

1995 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT

NONBUSINESS CODES

ELEMENT	ITEM	POS	TYPE	START	END
REC ID	Return ID /S001	8	N	1	8
RETID	Service Center Record ID Number	8	N	9	16
REC-NO	MCC Record Number	8	N	17	24
Non Business Codes - Character					
CITYST	City/State	25	C	25	49
NMCTRL	Name Control	4	C	50	53
SNAME	Spouse, Name Contol	4	C	54	57
PPREP	RTF paid preparer code	1	C	58	58
PSTATE	Alpha State Code	2	C	59	60
Non Business Codes - Numeric					
1 AGDR	Adjusted Gross Deficit Range	2	N	61	62
2 AGEF	Primary Over 65 Indicator	2	N	63	64
3 AGES	Secondary Over 65 Indicator	2	N	65	66
4 AGEX	Age Indicator	2	N	67	68
5 AGIERR	AGI Error Indicator	2	N	69	70
6 AGIER1	AGI RTF Error Indicator	2	N	71	72
7 AGIR1	Adjusted Gross Income Range 1	2	N	73	74
8 AGIR2	Adjusted Gross Income Range 2	2	N	75	76
9 AGIR5	Adjusted Gross Income Range 5	2	N	77	78
10 AGIRJ	Adjusted Gross Income Range J	2	N	79	80
11 AGIRP	Adjusted Gross Income Range P	2	N	81	82
12 AG2119	Form 2119 Age Indicator	2	N	83	84
13 AG2441	Form 2441 - Percentage of AGI	2	N	85	86
14 ATRKFR	At risk code, Farm rental Form 4835	2	N	87	88
15 BLEVEL	BEA Sample Level	2	N	89	90
16 BUSIND	Business Indicator	2	N	91	92
17 CGIND	Capital Gain/Loss Indicator	2	N	93	94
18 CHIND1	Student/disabled-child indicator 1	2	N	95	96
19 CHIND2	Student/disabled-child indicator 2	2	N	97	98
20 CLSCHR	Credit limit Schedule R	2	N	99	100
21 CL2441	Credit limit, Form 2441	2	N	101	102
22 CL8396	Credit limit, Form 8396	2	N	103	104
23 CPSV	Computed Primary Stratifying Variable	2	N	105	106
24 CWHSI	Cont-Work-Hist-Samp-Ind	2	N	107	108
25 CYCLE	Cycle code	2	N	109	110
26 DGROUP	Sampling Group	2	N	111	112
27 DISABL	Disability Indicator - Sch. R	2	N	113	114
28 DIST	District	2	N	115	116
29 DISTIN	District, incoming	2	N	117	118

1995 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT

NONBUSINESS CODES - CONT.

ELEMENT	ITEM	POS	TYPE	START	END
30	DOC Document Code	2 ¹⁰	N	119	120
31	DSI Dependent Status Indicator	2	N	121	122
32	DSTATE State With More Than One District	2	N	123	124
33	EDCDE Edit Code	2	N	125	126
34	EFI Electronic Filing Indicator	2	N	127	128
35	EIC Earned Income Credit Code	2	N	129	130
36	EICHIC EIC, Health Insurance Credit	2	N	131	132
37	EICYB1 Year of birth, child 1(EIC)	2	N	133	134
38	EICYB2 Year of birth, child 2(EIC)	2	N	135	136
39	ELECT Presidential Election Campaign, Fund boxes Code	2	N	137	138
40	EPZONE Enterprise zone Indicator	2	N	139	140
41	ESTIND Estate-collation-study-ind	2	N	141	142
42	EYOB1 Year of Birth, child 1 (EIC) Underreporter Program	2	N	143	144
43	EYOB2 Year of Birth, child 2 (EIC) Underreporter Program	2	N	145	146
44	EZ2106 Form 2106 - EZ Indicator	2	N	147	148
45	FDED Form of deduction code	2	N	149	150
46	FLGSTR Filing status age indicator - Sch R	2	N	151	152
47	FLPDYR Filing (accounting) period - year	2	N	153	154
48	FLPDMO Filing (accounting) period - month	2	N	155	156
49	FUTA1 Sch. H FUTA Tax - Sect. 44 Indicator	2	N	157	158
50	FUTA2 Sch. H FUTA Tax - Sect. 45 Indicator	2	N	159	160
51	F1116 Presence of Form 1116, Foreign Tax Credit	2	N	161	162
52	FORIN Reserved (Not needed every year)	2	N	163	164
53	FORMCD Form-Code, incoming	2	N	165	166
54	F2106 Employee Business Expense, Indicator Form 2106	2	N	167	168
55	F2119 Sale of Residence Indicator, Form 2119	2	N	169	170
56	F2441 Qualified individual indicator, Form 2441	2	N	171	172
57	F2555 Pres. of Foreign earned income form	2	N	173	174
58	F3468 Pres. of Investment credit form	2	N	175	176
59	F3800 Pres. of General business credit form	2	N	177	178
60	F4136 Pres. of Gasoline and special fuels credit form	2 ¹⁰	N	179	180
61	F4562 Pres. of Depreciation form	2	N	181	182
62	F4835 Number of farm rental forms attached	2	N	183	184
63	F4952 Investment interest expense form	2	N	185	186
64	F4972 Tax on Lump Sum Distributions form	2	N	187	188
65	F6198 Computation of deductible loss from activity (Sec. 465(c))	2	N	189	190
66	F6251 Alternative minimum tax form	2	N	191	192
67	F6251I State refund no benefit indicator	2	N	193	194
68	F8396 Mortgage interest credit form	2	N	195	196
69	F8582 Passive activity loss limitations form	2	N	197	198
70	F8586 Low income housing credit form	2	N	199	200
71	F8606 IRA basis and nondeductible distribution form	2 ¹¹	N	201	202

1995 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT

NONBUSINESS CODES - CONT.

ELEMENT	ITEM	POS	TYPE	START	END
72	F8615	Tax computation for child under age 14 investment income form	2	N	203 204
73	F8801	Credit for Prior Year Minimum Tax form	2	N	205 206
74	F8814	Parents elect to report child's interest and dividend	2	N	207 208
75	F8814A	Additional form 8814 filed	2	N	209 210
76	F8815	Form 8815 indicator	2	N	211 212
77	F8844	Empowerment Zone Employment Credit	2	N	213 214
78	GAACD	General Asset Account Election Code	2	N	215 216
79	HINTX	High income nontaxable indicator	2	N	217 218
80	IE	Itemized deductions election indicator	2	N	219 220
81	IRI	Interesting return indicator	2	N	221 222
82	IRIC	Computed interesting return indicator	2	N	223 224
83	KID14	Form 6251, child under age 14 code	2	N	225 226
84	LEVSEC	Secondary Level	2	N	227 228
85	LRG	Large AGI return indicator	2	N	229 230
86	LSDAGE	AGE 59-or-over-ind Form 4972	2	N	231 232
87	LSD50I	Plan participant-age 50 or over - ind	2	N	233 234
88	LSD5YM	Participation in plan for 5 or more yrs - Form 4972	2	N	235 236
89	LSDDBI	Death Beneficiary Indicator - Form 4972	2	N	237 238
90	LSDDEI	Discontinued Employment Indicator	2	N	239 240
91	LSDEBI	Employee Benefit Indicator	2	N	241 242
92	LSDMEC	Lump-sum averaging method code	2	N	243 244
93	LSDPYD	Prior yr distrib. Ind Form 4972	2	N	245 246
94	LSDQPI	Qualified Plan Indicator - Form 4972	2	N	247 248
95	LSDROI	Rollover Indicator Form 4972	2	N	249 250
96	LSDSEI	Self-employment indicator - Form 4972	2	N	251 252
97	LTSOCA	Long Term Form Presence Indicator	2	N	253 254
98	MARS	Marital (filing) Status	2	N	255 256
99	MATH	Math Status Code	2	N	257 258
100	MIDR	MFSS Itemized Deduct. Requirement Ind.	2	N	259 260
101	MPARFR	Marital Participation, farm rental Form 4835	2	N	261 262
102	MRC	Multiple Recipients Code Form 4972	2	N	263 264
103	MTH3YR	MACRS property, 3-year, method	2	N	265 266
104	MTH5YR	MACRS property, 5-year, method	2	N	267 268
105	MTH7YR	MACRS 7-year real property, method	2	N	269 270
106	MTH10Y	MACRS property, 10-year, method	2	N	271 272
107	MTH15Y	MACRS 15-year real property, method	2	N	273 274
108	MTH20Y	MACRS 20-year real property, method	2	N	275 276
109	FILSTA	Filing Status	2	N	277 278
110	NONCOM	Noncompute code	2	N	279 280
111	OWNIND	Ownership-IND (Form 2119)	2	N	281 282
112	PANIND	Panel Indicator	2	N	283 284
113	PBI	Primary Blind Indicator	2	N	285 286

1995 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT

NONBUSINESS CODES - CONT.

ELEMENT	ITEM	POS	TYPE	START	END
114	PCI	Form 1040 PC indicator	2	N	287 288
115	PMARS	Parents Filing Status Code (Form 8615)	2	N	289 290
116	PODP	Post of duty code - primary Form 2555	2	N	291 292
117	PODS	Post of Duty Code - Secondary	2	N	293 294
118	PPNSEG	Primary-panel-seg	2	N	295 296
119	PREP	Paid preparer code	2	N	297 298
120	PRNRES	Principle Residence Indicator (Form 2119)	2	N	299 300
121	PROSSN	Provider SSN Code (Form 2441)	2	N	301 302
122	PSV	Primary Stratifying Variable	2	N	303 304
123	PTC	Primary Tracking Code	2	N	305 306
124	PTVD	Prim tin validity digit	2	N	307 308
125	PURP	Personal Use Rental Property (Sch E)	2	N	309 310
126	PYMARS	Marital Status (Prior Year)	2	N	311 312
127	RAL	Refund Anticipation Loan Indicator	2	N	313 314
128	REGION	IRS Regions	2	N	315 316
129	REJECT	Reject Code	2	N	317 318
130	REJ-IN	Reject Code, incoming	2	N	319 320
131	RTIND	Rent Indicator	2	N	321 322
132	SBI	Secondary Blind Indicator	2	N	323 324
133	SCFI	Survey of Consumer Finance Indicator	2	N	325 326
134	SCHA	Schedule A Indicator Code	2	N	327 328
135	SCHB	Schedule B Indicator Code	2	N	329 330
136	SCHC	Schedule C Indicator Code	2	N	331 332
137	SCHH	Schedule H Indicator Code	2	N	333 334
138	SCHCER	Schedule C Error Indicator	2	N	335 336
139	SCHCE1	Schedule C RTF error indicator	2	N	337 338
140	SCHCF	Schedule C or F Indicator	2	N	339 340
141	SCHD	Schedule D Indicator Code	2	N	341 342
142	SCHDER	Schedule D Error Indicator	2	N	343 344
143	SCHDE1	Schedule D RTF error indicator	2	N	345 346
144	SCHE	Schedule E Indicator Code	2	N	347 348
145	SCHEER	Schedule E Error Indicator	2	N	349 350
146	SCHEE1	Schedule E RTF error indicator	2	N	351 352
147	SCHF	Schedule F Indicator Code	2	N	353 354
148	SCHFE1	Schedule F RTF error indicator	2	N	355 356
149	SCHFER	Schedule F Error Indicator	2	N	357 358
150	SCHSE	Schedule SE Indicator Code	2	N	359 360
151	SFCPRI	SE Farm Code - Primary	2	N	361 362
152	SFCSEC	SE Farm Code - Secondary	2	N	363 364
153	SHRTYR	Form 6251, annualized return code	2	N	365 366
154	SOCA	SOCA Tracking Code	2	N	367 368
155	SOCAIN	SOCA Panel Indicator	2	N	369 370
156	SOCAX	SOCA, capital assets indicator	2	N	371 372
157	SPECTX	Special Tax Computation	2	N	373 374

1995 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT

NONBUSINESS CODES - CONT.

ELEMENT	ITEM	POS	TYPE	START	END
158	SPNSEG	2	N	375	376
159	STATE	2	N	377	378
160	STC	2	N	379	380
161	STSOCA	2	N	381	382
162	SVCCTR	2	N	383	384
163	TELIND	2	N	385	386
164	TFORM	2	N	387	388
165	TOTXSZ	2	N	389	390
166	TTXPCT	2	N	391	392
167	TXBLGN	2	N	393	394
168	TXNT	2	N	395	396
169	TXST	2	N	397	398
170	XFPT	2	N	399	400
171	XFST	2	N	401	402
172	XOCAH	2	N	403	404
173	XOCAWH	2	N	405	406
	from Home Due to Divorce/Separation				
174	XOODEP	2	N	407	408
175	XOPAR	2	N	409	410
176	XTOT	2	N	411	412
177	YCODE	2	N	413	414
178	YEAR	2	N	415	416
179	RTNCHG	2	N	417	418
180	ERRCHG	2	N	419	420
181	ERRFLG	2	N	421	422
182	IMAGE	2	N	423	424
183	INFCHG	2	N	425	426
184	INFFLG	2	N	427	428
185	INFONO	2	N	429	430
186	MRCODE	2	N	431	432
187	TESTNO	2	N	433	434
188	VERFLG	2	N	435	436
189	VWKGRP	2	N	437	438
190	WEIGHT	2	N	439	440

1995 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT

BUSINESS CODES

	ELEMENT	ITEM	POS.	TYPE	START	END
	1	TXRT	Marginal Tax Rate	4	N	441 444
	2	ASAMP	Actual Sample Code	4	N	445 448
	3	ASAMP2	Actual BEA Sample Code	4	N	449 452
	4	CSAMP	Computed Sample Code	4	N	453 456
	5	CSAMP2	Computed Sample Code Sole Prop	4	N	457 460
	6	PSAMP	Punched Sample Code	4	N	461 464
	7	PSAMP2	Punched BEA Sample Code	4	N	465 468
	8	WSAMP	Sample Code Used For Weighting	4	N	469 472
	9	WSAMP2	Sample Code Used For Weighting Sole Prop	4	N	473 476
200	10	DOMC	Business Number (Dominant Sch C)	4	N	477 480
	11	INDYC	Industry Code (Dominant Sch C)	4	N	481 484
	12	FIRSTC	First Schedule C (Dominant Sch C)	4	N	485 488
	13	DEPEXP	Depreciation Expense Source Ind. (Dom Sch C)	4	N	489 492
	14	ACCMEC	Accounting Method (Dominant Sch C)	4	N	493 496
	15	SEXPRC	Sex of Proprietor (Dominant Sch C)	4	N	497 500
	16	ATRSKC	DOMC - At risk code	4	N	501 504
	17	SCHCEZ	DOMC - Schedule C-EZ indicator	4	N	505 508
	18	COMSCH	Combined Schedule C Code (Dominant Sch C)	4	N	509 512
	19	PIACD	Incoming PIA Code (Dominant Sch C)	4	N	513 516
	20	INVALC	Inventory Valuation (Dominant Sch C)	4	N	517 520
	21	INDCC	Industry Code Change Indicator (Dominant Sch C)	4	N	521 524
	22	STATEM	DOMC - Statutory employee box	4	N	525 528
	23	MPARTC	Material Participation Code (Dominant Sch C)	4	N	529 532
	24	DOBMO	Date of Birth, Month/Day	4	N	533 536
215	25	DOBYR	Date of Birth, Year	4	N	537 540
	26		Reserved	4	N	541 544
	27		Reserved	4	N	545 548
	28	DOD	Date of Death, Primary	4	N	549 552
	29	DOMC1	Business Number (1st Sch C)	4	N	553 556
220	30	D1DOB	Dependent 1, Date of Birth (Year/Month)	4	N	557 560
	31	D2DOB	Dependent 2, Date of Birth (Year/Month)	4	N	561 564
	32	D3DOB	Dependent 3, Date of Birth (Year/Month)	4	N	565 568
	33	D4DOB	Dependent 4, Date of Birth (Year/Month)	4	N	569 572
	34	INDYC1	Industry Code (1st Sch C)	4	N	573 576
	35	FRSTC1	First Schedule C (1st Sch C)	4	N	577 580
	36	DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	4	N	581 584
	37	ACMEC1	Accounting Method (1st Sch C)	4	N	585 588
	38	SXPRC1	Sex of Proprietor (1st Sch C)	4	N	589 592
	39	ARSKC1	At Risk Code (1st Sch C)	4	N	593 596
	40	CEZ1	Schedule C-EZ Indicator Code	4	N	597 600
	41	CMSCH1	Combined Schedule C Code (1st Sch C)	4	N	601 604
	42	PIACD1	Incoming PIA Code (1st Sch C)	4	N	605 608
	43	INVLC1	Inventory Valuation (1st Sch C)	4	N	609 612
	44	INDCC1	Industry Code Change Indicator (1st Sch C)	4	N	613 616

1995 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT

BUSINESS CODES - CONT.

ELEMENT	ITEM	POS.	TYPE	START	END
45	STATM1	Statutory Employee Box (1st Sch C)	4	N	617 620
46	MPRTC1	Material Participation Code (1st Sch C)	4	N	621 624
47	DOMC2	Business Number (2nd Sch C)	4	N	625 628
48	INDYC2	Industry Code (2nd Sch C)	4	N	629 632
49	FRSTC2	First Schedule C (2nd Sch C)	4	N	633 636
50	DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	4	N	637 640
51	ACMEC2	Accounting Method (2nd Sch C)	4	N	641 644
52	SXPRC2	Sex of Proprietor (2nd Sch C)	4	N	645 648
53	ARSKC2	At Risk Code (2nd Sch C)	4	N	649 652
54	CEZ2	2nd Schedule C	4	N	653 656
55	CMSCH2	Combined Schedule C Code (2nd Sch C)	4	N	657 660
56	PIACD2	Incoming PIA Code (2nd Sch C)	4	N	661 664
57	INVLC2	Inventory Valuation (2nd Sch C)	4	N	665 668
58	INDCC2	Industry Code Change Indicator (2nd Sch C)	4	N	669 672
59	STATM2	Statutory Employee Box (2nd Sch C)	4	N	673 676
60	MPRTC2	Material Participation Code (2nd Sch C)	4	N	677 680
61	DOMC3	Business Number (3rd Sch C)	4	N	681 684
62	INDYC3	Industry Code (3rd Sch C)	4	N	685 688
63	FRSTC3	First Schedule C (3rd Sch C)	4	N	689 692
64	DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	4	N	693 696
65	ACMEC3	Accounting Method (3rd Sch C)	4	N	697 700
66	SXPRC3	Sex of Proprietor (3rd Sch C)	4	N	701 704
67	ARSKC3	At Risk Code (3rd Sch C)	4	N	705 708
68	CEZ3	3rd Schedule C	4	N	709 712
69	CMSCH3	Combined Schedule C Code (3rd Sch C)	4	N	713 716
70	PIACD3	Incoming PIA Code (3rd Sch C)	4	N	717 720
71	INVLC3	Inventory Valuation (3rd Sch C)	4	N	721 724
72	INDCC3	Industry Code Change Indicator (3rd Sch C)	4	N	725 728
73	STATM3	Statutory Employee Box (3rd Sch C)	4	N	729 732
74	MPRTC3	Material Participation Code (3rd Sch C)	4	N	733 736
75	DOMF	Farm Number (Dominant Sch F)	4	N	737 740
76	PIAF	Corrected Industry Code (Dominant Sch F)	4	N	741 744
77	MPARTF	Material Participation Code (Dominant Sch F)	4	N	745 748
78	PIAFX	Incoming PIA Code (Dominant Sch F)	4	N	749 752
79	ACCMEF	Accounting Method (Dominant Sch F)	4	N	753 756
80	SEXPRF	Sex of Proprietor (Dominant Sch F)	4	N	757 760
81	ATRSKF	At Risk Code (Dominant Sch F)	4	N	761 764
82	DOMF1	Farm Number (1st Sch F)	4	N	765 768
83	PIAF1	Corrected Industry Code (1st Sch F)	4	N	769 772
84	MPRTF1	Material Participation Code (1st Sch F)	4	N	773 776
85	PIAFX1	Incoming PIA Code (1st Sch F)	4	N	777 780
86	ACMEF1	Accounting Method (1st Sch F)	4	N	781 784
87	SXPRF1	Sex of Proprietor (1st Sch F)	4	N	785 788

1995 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT

BUSINESS CODES - CONT.

ELEMENT	ITEM	POS.	TYPE	START	END
88	ARSKF1	At Risk Code (1st Sch F)	4	N	789 792
89	DOMF2	Farm Number (1st Sch F)	4	N	793 796
90	PIAF2	Corrected Industry Code (2nd Sch F)	4	N	797 800
91	MPRTF2	Material Participation Code (2nd Sch F)	4	N	801 804
92	PIAFX2	Incoming PIA Code (2nd Sch F)	4	N	805 808
93	ACMEF2	Accounting Method (2nd Sch F)	4	N	809 812
94	SXPRF2	Sex of Proprietor (2nd Sch F)	4	N	813 816
95	ARSKF2	At Risk Code (2nd Sch F)	4	N	817 820
96	INVENC	Dominant Business Inventory Code	4	N	821 824
97	NICDE	Business Net Income/Net Deficit Code	4	N	825 828
98	SZBRE	Size of Business Receipts	4	N	829 832
99	APXAAA	All Nonfarm Industry Coding - Division Line Numbers	4	N	833 836
100	APXAAB	All Nonfarm Industry Coding - Subdivision Line Numbers	4	N	837 840
101	APXAAC	All Nonfarm Industry Coding - Major Group Line Numbers	4	N	841 844
102	APXAAD	All Nonfarm Industry Coding - Minor Group Line Numbers	4	N	845 848
103	APXBEA	Appendix AA--BEA code - Division Line Numbers	4	N	849 852
104	APXBEB	Appendix AA--BEA code - Subdivision Line Numbers	4	N	853 856
105	APXBEC	Appendix AA--BEA code - Major Group Line Numbers	4	N	857 860
106	APXBED	Appendix AA--BEA code - Minor Group Line Numbers	4	N	861 864
107	APXWWA	Selected Nonfarm Coding - Division Line Numbers	4	N	865 868
108	APXWWB	Selected Nonfarm Coding - Subdivision Line Numbers	4	N	869 872
109	APXWWC	Selected Nonfarm Coding - Major Group Line Numbers	4	N	873 876
110	APXWWD	Selected Nonfarm Coding - Minor Group Line Numbers	4	N	877 880
111	PCTPRI	Percent basis, primary (Form 8606)	4	N	881 884
112	PCTSEC	Percent basis, secondary (Form 8606)	4	N	885 888
113	CBATCH	Consistency Test Batch Number	4	N	889 892
114	MATCH	Match Code	4	N	893 896

1995 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT

LARGE CODES

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
1	RSIZE	Variable Record Size	8	N	897 904
2	RVARI	Number of Variable Fields	8	N	905 912
3	MVARI	Number of variable money amount fields	8	N	913 920
4	PNLC	Page Number/Line Count(svcctr control)	8	N	921 928
5	CINFO	Consistency Test Information Number	8	N	929 936

STATIONARY FIELDS

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
1	EINC	EIN Dominant Sch C	9	N	937 945
2	EINC1	EIN 1st Sch C	9	N	946 954
3	EINC2	EIN 2nd Sch C	9	N	955 963
4	EINC3	EIN 3rd Sch C	9	N	964 972
5	EINF	EIN Dominate Sch F	9	N	973 981
6	EINF1	EIN 1st Sch F	9	N	982 990
7	EINF2	EIN 2nd Sch F	9	N	991 999
8	S002	Taxpayer Identification Number	9	N	1000 1008
9	S003	Secondary Social Security	9	N	1009 1017
10	S004	DLN - High 7 Digits	9	N	1018 1026
11	S005	DLN - Low 7 Digits	9	N	1027 1035
12	S006	Decimal Weight	9	N	1036 1044
13	S007	Transform TIN	9	N	1045 1053
14	S008	Sample Count	9	N	1054 1062
15	S009	Population Count	9	N	1063 1071
16	S010	Sole Prop. Decimal Weight	9	N	1072 1080
17	S011	Sole Prop. Population Count	9	N	1081 1089
18	S012	Sole Prop. Sample Count	9	N	1090 1098

***** 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 (+/-).

VARIABLE FIELDS - 1995

RY	ELEMENT	POS.	ELEMENT NAME
1	N1	16	Number of Returns
2	N2	16	Exemptions: Total
3	N3	16	Taxpayers
4		16	Reserved
5		16	Reserved
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	No of Schedule C Sole Proprietorship returns
13	N13	16	No of Schedule F Sole Proprietorship returns
14	N14	16	Yes boxes ckd - 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 Sch. E businesses, All at Risk (Sch. E)
18	N18	16	Number of Partially at Risk (Schedule E)
19	N19	16	Number of Forms 8609 filed
20		16	Reserved
21	N21	16	Zip Code Expanded
22	N22	16	Number of Rentals
23	N23	16	Number of Royalties
<u>MONEY AMOUNT FIELDS - FORMS 1040/1040A/1040EZ</u>			
24	E00050	+/- 16	Expanded Income
25	E00060	+/- 16	Computed Expanded Income
26	E00100	+/- 16	Adjusted Gross Income (Deficit)
27	S00100	+/- 16	AGI (Revenue Processing)
28	T00100	+/- 16	Adjusted Gross Income (Taxpayer)
29	T00105	+/- 16	Tested AGI
30	E00200	16	Salaries, Wages and Tips
31	T00200	16	Salaries, Wages, and Tips (Taxpayer)
32	E00250	+/- 16	Other dependent earned income
33	E00300	16	Interest received
34	T00300	16	Received interest (taxpayer)
35	E00400	16	Tax-exempt interest
36	T00400	16	Tax-exempt interest (taxpayer)
37	T00405	16	Tested Tax Exempt Interest
38	E00600	16	Dividends
39	T00600	16	Dividends (taxpayer)
40	E00700	16	State income tax refunds
41	E00800	16	Alimony received
42	T00800	16	Alimony received (taxpayer)
43	E00900	+/- 16	Business or professional net profit/loss
44	T00900	+/- 16	Business or professional net profit/loss (taxpayer)
<u>MONEY AMOUNT FIELDS - FORMS 1040/1040A/1040EZ - CONT.</u>			
45	E01000	+/- 16	Net capital gain or loss reported on Sch D
46	S01000	+/- 16	Net capital gain or loss reported on Sch D (Revenue Processing)
47	E01100	16	Capital gain distributions reported on Form 1040 (taxpayer)

VARIABLE FIELDS - 1995

SY	ELEMENT	POS.	ELEMENT NAME
<u>MONEY AMOUNT FIELDS - FORMS 1040/1040A/1040EZ - CONT.</u>			
45	E01000	+/- 16	Net capital gain or loss reported on Sch D
46	S01000	+/- 16	Net capital gain or loss reported on Sch D (Revenue Processing)
47	E01100	16	Capital gain distributions reported on Form 1040 (taxpayer)
48	E01200	+/- 16	Supplemental schedule net gain or loss
49	T01200	+/- 16	Supplemental schedule net gain or loss (taxpayer)
<u>IRA DISTRIBUTIONS</u>			
50	E01300	16	Gross IRA Distributions
51	E01400	16	Taxable IRA Distributions
52	T01400	16	Taxable IRA Distributions (taxpayer)
<u>PENSIONS AND ANNUITIES</u>			
53	E01500	16	Total pensions and annuities received (Form)
54	E01700	16	Pensions and annuities in AGI
55	E01800	16	Nontaxable pensions and annuities (the portion not in AGI)
56	E02000	+/- 16	Schedule E net income or loss
57	T02000	+/- 16	Schedule E net income or loss (taxpayer)
58	E02100	+/- 16	Farm net profit or loss
59	T02100	+/- 16	Farm net profit or loss (taxpayer)
60	E02300	16	Unemployment compensation
61	T02300	16	Unemployment compensation (taxpayer)
62	T02305	16	Tested Unemployment Compensation
<u>SOCIAL SECURITY BENEFITS</u>			
63	E02400	16	Gross Social Security Benefits
64	T02400	16	Gross Social Security Benefits (taxpayer)
65	T02405	16	Tested Social Security
66	E02500	16	In AGI Social Security
67	T02500	16	In AGI (taxpayer)
68	E02540	16	Net operating loss
69	E02600	+/- 16	Other net income or loss
70	T02600	+/- 16	Other net income or loss (taxpayer)
71	E02650	+/- 16	Total income
72	E02700	16	Foreign earned income exclusion
73	E02800	16	Gambling earnings
<u>STATUTORY ADJUSTMENTS</u>			
74	E02900	16	Total adjustments
75	E03150	16	Total deductible IRA payments
76	E03200	16	Primary IRA payments
77	E03250	16	Secondary IRA payments
78	E03260	16	Deduction for Self employment tax
79	E03270	16	Self employed health insurance deduction
80	E03280	16	Move Expense Adjustment
81	E03300	16	Payments to a KEOGH plan and SEP deduction
82	E03400	16	Forfeited interest penalty, early withdraw of savings
83	E03500	16	Alimony paid
84	E03900	16	Other adjustments

VARIABLE FIELDS - 1995

<u>FY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
<u>STATUTORY ADJUSTMENTS - CONT</u>			
85	E04000	16	Foreign housing adjustments
86	E04100	16	Basic standard deduction
87	E04200	16	Additional standard deduction
88	E04450	16	Total standard deduction
89	E04455	16	Original standard ded. for taxpayer with no AGI
90	E04470	16	Total itemized deduction
91	T04470	16	Total itemized deduction (taxpayer)
92	E04500	16	Tax table income
93	E04600	16	Exemption amount
94	T04600	16	Exemption amount (taxpayer)
95	E04800	16	Taxable income
96	T04800	16	Taxable income (taxpayer)
97	E05100	16	Tentative tax
98	S05100	16	Punched Income Tax (Revenue Processing)
99	T05100	16	Punched Income Tax (taxpayer)
100	E05200	16	Computed income tax
101	E05700	16	Taxes from special computations
102	E05800	16	Income tax before credits (Form)
103	E06000	16	Income subject to tax
104	E06200	16	Marginal tax base
105	E06300	16	Tax generated (Tax Rate Tables)
<u>CREDITS:</u>			
106	E06500	16	Total income tax
107	E07100	16	Total credits (form)
108	T07100	16	Total credits (taxpayer)
109	E07150	16	Total Credits (SOI)
110	E07170	16	Statutory credit limitation
111	E07180	16	Child care
112	T07180	16	Child care (taxpayer)
113	E07200	16	Elderly and disabled
114	T07200	16	Elderly and disabled (taxpayer)
115	E07300	16	Foreign tax credit
116	T07300	16	Foreign tax credit (taxpayer)
117	E07400	16	General business credit
118	T07400	16	General business credit (taxpayer)
119	E07500	16	Empowerment Zone Employment Credit (cmptr)
120	E07600	16	Prior year minimum tax credit
121	S07600	16	Credit for minimum tax (Revenue Processing)
122	E07700	16	Mortgage int. credit
123	S07700	16	Mortgage int. credit (Revenue Processing)
124	E07900	16	Nonconventional source fuel credit
125	E08000	16	Other statutory credit (computer)
126	E08795	16	Income tax after credits (form)
127	T08795	16	Income tax after credits (taxpayer)
128	E08800	16	Income tax after credits (SOI)

VARIABLE FIELDS - 1995

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
<u>TAXES:</u>			
129	E09200	16	Total tax liability (form)
130	T09200	16	Total tax liability (taxpayer)
131	E09400	16	Self employment tax
132	S09400	16	Self Employment tax (original)
133	E09600	16	Alternative minimum tax
134	T09600	16	Alternative minimum tax (taxpayer)
135	E09700	16	Recapture tax
136	E09800	16	Social security tax on tip income
137	E09900	16	Comb tax on retirement plans
138	E10000	16	Advance EIC Payment
139	E10050	16	Schedule H Combined Household Employment Tax
140	E10100	16	Tax on Income no connected
141	E10250	16	All other taxes (for Table 3.3)
142	E10300	16	Total tax liability (SOI) ←
143	E10500	16	Tax eligible for checkoff
144		16	Reserved
<u>TAX PAYMENTS</u>			
145	E10600	16	Total payments (form)
146	E10605	16	Total tax payments (SOI) ←
147	E10700	16	Withheld tax amount
148	E10900	16	Estimated tax payments
149	E11000	16	EIC (form)
150	T11000	16	Earned income credit (taxpayer)
151		16	Reserved
152	E11100	16	Form 4868 payment
153	E11200	16	Excess FICA/RRTA
154	E11250	16	Form 8841 deferral of additional tax
155	E11300	16	Credit for Federal tax on special fuels
156	S11300	16	Credit for Federal tax on special fuels (Original)
157	E11400	16	Regulated investment company credit
158	E11800	16	All other tax payments (Table AD1)
159	E11900	+/- 16	Balance due (+) / Overpayment (-)
160	S11900	+/- 16	Balance due (+) / Overpayment (-) (Original)
161	E12000	16	Credit elect amount
162	E12100	16	Overpayment refunded
163	E12150	16	Amount applied to 1993 deferral installment payment
164	E12200	16	Predetermined estimated tax penalty
165		16	Reserved
<u>PROCESSING ITEMS</u>			
166	E14000	16	Selection amount
167	E14005	16	Positive income
168	E14010	16	Negative income
169	E14020	16	Computed selection amount
170	E14030	16	Computed BEA selection amount
<u>ALTERNATIVE INCOME CONCEPT</u>			
171	E15030	16	Nondeductible passive losses current year
172	E15040	+/- 16	Retrospective income

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>ITEMIZED DEDUCTIONS - SCHEDULE A</u>			
<u>MEDICAL AND DENTAL EXPENSES:</u>			
173	E17000	16	Total deduction
174	T17000	16	Total deduction (taxpayer)
175	E17500	16	Total medical expenses
176	T17500	16	Total medical expenses (taxpayer)
177	E17750	16	AGI Limitation
<u>TAXES PAID DEDUCTION</u>			
178	E18300	16	Total
179	T18300	16	Total (taxpayer)
180	E18400	16	State and local income taxes
181	E18500	16	Real estate tax
182	E18800	16	Personal property taxes
183	E18900	16	Taxes other than personal property taxes
<u>INTEREST PAID DEDUCTION</u>			
184	E19200	16	Total interest deduction
185	T19200	16	Total interest paid deduction (taxpayer)
<u>HOME MORTGAGE INTEREST</u>			
186	E19300	16	Total, Home Mortgage Interest
187	E19400	16	Financial Institution
188	E19500	16	Personal /seller
189	E19530	16	Deductible points
190	E19570	16	Investment interest paid
191	E19575	16	Investment interest not supported by Form 4952
<u>CONTRIBUTIONS DEDUCTION</u>			
192	E19700	16	Total
193	T19700	16	Total (taxpayer)
194	E19800	16	Cash
195	E20100	16	Other than cash
196	T20100	16	Other than cash (taxpayer)
197	E20200	16	Carryover
198		16	Reserved
199		16	Reserved
200	E20400	16	Miscellaneous deductions subject to AGI limitation
201	T20400	16	Misc. deductions subject to AGI limitation (T/P)
202	E20500	16	Net casualty or theft loss
203	T20500	16	Net casualty or theft loss (taxpayer)
204	E20550	16	Unreimbursed employee business expense
205	E20575	16	Unreimbursed emp. bus. exp not supported by 2106
206	E20600	16	Tax preparation fee
207		16	Reserved
208	E20750	16	Two percent of AGI, limitation
209		16	Reserved
210	E20800	16	Net limited miscellaneous deductions
211	T20800	16	Net limited miscellaneous deductions (taxpayer)
212	E20900	16	Gambling loss deduction
213	T20900	16	Non-limited miscellaneous deductions (taxpayer)
214	E20950	16	Other miscellaneous deductions (limited)
215	E21000	16	Miscellaneous deductions other than gambling

VARIABLE FIELDS - 1995

FFY	ELEMENT	POS.	ELEMENT NAME
<u>CONTRIBUTIONS DEDUCTION - CONT.</u>			
216	E21020	16	Total unlimited Misc deductions
217	E21040	16	Itemized deduction limitation
218	E21050	16	Total miscellaneous deductions
219	E21060	16	Total itemized deductions before limitation (Sch A)
<u>INTEREST AND DIVIDEND INCOME - SCHEDULE B</u>			
220	E21090	16	Schedule B interest
221	E21100	16	Excludable savings bond interest
222	E21150	16	Schedule B dividends
223	E21200	16	Capital gain distributions Sch B
224	E21250	16	Nontaxable distributions
<u>CAPITAL GAINS AND LOSSES - SCHEDULE D</u>			
225	E21500	16	Total sales (Form 1099 amount)
226	E21550	16	Short-term sales price
227	E21610	16	Short term gain from other Form (2119)
228	E21615	16	Short term loss from other Form (2119)
229		16	Reserved
230	E21700	16	Short-term partnership/S-Corp. gain
231	E21750	16	Short-term partnership/S-Corp. loss
232	E21800	16	Short-term loss carryover
233	E21850	16	Short-term gains
234	T21850	16	Short-term gains (taxpayer)
235	E21900	16	Short-term losses
236	T21900	16	Short-term losses (taxpayer)
237	E22250	+/- 16	Net short-term gain or loss
238	E22260	16	Short-term nondeductible loss
239	E22270	16	Long-term sales price
240	E22310	16	Long-term gain from other forms
241	E22315	16	Long-term loss from other forms
242	E22350	16	Net Long-term partnership/S-Corp. gain
243	E22360	16	Net Long-term partnership/S-Corp. loss
244	E22370	16	Schedule D capital gain distributions
245	E22390	16	Long-term loss carryover
246	E22400	16	Long-term gains
247	T22400	16	Long-term gains (taxpayer)
248	E22500	16	Long-term losses
249	T22500	16	Long-term losses (taxpayer)
250	E23250	+/- 16	Net long-term gains or losses
251	E23300	16	Long-term nondeductible loss
252	E23650	+/- 16	Net cap. gain before excl./loss before limitation
253	E23660	+/- 16	Undetermined nondeductible loss/carryover
254		16	Reserved
255		16	Reserved
256		16	Reserved
257	E23900	+/- 16	Combined capital gains less losses
258	E24000	+/- 16	Combined long term capital gains less losses
259	E24510	+/- 16	Schedule D gain for tax computation

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>CAPITAL GAINS AND LOSSES - SCHEDULE D - CONT.</u>			
260	E24520	16	Tentative taxable income less Sch D gain
261	E24530	16	Minimum taxable income for bracket
262	E24540	16	Taxable income less Sch D gain
263	E24550	16	Schedule D gain subject to 28% tax rate
264	E24560	16	Non-Schedule D tax
265	E24570	16	Schedule D gain tax
266	E24580	16	Schedule D tax
267	E24640	16	Short-term loss carryover
268	E24650	16	Long-term loss carryover
<u>SUPPLEMENTAL INCOME AND LOSSES - SCHEDULE E</u>			
<u>RENT AND ROYALTY:</u>			
269	E25300	16	Total income
270	E25350	16	Total rents received
271	T25350	16	Total rents received (taxpayer)
272	E25360	16	Total royalties received
273	T25360	16	Total royalties received (taxpayer)
274	E25370	16	Mortgage interest paid to financial institution
275	T25370	16	Mortgage int. paid to financial institution (txpr)
276	E25380	16	Other interest
277	E25400	16	Rental deduction
278	T25400	16	Rental deduction (taxpayer)
279	E25430	16	Royalty deduction
280	E25470	16	Royalty depletion
281	E25500	16	Rental depreciation
282	T25500	16	Rental depreciation (taxpayer)
283	E25700	+/- 16	Royal net income or loss
284	E25800	+/- 16	Royalty net income or loss
285	E25820	16	Deductible rental loss
286	E25830	16	Nondeductible rental loss
287	E25840	16	Suspended loss carryover
288	E25850	16	Rent/Royalty net income
289	T25850	16	Rent/Royalty net income (taxpayer)
290	E25860	16	Rent/Royalty net loss
291	T25860	16	Rent/Royalty net loss (taxpayer)
292	E25870	+/- 16	Net income or loss, rent and royalty
293	S25870	+/- 16	Net income or loss, rent and royalty (Rev. Proc.)
294	E25900	16	
<u>PARTNERSHIP AND S-CORPORATION:</u>			
295	E25920	16	Partnership total passive loss
296	E25940	16	Partnership total passive income
297	E25960	16	Partnership total non-passive loss
298	E25980	16	Partnership total non-passive income
299	E26100	16	S-Corporation Section 179 expense deduction
300	E26110	16	Partnership Section 179 expense deduction
301	E26160	16	S-Corporation total passive loss
302	E26170	16	S-Corporation total passive income
303	E26180	16	S-Corporation total non-passive loss

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- 300

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>SUPPLEMENTAL INCOME AND LOSSES - CONT.</u>			
PARTNERSHIP AND S-CORPORATION: - CONT.			
304	E26190	16	S-Corporation total non-passive income
305	E26200	16	Combined total income, Partnership & S Corp
306	T26200	16	Combined total income (taxpayer)
307	E26250	16	Combined total loss
308	T26250	16	Combined total loss (taxpayer)
309	E26270	+/- 16	Combined Partnership and S-Corp net income or loss
ESTATE AND TRUST:			
310	E26320	16	Estate and Trust total passive loss
311	E26340	16	Estate and Trust total passive income
312	E26360	16	Estate and Trust total non-passive loss
313	E26380	16	Estate and Trust total non-passive income
314	E26390	16	Total income, estate and trust
315	T26390	16	Total income (taxpayer)
316	E26400	16	Total loss, estate and trust
317	T26400	16	Total loss (taxpayer)
318	E26500	+/- 16	Estate and Trust net income or loss
319	E26600	16	
320	E26700	16	
321	E26900	16	
322	E27000	16	
323	E27100	+/- 16	Real estate mort. investment conduit income or loss
TOTAL RENT NET INCOME OR LOSS:			
324	E27150	+/- 16	Total rent net income or loss: total
325	E27200	+/- 16	Farm rent net income or loss
326	T27200	+/- 16	Farm rent net income or loss (taxpayer)
327	E27300	+/- 16	Schedule E total income less loss
328	E27310	+/- 16	Total rental and royalty net income or loss
329	E27320	+/- 16	Reconciliation for Real Estate Professionals
330		16	Reserved
<u>HOUSEHOLD EMPLOYMENT TAXES - SCHEDULE H</u>			
331	E27600	16	Wage Subject to SS Tax-S44 Amount, 1st Form
332	E27601	16	Wage Subject to SS Tax-S45 Amount, 2nd Form
333	E27602	16	Wage Subject to SS Tax-S44 & 45 Combined
334	E27610	16	Wage Subject to SS Tax-S44 Comp Amt, 1st Form
335	E27611	16	Wage Subject to SS Tax-S45 Comp Amt, 2nd Form
336	E27612	16	Sch. H Social Security Tax - S44 & S45 Comp Combined
337	E27620	16	Sch. H Wage Subject to Medicare Tax - S44 AMT, 1st Form
338	E27621	16	Sch. H Wage Subject to Medicare Tax - s45 AMT, 2nd Form
339	E27622	16	Sch. H Wage Subject to Medicare Tax - s44 & s45 AMT, Combined
340	E27630	16	Sch. H Medicare Tax - s44 Comp Amt, 1st Form
341	E27631	16	Sch. H Medicare Tax - s45 Comp Amt, 2nd Form
342	E27632	16	Sch. H Medicare Tax - s44 & s45 Comp Combined
343	E27640	16	Sch. H Income Tax Withheld - s44 Amt, 1st Form
344	E27641	16	Sch. H Income Tax Withheld - s45 Amt, 2nd Form
345	E27642	16	Sch. H Income Tax Withheld - s44 & s45 Combined
346	E27650	16	Sch. H Tentative SS Tax and Medicare Tax - s44 Amt, 1st
347	E27651	16	Sch. H Tentative SS Tax and Medicare Tax - s45 Amt, 2nd

VARIABLE FIELDS - 1995

BY	ELEMENT	POS.	ELEMENT NAME
<u>HOUSEHOLD EMPLOYMENT TAXES - SCHEDULE H - CONT.</u>			
348	E27652	16	Sch. H Tentative SS Tax and Medicare Tax - s44 & s45 Combined
349	E27660	16	Sch. H Advanced EIC - s44 Amt, 1st form
350	E27661	16	Sch. H Advanced EIC - s45 Amt, 2nd form
351	E27662	16	Sch. H Advanced EIC - s44 & s45 Combined
352	E27670	16	Sch. H SS Tax and Medicare Tax - s44 Amt, 1st form
353	E27671	16	Sch. H SS Tax and Medicare Tax - s45 Amt, 2nd form
354	E27672	16	Sch. H SS Tax and Medicare Tax - s44 & s45 Combined
355	E27680	16	Sch. H Contribs Paid (State Unemployment) - s44 Amt, 1st
356	E27681	16	Sch. H Contribs Paid (State Unemployment) - s45 Amt, 2nd
357	E27682	16	Sch. H Contribs Paid (State Unemployment) - s44 & s45 Combined
358	E27690	16	Sch. H FUTA Total Tentative Credit - s44 Amt, 1st Form
359	E27691	16	Sch. H FUTA Total Tentative Credit - s45 Amt, 2nd Form
360	E27692	16	Sch. H FUTA Total Tentative Credit - s44 & s45 Combined
361	E27700	16	Sch. H Wage Subject to FUTA - s44 Amt, 1st Form
362	E27701	16	Sch. H Wage Subject to FUTA - s45 Amt, 2nd Form
363	E27702	16	Sch. H Wage Subject to FUTA - s44 & s45 , Combined
364	E27710	16	Sch. H Base Amount - s44 Comp Amt, 1st Form
365	E27711	16	Sch. H Base Amount - s45 Comp Amt, 2nd Form
366	E27712	16	Sch. H Base Amount - s44 & s45 Comp Amt, Combined
367	E27720	16	Sch. H FUTA - Max Wages - s44 Comp. 1st Form
368	E27721	16	Sch. H FUTA - Max Wages - s45 Comp. 2nd Form
369	E27722	16	Sch. H FUTA - Max Wages - s44 & s45 Comp. Combined
370	E27730	16	Sch. H FUTA - Min Wages - s44 Comp, 1st Form
371	E27731	16	Sch. H FUTA - Min Wages - s45 Comp, 2nd Form
372	E27732	16	Sch. H FUTA - Min Wages - s44 & s45 Comp, Combined
373	E27740	16	Sch. H FUTA Tax - s44 Amt, 1st Form
374	E27741	16	Sch. H FUTA Tax - s45 Amt, 2nd Form
375	E27742	16	Sch. H FUTA Tax - s44 & s45 Combined
376	E27750	16	Sch. H Household Employment Tax - s44 Comp, 1st Form
377	E27751	16	Sch. H Household Employment Tax - s45 Comp, 2nd Form
378	E27752	16	Sch. H Household Employment Tax - s44 & s45 Comp, Combined
379	E28100	16	Total Disability and Pension Income
380	E28200	16	Taxable Disability and Pension Income
381	E28300	16	Modified Base Amount
382	E28400	16	Nontaxable Disability and Pension Benefits
383	E28500	16	Modified AGI
384	E28600	16	One-half Modified AGI
385	E28700	16	Schedule R total income
386	E28800	16	Schedule R credit subject to 15% limitation
387	E28900	16	Credit for the elderly or permanently and totally disabled, computed
<u>SOCIAL SECURITY SELF-EMPLOYMENT TAX - SCHEDULE SE</u>			
388	E29000	+/- 16	SE net farm profit/loss: Total
389	E29020	+/- 16	Primary
390	E29050	+/- 16	Secondary
391	E29070	+/- 16	SE net business profit/loss: Total
392	E29100	+/- 16	Primary
393	E29120	+/- 16	Secondary

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>SOCIAL SECURITY SELF-EMPLOYMENT TAX - CONT.</u>			
394	E29130	+/- 16	SE net earnings: Total
395	E29150	+/- 16	Primary
396	E29170	+/- 16	Secondary
397	E29190	16	SE combined net earnings: Total
398	E29200	16	Primary
399	E29250	16	Secondary
400	E29275	16	SE net earnings: Total
401	E29300	16	Primary
402	E29325	16	Secondary
403		16	Reserved
404	E29375	16	SE Wages: Total
405	E29400	16	Primary
406	E29450	16	Secondary
407	E29500	16	SE Social security tax: Total
408	E29550	16	Primary
409	E29600	16	Secondary
410	E29625	16	Medicare qualified Govt Wages: Total
411	E29650	16	Primary
412	E29675	16	Secondary
413	E29800	16	Medicare Income: Total
414	E29900	16	Primary
415	E29950	16	Secondary
416	E29975	16	Medicare tax: Total
417	E30000	16	Primary
418	E30050	16	Secondary
419	E30100	16	Church wages: Total
420	E30200	16	Primary
421	E30300	16	Secondary
422	E30400	16	SE income: Total
423	E30450	16	Primary
424	E30500	16	Secondary
425	E30600	16	SE tax: Total
426	E30700	16	Primary
427	E30800	16	Secondary
428	E31150	16	SE farm optional method, total
429	E31170	16	Primary
430	E31200	16	Secondary
431	E31220	16	SE non-farm optional method, total
432	E31250	16	Primary
433	E31300	16	Secondary
434		16	Reserved
435		16	Reserved
<u>FOREIGN TAX CREDIT - FORM 1116</u>			
436	E31400	16	Total foreign tax paid
437	E31500	16	Total foreign tax available for credit
438	E31600	16	Reduction in foreign tax
439	E31610	16	Gross income from foreign source
440	E31615	16	Applicable Deductions and Losses

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>FOREIGN TAX CREDIT - FORM 1116 - CONT.</u>			
441	E31620	16	Taxable Income from Foreign Source
442	E31625	16	Recapture of Prior Year Foreign Losses
443	E31630	+/-16	Net Taxable Income from Foreign Source
444	E31635	16	Maximum Allowable Credit
445	E31640	16	Gross Foreign Tax Credit
446	E31645	16	Credit Reduction for International Boycott Oper.
447	E31650	16	Form 1116 Foreign Tax Credit
<u>EMPLOYEE BUSINESS EXPENSE - FIRST FORM 2106</u>			
448	E31720	16	Vehicle expenses
449	E31740	16	Parking fees, tolls, and local transportation
450	E31760	16	Overnight Travel Expense
451	E31780	16	Other business expense
452	E31800	16	Meals and entertainment, gross
453	E31820	16	Gross expenses other than meals and entertainment
454	E31840	16	Unreported reimbursements, other than meals & entertainment
455	E31860	16	Unreported reimbursements, meals & entertainment
456	E31960	+/- 16	Other expenses, net
457	E31980	16	Net meals & entertainment exp., before limitation
458	E32020	16	Net meals and entertainment exp. after limitation
459	E32040	16	Total net employee business expenses
460	E32050	16	
<u>EMPLOYEE BUSINESS EXPENSE - SECOND FORM 2106</u>			
461	E32100	16	Vehicle expenses
462	E32120	16	Parking fees, tolls, and local transportation
463	E32140	16	Overnight Travel expenses
464	E32160	16	Other business expenses
465	E32180	16	Meals and entertainment, gross
466	E32200	16	Gross expenses other than meals & entertainment
467	E32220	16	Unreported reimbursements, other than meals & entertainment
468	E32240	16	Unreported meals and entertainment reimbursements
469	E32260	+/- 16	Other expenses, net
470	E32280	16	Net meals and entertainment exp., before limitation
471		16	Reserved
472	E32320	16	Net meals and entertainment exp., after limitation
473	E32340	16	Total net employee business expenses
474		16	Reserved
<u>EMPLOYEE BUSINESS EXPENSE - COMBINED FORM 2106</u>			
475	E32400	16	Combined Vehicle Expenses
476	E32410	16	Combined Parking Fees, Tolls & Local Trans.
477	E32420	16	Combined Overnight Travel Expenses
478	E32430	16	Combined Other Business Expenses
479	E32440	16	Combined Gross Meals & Entertainment Expenses
480	E32450	16	Combined Gross Exp. oth. than Meals & Entertainment
181	E32455	16	Combined Unreported Reimbursements other than Meals & Entertainment

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>EMPLOYEE BUSINESS EXPENSE - CONT.</u>			
482	E32460	16	Combined Unrep. Meals & Entertainment Reimbursement
483	E32465	+/- 16	Combined Other Expenses, Net
484	E32470	16	Comb. Net Meals & Entertainment exp. before Limit.
485	E32480	16	Comb. Net Meals & Entertainment exp. after Limit
486	E32485	16	Combined Total Net Employee Business Expenses
<u>SALE OR EXCHANGE OF PRINCIPAL RESIDENCE - FORM 2119</u>			
487	E32550	16	Sales Price of Residence
488	E32570	16	Amount realized on sale of residence
489	E32600	16	Form 2119 exclusion
490	E32610	16	Gains Included In AGI
491	E32615	16	Exclusion and fixing up expense
492	E32620	16	Adjusted Sales Price
493	E32630	16	Cost of New Residence
494	E32640	16	Gain taxable this year
495	E32650	16	Gain on sale of residence
496	E32660	16	Gain postponed
<u>CHILD AND DEPENDANT CARE EXPENSES - FORM 2441</u>			
497	E32700	16	Total expenses
498	E32800	16	Qualifying Individual Expenses
499		16	Reserved
500	E32840	16	Excluded benefits
501	E32860	16	Net qualifying expenses
502	E32880	16	Primary earned income
503	E32890	16	Secondary earned income
504	E32900	16	Earned income limitation
505	E33000	16	Expense limited to earned income
506	E33200	16	Credit based on current year expenses
507	E33300	16	Credit based on prior year expenses
508	E33400	16	Form 2441 credit
509	E33420	16	Employer provided benefits for dependent care
510	E33450	16	Amount Forfeited
511	E33460	16	Total qualified dependent care expenses
512	E33470	16	Earned income - Part III
513	E33480	16	2441 Taxable dependent care benefits
514		16	Reserved
515		16	Reserved
<u>FOREIGN EARNED INCOME EXCLUSION - FORM 2555</u>			
516	E34000	16	Form 2555 Wages: Total
517	E34100	16	Form 2555 Wages: Primary
518	E34200	16	Form 2555 Wages: Secondary
519	E34300	16	Total Allowances: Total
520	E34400	16	Total Allowances: Primary
521	E34500	16	Total Allowances: Secondary
522	E34600	16	Meals and Lodging: Total
523	E34700	16	Meals and Lodging: Primary
524	E34800	16	Meals and Lodging: Secondary

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>FOREIGN EARNED INCOME EXCLUSION - FORM 2555 - CONT.</u>			
525	E34900	16	Housing Expense: Total
526	E35000	16	Housing Expense: Primary
527	E35100	16	Housing Expense: Secondary
528	E35200	16	Foreign earned income exclusion: Total
529	E35300	16	Foreign earned income exclusion: Primary
530	E35400	16	Foreign earned income exclusion: Secondary
531	E35500	16	Housing deduction, total
532	E35600	16	Primary
533	E35700	16	Secondary
534	E35800	16	Deduction allocable to excluded income, total
535	E35900	16	Primary
536	E36000	16	Secondary
<u>FORM 4797: SALES OF BUSINESS PROPERTY</u>			
537	E40000	16	Gross proceeds from sale or exchange of real estate reported on Form(s) 1099
538	E40010	16	Livestock Depreciation
<u>COMPUTATION OF INVESTMENT CREDIT - FORM 3468</u>			
539	E48600	16	Regular investment credit for transition property
540	E48650	16	Re-forestation credit
541	E48800	16	Transitional 30-year buildings qualify credit
542	E48900	16	Transitional 40-year buildings qualify credit
543	E49000	16	Qualified credit for Transitional certified Historic Structures
544	E49100	16	Post - 86 expenditures for Pre-1936 buildings
545	E49200	16	Post - 86 expenditures for cert. hist. structures
546	E49300	16	Regular credit from co-operative
547	E50100	16	Tentative current-year BEIC
548	E50150	16	Transition-Property-Credit
549	E50200	16	Current year investment credit
550	E50300	16	Disallowed invest credit due to passive activity
551		16	Reserved
552		16	Reserved
<u>GENERAL BUSINESS CREDIT - FORM 3800</u>			
553	E53220	16	Statutory investment credit
554	E53240	16	Jobs credit
555	E53260	16	Alcohol fuels tax credit
556	E53280	16	Research credit
557	E53300	16	Low-income housing credit
558	E53305	16	Enhanced oil recovery credit
559	E53310	16	Disabled access credit
560	E53315	16	Electricity Production Credit
561	E53316	16	Indian Employment Credit
562	E53317	16	Employer Credit for Soc. Sec. Tax on Tips
563	E53319	16	Contributions to Community development corps credit
564	E53320	16	Current year general business credit
565	E53340	16	Current year Passive activity credits

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>GENERAL BUSINESS CREDIT - FORM 3800 - CONT.</u>			
566	E33350	16	Curr. yr. gen. bus. cred. less passive act. credits
567	E53380	16	Allowed Passive activity credits
568	E53400	16	Credits carried forward from prior year
569	E53410	16	Tentative general business credit
570	E53470	16	Adjusted income tax liability
571	E53475	16	Tentative minimum tax
572	E53480	16	Excess adjusted income tax liability
573	E53490	16	General business credit computed
574	E53500	16	Maximum allowable general business credit
575		16	Reserved
576		16	Reserved
<u>CREDIT FOR FEDERAL TAX ON FUELS - FORM 4136:</u>			
577	E53600	16	Diesel vehicle credit
578	E53620	16	Gasoline
579	E53640	16	Gasohol
580	E53660	16	Diesel fuel
581	E53680	16	Special motor fuels
582	E53700	16	Gasoline used in aviation
583	E53720	16	Aviation fuel other than gasoline
584	E53740	16	Gasoline used to make gasohol
585	E53760	16	Diesel fuel used in buses
586	E53860	16	Total income tax credit for fuel: Form 4136
587		16	Reserved
588		16	Reserved
<u>DEPRECIATION AND AMORTIZATION - FORM 4562:</u>			
589	E54000	16	Section 179 cost, after limit
590	E54005	16	Section 179 prop., total cost
591	E54010	16	Listed Prop., Elected Cost
592	E54015	16	Section 179 prop., total elected cost
593	E54020	16	Section 179 prop., tentative deduction
594	E54040	16	Form 4562 taxable income limit
595	E54060	16	Prior year carryover of Section 179 deduction
596	E54100	16	Section 179 property, deduction
597	E54200	16	MACRS property, 3-year, cost
598	E54400	16	MACRS property, 3-year, deduction this year
599	E54500	16	MACRS property, 5-year, cost
600	E54700	16	MACRS property, 5-year, deduction this year
601	E54720	16	MACRS 7-year real property, cost
602	E54760	16	MACRS 7-year property, deduction
603	E54800	16	MACRS property, 10-year, cost
604	E55000	16	MACRS property, 10-year, deduction this year
605	E55200	16	MACRS 15-year real property, cost
606	E55300	16	MACRS 15-year real property, deduction
607	E55800	16	MACRS 20-year real property, cost
608	E56000	16	MACRS 20-year real property, deduction
609	E56100	16	Residential Rental property, cost

VARIABLE FIELDS - 1995

FFY	ELEMENT	POS.	ELEMENT NAME
<u>DEPRICIATION AND AMORTIZATION - CONT.</u>			
610	E56300	16	Residential Rental property, deduction this year
611	E56400	16	Non-residential rental property, cost
612	E56500	16	Non-residential rental property, deduction
613	E57600	16	Recovery property, undetermined type, cost
614	E57700	16	Recovery property, undetermined type, deduction
615	E57800	16	Total cost of recovery property (MACRS)
616	E57900	16	Tot. current yr recovery property (MACRS) deduction
617	E57910	16	Alt. Depreciation System (ADS) class life, cost
618	E57930	16	ADS class life, deduction
619	E57950	16	ADS 12 year, cost
620	E57960	16	ADS 12 year, deduction
621	E57980	16	ADS 40 year, cost
622	E58000	16	ADS 40 year, deduction
623	E58020	16	Total cost of current year ADS property
624	E58040	16	Total current year ADS property deduction
625	E58060	16	Listed recovery property, basis for depreciation
626	E58080	16	Listed recovery property, deduction
627	E58100	16	MACRS deduction for assets acquired prior to 1993
628	E58120	16	Sect 168 nonrecovery property, deduction this year
629	E58140	16	Other nonrecovery property depreciation deduction
630	E58160	16	Total depreciation deduction
631	E58180	16	Basis, capitalized
632	E58200	16	Total cost of amortizable property
633	E58250	16	Amortization deduction for prior year assets
634	E58300	16	Total amortization deduction
635	E58320	16	Taxpayer's total deducted amount
636	E58325	16	Depreciation from other sources
<u>FARM RENTAL INCOME AND EXPENSES - FORM 4835:</u>			
637	E58330	16	Total Cooperative Distributions
638	E58340	16	Agricultural Program Payments
639	E58345	16	Taxable Agricultural Program Payment
640	E58350	16	Commodity Credit Corporation (CCC) loans
641	E58360	16	Income from Livestock and Crop Production
642	E58370	16	CCC Loans Reported under Election
643	E58380	16	Crop Insurance Proceeds/Disaster Payments Received
644	E58385	16	Txble Crop Ins Proceeds/Disaster Payments Received
645	E58390	+/- 16	Form 4835 Other Income
646	E58400	+/- 16	Gross farm rents
647	E58410	16	Custom Hire Expense
648	E58420	16	Depreciation and Section 179 expenses
649	E58425	16	Employee benefit program
650	E58430	16	Gasoline, Fuel and Oil Expense
651	E58440	16	Mortgage interest
652	E58450	16	Seeds and Plants Purchased
653	E58455	16	Repairs and Maintenance
654	E58460	16	Other interest
655	E58465	16	Labor Hired
656	E58470	16	Other expenses, total

VARIABLE FIELDS - 1995

YY	ELEMENT	POS.	ELEMENT NAME
<u>FARM RENTAL INCOME AND EXPENSES - CONT.</u>			
657	E58475	16	Pension and profit sharing plans
658	E58480	16	Total expenses
659	E58490	16	Supplies Purchased
660	E58500	+/- 16	Net farm rental income (loss)
661	E58520	16	Deductible loss
662	E58540	+/- 16	Nondeductible loss/loss carryover
663		16	Reserved
664		16	Reserved
665	E58900	16	Current year investment interest <i>line 1</i>
666	E58950	16	Total Investment Interest <i>line 3</i>
667	E58960	16	Net investment income <i>line 6</i>
668	E58970	+/- 16	Gross income, property held for investment <i>4a</i>
669	E58975	16	Net Gain, disposal of property held for investment <i>4(b)</i>
670	E58980	16	Net Cap Gain, disposal of prop. held for investment <i>4(c)</i>
671	E58985	16	Net gain from disposition of prop less net cap gain <i>4(d)</i>
672	E58990	16	Investment Income Amount <i>4(e)?</i>
673	E58995	+/-16	Investment income <i>4(f)</i>
674	E59100	16	Investment Expenses <i>5</i>
675	E59200	16	Disallowed prior year interest expenses
676	E59260	16	Disallowed Investment Interest
677	E59280	16	Allowable investment interest
678		16	Reserved
679		16	Reserved
<u>TAX ON LUMP SUM DISTRIBUTIONS - FORM 4972</u>			
680	E59400	16	Capital gain from Form 1099-R
681	E59410	16	Ordinary income from Form 1099-R
682	E59420	16	Death benefit exclusion
683	E59430	16	Total taxable amount
684	E59440	16	Current annuity value
685	E59450	16	Adjusted taxable amount
686	E59460	16	Minimum distribution allowance
687	E59470	16	Federal estate tax.
688	E59475	16	Tentative tax I
689	E59480	16	Tentative tax II
690	E59485	16	5-year/10-year averaging tax
691	E59490	16	Tax on lump-sum distribution
<u>EARNED INCOME CREDIT - SCHEDULE EIC:</u>			
692	E59500	16	EIC wages
693	E59520	16	EIC non-taxable earned income
694	E59540	+/- 16	EIC self-employment income
695	E59560	+/- 16	EIC earned income
696	T59560	+/- 16	EIC earned income (taxpayer)
697	E59580	16	Basic Earned Income Credit
698	E59600	16	EIC Health Insurance Premium
699	E59620	16	EIC Health Insurance Credit
700	E59640	16	EIC Young Child Credit
701	E59660	16	Total earned income credit

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>EARNED INCOME CREDIT - SCHEDULE EIC: - CONT.</u>			
702	E59680	16	EIC used to offset income tax before credits
703	E59700	16	EIC used to offset all other taxes except adv EIC
704	E59720	16	EIC refundable portion
705	E59740	16	EIC in excess of advance EIC payments
706	E59760	16	Advance EIC payments in excess of EIC
707		16	Reserved
708		16	Reserved
<u>AT RISK LIMITATIONS - FORM 6198:</u>			
(DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY)			
709	E59800	+/- 16	Overall profit/loss
710	E59820	16	At risk amount
711	E59840	16	Deductible loss
712		16	Reserved
713		16	Reserved
<u>ALTERNATIVE MINIMUM TAX - INDIVIDUALS - FORM 6251</u>			
714	E60000	+/- 16	Taxable income
715	E60100	16	Net operating loss deduction
716	T60100	16	Net operating loss deduction (T/P)
717	E60130	16	Itemized deduction limitation
718	E60180	16	Standard deduction
719	E60200	+/- 16	Medical and dental expense
720	E60220	16	Net limited miscellaneous deductions
721	E60240	16	Schedule A taxes deducted
722	E60260	16	State income tax refund
723		16	Reserved
724	E60290	16	Form 6251 home mortgage interest
725	T60290	16	Form 6251 home mortgage interest (Taxpayer)
726	E60300	+/- 16	Form 6251 Investment interest expense
727	T60300	+/- 16	Form 6251 Investment interest expense (Taxpayer)
728	E60340	+/- 16	Post-1986 Depreciation of property
729	T60340	+/- 16	Post-1986 Depreciation of property (Taxpayer)
730	E60400	+/- 16	Circulation and research expenditures
731	E60405	+/- 16	Circulation expenditures
732	E60410	+/- 16	Research and experimental
733	E60420	+/- 16	Mining costs
734	E60440	+/- 16	Long-term contracts
735	E60460	+/- 16	Pollution control facilities
736	E60480	+/- 16	Installment sales of property
737	E60500	+/- 16	Adjusted gain or loss
738	T60500	+/- 16	Adjusted gain or loss (Taxpayer)
739	E60550	+/- 16	Incentive-Stock options
740	T60550	+/- 16	Incentive-Stock options (Taxpayer)
741	E60600	+/- 16	Certain loss limitations
742	E60620	16	Patron's adjustment
743	E60640	+/- 16	Tax shelter farm activities

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>ALTERNATIVE MINIMUM TAX - INDIVIDUALS - FORM 6251 - CONT.</u>			
744	E60660	+/- 16	Related adjustments
745	E60680	+/- 16	Passive activity loss
746	T60680	+/- 16	Passive activity loss (Taxpayer)
747	E60720	+/- 16	Benefit of estate and trust
748	T60720	+/- 16	Benefit of estate and trust (Taxpayer)
749	E60730	+/- 16	Form 6251 Other adjustments
750	E60800	+/- 16	Alternative minimum tax total adjustments
751	E60820	+/- 16	Form 6251 Charitable deduction
752	E60840	16	Tax-exempt interest
753	T60840	16	Tax exempt interest (Taxpayer)
754	E60860	+/- 16	Depletion
755	E60880	+/- 16	Other tax preferences
756	E60890	16	Accelerated depreciation, Real Prop.
757	E60895	16	Accelerated depreciation, Leased Prop.
758	E60900	16	Accelerated depreciation
759	E61400	16	Intangible drilling costs
760	E61450	+/- 16	Other adjustments and preferences
761	T61450	+/- 16	Other adjustments and preferences (taxpayer)
762	E61800	+/- 16	Total alternative minimum tax preference items
763	E61850	+/- 16	Total adjustments and preferences
764	T61850	+/- 16	Total adjustments and preferences (taxpayer)
765	E61900	+/- 16	Tentative alternative minimum taxable income
766	E61950	16	Energy preference adjustment
767	E62000	16	Alternative tax net operating loss
768	T62000	16	Alternative tax net operating loss (taxpayer)
769	E62100	+/- 16	Alternative minimum taxable income
770	T62100	+/- 16	Alternative minimum taxable income (Revenue Proc.)
771	E62200	16	Form 6251 exemption amount
772	E62300	16	Form 6251 gross exemption amount
773	E62400	16	Alternative min taxable income less gross exemption
774	E62500	16	Reduction in exemption amount
775	E62600	16	Limited exemption amount
776	E62700	16	Alternative min taxable inc. less limited exemption
777	E62800	16	Tax on alternative minimum taxable income
778	T62800	16	Tax on alternative min. taxable income (Rev. Proc.)
779	E62900	16	Form 6251 foreign tax credit
780	T62900	16	Form 6251 foreign tax credit (taxpayer)
781	E63000	16	Tentative alternative minimum tax
782	T63000	16	Tentative alternative minimum tax (Rev. Proc.)
783	E63100	16	Form 6251 income tax before tax credits
784	E63200	16	Form 6251 alternative minimum tax
<u>MORTGAGE INTEREST CREDIT - FORM 8396</u>			
785	E64000	16	Tentative mortgage interest credit
786	E64020	16	Mortgage interest cred carryover from 3rd prior yr
787	E64040	16	Mortgage interest cred carryover from 2nd prior yr
788	E64060	16	Mortgage interest credit carryover from prior year
789	E64080	16	Mortgage interest cred before statutory reductions
790	E64200	16	Mortgage interest credit

VARIABLE FIELDS - 1995

<u>EY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
<u>PASSIVE ACTIVITY LOSS LIMITATIONS - FORM 8582</u>			
791	E65000	16	Active rental net income before 10/23/86 (PY)
792	E65100	16	Active rental net loss before 10/23/86 (PY)
793	E65200	+/- 16	Active rental net income/loss before 10/23/86 (PY)
794	E65300	16	Active rental net income after 10/22/86
795	E65400	16	Active rental net loss after 10/22/86
796	E65500	+/- 16	Active rental net income/loss after 10/22/86 (PY)
797	E65550	+/- 16	Active rental net income/loss
798	E65570	16	Prior year unallowed active losses
799	E65600	+/- 16	Combined year active rental net income/loss
800	E65700	16	Passive activity net income before 10/23/86 (PY)
801	E65800	16	Passive activity net loss before 10/23/86 (PY)
802	E65900	+/- 16	Passive activity net income/loss bef 10/23/86 (PY)
803	E66000	16	Passive activity net income after 10/22/86
804	E66100	16	Passive activity net loss after 10/22/86
805	E66200	+/- 16	Passive activity net income/loss aft. 10/22/86 (PY)
806	E66250	+/- 16	Passive activity net income/loss
807	E66270	16	Prior year unallowed passive losses
808	E66300	+/- 16	Combined year passive activity, net income/loss
809	E66400	+/- 16	Passive and rental net income/loss
810	E66500	16	Rental net loss for computing allowance
811	E66600	16	Maximum modified AGI
812	E66700	16	Actual modified AGI
813	E66800	16	Modified AGI subject to reduction
814	E66900	16	Reduced modified AGI
815	E67000	16	Allowable rental activity loss
816	E67100	16	Net losses from all activity before 10/23/86 (PY)
817	E67200	16	Excludable rental losses in computing phase-in (PY)
818	E67300	16	Non-rental net losses before 10/23/86
819	E67400	16	All net losses less allowable rental loss
820	E67500	16	Net loss amount subject to phase-in
821	E67600	16	Phase-in amount for computing total losses
822	E67700	16	Allowable rental loss
823	E67800	16	Passive activity loss allowed
824	E67900	16	Net income for all activities
825	E68000	16	Total passive activity losses allowed
826	E68005	16	Prior year rental net income
827	E68010	16	Prior year rental net loss
828	E68015	16	Prior year passive activity net income
829	E68020	16	Prior year passive activity net loss
<u>LOW INCOME HOUSING CREDIT - FORM 8586</u>			
830	E68060	16	Total eligible basis
831	E68080	16	Total qualified basis
832	E68100	16	Total tentative credit
833	E68120	16	Flow-through credit
834	E68140	16	Current year credit
835	E68160	16	Nondeductible housing credit
836		16	Reserved
837		16	Reserved

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>NONDEDUCTIBLE IRA CONTRIBUTIONS - FORM 8606</u>			
838	E68300	16	Basis in IRA's up to last day of prev tax yr, primary
839	E68500	16	Current tax yr's nondeductible IRA contrib., primary
840	E68550	16	Prior yr. basis plus this year contributions, primary
841	E68600	16	Nonded. IRA contrib. made in curr. filing yr, primary
842	E68700	16	Net nondeductible IRA contributions, primary
843	E69000	16	Value of IRA's end of tax year, primary
844	E69100	16	IRA distributions during tax year, primary
845	E69200	16	Total value of IRA's, primary
846	E69400	16	Nontaxable distributions for tax year, primary
847	E69500	16	Basis in IRA's end of tax year, primary
848	E69550	16	Total basis in IRA's, primary
849	E69555	16	Taxable distributions for tax year, primary
850	E69570	16	Basis in IRA's up to last day of prev. tax yr, secondary
851	E69600	16	Curr. tx yr's nondeduct IRA contribution, secondary
852	E69650	16	Prior yr basis plus this year contrib., secondary
853	E69700	16	Nondeduct IRA contrib. made in curr. filing yr, secondary
854	E69720	16	Net nondeductible IRA contributions, secondary
855	E69740	16	Value of IRA's end of tax year, secondary
856	E69750	16	IRA distributions during tax year, secondary
857	E69770	16	Total value of IRA's secondary
858	E69800	16	Non-taxable distributions for tax year, secondary
859	E69810	16	Basis in IRA's end of tax year, secondary
860	E69820	16	Total basis in IRA's, secondary
861	E69830	16	Taxable distributions for tax year, secondary
862	E70700	16	Current tx yr's nonded IRA contributions, total
863	E70800	16	Basis in IRA's, up to last day of prev tax year, total
864	E70900	16	Combined ratio of nondeductible IRA contributions to total value of IRA's as of end of tax year
865	E71000	16	Total prior yr. basis plus this yr. contributions
866	E71100	16	Total nonded. IRA contrib. made in current filing yr
867	E71200	16	Total net nondeductible IRA contributions
868	E71300	16	Combined IRA distributions during tax year
869	E71500	16	Total value of IRA's at end of tax year
<u>NONDEDUCTIBLE IRA CONTRIBUTIONS - CONT.</u>			
870	E71550	16	Total value of IRA's, total
871	E71600	16	Total nontaxable distributions for tax year
872	E71700	16	Total basis in IRA's at end of tax year
873	E71750	16	Total basis in IRA's, total
874	E71800	16	Total taxable distributions for tax year
<u>LOW INCOME HOUSING CREDIT - FORM 8586 ATTACHMENT</u>			
875	E72000	16	Eligible basis of building
876	E72020	16	Qualified basis of building
877	E72040	16	Credit for building

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME</u>			
<u>OF MORE THAN \$1,200 (TAX ON CHILDREN WITH UNEARNED INCOME)</u>			
878	E72800	16	Form 8615 gross unearned income
879	E72900	16	Form 8615 deductions
880	E73000	16	Net investment income
881	E73100	16	Net unearned income
882	E73200	16	Parents taxable income
883	E73300	16	Other children's unearned income
884	E73400	16	Total form 8615 income
885	E73500	16	Tax on Form 8615 income
886	E73550	16	Family's Net Capital Gain Amount
887	E73600	16	Parent's tax
888	E73650	16	Parent's Net Capital Gain Amount
889	E73700	16	Difference between tax on parent's taxable income plus children's investment income and tax on parent's income
890	E73800	16	Combined net investment income of all children in the household
891	E73900	16	Child's net investment income as a percentage of net investment income from all the parent's children
892	E74000	16	Investment income taxed at parent's marginal tax rate
893	E74100	16	Excess of child's income over net investment income
894	E74150	16	Child's Net Capital Gain Amount
895	E74160	16	Tax on child's excess income
896	E74200	16	Tax on net taxable income
897	E74300	16	Tax on earned income
898	E74400	16	Form 8615 tax
<u>EMPOWERMENT ZONE EMPLOYMENT CREDIT - FORM 8844</u>			
899	E75000	16	Tentative empowerment zone employment credit
900	E75010	16	Adjusted income tax liability
901	E75020	16	Tentative minimum tax
902	E75030	16	75% tentative minimum tax
<u>EMPOWERMENT ZONE EMPLOYMENT CREDIT - CONT.</u>			
903	E75040	16	Maximum allowable empowerment zone employment credit
904	E75050	16	Excess adjusted income tax liability
905	E75060	16	Current year allowed empowerment zone employment credit
906	E75070	16	Empowerment zone emp. credit allowed against regular tax
907	E75080	16	Empowerment zone emp. credit allowed against alternative minimum tax
<u>CREDIT FOR PRIOR YEAR MINIMUM TAX - FORM 8801</u>			
908	E80000	+/- 16	Form 8801 taxable income
909	E80100	+/- 16	Adjustments and preference exclusions
910	E80150	16	Minimum tax credit net operating loss
911	E80200	16	Total income form 8801
912	E80300	16	Form 8801 exemption amount
913	E80400	16	Phase-out of exemption
914	E80500	16	Form 8801 adjustment income
915	E80600	16	Form 8801 limited exemption amount
916	E80700	16	Form 8801 adjusted income limitation

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>CREDIT FOR PRIOR YEAR MINIMUM TAX - FORM 8801 - CONT.</u>			
917	E80800	16	Form 8801 net income
918	E80900	16	Form 8801 tentative minimum tax on exclusion items before foreign tax credit
919	E81000	16	Form 8801 foreign tax credit
920	E81100	16	Tentative minimum tax on exclusion items
921	E81200	16	Form 8801 income tax before credits
922	E81300	16	Net minimum tax on exclusion items
923	E81400	16	Prior year alternative minimum tax
924	E81500	+/- 16	Adjusted net minimum tax
925	E81600	16	Carryforward of minimum tax credit from prior year
926	E81700	16	Unallowed nonconventional fuel credit
927	E81800	16	Form 8801 current year income tax after credits
928	E81850	16	Form 8801 amount from Form 6251
929	E81900	16	Adjusted income tax before credits
930	E82000	16	Allowable minimum tax credit
931	E82100	16	Allowable minimum tax carryforward
932	E82200	16	Carryforward of minimum tax credit
933		16	Reserved
934		16	Reserved
<u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS</u>			
<u>FIRST FORM 8814 - FORM 8814</u>			
935	E83060	16	Child's taxable interest
936	E83080	16	Child's tax exempt interest
937	E83100	16	Child's gross dividends
938	E83120	16	Child's nontaxable distributions
939	E83140	16	Child's taxable dividends
940	E83160	16	Child's gross taxable interest and dividends
941	E83180	16	Child's net taxable interest and dividends
942	E83185	16	Child's net taxable capital gain distributions
943	E83190	16	Interest and dividend income taxed at 15% rate
944	E83200	16	Tax on income at 15% rate
<u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS</u>			
<u>FORM 8814:</u>			
945	E83460	16	Child's taxable interest
946	E83480	16	Child's tax-exempt interest
947	E83500	16	Child's gross dividends
948	E83520	16	Child's nontaxable distributions
949	E83540	16	Child's taxable dividends
950	E83560	16	Child's gross taxable interest and dividends
951	E83580	16	Child's net taxable interest and dividends
952	E83585	16	Child's net tax capital gain distribution
953	E83590	16	Interest and dividend income taxed at 15% rate
954	E83600	16	of income at 15% rate

VARIABLE FIELDS - 1995

<u>EY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
<u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS</u>			
<u>FORM 8814:</u>			
955	E83860	16	Child's taxable interest
956	E83880	16	Child's tax-exempt interest
957	E83900	16	Child's gross dividends
958	E83920	16	Child's nontaxable distribution
959	E83940	16	Child's taxable dividends
960	E83960	16	Child's gross taxable interest and dividends
961	E83980	16	Child's net taxable interest and dividends
962	E83985	16	Child's net taxable capital gain distributions
963	E83990	16	Interest and dividend income taxed at 15% rate
964	E84000	16	Tax on income at 15% rate
<u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</u>			
<u>DIVIDENDS - FORM 8814:</u>			
965	E84060	16	Children's taxable interest
966	E84080	16	Children's tax -exempt interest
967	E84100	16	Children's gross dividends
968	E84120	16	Children's nontaxable distribution
969	E84140	16	Children's taxable dividends
970	E84160	16	Children's gross taxable interest and dividends
971	E84180	16	Children's net taxable interest and dividends
972	E84185	16	Child's net tax capital gain distribution
973	E84190	16	Interest and dividend income taxed at 15% rate
974	E84200	16	Tax on income at 15% rate
975	E84210	16	Additional Form 8814 net income amount
976	E84220	16	Additional Form 8814 tax amount
<u>EXCLUSION OF INTEREST FROM U.S. SAVINGS BONDS - FORM 8815:</u>			
977	E85000	16	Total qualified higher education expense
978	E85020	16	Nontaxable education expense
979	E85040	16	Taxable education expense
980	E85060	16	Bond-proceeds
981	E85080	16	Interest on bond proceeds
982	E85090	16	Ratio of Taxable Education Expenses to Bond Proceeds
983	E86000	16	Interest allocable to taxable portion of educ. expenses
984	E86020	16	Form 8815 modified AGI
985	E86025	16	Form 8815 exclusion amount
986	E86030	+/- 16	Modified AGI less exclusion amount
987	E86035	16	Form 8815 interest percentage
988	E86040	16	Interest Limit due to modified AGI
989	E86060	16	Excluded bond interest, Form 8815
<u>SCHEDULE C/F SAMPLING ITEMS</u>			
990	T89500	16	Inventory, end of year - Schedule C (taxpayer)
991	T89540	+/- 16	Total business receipts - Schedule C/F (taxpayer)

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>MANUAL REVIEW ERROR FIELDS</u>			
992	E89610	16	Module 1-5 error indicators
993	E89620	16	Module 2-9 error indicators
994	E89630	16	Module 3-12 error indicators
995	E89640	16	Module 3-3 error indicators
996	E89650	16	Module 4-10 error indicators
<u>PROFIT OR LOSS FROM BUSINESS (NONFARM SOLE PROPRIETORSHIP)</u>			
<u>SCHEDULE C (COMBINED):</u>			
997	E90010	+/- 16	Gross (total) income (loss)
998	T90010	+/- 16	Gross (total) income (loss) (taxpayer)
999	E90020	16	Gross receipts
1000	T90020	16	Gross receipts (taxpayer)
1001	E90030	16	Returns and allowances
1002	T90030	16	Returns and allowances (taxpayer)
1003	E90040	+/- 16	Income/loss from Sales and Operations
1004	E90050	16	Cost of goods sold and/or operations
1005	T90050	16	Cost of goods sold and/or operations (taxpayer)
1006	E90060	+/- 16	Gross profit (loss)
1007	E90080	+/- 16	Other income (loss)
1008	T90080	+/- 16	Other income (loss) (taxpayer)
1009	E90100	16	Total deductions
1010	T90100	16	Total deductions (taxpayer)
1011	E90110	16	Advertising expenses
1012	E90130	16	Bad debts
1013	E90140	16	Car and truck
1014	E90160	16	Commissions
1015	E90170	16	Depletion
1016	E90190	16	Depreciation
1017	E90200	16	Employee benefit programs
1018	E90210	16	Insurance
1019	E90240	16	Mortgage interest
1020	E90250	16	Other interest
1021	E90260	16	Legal and professional services
1022	E90280	16	Office expenses
1023	E90290	16	Pension and profit sharing plans
1024	E90300	16	Rent on machinery and equipment
1025	E90310	16	Rent on other business property
1026	E90320	16	Repairs & Maintenance
1027	E90325	16	Supplies (not included in Cost of Goods Sold)
1028	E90330	16	Taxes and licenses
1029	E90340	16	Travel
1030	E90345	16	Total meals and entertainment
1031	E90350	16	Total meals and entertainment limitation
1032	E90355	16	Meals and entertainment deducted
1033	E90360	16	Utilities
1034	E90370	16	Net wages
1035	E90430	16	Other deductions
1036	E90435	+/- 16	Tentative Profit/Loss
1037	E90438	16	Expenses for business use of your home

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>SCHEDULE C (COMBINED) - CONT.</u>			
1038	T90438	16	Expenses for business use of your home (taxpayer)
1039	E90440	+/- 16	Net profit (loss)
1040	E90445	16	Depreciation, Form 8829
<u>COST OF GOODS SOLD AND OPERATIONS:</u>			
1041	E90450	16	Inventory, beginning of year
1042	E90460	16	Purchases
1043	E90470	16	Cost of labor
1044	E90480	16	Materials and supplies
1045	E90490	16	Other costs
1046	E90500	16	Inventory, end of year
1047	E90530	16	Business deductions
1048	E90540	+/- 16	Business receipts
1049	T90540	+/- 16	Business receipts (Taxpayer)
1050	E90550	16	Payroll
1051	E90560	16	Total interest
1052	E90570	16	Total Depreciation
1053	E90640	+/- 16	Nondeductible Schedule C loss(+) / loss carryover (-)
1054		16	Reserved
1055		16	Reserved
<u>FIRST SCHEDULE C:</u>			
1056	E91010	+/- 16	Gross (total) income (loss)
1057	T91010	+/- 16	Gross (total) income (loss) (taxpayer)
1058	E91020	16	Gross receipts
1059	T91020	16	Gross receipts (taxpayer)
1060	E91030	16	Returns and allowances
1061	T91030	16	Returns and allowances (taxpayer)
1062	E91040	+/- 16	Income/loss from Sales and Operations
1063	E91050	16	Cost of goods sold and/or operations
1064	T91050	16	Cost of goods sold and/or operations (taxpayer)
1065	E91060	+/- 16	Gross profit (loss)
1066	E91080	+/- 16	Other income (loss)
1067	T91080	+/- 16	Other income (loss) (taxpayer)
1068	E91100	16	Total deductions
1069	T91100	16	Total deductions (taxpayer)
1070	E91110	16	Advertising expenses
1071	E91130	16	Bad debts
1072	E91140	16	Car and truck
1073	E91160	16	Commissions
1074	E91170	16	Depletion
1075	E91190	16	Depreciation
1076	E91200	16	Employee benefit programs
1077	E91210	16	Insurance
1078	E91240	16	Mortgage interest
1079	E91250	16	Other interest
1080	E91260	16	Legal and professional services
1081	E91280	16	Office expenses
1082	E91290	16	Pension and profit sharing plans
1083	E91300	16	Rent on machinery and equipment

VARIABLE FIELDS - 1995

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
<u>FIRST SCHEDULE C - CONT.</u>			
1084	E91310	16	Rent on other business property
1085	E91320	16	Repairs & Maintenance
1086	E91325	16	Supplies (not included in Cost of Goods Sold)
1087	E91330	16	Taxes and licenses
1088	E91340	16	Travel
1089	E91345	16	Total meals and entertainment
1090	E91350	16	Total meals and entertainment limitation
1091	E91355	16	Meals and entertainment deducted
1092	E91360	16	Utilities
1093	E91370	16	Net wages
1094	E91430	16	Other deductions
1095	E91435	+/- 16	Tentative Profit/Loss
1096	E91438	16	Expenses for business use of your home
1097	T91438	16	Expenses for business use of your home (taxpayer)
1098	E91440	+/- 16	Net profit (loss)
1099	E91445	16	Depreciation, Form 8829
<u>FIRST SCHEDULE C - COST OF GOODS SOLD AND OPERATIONS:</u>			
1100	E91450	16	Inventory, beginning of year
1101	E91460	16	Purchases
1102	E91470	16	Cost of labor
1103	E91480	16	Materials and supplies
1104	E91490	16	Other costs
1105	E91500	16	Inventory, end of year
1106	E91530	16	Business deductions
1107	E91540	+/- 16	Business receipts
1108	T91540	+/- 16	Business receipts (Taxpayer)
1109	E91550	16	Payroll
1110	E91560	16	Total interest
1111	E91570	16	Total Depreciation
1112	E91640	+/- 16	Non deductible Schedule C loss(+) / loss carryover (-)
1113		16	Reserved
1114		16	Reserved
<u>SECOND SCHEDULE C:</u>			
1115	E92010	+/- 16	Gross (total) income (loss)
1116	T92010	+/- 16	Gross (total) income (loss) (taxpayer)
1117	E92020	16	Gross receipts
1118	T92020	16	Gross receipts (taxpayer)
1119	E92030	16	Returns and allowances
1120	T92030	16	Returns and allowances (taxpayer)
1121	E92040	+/- 16	Income/loss from Sales and Operations
1122	E92050	16	Cost of goods sold and/or operations
1123	T92050	16	Cost of goods sold and/or operations (taxpayer)
1124	E92060	+/- 16	Gross profit (loss)
1125	E92080	+/- 16	Other income (loss)
1126	T92080	+/- 16	Other income (loss) (taxpayer)
1127	E92100	16	Total deductions
1128	T92100	16	Total deductions (taxpayer)
1129	E92110	16	Advertising expenses

VARIABLE FIELDS - 1995

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
<u>SECOND SCHEDULE C: - CONT.</u>			
1130	E92130	16	Bad debts
1131	E92140	16	Car and truck
1132	E92160	16	Commissions
1133	E92170	16	Depletion
1134	E92190	16	Depreciation
1135	E92200	16	Employee benefit programs
1136	E92210	16	Insurance
1137	E92240	16	Mortgage interest
1138	E92250	16	Other interest
1139	E92260	16	Legal and professional services
1140	E92280	16	Office expenses
1141	E92290	16	Pension and profit sharing plans
1142	E92300	16	Rent on machinery and equipment
1143	E92310	16	Rent on other business property
1144	E92320	16	Repairs & Maintenance
1145	E92325	16	Supplies (not included in Cost of Goods Sold)
1146	E92330	16	Taxes and licenses
1147	E92340	16	Travel
1148	E92345	16	Total meals and entertainment
1149	E92350	16	Total meals and entertainment limitation
1150	E92355	16	Meals and entertainment deducted
1151	E92360	16	Utilities
1152	E92370	16	Net wages
1153	E92430	16	Other deductions
1154	E92435	+/- 16	Tentative Profit/Loss
1155	E92438	16	Expenses for business use of your home
1156	T92438	16	Expenses for business use of your home (taxpayer)
1157	E92440	+/- 16	Net profit (loss)
1158	E92445	16	Depreciation, Form 8829
<u>SECOND SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS:</u>			
1159	E92450	16	Inventory, beginning of year
1160	E92460	16	Purchases
1161	E92470	16	Cost of labor
1162	E92480	16	Materials and supplies
1163	E92490	16	Other costs
1164	E92500	16	Inventory, end of year
1165	E92530	16	Business deductions
1166	E92540	+/- 16	Business receipts
1167	T92540	+/- 16	Business receipts (Taxpayer)
1168	E92550	16	Payroll
1169	E92560	16	Total interest
1170	E92570	16	Total Depreciation
1171	E92640	+/- 16	Nondeductible Schedule C loss(+) / loss carryover (-)
1172		16	Reserved
1173		16	Reserved

VARIABLE FIELDS - 1995

<u>EY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
<u>THIRD SCHEDULE C:</u>			
1174	E93010	+/- 16	Gross (total) income (loss)
1175	T93010	+/- 16	Gross (total) income (loss) (taxpayer)
1176	E93020	16	Gross receipts
1177	T93020	16	Gross receipts (taxpayer)
1178	E93030	16	Returns and allowances
1179	T93030	16	Returns and allowances (taxpayer)
1180	E93040	+/- 16	Income/loss from Sales and Operations
1181	E93050	16	Cost of goods sold and/or operations
1182	T93050	16	Cost of goods sold and/or operations (taxpayer)
1183	E93060	+/- 16	Gross profit (loss)
1184	E93080	+/- 16	Other income (loss)
1185	T93080	+/- 16	Other income (loss) (taxpayer)
1186	E93100	16	Total deductions
1187	T93100	16	Total deductions (taxpayer)
1188	E93110	16	Advertising expenses
1189	E93130	16	Bad debts
1190	E93140	16	Car and truck
1191	E93160	16	Commissions
1192	E93170	16	Depletion
1193	E93190	16	Depreciation
1194	E93200	16	Employee benefit programs
1195	E93210	16	Insurance
1196	E93240	16	Mortgage interest
1197	E93250	16	Other interest
1198	E93260	16	Legal and professional services
1199	E93280	16	Office expenses
1200	E93290	16	Pension and profit sharing plans
1201	E93300	16	Rent on machinery and equipment
1202	E93310	16	Rent on other business property
1203	E93320	16	Repairs & Maintenance
1204	E93325	16	Supplies (not included in Cost of Goods Sold)
1205	E93330	16	Taxes and licenses
1206	E93340	16	Travel
1207	E93345	16	Total meals and entertainment
1208	E93350	16	Total meals and entertainment limitation
1209	E93355	16	Meals and entertainment deducted
1210	E93360	16	Utilities
1211	E93370	16	Net wages
1212	E93430	16	Other deductions
1213	E93435	+/- 16	Tentative Profit/Loss
1214	E93438	16	Expenses for business use of your home
1215	T93438	16	Expenses for business use of your home (taxpayer)
1216	E93440	+/- 16	Net profit (loss)
1217	E93445		Reserved
<u>THIRD SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS:</u>			
1218	E93450	16	Inventory, beginning of year
219	E93460	16	Purchases
1220	E93470	16	Cost of labor

VARIABLE FIELDS - 1995

<u>KEY</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
<u>THIRD SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS: - CONT.</u>			
1221	E93480	16	Materials and supplies
1222	E93490	16	Other costs
1223	E93500	16	Inventory, end of year
1224	E93530	16	Business deductions
1225	E93540	+/- 16	Business receipts
1226	T93540	+/- 16	Business receipts (Taxpayer)
1227	E93550	16	Payroll
1228	E93560	16	Total interest
1229	E93570	16	Reserved
1230	E93640	+/- 16	Nondeductible Schedule C loss(+) / loss carryover (-)
1231		16	Reserved
1232		16	Reserved
<u>FARM INCOME AND EXPENSES (FARM PROPRIETORSHIP) -</u>			
<u>SCHEDULE F (COMBINED):</u>			
1233	E95080	16	Cost of all purchased items (cash)
1234	T95080	16	Cost of purchased items (cash) (taxpayer)
1235	E95200	16	Total patronage dividends (cooperative distributions)
1236	E95220	16	Total agricultural program payments (cash)
1237	E95230	16	Taxable agricultural program payments (cash)
1238	E95260	16	Total CCC-loans forfeited or repaid with certificates
1239	E95270	16	Total crop insurance proceeds & certain disaster payments
1240	E95280	16	Taxable crop ins. proceeds & certain disaster payments
1241	E95290	16	Custom Hire (machine work) income
1242	E95310	+/- 16	Gross income (loss) (cash)
1243	T95310	+/- 16	Gross income (loss) (cash) (taxpayer)
1244	E95350	16	Custom machine hire
1245	E95360	16	Depreciation
1246	E95370	16	Employee benefits program (other than pension plans)
1247	E95380	16	Gasoline, fuel, oil
1248	E95400	16	Mortgage interest
1249	E95410	16	Other Interest
1250	E95415	16	Labor Hired
1251	E95420	16	Repairs and Maintenance
1252	E95430	16	Seeds and plants purchased
1253	E95440	16	Pension profit sharing plans
1254	E95450	16	Supplies purchased
1255	E95540	16	Other farm expenses
1256	E95550	16	Total deductions
1257	T95550	16	Total deductions (taxpayer)
1258	E95600	16	Farm total receipts (accrual)
1259	T95600	16	Farm total receipts (accrual) (taxpayer)
1260	T95605	16	Farm total receipts (taxpayer)
1261	E95610	+/- 16	Gross income (loss) (accrual)
1262	T95610	+/- 16	Gross income (loss) (accrual) (taxpayer)
1263	E95640	+/- 16	Net farm profit (loss)
1264	E95660	+/- 16	Nondeductible Sch. F loss (+)/Suspended loss Carryover (-)
1265	E95670	16	Reserved

VARIABLE FIELDS - 1995

<u>FF</u>	<u>ELEMENT</u>	<u>POS.</u>	<u>ELEMENT NAME</u>
<u>FIRST SCHEDULE F:</u>			
1266	E96080	16	Cost of all purchased items (cash)
1267	T96080	16	Cost of purchased items (cash) (taxpayer)
1268	E96200	16	Total patronage dividends (cooperative distributions)
1269	E96220	16	Total agricultural program payments (cash)
1270	E96230	16	Taxable agricultural program payments (cash)
1271	E96260	16	Total CCC-loans forfeited or repaid with certificates
1272	E96270	16	Total crop insurance proceeds & certain disaster payments
1273	E96280	16	Taxable crop ins. proceeds & certain disaster payments
1274	E96290	16	Custom Hire (machine work) income
1275	E96310	+/- 16	Gross income (loss) (cash)
1276	T96310	+/- 16	Gross income (loss) (cash) (taxpayer)
1277	E96350	16	Custom machine hire
1278	E96360	16	Depreciation
1279	E96370	16	Employee benefits program (other than pension plans)
1280	E96380	16	Gasoline, fuel, oil
1281	E96400	16	Mortgage interest
1282	E96410	16	Other Interest
1283	E96415	16	Labor Hired
1284	E96420	16	Repairs and Maintenance
1285	E96430	16	Seeds and plants purchased
1286	E96440	16	Pension profit sharing plans
1287	E96450	16	Supplies purchased
1288	E96540	16	Other farm expenses
1289	E96550	16	Total deductions
1290	T96550	16	Total deductions (taxpayer)
1291	E96600	16	Farm total receipts (accrual)
1292	T96600	16	Farm total receipts (accrual) (taxpayer)
1293	T96605	16	Farm total receipts (taxpayer)
1294	E96610	+/- 16	Gross income (loss) (accrual)
1295	T96610	+/- 16	Gross income (loss) (accrual) (taxpayer)
1296	E96640	+/- 16	Net farm profit (loss)
1297	E96660	+/- 16	Nondeductible Sch. F loss (+)/Suspended loss Carryover (-)
1298		16	Reserved
<u>SECOND SCHEDULE F:</u>			
1299	E97080	16	Cost of all purchased items (cash)
1300	T97080	16	Cost of purchased items (cash) (taxpayer)
1301	E97200	16	Total patronage dividends (cooperative distributions)
1302	E97220	16	Total agricultural program payments (cash)
1303	E97230	16	Taxable agricultural program payments (cash)
1304	E97260	16	Total CCC-loans forfeited or repaid with certificates
1305	E97270	16	Total crop insurance proceeds & certain disaster payments
1306	E97280	16	Taxable crop ins. proceeds & certain disaster payments
1307	E97290	16	Custom Hire (machine work) income
1308	E97310	+/- 16	Gross income (loss) (cash)
1309	T97310	+/- 16	Gross income (loss) (cash) (taxpayer)
1310	E97350	16	Custom machine hire
1311	E97360	16	Depreciation

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
<u>SECOND SCHEDULE F - CONT.</u>			
1312	E97370	16	Employee benefits program (other than pension plans)
1313	E97380	16	Gasoline, fuel, oil
1314	E97400	16	Mortgage interest
1315	E97410	16	Other Interest
1316	E97415	16	Labor Hired
1317	E97420	16	Repairs and Maintenance
1318	E97430	16	Seeds and plants purchased
1319	E97440	16	Pension profit sharing plans
1320	E97450	16	Supplies purchased
1321	E97540	16	Other farm expenses
1322	E97550	16	Total deductions
1323	T97550	16	Total deductions (taxpayer)
1324	E97600	16	Farm total receipts (accrual)
1325	T97600	16	Farm total receipts (accrual) (taxpayer)
1326	T97605	16	Farm total receipts (taxpayer)
1327	E97610	+/- 16	Gross income (loss) (accrual)
1328	T97610	+/- 16	Gross income (loss) (accrual) (taxpayer)
1329	E97640	+/- 16	Net farm profit (loss)
1330	E97660	+/- 16	Nondeductible Sch. F loss (+)/Suspended loss Carryover (-)
1331		16	Reserved

INFORMATION CODES

1332	E99000	16
1333	E99001	16
1334	E99002	16
1335	E99003	16
1336	E99004	16
1337	E99005	16
1338	E99006	16
1339	E99007	16
1340	E99008	16
1341	E99009	16
1342	E99010	16

BALANCING ERROR CODES

1343	E99011	16	
1344	E99012	16	
1345	E99013	16	
1346	E99014	16	
1347	E99015	16	
1348	E99016	16	
1349	E99017	16	
1350	E99018	16	
1351	E99019	16	
1352	E99020	16	
1353	S023	16	Alimony SSN - Form 1040
1354	S024	16	Parents SSN - Form 8615
1355	S025	16	Dependent #1 SSN

VARIABLE FIELDS - 1995

KEY	ELEMENT	POS.	ELEMENT NAME
BALANCING ERROR CODES - CONT.			
9	1356	S026	16 Dependent #2 SSN
5	1357	S027	16 Dependent #3 SSN
6	1358	S028	16 Dependent #4 SSN
7	1359	S029	16 Dependent #5 SSN
8	1360	S030	16 Dependent #6 SSN
9	1361	S031	16 Dependent #7 SSN
10	1362	S032	16 Dependent #8 SSN
11	1363	S033	16 Dependent #9 SSN
12	1364	S034	16 Dependent #10 SSN
13	1365	S038	16 AD Population 2 / Complete Report Decimal Weight
	1366	S039	16 AD Population 2 / Complete Report Population Count
	1367	S041	16 AD Population 3 Decimal Weight
	1368	S042	16 AD Population 3 Population Count
	1369	S044	16 First Form 8814 SSN
	1370	S045	16 Second Form 8814 SSN
	1371	S046	16 Third Form 8814 SSN
	1372	S054	16 EIC SSN Child 1
	1373	S055	16 EIC SSN Child 2
	1374	S056	16
	1375	S061	16 Decimal weight, Combined with family
	1376	S064	16 Decimal weight, Combined without family
	1377	S067	16 Decimal weight, cross section with family
	1378	S070	16 Decimal weight, Panel
	1379	S071	16
	1380	S080	16
	1381	S081	16
	1382	S082	16
	1383	S083	16
	1384	S084	16
	1385	S085	16
	1386	S086	16
	1387	S087	16
	1388	S088	16
	1389	S089	16
	1390	S090	16
	1391	S091	16
	1392	S092	16
	1393	S093	16
	1394	S094	16
	1395	S095	16
	1396	S096	16
	1397	S097	16
	1398	S098	16
	1399	S099	16
	1400	S100	16

END_OF_RECORD