172	E18800	16	Personal property taxes
173	E18900	16	Other taxes
Interest Paid Deduction:			
174	E19100	16	Personal interest paid
175	E19150	16	Personal interest deduction
176	T19150	16	Personal interest deduction (taxpayer)
177	E19200	16	Total interest deduction
178	T19200	16	Total interest paid deduction (taxpayer)
Home Mortgage Interest:			
179	E19300	16	Total
180	E19400	16	Financial
181	E19500	16	Personal/seller
182	E19530	16	Deductible points
183	E19570	16	Investment interest paid
184	E19575	16	Investment interest not supported by Form 4952
CONTRIBUTIONS DEDUCTION:			
185	E19700	16	Total
186	T19700	16	Total (taxpayer)

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
187	E19800	16	Cash
188	E20100	16	Other than cash
189	T20100	16	Other than cash (taxpayer)
190	E20200	16	Carryover
191	E20300	16	Moving expenses
192	T20300	16	Moving expenses (taxpayer)
193	E20400	16	Miscellaneous deductions subject to AGI limitation
194	T20400	16	Misc. deductions subject to AGI limitation (T/P)
195	E20500	16	Net casualty or theft loss
196	T20500	16	Net casualty or theft loss (taxpayer)
197	E20550	16	Unreimbursed employee business expense
198	E20600	16	Tax preparation fee
199	E20610	16	
200	E20750	16	Two percent of AGI
201	T20750	16	Two percent of AGI (taxpayer)
202	E20800	16	Net limited miscellaneous deductions
203	T20800	16	Net limited miscellaneous deductions (taxpayer)
204	E20900	16	Gambling loss deduction
205	T20900	16	Non-limited miscellaneous deductions (taxpayer)
206	E20950	16	Other miscellaneous deductions (limited)
207	E21000	16	Miscellaneous deductions other than gambling
208	E21020	16	Total unlimited Misc deductions
209	E21040	16	Itemized deduction limitation
210	E21050	16	Total miscellaneous deductions
211	E21060	16	Total itemized deductions (Sch A)
INTEREST AND DIVIDEND INCOME			SCHEDULE B
212	E21090	16	Schedule B interest
213	E21100	16	Excludable savings bond interest
214	E21150	16	Schedule B dividends
215	E21200	16	Capital gain distributions Sch B
216	E21250	16	Nontaxable distributions
CAPITAL GAINS			SCHEDULE D
217	E21500	16	Total sales (Form 1099 amount)
218	E21550	16	Short-term sales price
219	E21600	16	Short-term residence gain
220	E21650	16	Short-term installment gain
221	E21700	16	Short-term partnership/S-Corp. gain
222	E21710	16	Short-term Gain from like-kind exchange
223	E21720	16	Short-term Loss from like-kind exchange
224	E21750	16	Short-term partnership/S-Corp. loss
225	E21800	16	Short-term loss carryover
226	E21850	16	Short-term gains
227	T21850	16	Short-term gains (taxpayer)
228	E21900	16	Short-term losses
229	T21900	16	Current short-term losses (taxpayer)
230	E22250	+/-16	Net short-term gain or loss
231	E22260	16	Short-term nondeductible loss
232	E22270	16	Long-term sales price
233	E22300	16	Long-term residence gain
234	T22300	16	Long-term residence gain (taxpayer)
235	E22320	16	Long-term installment gain
236	E22330	16	Long-term Gain from like-kind exchange

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
237	E22340	16	Long-term Loss from like-kind exchange
238	E22350	16	Long-term partnership/S-Corp. gain
239	E22360	16	Long-term partnership/S-Corp. loss
240	E22370	16	Schedule D capital gain distributions
241	E22380	16	Form 4797 gains
242	E22390	16	Long-term loss carryover
243	E22400	16	Long-term current gains
244	T22400	16	Long-term current gains (taxpayer)
245	E22500	16	Long-term current losses
246	T22500	16	Long-term current losses (taxpayer)
247	E23250	+/-16	Net long-term gains or losses
248	E23300	16	Long-term nondeductible loss
249	E23650	+/-16	Net Sch D gain/loss
250	E23660	+/-16	Undetermined nondeductible loss/carryover
251	E23670	16	Long-term gains in excess of short-term losses (punched) (PY)
252	E23680	16	Long-term gains in AGI (PY)
253	E23690	16	Capital gains exclusion (PY)
254	E23900	+/-16	Combined capital gains less losses
255	E24000	+/-16	Combined long term capital gains less losses
256	E24510	16	Sch D gain for tax computation
257	E24520	16	Tentative taxable income less Sch D gain
258	E24530	16	Minimum taxable income for bracket
259	E24540	16	Taxable income less Sch D gain
260	E24550	16	Sch D gain subject to 28% tax rate
261	E24560	16	Non-Schedule D tax
262	E24570	16	Schedule D gain tax
263	E24580	16	Schedule D tax
264	E24640	16	Short-term loss carryover
265	E24650	16	Long-term loss carryover
266	E24700	16	Face value of note
267	E24750	16	Total bartering income (1099 amount)
268	E24800	16	
269	E24850	16	

SUPPLEMENTAL INCOME SCHEDULE

SCHEDULE E

Rent and Royalty:

270	E25300	16	Total income
271	E25350	16	Total rents received
272	S25350	16	Total rents received (original)
273	E25360	16	Total royalties received
274	S25360	16	Total royalties received (original)
275	E25370	16	Mortgage interest financial institution
276	E25380	16	Other interest
277	E25390	16	
278	E25400	16	Rental deduction
279	E25430	16	Royalty deduction
280	E25470	16	Royalty depletion
281	E25500	16	Rental depreciation
282	E25700	+/-16	Rent net income or loss

KEY	ELEMENT	POS.	ELEMENT NAME
283	E25800	+/-16	Royalty net income or loss
284	E25820	16	Deductible rental loss
285	E25830	16	Nondeductible rental loss
286	E25840	16	Suspended loss carryover
287	E25850	16	Rent/Royalty net income
288	S25850	16	Rent/Royalty net income (original)
289	E25860	16	Rent/Royalty net loss
290	S25860	16	Rent/Royalty net loss (original)
291	E25870	+/-16	Net income or loss
292	E25900	16	
293	E25910	16	
Partnership and S-Corporation: SCHEDULE E (CONT.)			
294	E25920	16	Partnership total passive loss
295	E25940	16	Partnership total passive income
296	E25960	16	Partnership total non-passive loss
297	E25980	16	Partnership total non-passive income
298	E26100	16	Section 179 expense deduction
299	E26110	16	Partnership Section 179 expense deduction
300	E26160	16	S-Corporation total passive loss
301	E26170	16	S-Corporation total passive income
302	E26180	16	S-Corporation total non-passive loss
303	E26190	16	S-Corporation total non-passive income
304	E26200	16	Combined total income
305	T26200	16	Combined total income (tax payer)
306	E26250	16	Combined total loss
307	T26250	16	Combined total loss (tax payer)
308	E26270	+/-16	Combined Partnership and S-Corp net income or loss
Estate or Trust: SCH. E			
309	E26320	16	Estate and Trust total passive loss
310	E26340	16	Estate and Trust total passive income
311	E26360	16	Estate and Trust total non-passive loss
312	E26380	16	Estate and Trust total non-passive income
313	E26390	16	Total income
314	T26390	16	Total income (taxpayer)
315	E26400	16	Total loss
316	T26400	16	Total loss (taxpayer)
317	E26500	+/-16	Estate and Trust net income or loss
318	E26600	16	
319	E26700	16	
Windfall Profit Tax: SCH. E			
320	E26900	16	Refund
321	E27000	16	Withheld
322	E27100	+/-16	Real estate mortgage investment conduit income or loss
Total Rent Net Income or Loss: SHC. E			
323	E27150	+/-16	Total rent net income or loss: total
324	E27200	+/-16	Farm rent net income or loss
325	T27200	+/-16	Farm rent net income or loss (taxpayer)
326	E27300	+/-16	Sch E profit/less loss
327	E27310	+/-16	Total rental and royalty net income or loss
328	E27400	16	
329	E27410	16	

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
	CREDIT FOR THE ELDERLY AND DISABLED		SCHEDULE R
330	E28100	16	Total disability income
331	E28200	16	Taxable disability and pension income
332	E28300	16	Modified base amount
333	E28400	16	Nontaxable disability and pension benefits
334	E28500	16	Modified AGI
335	E28600	16	One-half modified AGI
336	E28700	16	Schedule R total income
337	E28800	16	Credit subject to 15% limitation
338	E28900	16	Credit for elderly & permanently totally disabled-(comp)
	SOCIAL SECURITY SELF EMPLOYMENT TAX		SCHEDULE SE
339	E29000	+/-16	SE net farm profit/loss, total
340	E29020	+/-16	Primary
341	E29050	+/-16	Secondary
342	E29070	+/-16	SE net SCH. C profit/loss, total
343	E29100	+/-16	Primary
344	E29120	+/-16	Secondary
345	E29130	+/-16	SE net earnings: Total
346	E29150	+/-16	Primary
347	E29170	+/-16	Secondary
348	E29190	+/-16	SE Combined net earning, total
349	E29200	+/-16	Primary
350	E29250	+/-16	Secondary
351	E29275	+/-16	SE Net Earning Total
352	E29300	+/-16	Primary
353	E29325	+/-16	Secondary
354	E29350	16	
355	E29375	16	SE Wages Total
356	E29400	16	Primary
357	E29450	16	Secondary
358	E29500	16	SE Social security tax, total
359	E29550	16	Primary
360	E29600	16	Secondary
361	E29625	16	Medicare-qualify-Govt-Wages
362	E29650	16	Primary
363	E29675	16	Secondary
364	E29800	16	Total Medicare Income
365	E29900	16	Primary
366	E29950	16	Secondary
367	E29975	16	Medicare tax Total
368	E30000	16	Primary
369	E30050	16	Secondary
370	E30100	16	Church wages, total
371	E30200	16	Primary
372	E30300	16	Secondary
373	E30400	16	SE income, total
374	E30450	16	Primary
375	E30500	16	Secondary
376	E30600	16	Self-employment tax, total
377	E30700	16	Primary
378	E30800	16	Secondary
379	E31150	16	SE farm optional method, total

KEY	ELEMENT	POS.	ELEMENT NAME
380	E31170	16	Primary
381	E31200	16	Secondary
382	E31220	16	SE non-farm optional method, total
383	E31250	16	Primary
384	E31300	16	Secondary
385	E31310	16	
386	E31320	16	
	FOREIGN TAX CREDIT		FORM 1116
387	E31400	16	Total foreign tax paid
388	E31500	16	Total foreign tax available for credit
389	E31600	16	Reduction in foreign tax
	EMPLOYEE BUSINESS EXPENSE		FIRST FORM 2106
390	E31720	16	Vehicle expenses
391	E31740	16	Parking fees, tools, and local transportation
392	E31760	16	Travel expense
393	E31780	16	Other business expense
394	E31800	16	Meals and entertainment, gross
395	E31820	16	Gross expenses other than meals and entertainment
396	E31840	16	Unreported reimbursements, other than meals & entertainment
397	E31860	16	Unreported reimbursements, meals & entertainment
398	E31960	+/-16	Other expenses, net
399	E31980	16	Net meals & entertainment expenses, before limitation
400	E32000	16	Meals and entertainment limitation
401	E32020	16	Net meals and entertainment expenses after limitation
402	E32040	16	Total net employee business expenses
403	E32050	16	
404	E32060	16	
	EMPLOYEE BUSINESS EXPENSES		SECOND FORM 2106
405	E32100	16	Vehicle expenses
406	E32120	16	Parking fees, tolls, and local transportation
407	E32140	16	Travel expenses
408	E32160	16	Other business expenses
409	E32180	16	Meals and entertainment, gross
410	E32200	16	Gross expenses other than meals & entertainment
411	E32220	16	Unreported reimbursements, other than meals & entertainment
412	E32240	16	Unreported meals and entertainment reimbursements
413	E32260	+/-16	Other expenses, net
414	E32280	16	Net meals and entertainment expenses, before limitation
415	E32300	16	Meals and entertainment limitation
416	E32320	16	Net meals and entertainment expenses, after limitation
417	E32340	16	Total net employee business expenses
418	E32350	16	
419	E32360	16	
	EMPLOYEE BUSINESS EXPENSES		COMBINED FORM 2106
420	E32400	16	Combined Vehicle Expenses
421	E32410	16	Combined Parking Fees, Tolls & Local Trans.
422	E32420	16	Combined Overnight Travel Expenses
423	E32430	16	Combined Other Business Expenses
424	E32440	16	Combined Gross Meals & Entertainment Expenses
425	E32450	16	Combined Gross Expenses other than Meals & Entertainment

KEY	ELEMENT	POS.	ELEMENT NAME
426	E32455	16	Combined Unreported Reimbursements other than Meals & Entertainment
427	E32460	16	Combined Unreported Meals & Entertainment Reimbursement
428	E32465	+/-16	Combined Other Expenses, Net
429	E32470	16	Combined Meals & Entertainment before Limitation
430	E32475	16	Combined Meals & Entertainment after Limitation
431	E32480	16	Combined Meals & Entertainment Expenses after Limit
432	E32485	16	Combined Total Net Employee Business Expenses
SALE OR EXCHANGE OF PRINCIPAL RESIDENCE FORM 2119			
433	E32500	16	Mortgage Amount
434	E32550	16	Sales Price of Residence
435	E32600	16	Form 2119 exclusion
436	E32610	16	Gains Included
437	E32620	16	Adjusted Sales Price
438	E32630	16	Cost of New Residence
439	E32640	16	Gain taxable this year
440	E32650	16	Gain on sale of residence
CHILD CARE CREDIT FORM 2441			
441	E32700	16	Total expenses
442	E32800	16	Qualifying individual expenses
443	E32820	16	Young Child Expense Amount
444	E32840	16	Excluded benefits
445	E32860	16	Net qualifying expenses
446	E32880	16	Primary earned income
447	E32890	16	Secondary earned income
448	E32900	16	Earned income limitation
449	E33000	16	Expense limited to earned income
450	E33200	16	Credit based on current year expenses
451	E33300	16	Credit based on prior year expenses
452	E33400	16	Form 2441 credit
453	E33420	16	Employer provided benefits for dependent care
454	E33450	16	Amt-Forfeited
455	E33460	16	Total qualified dependent care expenses
456	E33470	16	Earned income Part III
457	E33480	16	Form 2441 Taxable dependent care benefits
458	E33490	16	
459	E33500	16	
FOREIGN INCOME EXCLUSION FORM 2555			
460	E35200	16	Total earned income exclusion
461	E35300	16	Primary
462	E35400	16	Secondary
463	E35500	16	Housing deduction, total
464	E35600	16	Primary
465	E35700	16	Secondary
466	E35800	16	Deduction allocable to excluded income, total
467	E35900	16	Primary
468	E36000	16	Secondary
COMPUTATION OF INVESTMENT CREDIT FORM 3468			
469	E48600	16	Regular investment credit for transition property
470	E48650	16	REFORESTATION-CREDIT
471	E48800	16	Transition 30-year buildings qualify credit
472	E48900	16	Transition 40-year buildings qualify credit

KEY	ELEMENT	POS.	ELEMENT NAME
473	E49000	16	Qualified credit for Transitional certified Historic Structures
474	E49100	16	Post - 86 expenditures for Pre-1936 buildup
475	E49200	16	Post - 86 expenditures for certified historic structures
476	E49300	16	Regular credit from cooperative
477	E50100	16	Tentative current-year BEIC
478	E50150	16	Transition-energy-credit
479	E50200	16	Current year investment credit
480	E50300	16	Disallowed invest credit due to passive activity
481	E50400	16	
482	E50500	16	
GENERAL BUSINESS CREDIT			FORM 3800
483	E53220	16	Statutory investment credit
484	E53240	16	Jobs credit
485	E53260	16	Alcohol fuels tax credit
486	E53280	16	Research credit
487	E53300	16	Low-income housing credit
488	E53305	16	Enhanced oil recovery credit
489	E53310	16	Disabled access credit
490	E53315	16	Electricity Prod Credit
491	E53320	16	Current year general business credits
492	E53340	16	Current year Passive activity credit included amount
493	E33350	16	Current year gen bus credit less passive act credits
494	E53380	16	Passive activity credit allowed amount
495	E53400	16	Credits carried forward from prior year
496	E53410	16	Tentative general business credit
497	E53470	16	Adjusted income tax liability
498	E53490	16	General business credit computed
499	E53500	16	Maximum allowable general business credit
500	E53510	16	
501	E53520	16	
CREDIT FOR FEDERAL TAX ON FUELS			FORM 4136
502	E53600	16	Diesel vehicle credit
503	E53620	16	Gasoline
504	E53640	16	Gasohol
505	E53660	16	Diesel fuel
506	E53680	16	Special motor fuels
507	E53700	16	Gasoline used in aviation
508	E53720	16	Aviation fuel other than gasoline
509	E53740	16	Gasoline used to make gasohol
510	E53760	16	Diesel-fuel-for-buses-amt
511	E53860	16	Total income tax credit: Form 4136
512	E53870	16	
513	E53880	16	
DEPRECIATION AND AMORTIZATION			FORM 4562
514	E54000	16	Section 179 cost after dollar limit
515	E54005	16	Total-Cost-Sect-179-Property
516	E54010	16	Listed Prop., Elected Cost
517	E54015	16	Total-Elected-Cost-Sect-179
518	E54020	16	Tentative section 179 deduction
519	E54040	16	Form 4562 taxable income limit
520	E54060	16	Prior year carryover of Section 179 deduction

KEY	ELEMENT	POS.	ELEMENT NAME
521	E54100	16	Section 179 property, deduction
522	E54200	16	MACRS property, 3-year, cost
523	E54400	16	MACRS property, 3-year, deduction
524	E54500	16	MACRS property, 5-year, cost
525	E54700	16	MACRS property, 5-year, deduction this year
526	E54720	16	MACRS 7-year property, cost
527	E54760	16	MACRS 7-year property, deduction
528	E54800	16	MACRS property, 10-year, cost
529	E55000	16	MACRS property, 10-year, deduction this year
530	E55200	16	MACRS 15-year property, cost
531	E55300	16	MACRS 15-year property, deduction
532	E55800	16	MACRS 20-year property, cost
533	E56000	16	MACRS 20-year property, deduction
534	E56100	16	Residential Rental property, cost
535	E56300	16	Residential Rental property, deduction this year
536	E56400	16	Non-residential rental property, cost
537	E56500	16	Non-residential rental property, deduction
538	E57600	16	Recovery property, undetermined type, cost
539	E57700	16	Recovery property, undetermined type, deduction
540	E57800	16	Total cost of current year property (MACRS)
541	E57900	16	Total current year recovery property (MACRS) deduction
542	E57910	16	Alternative Depreciation System (ADS) class life, cost
543	E57930	16	ADS class life, deduction
544	E57950	16	ADS 12 year, cost
545	E57960	16	ADS 12 year, deduction
546	E57980	16	ADS 40 year, cost
547	E58000	16	ADS 40 year, deduction
548	E58020	16	Total cost of current year ADS property
549	E58040	16	Total current year ADS property deduction
550	E58060	16	Listed recovery property, cost
551	E58080	16	Listed recovery property, deduction
552	E58100	16	MACRS deduction for assets acquired prior to 1992
553	E58120	16	Sect 168 nonrecovery property deduction this year
554	E58140	16	ACRS nonrecovery property depreciation property
555	E58160	16	Total depreciation deduction
556	E58180	16	Basis, capitalized
557	E58200	16	Total cost of amortizable property
558	E58250	16	Amortization deduction for prior year assets
559	E58300	16	Total amortization deduction
FORM 4797 SALE OF BUSINESS PROPERTY			
560	E58321	16	Ordinary Residence Gain
561	E58322	16	Livestock Depreciation
FARM RENTAL INCOME AND EXPENSES FORM 4835			
562	E58330	16	Total Cooperative Distributions
563	E58340	16	Agricultural Program Payments
564	E58345	16	Taxable Agricultural Program Payment
565	E58350	16	Commodity Credit Corporation (CCC) loans
566	E58360	16	Income from Livestock and Corp. Production
567	E58370	16	CCC Loan Reported under Election
568	E58380	16	Crop Ins Proceeds/Disaster Payments Received
569	E58385	16	Taxable Crop Ins Proceeds/Disaster Payments Received
570	E58390	+/-16	Form 4835 Other Income

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
571	E58400	+/-16	Gross farm rent
572	E58410	16	Custom Hire Expense
573	E58420	16	Depreciation and Section 179 expenses
574	E58430	16	Gasoline, Fuel and Oil Expense
575	E58440	16	Mortgage interest
576	E58450	16	Seeds and Plants Purchased
577	E58460	16	Other interest
578	E58470	16	Other expenses, total
579	E58480	16	Total expenses
580	E58490	16	Supplies-Purchased-Frm-4835
581	E58500	+/-16	Net farm rental income (loss)
582	E58520	16	Deductible loss
583	E58540	+/-16	Nondeductible loss/loss carryover
584	E58560	16	Total cooperative distribution
585	E58570	16	Agricultural program payments
586	E58580	16	CCC loans forfeited or repaid with certificates
INVESTMENT INTEREST EXPENSE DEDUCTION			FORM 4952
587	E58900	16	Current year investment interest
588	E58920	16	Pre-adjustments net investment income
589	E58940	16	Passive activity adjustments
590	E58950	16	Total Investment Interest
591	E58960	16	Net investment income
592	E58980	16	Reduced current year investment interest
593	E59000	16	Pre adjustments Net Investment income B
594	E59020	16	Form 4952 deduction
595	E59040	16	Excess current year interest expense
596	E59060	16	Amount A for disallowed expenses
597	E59080	16	Amount A for allowed expenses
598	E59200	16	Disallowed prior year interest expenses
599	E59220	16	Amount B for allowed expenses
600	E59240	16	Amount B for disallowed expenses
601	E59260	16	Disallowed investment interest
602	E59280	16	Allowable investment interest
603	E59290	16	
604	E59300	16	
TAX ON LUMP-SUM DISTRIBUTIONS			FORM 4972
605	E59400	16	Capital gain from Form 1099-R
606	E59410	16	Ordinary income from Form 1099-R
607	E59420	16	Death-benefit-amt
608	E59430	16	Total-taxable-amt
609	E59440	16	Current-annuity-value
610	E59450	16	Adjusted-taxable-amt
611	E59460	16	Minimum distribution allowance
612	E59470	16	Federal-estate-tx
613	E59475	16	Tentative tax I
614	E59480	16	Tentative tax II
615	E59485	16	5-year/10-year averaging tax
616	E59490	16	Frm-4972-tax
EARNED INCOME CREDIT (EIC)			
617	E59500	16	EIC wages

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
618	E59520	16	NON-taxable earned income
619	E59540	+/-16	EIC self-employment income
620	E59560	+/-16	EIC earned income
621	T59560	+/-16	EIC earned income (taxpayer)
622	E59580	16	Basic Earned Income Credit
623	E59600	16	EIC Health Insurance Premium
624	E59620	16	EIC Health Insurance Credit
625	E59640	16	EIC Young Child Credit
626	E59660	16	SCH-EIC-tot-credit
627	E59680	16	EIC used to offset income tax before credits
628	E59700	16	EIC used to offset all other taxes except adv EIC
629	E59720	16	EIC refundable portion
630	E59740	16	EIC in excess of advance EIC payments
631	E59760	16	Advance EIC payments in excess if EIC
632	E59770	16	
633	E59780	16	
DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY FORM 6198			
634	E59800	+/-16	Overall profit/loss
635	E59820	16	At risk amount
636	E59840	16	Deductible loss
637	E59850	16	
638	E59860	16	
ALTERNATIVE MINIMUM TAX - INDIVIDUALS FORM 6251			
639	E60000	+/-16	Taxable income
640	E60100	16	Net operating loss deduction
641	T60100	16	Net operating loss deduction (T/P)
642	E60130	16	Itemized deduction limitation
643	E60150	+/-16	Taxable income plus NOL deduction
644	E60180	16	Standard deduction
645	E60200	16	Medical and dental expense
646	E60220	16	Net limited miscellaneous deduct
647	E60240	16	Sch A taxes deduction
648	E60260	16	State income tax refund
649	E60280	16	Personal interest deduction
650	E60290	16	Frm-6251-home-mortgage-int
651	T60290	16	Frm-6251-home-mortgage-int (T/P)
652	E60300	+/-16	Form 6251 Investment interest
653	T60300	+/-16	Form 6251 Investment interest (T/P)
654	E60340	+/-16	Depreciation of property
655	T60340	+/-16	Depreciation of property (T/P)
656	E60400	+/-16	Circulation expenditures
657	T60400	+/-16	Circulation expenditures (T/P)
658	E60420	+/-16	Mining costs
659	T60420	+/-16	Mining costs (T/P)
660	E60440	+/-16	Long-term contracts
661	T60440	+/-16	Long-term contracts (T/P)
662	E60460	+/-16	pollution ctrl facilities
663	T60460	+/-16	pollution ctrl facilities (T/P)
664	E60480	+/-16	Install sales of property
665	E60480	+/-16	Install sales of property (T/P)
666	E60500	+/-16	Adjust gain or loss incentive stock options
667	T60500	+/-16	Adjust gain or loss incentive stock options (T/P)

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
668	E60550	+/-16	Incentive-Stock options-Amt
669	T60550	+/-16	Incentive-Stock options-Amt (T/P)
670	E60600	+/-16	Certain loss limitations
671	T60600	+/-16	Certain loss limitations (T/P)
672	E60640	+/-16	Tax shelter farm loss
673	T60640	+/-16	Tax shelter farm loss (T/P)
674	E60680	+/-16	Passive activity loss
675	T60680	+/-16	Passive activity loss (T/P)
676	E60720	+/-16	Benefit of estate and trust
677	T60720	+/-16	Benefit of estate and trust (T/P)
678	E60730	+/-16	Other adjustments
679	E60800	+/-16	Alternative minimum tax total adjustments
680	E60820	16	Appreciated property charitable deduction
681	T60820	16	Appreciated property charitable deduction (T/P)
682	E60840	16	Tax exempt interest
683	T60840	16	Tax exempt interest (T/P)
684	E60860	16	Depletion
685	T60860	16	Depletion (T/P)
686	E60880	16	Other tax preferences
687	E60890	16	Accelerated depreciation Real Prop.
688	T60890	16	Accelerated depreciation Real Prop. (T/P)
689	E60895	16	Accelerated depreciation Leased Prop.
690	T60895	16	Accelerated depreciation Leased Prop. (T/P)
691	E60900	16	
692	E61000	16	Amortization of certified pollution control facilities
693	E61400	16	Intangible drilling costs
694	T61400	16	Intangible drilling costs (T/P)
695	E61800	16	Alternative minimum tax income preference, items
696	E61900	+/-16	Tentative alternative minimum taxable income
697	E61950	16	Energy preference adjustment
698	T61950	16	Energy preference adjustment (T/P)
699	E62000	16	Alternative tax net operating loss
700	T62000	16	Alternative tax net operating loss (T/P)
701	E62100	+/-16	Alternative minimum taxable income
702	E62200	16	Form 6251 exemption amount
703	E62300	16	Form 6251 gross exemption amount
704	E62400	16	Alternative minimum taxable income less gross exemption
705	E62500	16	Reduction in exemption amount
706	E62600	16	Limited exemption amount
707	E62700	16	Alternative minimum taxable less limited exemption
708	E62800	16	Alternative minimum tax before credits
709	T62800	16	Alternative minimum tax before credits (T/P)
710	E62900	16	Form 6251 foreign tax credit
711	T62900	16	Form 6251 foreign tax credit (T/P)
712	E63000	16	Tentative alternative minimum tax
713	E63100	16	Form 6251 income tax before tax credits
714	E63200	16	Form 6251 alternative minimum tax
715	E63300	16	
716	E63310	16	
MORTGAGE INTEREST CREDIT			FORM 8396
717	E64000	16	Tentative mortgage interest credit
718	E64020	16	Mortgage interest credit carryover from 3rd prior year

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
719	E64040	16	Mortgage interest credit carryover from 2nd prior year
720	E64060	16	Mortgage interest credit carryover from prior year
721	E64080	16	Mortgage interest credit before statutory reductions
722	E64200	16	Mortgage interest credit
PASSIVE ACTIVITY LOSS LIMITATION			FORM 8582
723	E65000	16	Active rental net income before 10/23/86 (PY)
724	E65100	16	Active rental net loss before 10/23/86 (PY)
725	E65200	+/-16	Active rental net income/loss before 10/23/86 (PY)
726	E65300	16	Active rental net income after 10/22/86
727	E65400	16	Active rental net loss after 10/22/86
728	E65500	+/-16	Active rental net income/loss after 10/22/86 (PY)
729	E65550	+/-16	Active rental net income/loss (PY)
730	E65570	16	Prior year unallowed active losses
731	E65600	+/-16	Combined year active rental net income/loss
732	E65700	16	Passive activity net income before 10/23/86 (PY)
733	E65800	16	Passive activity net loss before 10/23/86 (PY)
734	E65900	+/-16	Passive activity net income/loss before 10/23/86 (PY)
735	E66000	16	Passive activity net income after 10/22/86
736	E66100	16	Passive activity net loss after 10/22/86
737	E66200	+/-16	Passive activity net income/loss after 10/22/86 (PY)
738	E66250	+/-16	Passive activity net income/loss (PY)
739	E66270	16	Prior year unallowed passive losses
740	E66300	+/-16	Combined year passive activity net income/loss
741	E66400	+/-16	Passive and rental net income/loss
742	E66500	16	Rental net loss for computing allowance
743	E66600	16	Maximum modified AGI
744	E66700	16	Actual modified AGI
745	E66800	16	Modified AGI subject to reduction
746	E66900	16	Reduced modified AGI
747	E67000	16	Allowable rental activity loss
748	E67100	16	Net losses from all activity before 10/23/86 (PY)
749	E67200	16	Excludable rental losses in computing phase-in (PY)
750	E67300	16	Non-rental net losses before 10/23/86 (PY)
751	E67400	16	All net losses less allowable rental loss (PY)
752	E67500	16	Net loss amount subject to phase-in (PY)
753	E67600	16	Phase-in amount for computing total losses (PY)
754	E67700	16	allowable 1991 rental loss (PY)
755	E67800	16	Passive activity loss allowed for 1991 (PY)
756	E67900	16	New income for all activities
757	E68000	16	Total 1992 passive activity loss allowed
758	E68005	16	Total allowable passive losses (original)
LOW INCOME HOUSING CREDIT			FORM 8586
759	E68060	16	Total eligible basis
760	E68080	16	Total qualified basis
761	E68100	16	Total tentative credit
762	E68120	16	Flow-through credit
763	E68140	16	Current year credit
764	E68160	16	Nondeductible housing credit
765	E68180	16	Credit limitation
766	E68200	16	Low income housing credit
767	E68250	16	

KEY	ELEMENT	POS.	ELEMENT NAME
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NONDEDUCTIBLE IRA CONTRIBUTIONS

FORM 8606

768	E68260	16	Value of all IRA's primary
769	E68300	16	Basis in IRA's primary
✓ 770	E68500	16	Current tax yr's nondeductible IRA contribution, primary
771	E68550	16	Total basis in IRA, primary
772	E68600	16	Nondeductible IRA contribution made in current year, primary
773	E68700	16	Net nondeductible IRA contributions, primary
774	E69000	16	Value of IRA's end of tax year, primary
775	E69100	16	IRA distributions during tax year, primary
776	E69200	16	Total value of IRA's primary
777	E69400	16	Nontaxable distributions for tax year, primary
778	E69500	16	Basis in IRA's end of tax year, primary
779	E69550	16	Total basis in IRA's for 1992 & prior yrs, primary
780	E69560	16	Value of all IRA's secondary
781	E69570	16	Basis in IRA's up to 12/13/91, secondary
✓ 782	E69600	16	Current tax year's nondeductible IRA contribution, secondary
783	E69650	16	Total basis in IRA's secondary
784	E69700	16	Nondeductible IRA contribution make in current yr,secondary
785	E69720	16	Net nondeductible IRA contributions, secondary
786	E69740	16	Value of IRA's end of tax year, secondary
787	E69750	16	Nontaxable distributions for tax year, secondary
788	E69770	16	Total value of IRA's secondary
789	E69800	16	Non-taxable distributions for tax year, secondary
790	E69810	16	Basis in IRAS end of tax year, secondary
791	E69820	16	IRA basis for 1992 and previous years
792	E70900	16	Combined ratio of nondeductible IRA contributions total IRA basis as of 12/31/92
793	E71000	16	Total nondeductible IRA contributions
✓ 794	E71100	16	Total nondeductible IRA contributions made in current year
795	E71200	16	Total net nondeductible IRA contributions
796	E71300	16	Combined IRA distributions during tax year
797	E71500	16	Total value of IRA's st end of tax year
798	E71600	16	Total nontaxable distributions for tax year
799	E71700	16	Total basis in IRA at end of tax year
800	E71800	16	
801	E71900	16	

LOW INCOME HOUSING CREDIT

FORM 8609A

802	E72000	16	Eligible basis of building
803	E72020	16	Qualified basis of building
804	E72040	16	Credit for building

TAX FOR CHILDREN UNDER AGE 14 WITH UNEARNED INCOME FORM 8615

805	E72800	16	Form 8615 gross unearned income
806	E72900	16	Form 8615 deductions
807	E73000	16	Net investment income
808	E73100	16	Net unearned income
809	E73200	16	Parents taxable income
810	E73300	16	Other children's unearned income
811	E73400	16	Total form 8615 income
812	E73500	16	Tax on F8615 income
813	E73550	16	Family-Net-Capital-Gain-Amt

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
814	E73600	16	Parent's tax
815	E73650	16	Parent's-Net-Capital-Gain-Amt
816	E73700	16	Difference between tax on parent's taxable income plus children's investment income and tax on parent's income
817	E73800	16	Combined net investment inc of all children in the household
818	E73900	16	Child's net investment inc as a percent of net investment
819	E74000	16	Investment income taxed at parent's marginal tax rate
820	E74100	16	Excess of child's income over net investment income
821	E74150	16	Child's Net Capital Gain Amount
822	E74200	16	Tax on net taxable income
823	E74300	16	Tax on earned income
824	E74400	16	Form 8615 tax
825	E74500	16	
826	E74600	16	
CREDIT FOR PRIOR YEAR MINIMUM TAX			FORM 8801
827	E80000	+/-16	Form 8801 tax income
828	E80100	+/-16	Exclusion Adjustments and preference
829	E80150	16	Minimum tax credit /net operating loss
830	E80200	16	Total income form 8801
831	E80300	16	Form 8801 exemption amount
832	E80400	16	Phase-out exemption
833	E80500	16	Form 8801 adjustment income
834	E80600	16	Form 8801 limited exemption amount
835	E80700	16	Form 8801 adjusted income limitation
836	E80800	16	Form 8801 net income
837	E80900	16	Tentative minimum tax on exclusion items before Form 8801 foreign tax credit
838	E81000	16	Form 8801 foreign tax credit
839	E81100	16	Tentative minimum tax on exclusion items
840	E81200	16	Form 8801 income tax before credits
841	E81300	16	Net minimum tax on exclusion items
842	E81400	16	Prior year alternative minimum tax
843	E81500	+/-16	Adjusted net minimum tax
844	E81600	16	Carry forward minimum tax credit from 1991
845	E81700	16	Unallowed nonconventional fuel credit
846	E81800	16	Form 8801 1992 income tax after credits
847	E81900	16	Adjust income tax before credit
848	E82000	16	Allowable minimum tax credit
849	E82100	16	Allowable minimum tax carry forward
850	E82200	16	Carry forward of minimum tax credit
851	E82400	16	
852	E82500	16	
PARENTS ELECTION TO REPORT CHILD'S INTEREST/DIVIDENDS FORM 8814-1ST			
853	E83060	16	Child's taxable interest
854	E83080	16	Child's tax exempt interest
855	E83100	16	Child's gross dividends
856	E83120	16	Child's nontaxable distributions
857	E83140	16	Child's taxable dividends
858	E83160	16	Child's gross taxable interest and dividend
859	E83180	16	Child's net taxable interest and dividends
860	E83190	16	Interest and dividend income taxed at 15% rate

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
861	E83200	16	Tax of income at 15% rate
	FORM 8814-2nd		
862	E83460	16	Child's taxable interest
863	E83480	16	Child's tax-exempt interest
864	E83500	16	Child's gross dividends
865	E83520	16	Child's non taxable distributions
866	E83540	16	Child's taxable dividends
867	E83560	16	Child's gross taxable interest and dividends
868	E83580	16	Child's net taxable interest and dividends
869	E83590	16	Interest and dividend income taxed at 15% rate
870	E83600	16	Tax of income at 15% rate
	FORM 8814- 3rd		
871	E83860	16	Child's taxable interest
872	E83880	16	Child's tax-exempt interest
873	E83900	16	Child's gross dividends
874	E83920	16	Child,s non taxable distribution
875	E83940	16	Child's taxable dividends
876	E83960	16	Child's gross taxable interest and dividends
877	E83980	16	Child's net taxable interest and dividends
878	E83990	16	Interest and dividend income taxed at 15% rate
879	E84000	16	Tax of income at 15% rate
	FORM 8814 Combined		
880	E84060	16	Children's taxable interest
881	E84080	16	Children's tax -exempt interest
882	E84100	16	Children's gross dividends
883	E84120	16	Children's nontaxable distribution
884	E84140	16	Children's taxable dividends
885	E84160	16	Children's gross taxable interest and dividends
886	E84180	16	Children's net taxable interest and dividends
887	E84190	16	Interest and dividends income taxed at 15% rate
888	E84200	16	Tax computed at 15% rate
889	E84210	16	Additional form 8814 net income amount
890	E84220	16	Additional form 8814 tax amount

EXCLUSION OF INTEREST FROM U.S. SAVINGS BONDS FORM 8815

891	E85000	16	Total qualified higher education exp
892	E85020	16	Nontaxable ed exp
893	E85040	16	Taxable ed exp
894	E85060	16	Bond proceeds
895	E85080	16	Interest on bond proceeds
896	E85090	16	Ratio of Taxable Education Exp. to Bond Proceeds Frm 8815
897	E86000	16	Amt 1 for excluded interest
898	E86020	16	Form 8815 modified AGI
899	E86025	16	Frm-8815-exclusion amount
900	E86030	16	Frm-8815-Modified AGI less exclusion amount
901	E86035	16	Frm-8815-interest percentage
902	E86040	16	Amt 2 for excluded interest
903	E86060	16	Excluded bond int Form 8815

INFORMATION INDICATOR FIELDS E86070 THRU E89670

904	E86070	16	INFO. Indicators
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<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
905	E86080	16	INFO. Indicators
906	E89610	16	INFO. Indicators
907	E89620	16	INFO. Indicators
908	E89630	16	INFO. Indicators
909	E89640	16	INFO. Indicators
910	E89650	16	INFO. Indicators
911	E89660	16	INFO. Indicators
912	E89670	16	INFO. Indicators
COMBINED SCHEDULE C			
913	E90010	+/-16	Gross (total) income (loss)
914	T90010	+/-16	Gross (total) income (loss) (taxpayer)
915	E90020	16	Gross receipts
916	T90020	16	Gross receipts (taxpayer)
917	E90030	16	Returns and allowances
918	T90030	16	Returns and allowances (taxpayer)
919	E90040	+/-16	Income/loss from Sales and Operations
920	E90050	16	Cost of goods sold and/or operations
921	T90050	16	Cost of goods sold and/or operations (taxpayer)
922	E90060	+/-16	Gross profit (loss)
923	E90080	+/-16	Other income (loss)
924	T90080	+/-16	Other income (loss) (taxpayer)
925	E90100	16	Total deductions
926	T90100	16	Total deductions (taxpayer)
927	E90110	16	Advertising expenses
928	E90130	16	Bad debts
929	E90140	16	Car and truck
930	E90160	16	Commissions
931	E90170	16	Depletion
932	E90190	16	Depreciation
933	E90200	16	Employee benefit programs
934	E90210	16	Insurance
935	E90240	16	Mortgage interest
936	E90250	16	Other interest
937	E90260	16	Legal and professional services
938	E90280	16	Office expenses
939	E90290	16	Pension and profit sharing plans
940	E90300	16	Rent on machinery and equipment
941	E90310	16	Rent on other business property
942	E90320	16	Repairs
943	E90330	16	Taxes and licenses
944	E90340	16	Travel
945	E90345	16	Total meals and entertainment
946	E90350	16	Total meals and entertainment limitation
947	E90355	16	Meals and entertainment deducted
948	E90360	16	Utilities
949	E90370	16	Net wages
950	E90430	16	Other deductions
951	E90435	+/-16	Tentative Profit/Loss
952	E90438	16	Business-At-Home-Expenses
953	E90440	+/-16	Net profit (loss)
Cost of Goods Sold and Operations			
954	E90450	16	Inventory, beginning of year

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
955	E90460	16	Purchases
956	E90470	16	Cost of labor
957	E90480	16	Materials and supplies
958	E90490	16	Other costs
959	E90500	16	Inventory, end of year
960	E90530	16	Business deductions
961	E90540	+/-16	Business receipts
962	T90540	+/-16	Business receipts (T/P)
963	E90550	16	Payroll
964	E90560	16	Total interest
965	E90640	+/-16	Nondeductible Schedule C loss
966	E90650	16	
967	E90660	16	
	FIRST SCHEDULE C		
968	E91010	+/-16	Gross (total) income (loss)
969	T91010	+/-16	Gross (total) income (loss) (taxpayer)
970	E91020	16	Gross receipts
971	T91020	16	Gross receipts (taxpayer)
972	E91030	16	Returns and allowances
973	T91030	16	Returns and allowances (taxpayer)
974	E91040	+/-16	Income/loss from Sales and Operations
975	E91050	16	Cost of goods sold and/or operations
976	T91050	16	Cost of goods sold and/or operations (taxpayer)
977	E91060	+/-16	Gross profit (loss)
978	E91080	+/-16	other income (loss)
979	T91080	+/-16	other income (loss) (taxpayer)
980	E91100	16	Total deductions
981	T91100	16	Total deductions (taxpayer)
982	E91110	16	Advertising expense
983	E91130	16	Bad debts
984	E91140	16	Car and truck expenses
985	E91160	16	Commissions
986	E91170	16	Depletion
987	E91190	16	Depreciation
988	E91200	16	Employee benefit programs
989	E91210	16	Insurance
990	E91240	16	Mortgage interest
991	E91250	16	Other interest
992	E91260	16	Legal and professional service amount
993	E91280	16	Office expenses
994	E91290	16	Pension and profit sharing plans
995	E91300	16	Rent on machine equipment
996	E91310	16	Rent on other business property
997	E91320	16	Repairs
998	E91330	16	Taxes and licenses
999	E91340	16	Travel
1000	E91345	16	Total Meals and entertainment
1001	E91350	16	Total Meals and entertainment limitation
1002	E91355	16	Meals and entertainment deducted
1003	E91360	16	Utilities and telephone
1004	E91370	16	Net wages
1005	E91430	16	Other deductions

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
1006	E91435	+/-16	Tentative Profit/Loss
1007	E91438	16	Business-AT-Home-Expenses
1008	E91440	+/-16	Net profit (loss)
	Cost of Goods Sold and Operations		
1009	E91450	16	Inventory, beginning of year
1010	E91460	16	Purchases
1011	E91470	16	Cost of labor
1012	E91480	16	Materials and supplies
1013	E91490	16	Other Costs
1014	E91500	16	Inventory, end of year
1015	E91530	16	Business deductions
1016	E91540	+/-16	Business receipts
1017	T91540	+/-16	Business receipts (T/P)
1018	E91550	16	Payroll
1019	E91560	16	Total interest
1020	E91640	+/-16	Nondeductible Schedule C loss
1021	E91650	16	
1022	E91660	16	
	SECOND SCHEDULE C		
1023	E92010	+/-16	Gross (total) income (loss)
1024	T92010	+/-16	Gross (total) income (loss) (taxpayer)
1025	E92020	16	Gross receipts
1026	T92020	16	Gross receipts (taxpayer)
1027	E92030	16	Returns and allowances
1028	T92030	16	Returns and allowances (taxpayer)
1029	E92040	+/-16	Income from Sales and Operations
1030	E92050	16	Cost of goods sold and/or operations
1031	T92050	16	Cost of goods sold and/or operations
1032	E92060	+/-16	Gross profit (loss)
1033	E92080	+/-16	Other income (loss)
1034	T92080	+/-16	Other income (loss) (taxpayer)
1035	E92100	16	Total deductions
1036	T92100	16	Total deductions (taxpayer)
1037	E92110	16	Advertising expenses
1038	E92130	16	Bad debts
1039	E92140	16	Car and truck expenses
1040	E92160	16	Commissions
1041	E92170	16	Depletion
1042	E92190	16	Depreciation
1043	E92200	16	Employee benefit programs
1044	E92210	16	Insurance
1045	E92240	16	Mortgage interest
1046	E92250	16	Other interest
1047	E92260	16	Legal and professional services amount
1048	E92280	16	Office expenses
1049	E92290	16	Pension and profit sharing plans
1050	E92300	16	Rent on machine equipment
1051	E92310	16	Rent on other business prop
1052	E92320	16	Repairs
1053	E92330	16	Taxes and licenses
1054	E92340	16	Travel
1055	E92345	16	Total meals and entertainment

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
1056	E92350	16	Total meals and entertainment limitation
1057	E92355	16	Meals and entertainment
1058	E92360	16	Utilities and telephone
1059	E92370	16	Net wages
1060	E92430	16	Other deductions
1061	E92435	+/-16	Tentative Profit/Loss
1062	E92438	16	Business-AT-Home-Expenses
1063	E92440	+/-16	Net profit (loss)
	Cost of Goods Sold and Operations		
1064	E92450	16	Inventory, beginning of year
1065	E92460	16	Purchases
1066	E92470	16	Cost of labor
1067	E92480	16	Materials and supplies
1068	E92490	16	Other costs
1069	E92500	16	Inventory, end of year
1070	E92530	16	Business deductions
1071	E92540	+/-16	Business receipts
1072	T92540	+/-16	Business receipts (T/P)
1073	E92550	16	Payroll
1074	E92560	16	Total interest
1075	E92640	+/-16	Nondeductible Schedule C loss
1076	E92650	16	
1077	E92660	16	
	THIRD SCHEDULE C		
1078	E93010	+/-16	Total income (loss)
1079	T93010	+/-16	Total income (loss) (T/P)
1080	E93020	16	Gross receipts
1081	T93020	16	Gross receipts (taxpayer)
1082	E93030	16	Returns and allowances
1083	T93030	16	Returns and allowances (taxpayer)
1084	E93040	+/-16	Income/loss from Sales and operations
1085	E93050	16	Cost of goods sold
1086	T93050	16	Cost of goods sold and/or operations (T/P)
1087	E93060	+/-16	Gross profit (loss) and/or operations
1088	E93080	+/-16	Other income (loss)
1089	T93080	+/-16	Other income (loss) (taxpayer)
1090	E93100	16	Total deductions
1091	T93100	16	Total deductions (taxpayer)
1092	E93110	16	Advertising expense
1093	E93130	16	Bad debts
1094	E93140	16	Car and truck expenses
1095	E93160	16	Commissions
1096	E93170	16	Depletion
1097	E93190	16	Depreciation
1098	E93200	16	Employee benefit programs
1099	E93210	16	Insurance
1100	E93240	16	Mortgage interest
1101	E93250	16	Other interest
1102	E93260	16	Legal and professional service
1103	E93280	16	Office expenses
1104	E93290	16	Pension and profit sharing plans
1105	E93300	16	Rent on machine equipment
1106	E93310	16	Rent on business property

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
1107	E93320	16	Repairs
1108	E93330	16	Taxes and licenses
1109	E93340	16	Travel
1110	E93345	16	Total meals and entertainment
1111	E93350	16	Total Meals and entertainment limitation
1112	E93355	16	Meals and entertainment deduction
1113	E93360	16	Utilities and telephone
1114	E93370	16	Net wages
1115	E93430	16	Other deductions
1116	E93435	+/-16	Tentative Profit (loss)
1117	E93438	16	Business-AT-Home-Expenses
1118	E93440	+/-16	Net profit (loss)
Cost of goods Sold and Operations			
1119	E93450	16	Inventory, beginning of year
1120	E93460	16	Purchases
1121	E93470	16	Cost of labor
1122	E93480	16	Materials and supplies
1123	E93490	16	Other costs
1124	E93500	16	Inventory, end of year
1125	E93530	16	Business deductions
1126	E93540	+/-16	Business receipts
1127	T93540	+/-16	Business receipts (T/P)
1128	E93550	16	Payroll
1129	E93560	16	Total interest
1130	E93640	+/-16	Nondeductible loss Schedule C
1131	E93650	16	
1132	E93660	16	

<u>COMBINED SCHEDULE F</u>			<u>SCHEDULE F</u>
1133	E95080	16	Cost of all purchased items (cash)
1134	T95080	16	Cost of all items (cash) (taxpayer)
1135	E95200	16	Total patronage dividends
1136	E95220	16	Gross agricultural program payment (cash)
1137	E95230	16	Taxable agricultural program payments (cash)
1138	E95260	16	CCC-loans forfeited or repaid with certificates
1139	E95270	16	Total crop insurance proceeds & certain disaster payment
1140	E95280	16	Taxable crop ins. proceeds & certain disaster payments
1141	E95290	16	Custom Hire INCOME
1142	E95310	+/-16	Gross income (loss) (cash)
1143	T95310	+/-16	Gross income (loss) (cash) (taxpayer)
1144	E95350	16	Custom machine hire
1145	E95360	16	Depreciation
1146	E95380	16	Gasoline, fuel, oil
1147	E95400	16	Mortgage interest
1148	E95410	16	Other Interest
1149	E95420	16	Repairs and Maintenance
1150	E95430	16	Seeds and plants purchased
1151	E95450	16	Supplies purchased
1152	E95540	16	Other farm expenses
1153	E95550	16	Total deductions
1154	T95550	16	Total deductions (taxpayer)

KEY	ELEMENT	POS.	ELEMENT NAME
1155	E95600	16	Farm total receipts (accrual)
1156	T95600	16	Farm total receipts (accrual) (taxpayer)
1157	T95605	16	Farm total receipts (taxpayer)
1158	E95610	+/-16	Gross income (loss) (accrual)
1159	T95610	+/-16	Gross income (loss) (accrual) (taxpayer)
1160	E95640	+/-16	Net farm profit (loss)
1161	E95660	+/-16	Nondeductible Schedule F loss
1162	E95670	16	
FIRST SCHEDULE F			
1163	E96080	16	Cost of all purchased items (cash)
1164	T96080	16	Cost of all purchased items (cash) (taxpayer)
1165	E96200	16	Total patronage dividends
1166	E96220	16	Gross agricultural program payments (cash)
1167	E96230	16	Taxable agricultural program payments (cash)
1168	E96260	16	CCC-Loans-forfeited- or repaid with certificates
1169	E96270	16	Total crop ins. proceeds & certain disaster payments
1170	E96280	16	Taxable crop ins. proceeds & certain disaster payments
1171	E96290	16	Custom Hire
1172	E96310	+/-16	Gross income (loss) (cash)
1173	T96310	+/-16	Gross income (loss) (cash) (taxpayer)
1174	E96350	16	Custom machine hires
1175	E96360	16	Depreciation - SCHF
1176	E96380	16	Gasoline, fuel, oil
1177	E96400	16	Mortgage interest
1178	E96410	16	Other Interest
1179	E96420	16	Repairs and Maintenance
1180	E96430	16	Seeds and plants purchased
1181	E96450	16	Supplies purchased
1182	E96540	16	Other farm expenses
1183	E96550	16	Total deductions
1184	T96550	16	Total deductions (taxpayer)
1185	E96600	16	Farm total receipts (accrual)
1186	T96600	16	Farm total receipts (accrual) (taxpayer)
1187	T96605	16	Farm total receipts (taxpayer)
1188	E96610	+/-16	Farm gross income/loss (accrual)
1189	T96610	+/-16	Farm gross income/loss (accrual) (taxpayer)
1190	E96640	+/-16	Net farm profit (loss)
1191	E96660	+/-16	Nondeductible Schedule F loss
1192	E96670	16	
Second Schedule F			
1193	E97080	16	Cost of all purchased items (cash)
1194	T97080	16	Cost of all purchased items (cash) (taxpayer)
1195	E97200	16	Total patronage dividends
1196	E97220	16	Gross agricultural program payment (cash)
1197	E97230	16	Taxable agricultural program payment (cash -cash)
1198	E97260	16	CCC-loans-forfeited of repaid with certificates
1199	E97270	16	Gross crop insurance - cash amount
1200	E97280	16	Taxable crop insurance - (cash)
1201	E97290	16	Custom Hire
1202	E97310	+/-16	Gross income (loss) (cash)
1203	T97310	+/-16	Gross income (loss) (cash) (taxpayer)

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
1204	E97350	16	Custom machine hire
1205	E97360	16	Depreciation - SCHF
1206	E97380	16	Gasoline fuel, oil
1207	E97400	16	Mortgage interest
1208	E97410	16	Other Interest
1209	E97420	16	Repairs and Maintenance
1210	E97430	16	Seed and plants purchased
1211	E97450	16	Supplies purchased
1212	E97540	16	Other Farm Expenses
1213	E97550	16	Total deductions
1214	T97550	16	Total deductions (taxpayer)
1215	E97600	16	Farm total receipts (accrual)
1216	T97600	16	Farm total receipts (accrual) (taxpayer)
1217	T97605	16	Farm total receipts (taxpayer)
1218	E97610	+/-16	Farm gross income/loss (accrual)
1219	T97610	+/-16	Farm gross income/loss (accrual) (taxpayer)
1220	E97640	+/-16	Net farm profit (loss)
1221	E97660	+/-16	Nondeductible Schedule F loss
1222	E97670	16	
1223	E97680	16	
1224	NIADJ	16	Computed Negative Income Adjustment
1225	RRLOSS	16	Generated Gross Rent and Royalties Loss
SOCIAL SECURITY NUMBERS			
1226	S023	16	Alimony SSN
1227	S024	16	Parents SSN
1228	S025	16	Dependent #1 SSN
1229	S026	16	Dependent #2 SSN
1230	S027	16	Dependent #3 SSN
1231	S028	16	Dependent #4 SSN
1232	S029	16	Dependent #5 SSN
1233	S030	16	Dependent #6 SSN
1234	S031	16	Dependent #7 SSN
1235	S032	16	Dependent #8 SSN
1236	S033	16	Dependent #9 SSN
1237	S034	16	Dependent #10 SSN
1238	S038	16	
1239	S039	16	
1240	S041	16	
1241	S042	16	
1242	S044	16	First Form 8814 SSN
1243	S045	16	Second Form 8814 SSN
1244	S046	16	Third Form 8814 SSN
1245	S054	16	EIC SSN Child 1
1246	S055	16	EIC SSN Child 2
1247	S056	16	
1248	S061	16	Decimal weight, Combined with family
1249	S071	16	Decimal weight, Combined without family
1250	S081	16	Decimal weight, Cross-Section with family

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