

1997 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT Fixed portion

ELEMENT	ITEM	SSN	POS	TYPE	START	END
S001	Non Business Codes - Character		7	N	1	7
CITYST	City/State		25	C	8	32
NMCTRL	Name Control		4	C	33	36
LOCPR1	Primary Occupation		20	C	37	56
LOCSEC	Secondary Occupation		20	C	57	76
PPREP	RTF paid preparer code		1	C	77	77
PSTATE	Alpha State Code		2	C	78	79
SNAME	Spouse, Name Control		4	C	80	83
NBCC-1	Reserved		1	C	84	84
1	AGEP		1	N	85	85
2	AGES		1	N	86	86
3	AGEX		1	N	87	87
4	AGIER1		1	N	88	88
5	AGIERR		1	N	89	89
6	AG2119		1	N	90	90
7	AMTIC		1	N	91	91
8	ATRKFR		1	N	92	92
9	BLEVEL		1	N	93	93
10	BUSIND		1	N	94	94
11	CGDED		1	N	95	95
12	CGIND		1	N	96	96
13	CHIND1		1	N	97	97
14	CHIND2		1	N	98	98
15	CLSCHR		1	N	99	99
16	CL2441		1	N	100	100
17	CL8396		1	N	101	101
18	CPSV		1	N	102	102
19	CWHSI		1	N	103	103
20	DGROUP		1	N	104	104
21	DISABL		1	N	105	105
22	DSABC1		1	N	106	106
23	DSABC2		1	N	107	107
24	DSI		1	N	108	108
25	DSTATE		1	N	109	109
26	DTAXC		1	N	110	110
27	DTAXF		1	N	111	111
28	DTAXK		1	N	112	112
29	DTAXP		1	N	113	113
30	EDCODE		1	N	114	114
31	EFI		1	N	115	115
32	EIC		1	N	116	116
33	EICERR		1	N	117	117
34	EINERR		1	N	118	118
35	ELECT		1	N	119	119
36	EPZONE		1	N	120	120
37	ESTIND		1	N	121	121
38	FDED		1	N	122	122
39	FLGSTR		1	N	123	123
40	FORIN		1	N	124	124
41	FORMCD		1	N	125	125
42	FORNC1		1	N	126	126
43	FORNC2		1	N	127	127
44	FUTA1		1	N	128	128
45	FUTA2		1	N	129	129
46	F1116		1	N	130	130
47	F2119		1	N	131	131
48	F2441		1	N	132	132
1	Non Business Codes - Numeric (1 digit codes)		1	N	85	85
	Primary Over 65 Indicator		1	N	85	85
	Secondary Over 65 Indicator		1	N	86	86
	Age Indicator		1	N	87	87
	AGI RTF Error Indicator		1	N	88	88
	AGI Error Indicator		1	N	89	89
	Form 2119 Age Indicator		1	N	90	90
	Alternative Minimum taxable income code		1	N	91	91
	At risk code, Farm rental Form 4835		1	N	92	92
	BEA Sample Level		1	N	93	93
	Business Indicator		1	N	94	94
	Capital Gains Deduction limitation code		1	N	95	95
	Capital Gain/Loss Indicator		1	N	96	96
	Student/disabled-child indicator 1		1	N	97	97
	Student/disabled-child indicator 2		1	N	98	98
	Credit limit Schedule R		1	N	99	99
	Credit limit, Form 2441		1	N	100	100
	Credit limit, Form 8396		1	N	101	101
	Computed Primary Stratifying Variable		1	N	102	102
	Cont-Work-Hist-Samp-Ind		1	N	103	103
	Sampling Group		1	N	104	104
	Disability Indicator - Sch. R		1	N	105	105
	F8839 Child1 Disabled Indicator		1	N	106	106
	F8839 Child2 Disabled Indicator		1	N	107	107
	Dependent Status Indicator		1	N	108	108
	State With More Than One District		1	N	109	109
	Child's line 17 schedule D tax indicator		1	N	110	110
	Family Schedule D Tax Indicator		1	N	111	111
	Child's Schedule D Tax Indicator		1	N	112	112
	Parent's Schedule D Tax Indicator		1	N	113	113
	Edit Code		1	N	114	114
	Electronic Filing Indicator		1	N	115	115
	Earned Income Credit Code		1	N	116	116
	RTF code for invalid SSN on Schedule EIC		1	N	117	117
	RTF code for invalid EIN on Form 2441		1	N	118	118
	Presidential Election Campaign, Fund boxes Code		1	N	119	119
	Enterprise zone Indicator		1	N	120	120
	Estate-collation-study-ind		1	N	121	121
	Form of deduction code		1	N	122	122
	Filing status age indicator - Sch R		1	N	123	123
	Reserved (Not needed every year)		1	N	124	124
	Form-Code, incoming		1	N	125	125
	F8839 Child1 Foreign Indicator		1	N	126	126
	F8839 Child2 Foreign Indicator		1	N	127	127
	Sch. H FUTA Tax - Sect. 44 Indicator		1	N	128	128
	Sch. H FUTA Tax - Sect. 45 Indicator		1	N	129	129
	Presence of Form 1116, Foreign Tax Credit		1	N	130	130
	Sale of Residence Indicator, Form 2119		1	N	131	131
	Qualified individual indicator, Form 2441		1	N	132	132

SSN
Age
code

00:10:00 2/1/00

ELEMENT

ITEM

Non Business Codes - Numeric (1 digit codes) - Cont

49	F2555	Pres. of Foreign earned income form	1	N	133
50	F3468	Pres. of Investment credit form	1	N	134
51	F3800	Pres. of General business credit form	1	N	135
52	F4136	Pres. of Gasoline and special fuels credit form	1	N	136
53	F4562	Pres. of Depreciation form	1	N	137
54	F4952	Investment interest expense form	1	N	138
55	F4972	Tax on Lump Sum Distributions form	1	N	139
56	F5329	Foreign Earned Income	1	N	140
57	F6198	Computation of deductible loss from activity (Sec. 465©)	1	N	141
58	F6251	Alternative minimum tax form	1	N	142
59	F62511	State refund no benefit indicator	1	N	143
60	F8396	Mortgage interest credit form	1	N	144
61	F8582	Passive activity loss limitations form	1	N	145
62	F8586	Low income housing credit form	1	N	146
63	F8606	IRA basis and nondeductible distribution form	1	N	147
64	F8615	Tax computation for child under age 14 investment income form	1	N	148
65	F8801	Credit for Prior Year Minimum Tax form	1	N	149
66	F8814	Parents elect to report child's interest and dividends	1	N	150
67	F8814A	Additional form 8814 filed	1	N	151
68	F8815	Exclusion of interest from Series EE Savings Bonds	1	N	152
69	F8839	Qualified Adoption Expenses	1	N	153
70	F8844	Empowerment Zone Employment Credit	1	N	154
71	F8853	Medical Savings Accounts and Long-Term Care Insurance Contracts	1	N	155
72	GACD	General Asset Account Election Code	1	N	156
73	HINTX	High income non-taxable indicator	1	N	157
74	IE	Itemized deductions election indicator	1	N	158
75	IMAGE	Before and After Record	1	N	159
76	IRI	Interesting return indicator	1	N	160
77	IRIC	Computed interesting return indicator	1	N	161
78	KID14	Form 6251, child under age 14 code	1	N	162
79	LEVEL	Original Sample Level	1	N	163
80	LEVSEC	Secondary Level	1	N	164
81	LRG	Large AGI return indicator	1	N	165
82	LSD5YM	Participation in plan for 5 or more yrs - Form 4972	1	N	166
83	LSDDBI	Death Beneficiary Indicator - Form 4972	1	N	167
84	LSDDEBI	Employee Benefit Indicator	1	N	168
85	LSDPYD	Prior yr distrib. Ind Form 4972	1	N	169
86	LSDQPI	Qualified Plan Indicator - Form 4972	1	N	170
87	LSDROI	Rollover Indicator Form 4972	1	N	171
88	MARS	Marital (filing) Status	1	N	172
89	MATH	Math Status Code	1	N	173
90	MIDR	MFSS Itemized Deduct. Requirement Ind.	1	N	174
91	MPARFR	Marital Participation, farm rental Form 4835	1	N	175
92	MRC	Multiple Recipients Code Form 4972	1	N	176
93	MRCODE	Manual Review Condition Indicator	1	N	177
94	MSAEMP	Employer MSA Contribution Indicator	1	N	178
95	MSAEXC	MSA Distribution Tax Exception Indicator	1	N	179
96	MSALTC	Individual LTC Insurance Contract Indicator	1	N	180
97	MSAPHD	High Deductible HealthPlan Coverage Indicator	1	N	181
98	MSAPRI	Medical Savings Account Indicator	1	N	182
99	MSAPUN	Previously Uninsured Indicator	1	N	183
100	MSASEC	Spouse Medical Savings Account Indicator	1	N	184
101	MSASHD	Spouse High Deductible Health Plan Indicator	1	N	185
102	MSASUN	Spouse Previously Uninsured Indicator	1	N	186
103	MSATRM	Terminally ill indicator	1	N	187
104	MTH3YR	MACRS property, 3-year, method	1	N	188
105	MTH5YR	MACRS property, 5-year, method	1	N	189
106	MTH7YR	MACRS 7-year real property, method	1	N	190
107	MTH10Y	MACRS property, 10-year, method	1	N	191
108	MTH15Y	MACRS 15-year real property, method	1	N	192

POS TYPE START END

Non Business Codes - Numeric (1 digit codes) - Cont.

ELEMENT	ITEM	POS	TYPE	START	END
109	MTH20Y	MACRS 20-year real property, method	N	193	193
110	NONCOM	Noncompute code	N	194	194
111	OWNIND	Ownership-IND (Form 2119)	N	195	195
112	PANIND	Panel Indicator	N	196	196
113	PBI	Primary Blind Indicator	N	197	197
114	PCI	Form 1040 PC indicator	N	198	198
115	PMARS	Parents Filing Status Code (Form 8615)	N	199	199
116	PREP	Paid preparer code	N	200	200
117	PRNRES	Principle Residence Indicator (Form 2119)	N	201	201
118	PSV	Primary Stratifying Variable	N	202	202
119	PURP	Personal Use Rental Property (Sch E)	N	203	203
120	PYMARS	Marital Status (Prior Year)	N	204	204
121	RAL	Refund Anticipation Loan Indicator	N	205	205
122	REGION	IRS Regions	N	206	206
123	REJ-IN	Reject Code, incoming	N	207	207
124	RXOPAR	Exemptions for parents (taxpayer)	N	208	208
125	SBI	Secondary Blind Indicator	N	209	209
126	SCFI	Survey of Consumer Finance Indicator	N	210	210
127	SCHA	Schedule A Indicator Code	N	211	211
128	SCHB	Schedule B Indicator Code	N	212	212
129	SCHCE1	Schedule C RTF error indicator	N	213	213
130	SCHGER	Schedule C Error Indicator	N	214	214
131	SCHCF	Schedule C or F Indicator	N	215	215
132	SCHD	Schedule D Indicator Code	N	216	216
133	SCHDE1	Schedule D RTF error indicator	N	217	217
134	SCHDER	Schedule D Error Indicator	N	218	218
135	SCHDE	Schedule E Indicator Code	N	219	219
136	SCHDE1	Schedule E RTF error indicator	N	220	220
137	SCHDER	Schedule E Error Indicator	N	221	221
138	SCHF	Schedule F Indicator Code	N	222	222
139	SCHFE1	Schedule F RTF error indicator	N	223	223
140	SCHFER	Schedule F Error Indicator	N	224	224
141	SCHH	Schedule H Indicator	N	225	225
142	SCHSE	Schedule SE Indicator Code	N	226	226
143	SFCPRI	SE Farm Code - Primary	N	227	227
144	SFCSEC	SE Farm Code - Secondary	N	228	228
145	SHRTYR	Form 6251, annualized return code	N	229	229
146	SOCA	SOCA Tracking Code	N	230	230
147	SOCAIN	SOCA Panel Indicator	N	231	231
148	SOCAX	SOCA, capital assets indicator	N	232	232
149	SPECTX	Special Tax Computation	N	233	233
150	SPNDC1	F8839 Child 1 Special Need Indicator	N	234	234
151	SPNDC2	F8839 Child 2 Special Need Indicator	N	235	235
152	SSNERR	RTF code for invalid SSN	N	236	236
153	STSOCA	Short Term Form - Presence Indicator	N	237	237
154	TELIND	Form 1040TEL Indicator	N	238	238

ELEMENT	ITEM	POS	TYPE	START	END
155	TFORM	1	N	239	239
156	TXBLGN	1	N	240	240
157	TXNT	1	N	241	241
158	TXST	1	N	242	242
159	VERFLG	1	N	243	243
160	WEIGHT	1	N	244	244
161	XFTP	1	N	245	245
162	XFST	1	N	246	246
163	XOCAWH	1	N	247	247
164	XOPAR	1	N	248	248
165	YCODE	1	N	249	249
166	YEAR	1	N	250	250
167	Res-167	1	N	251	251
168	Res-168	1	N	252	252
169	Res-169	1	N	253	253
1	AGDR	2	N	254	254
2	AGIR1	2	N	256	256
3	AGIR2	2	N	258	258
4	AGIR5	2	N	260	260
5	AGIRJ	2	N	262	262
6	AGIRP	2	N	264	264
7	AG241	2	N	266	266
8	CYCLE	2	N	268	268
9	DIST	2	N	270	270
10	DISTIN	2	N	272	272
11	DOC	2	N	274	274
12	ERRFLG	2	N	276	276
13	FLPDMO	2	N	278	278
14	F4835	2	N	280	280
15	INFLG	2	N	282	282
16	INFONO	2	N	284	284
17	LSDMEC	2	N	286	286
18	LTSOCA	2	N	288	288
19	PODP	2	N	290	290
20	PODS	2	N	292	292
21	PTC	2	N	294	294
22	REJECT	2	N	296	296
23	REJOUT	2	N	298	298
24	RXOCAN	2	N	300	300
25	RXTOT	2	N	302	302
26	SCHC	2	N	304	304
27	SCHCNM	2	N	306	306
28	STATE	2	N	308	308
29	STC	2	N	310	310
30	SVCCTR	2	N	312	312
31	TESTNO	2	N	314	314
32	TOTXSZ	2	N	316	316
33	TPICD	2	N	318	318
34	TTXPCT	2	N	320	320
35	VWKGRP	2	N	322	322
36	XOCAN	2	N	324	324
37	XOODEP	2	N	326	326
38	XTOT	2	N	328	328
39	NBC2-39	2	N	330	330
40	NBC2-40	2	N	332	332
41	NBC2-41	2	N	334	334
Non Business Codes - Numeric (1 digit codes) - Cont.					
155	Corrected Form of Return	1	N	239	239
156	Taxable Gain Deferral Indicator (Form 2119)	1	N	240	240
157	Taxable or Nontaxable Returns	1	N	241	241
158	Tax Status	1	N	242	242
159	Validation Error Flag	1	N	243	243
160	Weight Code	1	N	244	244
161	Primary Taxpayer Exemption	1	N	245	245
162	Secondary Taxpayer Exemption	1	N	246	246
163	Exemptions for Children Living Away from Home Due to Divorce/Separ.	1	N	247	247
164	Exemptions for Parents	1	N	248	248
165	Acceptance or Rejection of Return	1	N	249	249
166	Year Code	1	N	250	250
167	Res-167	1	N	251	251
168	Res-168	1	N	252	252
169	Res-169	1	N	253	253
Non Business Codes - Numeric (2 digit codes)					
1	Adjusted Gross Deficit Range	2	N	254	254
2	Adjusted Gross Income Range 1	2	N	256	256
3	Adjusted Gross Income Range 2	2	N	258	258
4	Adjusted Gross Income Range 5	2	N	260	260
5	Adjusted Gross Income Range J	2	N	262	262
6	Adjusted Gross Income Range P	2	N	264	264
7	Form 2441 - Percentage of AGI	2	N	266	266
8	Cycle code	2	N	268	268
9	District	2	N	270	270
10	District, incoming	2	N	272	272
11	Document, code	2	N	274	274
12	Error (loop) Flag	2	N	276	276
13	Filing (accounting) period - month	2	N	278	278
14	Number of Farm Rental Indicator Forms Attached	2	N	280	280
15	Manual Review Condition Info Flag	2	N	282	282
16	Information Listing Number	2	N	284	284
17	Lump-sum averaging method code	2	N	286	286
18	Long Term Form Presence Indicator	2	N	288	288
19	Post of duty code - primary Form 2555	2	N	290	290
20	Post of Duty Code - Secondary	2	N	292	292
21	Primary Tracking Code	2	N	294	294
22	Reject Code	2	N	296	296
23	Reject Code, after consistency tests	2	N	298	298
24	Exemptions for children living at home (taxpayer)	2	N	300	300
25	Total Exemptions	2	N	302	302
26	Schedule C Indicator Code	2	N	304	304
27	Number of Schedule C's (when more than 3)	2	N	306	306
28	State	2	N	308	308
29	Secondary-tracking-code	2	N	310	310
30	Service Center	2	N	312	312
31	Last Consistency Test Series Performed	2	N	314	314
32	Size of Total Income Tax	2	N	316	316
33	Total positive income Class Code	2	N	318	318
34	Total Income Tax as Percent of AGI	2	N	320	320
35	Validation Work Group	2	N	322	322
36	Exemptions for Children Living at Home	2	N	324	324
37	Exemptions for Other Dependents	2	N	326	326
38	Total Exemptions	2	N	328	328
39	Reserved	2	N	330	330
40	Reserved	2	N	332	332
41	Reserved	2	N	334	334

ELEMENT

ITEM

POS TYPE START END

Non Business Codes - Numeric (3 digit codes)

1	TPNC1	Taxpayer Notice Code 1	3	N	336	338
2	TPNC2	Taxpayer Notice Code 2	3	N	339	341
3	TPNC3	Taxpayer Notice Code 3	3	N	342	344
4	TPNC4	Taxpayer Notice Code 4	3	N	345	347
5	TPNC5	Taxpayer Notice Code 5	3	N	348	350

Non Business Codes - Numeric (4 digit codes)

1	EICYB1	Year of birth, child 1 (EIC)	4	N	351	354
2	EICYB2	Year of birth, child 2 (EIC)	4	N	355	358
3	EYOB1	Year of Birth, child 1 (EIC) Underreporter Program	4	N	359	362
4	EYOB2	Year of Birth, child 2 (EIC) Underreporter Program	4	N	363	366
5	FLPDYR	Filing (accounting) period - year	4	N	367	370

Business Codes - Numeric (1 digit codes)

1	ACMEC	Accounting Method (Dominant Sch C)	1	N	371	371
2	ACMEC1	Accounting Method (1st Sch C)	1	N	372	372
3	ACMEC2	Accounting Method (2nd Sch C)	1	N	373	373
4	ACMEC3	Accounting Method (3rd Sch C)	1	N	374	374
5	ACMEF	Accounting Method (Dominant Sch F)	1	N	375	375
6	ACMEF1	Accounting Method (1st Sch F)	1	N	376	376
7	ACMEF2	Accounting Method (2nd Sch F)	1	N	377	377
8	ATRSKC	At Risk Code, (Dominant Sch C)	1	N	378	378
9	ARSKC1	At Risk Code, (1st Sch C)	1	N	379	379
10	ARSKC2	At Risk Code (2nd Sch C)	1	N	380	380
11	ARSKC3	At Risk Code (3rd Sch C)	1	N	381	381
12	ATRSKF	At Risk Code (Dominant Sch F)	1	N	382	382
13	ARSKF1	At Risk Code (1st Sch F)	1	N	383	383
14	ARSKF2	At Risk Code (2nd Sch F)	1	N	384	384
15	COMSCH	Combined Sch C Code (Dominant Sch C)	1	N	385	385
16	COMSCH1	Combined Sch C Code (1st Sch C)	1	N	386	386
17	COMSCH2	Combined Schedule C Code (2nd Sch C)	1	N	387	387
18	COMSCH3	Combined Schedule C Code (3rd Sch C)	1	N	388	388
19	DEPEXP	Depreciation Expense Source Indicator (Dom Sch C)	1	N	389	389
20	DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	1	N	390	390
21	DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	1	N	391	391
22	DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	1	N	392	392
23	DOMC	Business Number (Dom Sch C)	1	N	393	393
24	DOMC1	Business Number (1st Sch C)	1	N	394	394
25	DOMC2	Business Number (2nd Sch C)	1	N	395	395
26	DOMC3	Business Number (3rd Sch C)	1	N	396	396
27	DOMF	Farm Number (Dominant Sch F)	1	N	397	397
28	DOMF1	Farm Number (1st Sch F)	1	N	398	398
29	DOMF2	Farm Number (1st Sch F)	1	N	399	399
30	FIRSTC	First Schedule C for the particular business (Dom Sch C)	1	N	400	400
31	FRSTC1	First Schedule C for the particular business (1st Sch C)	1	N	401	401
32	FRSTC2	First Schedule C for the particular business (2nd Sch C)	1	N	402	402
33	FRSTC3	First Schedule C for the particular business (3rd Sch C)	1	N	403	403
34	INDCC	Industry Code Change Indicator (Dom Sch C)	1	N	404	404
35	INDCC1	Industry Code Change Indicator (1st Sch C)	1	N	405	405
36	INDCC2	Industry Code Change Indicator (2nd Sch C)	1	N	406	406
37	INDCC3	Industry Code Change Indicator (3rd Sch C)	1	N	407	407
38	INVENC	Dominant Business Inventory Code	1	N	408	408
39	MPARTC	Material Participation Code (Dominant Sch C)	1	N	409	409
40	MPRTC1	Material Participation Code (1st Sch C)	1	N	410	410
41	MPRTC2	Material Participation Code (2nd Sch C)	1	N	411	411
42	MPRTC3	Material Participation Code (3rd Sch C)	1	N	412	412
43	MPARTF	Material Participation Code (Dominant Sch F)	1	N	413	413
44	MPRTF1	Material Participation Code (1st Sch F)	1	N	414	414
45	MPRTF2	Material Participation Code (2nd Sch F)	1	N	415	415

ELEMENT	ITEM	POS	TYPE	START	END
46	SCHCEZ	46	N	416	416
47	CEZ1	47	N	417	417
48	CEZ2	48	N	418	418
49	CEZ3	49	N	419	419
50	SEXPRC	50	N	420	420
51	SXPRC1	51	N	421	421
52	SXPRC2	52	N	422	422
53	SXPRC3	53	N	423	423
54	SEXPRLF	54	N	424	424
55	SXPRLF1	55	N	425	425
56	SXPRLF2	56	N	426	426
57	STATEM	57	N	427	427
58	STATM1	58	N	428	428
59	STATM2	59	N	429	429
60	STATM3	60	N	430	430
61	BC1-61	61	N	431	431
62	BC2-62	62	N	432	432
63	BC3-63	63	N	433	433
Business Codes - Numeric (2 digit codes)					
1	INVALC	2	N	434	435
2	INVL1	2	N	436	437
3	INVL2	2	N	438	439
4	INVL3	2	N	440	441
5	NICDE	2	N	442	443
6	SZBRE	2	N	444	445
Business Codes - Numeric (3 digit codes)					
1	ASAMP	3	N	446	448
2	ASAMP2	3	N	449	451
3	CSAMP	3	N	452	454
4	CSAMP2	3	N	455	457
5	PSAMP	3	N	458	460
6	PSAMP2	3	N	461	463
7	TXRT	3	N	464	466
8	WSAMP	3	N	467	469
9	WSAMP2	3	N	470	472
10	APXAA	3	N	473	475
11	APXAAB	3	N	476	478
12	APXAAC	3	N	479	481
13	APXAAD	3	N	482	484
14	APXBEA	3	N	485	487
15	APXBEB	3	N	488	490
16	APXBEC	3	N	491	493
17	APXBED	3	N	494	496
18	APXWWA	3	N	497	499
19	APXWWB	3	N	500	502
20	APXWWC	3	N	503	505
21	APXWWD	3	N	506	508
22	BC3 - 22	3	N	509	511
23	BC3 - 23	3	N	512	514
24	BC3 - 24	3	N	515	517
Business Codes - Numeric (1 digit codes) - Cont.					
46	Schedule C-EZ Indicator	1	N	416	416
47	1st Schedule C	1	N	417	417
48	2nd Schedule C	1	N	418	418
49	3rd Schedule C	1	N	419	419
50	Sex of Proprietor (Dom Sch C)	1	N	420	420
51	Sex of Proprietor (1st Sch C)	1	N	421	421
52	Sex of Proprietor (2nd Sch C)	1	N	422	422
53	Sex of Proprietor (3rd Sch C)	1	N	423	423
54	Sex of Proprietor (Dominant Sch F)	1	N	424	424
55	Sex of Proprietor (1st Sch F)	1	N	425	425
56	Sex of Proprietor (2nd Sch F)	1	N	426	426
57	Statutory Employee Box - Form W-2 (Dom Sch C)	1	N	427	427
58	Statutory Employee Box (1st Sch C)	1	N	428	428
59	Statutory Employee Box (2nd Sch C)	1	N	429	429
60	Statutory Employee Box (3rd Sch C)	1	N	430	430
61	Reserved	1	N	431	431
62	Reserved	1	N	432	432
63	Reserved	1	N	433	433
Business Codes - Numeric (1 digit codes)					
1	Actual Sample Code	3	N	446	448
2	Actual BEA Sample Code	3	N	449	451
3	Computed Sample Code	3	N	452	454
4	Computed Sample Code Sole Prop	3	N	455	457
5	Punched Sample Code	3	N	458	460
6	Punched BEA Sample Code	3	N	461	463
7	Marginal Tax Rate	3	N	464	466
8	Sample Code Used For Weighting	3	N	467	469
9	Sample Code Used For Weighting Sole Prop	3	N	470	472
10	All Nonfarm Industry Coding - Division Line Numbers	3	N	473	475
11	All Nonfarm Industry Coding - Subdivision Line Numbers	3	N	476	478
12	All Nonfarm Industry Coding - Major Group Line Numbers	3	N	479	481
13	All Nonfarm Industry Coding - Minor Group Line Numbers	3	N	482	484
14	Appendix AA-BEA code - Division Line Numbers	3	N	485	487
15	Appendix AA-BEA code - Subdivision Line Numbers	3	N	488	490
16	Appendix AA-BEA code - Major Group Line Numbers	3	N	491	493
17	Appendix AA-BEA code - Minor Group Line Numbers	3	N	494	496
18	Selected Nonfarm Coding - Division Line Numbers	3	N	497	499
19	Selected Nonfarm Coding - Subdivision Line Numbers	3	N	500	502
20	Selected Nonfarm Coding - Major Group Line Numbers	3	N	503	505
21	Selected Nonfarm Coding - Minor Group Line Numbers	3	N	506	508
22	BC3 - 22	3	N	509	511
23	BC3 - 23	3	N	512	514
24	BC3 - 24	3	N	515	517

ELEMENT	ITEM	POS	TYPE	START	END
Business Codes - Numeric (4 digit codes)	1 CBATCH	Consistency Test Batch Number	4	518	521
	2 DOBMD	Date of Birth (Month/Day)	4	522	525
	3 DOBYR	Date of Birth (Year)	4	526	529
	4 INDYC	SOI Industry Code (Dom Sch C)	4	530	533
	5 INDYC1	Industry Code (1st Sch C)	4	534	537
	6 INDYC2	Industry Code (2nd Sch C)	4	538	541
	7 INDYC3	Industry Code (3rd Sch C)	4	542	545
	8 MATCH	Match Code	4	546	549
	9 PIACD	Industrial Activity Code (Dom Sch C)	4	550	553
	10 PIACD1	Industrial Activity Code (1st Sch C)	4	554	557
	11 PIACD2	Industrial Activity Code (2nd Sch C)	4	558	561
	12 PIACD3	Industrial Activity Code (3rd Sch C)	4	562	565
	13 PIAF	Incoming Industry Code (Dom Sch F)	4	566	569
	14 PIAF1	Incoming Industry Code (1st Sch F)	4	570	573
	15 PIAF2	Incoming Industry Code (2nd Sch F)	4	574	577
	16 PIAFX	Corrected PIA Code (Dom Sch F)	4	578	581
	17 PIAFX1	Corrected PIA Code (1st Sch F)	4	582	585
	18 PIAFX2	Corrected PIA Code (2nd Sch F)	4	586	589
Business Codes - Numeric (6 digit codes)	1 D1DOB	Dependent 1, Date of Birth (year/month)	6	590	595
	2 D2DOB	Dependent 2, Date of Birth (year/month)	6	596	601
	3 D3DOB	Dependent 3, Date of Birth (year/month)	6	602	607
	4 D4DOB	Dependent 4, Date of Birth (year/month)	6	608	613
	5 BC6-5	Reserved	6	614	619
	6 BC6-6	Reserved	6	620	625
	7 BC6-7	Reserved	6	626	631
	8 BC6-8	Reserved	6	632	637
	9 BC6-9	Reserved	6	638	643
	10 BC6-10	Reserved	6	644	649
	11 BC6-11	Reserved	6	650	655
	12 BC6-12	Reserved	6	656	661
	13 BC6-13	Reserved	6	662	667
	14 BC6-14	Reserved	6	668	673
	15 BC6-15	Reserved	6	674	679
	16 BC6-16	Reserved	6	680	685

ELEMENT ITEM POS TYPE START END

LARGE CODES

1	CINFO	Consistency Test Information Number	8	N	686	693
2	DIFCD	Diff Audit Code(Res. for non IRS-users)	8	N	694	701
3	DOD	Date of death, primary	8	N	702	709
4	MVARI	Number of variable money amount fields	8	N	710	717
5	PNLC	Page Number/Line Count(svcctr control)	8	N	718	725
6	RSIZE	Variable Record Size	8	N	726	733
7	RVARI	Number of Variable Fields	8	N	734	741

STATIONARY FIELDS

1	EINC	EIN Dominant Sch C	9	N	742	750
2	EINC1	EIN 1st Sch C	9	N	751	759
3	EINC2	EIN 2nd Sch C	9	N	760	768
4	EINC3	EIN 3rd Sch C	9	N	769	777
5	EINF	EIN Dominate Sch F	9	N	778	786
6	EINF1	EIN 1st Sch F	9	N	787	795
7	EINF2	EIN 2nd Sch F	9	N	796	804
8	S002	Taxpayer Identification Number	9	N	805	813
9	S003	Secondary Social Security	9	N	814	822
10	S004	DLN - High 7 Digits	9	N	823	831
11	S005	DLN - Low 7 Digits	9	N	832	840
12	S006	Decimal Weight	9	N	841	849
13	S007	Transform TIN	9	N	850	858
14	S008	Sample Count	9	N	859	867
15	S009	Population Count	9	N	868	876
16	S010	Sole Prop. Decimal Weight	9	N	877	885
17	S011	Sole Prop. Population Count	9	N	886	894
18	S012	Sole Prop. Sample Count	9	N	895	903

***** 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 (+/-).

ELEMENT NAME

POS.

ELEMENT

KL

16 Number of Returns	N1	1
16 Exemptions: Total	N2	2
16 Taxpayers	N3	3
16 Reserved		4
16 Reserved		5
16 Dependents	N6	6
16 Children at home	N7	7
16 Children away from home	N8	8
16 Parents	N9	9
16 Other Dependents	N10	10
16 Electronic Filing Indicator	N11	11
16 No of schedule C Sole Proprietorship returns	N12	12
16 No of schedule F Sole Proprietorship returns	N13	13
16 Yes boxes ckd - Presidential election campaign fund	N14	14
16 Number of Partnerships (Schedule E)	N15	15
16 Number of S Corporations (Schedule E)	N16	16
16 Number of Sch. E businesses, All at Risk (Sch. E)	N17	17
16 Number of Partially at Risk (Schedule E)	N18	18
16 Number of Forms 8609 filed	N19	19
16 Reserved		20
16 Zip Code Expanded	N21	
16 Number of Rentals	N22	
16 Number of Royalties	N23	

MONETARY AMOUNT FIELDS - FORMS 1040/1040A/1040EZ

16 Expanded Income	E00050	24
16 Computed Expanded Income	E00060	25
16 Adjusted Gross Income (Deficit)	E00100	26
16 AGI (Revenue Processing)	S00100	27
16 Adjusted Gross Income (Taxpayer)	T00100	28
16 EIC Adjusted AGI amount	E00101	29
16 EIC Adjusted AGI amount (Rev. Processing)	S00101	30
16 Tested AGI	T00105	31
16 Salaries, Wages and Tips	E00200	32
16 Salaries, Wages, and Tips (Taxpayer)	T00200	33
16 Other dependent earned income	E00250	34
16 Interest received	E00300	35
16 Received interest (taxpayer)	T00300	36
16 Tax-exempt interest	E00400	37
16 Tax-exempt interest (taxpayer)	T00400	38
16 Tested Tax Exempt Interest	T00405	39
16 Dividends	E00600	40
16 Dividends (taxpayer)	T00600	41
16 State income tax refunds	E00700	42
16 Alimony received	E00800	
16 Alimony received (taxpayer)	T00800	
16 Business or professional net profit/loss	E00900	43
16 Business or professional net profit/loss (taxpayer)	T00900	46
16 Net capital gain or loss reported on Sch D	E01000	47

ELEMENT NAME POS.

MONEY AMOUNT FIELDS - FORMS 1040/1040A/1040EZ - cont.

501000	16 Net cap. gain or loss reported on Sch D(Rev. Proc.)	49	E01100	16 Capital gain distributions reported on Form 1040	50	T01100	16 Cap. gain dist. reported on Form 1040 (taxpayer)	51	E01200	16 Supplemental schedule net gain or loss	52	T01200	16 Supplemental schedule net gain or loss (taxpayer)
53	E01300	16 Gross IRA Distributions	54	E01400	16 Taxable IRA Distributions	55	T01400	16 Taxable IRA Distributions (taxpayer)					

IRA DISTRIBUTIONS

56	E01500	16 Total pensions and annuities received (Form)	57	E01700	16 Pensions and annuities in AGI	58	E01800	16 Nontaxable pensions and annuities (not in AGI)	59	E02000	16 Schedule E net income or loss	60	T02000	16 Schedule E net income or loss (taxpayer)	61	E02100	16 Farm net profit or loss	62	T02100	16 Farm net profit or loss (taxpayer)	63	E02300	16 Unemployment compensation	64	T02300	16 Unemployment compensation (taxpayer)	65	E02305	16 Tested Unemployment Compensation			
66	E02400	16 Gross Social Security Benefits	67	T02400	16 Gross Social Security Benefits (taxpayer)	68	T02405	16 Tested Social Security	69	E02500	16 In AGI Social Security	70	T02500	16 In AGI (taxpayer)	71	E02540	16 Net operating loss	72	E02600	16 Other net income or loss	73	T02600	16 Other net income or loss (taxpayer)	74	E02650	16 Total income	75	E02700	16 Foreign earned income exclusion	76	E02800	16 Gambling earnings

SOCIAL SECURITY BENEFITS

87	E03600	16 Medical Savings Account Deduction Amount
88 <th>E03650</th> <th>16 Alimony paid</th>	E03650	16 Alimony paid
89 <th>E03400</th> <th>16 Forfeited int. penalty, early withdrawal of savings</th>	E03400	16 Forfeited int. penalty, early withdrawal of savings
90 <th>E03300</th> <th>16 Payments to a KEOGH plan and SEP deduction</th>	E03300	16 Payments to a KEOGH plan and SEP deduction
91 <th>E03280</th> <th>16 Move Expense Adjustment</th>	E03280	16 Move Expense Adjustment
92 <th>E03270</th> <th>16 Self employed health insurance deduction</th>	E03270	16 Self employed health insurance deduction
93 <th>E03260</th> <th>16 Deduction for self employment tax</th>	E03260	16 Deduction for self employment tax
94 <th>E03250</th> <th>16 Secondary IRA payments</th>	E03250	16 Secondary IRA payments
95 <th>E03200</th> <th>16 Primary IRA payments</th>	E03200	16 Primary IRA payments
96 <th>E03150</th> <th>16 Total deductible IRA payments</th>	E03150	16 Total deductible IRA payments
97 <th>E02900</th> <th>16 Total adjustments</th>	E02900	16 Total adjustments

STATUTORY ADJUSTMENTS

98	E03900	16 Total adjustments
99 <th>E03150</th> <th>16 Total deductible IRA payments</th>	E03150	16 Total deductible IRA payments
100 <th>E03200</th> <th>16 Primary IRA payments</th>	E03200	16 Primary IRA payments
101 <th>E03250</th> <th>16 Secondary IRA payments</th>	E03250	16 Secondary IRA payments
102 <th>E03260</th> <th>16 Deduction for self employment tax</th>	E03260	16 Deduction for self employment tax
103 <th>E03270</th> <th>16 Self employed health insurance deduction</th>	E03270	16 Self employed health insurance deduction
104 <th>E03280</th> <th>16 Move Expense Adjustment</th>	E03280	16 Move Expense Adjustment
105 <th>E03300</th> <th>16 Payments to a KEOGH plan and SEP deduction</th>	E03300	16 Payments to a KEOGH plan and SEP deduction
106 <th>E03400</th> <th>16 Forfeited int. penalty, early withdrawal of savings</th>	E03400	16 Forfeited int. penalty, early withdrawal of savings
107 <th>E03650</th> <th>16 Alimony paid</th>	E03650	16 Alimony paid
108 <th>E03600</th> <th>16 Medical Savings Account Deduction Amount</th>	E03600	16 Medical Savings Account Deduction Amount

STATUTORY ADJUSTMENTS - cont.

RELEMENT POS. ELEMENT NAME

90	E04100	16 Basic standard deduction
91	E04200	16 Additional standard deduction
92	E04450	16 Total standard deduction
93	E04455	16 Original standard ded. for taxpayer with no AGI
94	E04470	16 Total itemized deduction
95	T04470	16 Total itemized deduction (taxpayer)
96	E04500	16 Tax table income
97	E04600	16 Exemption amount
98	S04600	16 Exemption amount (Revenue Processing)
99	E04800	16 Taxable income
100	T04800	16 Taxable income (taxpayer)
101	E05100	16 Tentative tax
102	S05100	16 Punched Income Tax (Revenue Processing)
103	T05100	16 Punched Income Tax (taxpayer)
104	E05200	16 Computed income tax
105	E05700	16 Taxes from special computations
106	T05705	16 Form 4970 Tax (PY)
107	E05800	16 Income tax before credits (Form)
108	E06000	16 Income subject to tax
109	E06200	16 Marginal tax base
110	E06300	16 Tax generated (Tax Rate Tables)

CREDITS

111	E06500	16 Total income tax
112	E07100	16 Total credits (Form)
113	T07100	16 Total credits (taxpayer)
114	E07150	16 Total Credits (SOI)
115	E07170	16 Statutory credit limitation
116	E07180	16 Child care
117	T07180	16 Child care (taxpayer)
118	E07200	16 Elderly and disabled
119	T07200	16 Elderly and disabled (taxpayer)
120	E07250	16 Adoption Credit Amount
121	T07250	16 Adoption Credit Amount (taxpayer)
122	E07300	16 Foreign tax credit
123	T07300	16 Foreign tax credit (taxpayer)
124	E07400	16 General business credit
125	T07400	16 General business credit (taxpayer)
126	E07500	16 Empowerment Zone Employment Credit (cmpr)
127	E07600	16 Prior year minimum tax credit
128	S07600	16 Credit for minimum tax (Revenue Processing)
129	E07700	16 Mortgage Int. credit
130	S07700	16 Mortgage Int. credit (Revenue Processing)
	E07900	16 Nonconventional source fuel credit
	T07950	16 DC First Time Home Buyer's Credit (taxpayer)
	E08000	16 Other statutory credit (computer)

CREDITS - cont.

134 E08795 16 Income tax after credits (Form)

ITEM NAME POS

16 Income tax after credits (taxpayer) S08795
16 Income tax after credits (SOI) E08800

TAXES:

E09200 16 Total tax liability (form) 137
T09200 16 Total tax liability (taxpayer) 138
E09400 16 Self employment tax 139
S09400 16 Self employment tax (original) 140
E09600 16 Alternative minimum tax 141
S09600 16 Alternative minimum tax (Revenue Processing) 142
T09600 16 Alternative minimum tax (taxpayer) 143
E09700 16 Recapture tax 144
E09800 16 Social security tax on tip income 145
E09900 16 Comb tax on retirement plans 146
E10000 16 Advance EIC Payment 147
E10050 16 Schedule H Combined Household Employment Tax 148
S10050 16 Household Employment Tax Combined (Revenue Processing) 149
E10075 16 Form 4970 tax 150
E10100 16 Tax on income no connected 151
E10250 16 All other taxes (for Table 3.3) 152
E10300 16 Total tax liability (SOI) 153
E10500 16 Tax eligible for checkoff
16 Reserved

TAX PAYMENTS

E10600 16 Total payments (form) 156
E10605 16 Total tax payments (SOI) 157
E10700 16 Withheld tax amount 158
E10900 16 Estimated tax payments 159
E11000 16 EIC (form) 160
S11000 16 Earned income credit (taxpayer) 161
E11050 16 Reserved 162
E11100 16 Form 4868 payment 163
E11200 16 Excess FICA/RRTA 164
E11250 16 Form 8841 deferral of additional tax 165
E11300 16 Credit for federal tax on special fuels 166
E11300 16 Credit for federal tax on special fuels (Original) 167
E11400 16 Regulated investment company credit 168
E11800 16 All other tax payments (Table ADI) 169
E11900 +/- 16 Balance due (+) / Overpayment (-) 170
S11900 +/- 16 Balance due (+) / Overpayment (-) (Original) 171
T11910 16 Remittance 172
E12000 16 Credit elect amount 173
E12100 16 Overpayment refunded 174
E12150 16 Amount applied to 1993 deferral installment payment 175
E12200 16 Predetermined estimated tax penalty
16 Reserved

PROCESSING ITEMS

E14000 16 Selection amount 178
E14005 16 Positive income 179

ITEM	POS.	ELEMENT NAME
182	E14010	16 Negative income
182	E14020	16 Computed selection amount
182	E14030	16 Computed BEA selection amount
183	E15030	16 Nondeductible passive losses current year
184	E15040	16 Retrospective income +/-
ITEMIZED DEDUCTIONS - SCHEDULE A		
185	E17000	16 Total deduction
186	E17000	16 Total deduction (taxpayer)
187	E17500	16 Total medical expenses
188	E17500	16 Total medical expenses (taxpayer)
189	E17750	16 AGI Limitation
TAXES PAID DEDUCTION		
190	E18300	16 Total
191	E18300	16 Total (taxpayer)
192	E18400	16 State and local income taxes
193	E18500	16 Real estate tax
194	E18800	16 Personal property taxes
	E18900	16 Taxes other than personal property taxes
INTEREST PAID DEDUCTION		
196	E19200	16 Total interest deduction
197	E19200	16 Total interest paid deduction (taxpayer)
HOME MORTGAGE INTEREST		
198	E19300	16 Total, Home Mortgage Interest
199	E19400	16 Financial institution
200	E19500	16 Personal / seller
201	E19530	16 Deductible points
202	E19570	16 Investment interest paid
203	E19575	16 Investment interest not supported by Form 4952

ELEMENT NAME

POS.

ELEMENT

KI

CONTRIBUTIONS DEDUCTION

204	E19700	16 Total
205	T19700	16 Total (taxpayer)
206	E19800	16 Cash
207	E20100	16 Other than cash
208	T20100	16 Other than cash (taxpayer)
209	E20200	16 Carryover
210		16 Reserved
211		16 Reserved
212	E20400	16 Miscellaneous deductions subject to AGI limitation
213	T20400	16 Misc. deductions subject to AGI limitation (T/P)
214	E20500	16 Net casualty or theft loss
215	T20500	16 Net casualty or theft loss (taxpayer)
216	E20550	16 Unreimbursed employee business expense
217	E20575	16 Unreimbursed emp. bus. exp not supported by 2106
218	E20600	16 Tax preparation fee
219	E20610	16 Reserved
220	E20750	16 Two percent of AGI, limitation
221	E20775	16 Reserved
222	E20800	16 Net limited miscellaneous deductions
	T20800	16 Net limited miscellaneous deductions (taxpayer)
	E20900	16 Gambling loss deduction
	T20900	16 Non-limited miscellaneous deductions (taxpayer)
0	E20950	16 Other miscellaneous deductions (limited)
227	E21000	16 Miscellaneous deductions other than gambling
228	E21020	16 Total unlimited Misc deductions
229	E21040	16 Itemized deduction limitation
230	E21050	16 Total miscellaneous deductions
231	E21060	16 Total itemized deductions before limitation (Sch A)

INTEREST AND DIVIDEND INCOME - SCHEDULE B

232	E21090	16 Schedule B interest
233	E21100	16 Excludable savings bond interest
234	E21150	16 Schedule B dividends
235	E21200	16 Capital gain distributions Sch B
236	E21250	16 Nontaxable distributions

CAPITAL GAINS AND LOSSES - SCHEDULE D

237	E21500	16 Total sales (Form 1099 amount)
238	E21550	16 Short-term sales price
239	E21610	16 Short term gain from other Form (2119)
240	E21615	16 Short term loss from other Form (2119)
241	E21620	16 Short-term gain or loss from other forms (Form 2119, etc.)
242		16 Reserved
	E21700	16 Short-term partnership/S-corp. gain
	E21750	16 Short-term partnership/S-corp. loss
245	E21775	16 Net short-term partnership / S corp. gain or loss
246	E21800	16 Short-term loss carryover
247	E21850	16 Short-term gains

K ELEMENT POS.

ELEMENT NAME

CAPITAL GAINS AND LOSSES - SCHEDULE D - cont.

249	E21900	16 Short-term losses
250	T21900	16 Short-term losses (taxpayer)
251	E22250	16 Net short-term gain or loss
252	E22260	16 Short-term nondeductible loss
253	E22270	16 Long-term sales price
254	E22310	16 Long-term gain from other forms
255	E22315	16 Long-term loss from other forms
256	E22320	16 Long-term gain-loss from other forms (Form 2119, etc.) Total year
257	E22325	16 Long-term gain-loss from other forms (Form 2119, etc.) 28% rate
258	E22350	16 Net Long-term partnership/S-Corp. gain
259	E22360	16 Net Long-term partnership/S-Corp. loss
260	E22365	16 Net Long-term partnership/S-Corp. gain-loss: Total year
261	E22367	16 Net Long-term partnership/S-Corp. gain-loss: 28% Rate
262	E22370	16 Schedule D capital gain distributions
263	E22375	16 Schedule D capital gain distributions: 28% rate
264	E22390	16 Long-term loss carryover
265	E22395	16 Long-term loss carryover: 28% rate
266	E22400	16 Long-term gains
267	T22400	16 Long-term gains (taxpayer)
268	E22500	16 Long-term losses
269	T22500	16 Long-term losses (taxpayer)
270	E22550	16 Net Long-term gains or losses
271	E22550	16 28% rate gain or loss
272	E23300	16 Long-term nondeductible loss
273	E23650	16 Net cap. gain before excl./loss before limitation
274	E23660	16 Undetermined nondeductible loss/carryover
275		16 Reserved
276		16 Reserved
277		16 Reserved
278	E23900	16 Combined capital gains less losses
279	E24000	16 Combined long term capital gains less losses
280	E24510	16 Schedule D gain for tax computation
281	E24515	16 Unrecaptured section 1250 gain
282	E24516	16 Gain less invested income amount
283	E24517	16 Schedule D line 27 income amount
284	E24520	16 Tentative taxable income less Sch D gain
285	E24530	16 Minimum taxable income for bracket
286	E24540	16 Taxable income less Sch D gain
287	E24550	16 Schedule D gain subject to 28% tax rate
288	E24560	16 Non-Schedule D tax
289	E24570	16 Schedule D gain tax
290	E24580	16 Schedule D tax
291	E24590	16 Schedule D line 36 income amount
	E24595	16 Schedule D 10% Tax Amount
	E24600	16 Schedule D tax subject to 10% tax rate
	E24605	16 Schedule D 20% Tax Amount
295	E24610	16 Schedule D tax subject to 20% tax rate

CAPITAL GAINS AND LOSSES - SCHEDULE D - cont.

ELEMENT POS. ELEMENT NAME

E24615 16 Schedule D 25% Tax Amount
E24640 16 Short-term loss carryover
E24650 16 Long-term loss carryover

SUPPLEMENTAL INCOME AND LOSSES - SCHEDULE E

RENT AND ROYALTY

E25300 16 Total income
E25350 16 Total rents received
T25350 16 Total rents received (taxpayer)
E25360 16 Total royalties received
E25360 16 Total royalties received (taxpayer)
T25370 16 Mortgage interest paid to financial institution
T25370 16 Mortgage int. paid to financial institution (txpr)
E25380 16 Other interest
E25400 16 Rental deduction
T25400 16 Rental deduction (taxpayer)
E25430 16 Royalty deduction
E25470 16 Royalty depletion
E25500 16 Rental depreciation
T25500 16 Rental depreciation (taxpayer)
E25700 +/- 16 Royal net income or loss
E25800 +/- 16 Royalty net income or loss
E25820 16 Deductible rental loss
E25830 16 Nondeductible rental loss
E25840 16 Suspended loss carryover
E25850 16 Rent/Royalty net income
T25850 16 Rent/Royalty net income (taxpayer)
E25860 16 Rent/Royalty net loss
T25860 16 Rent/Royalty net loss (taxpayer)
E25870 +/- 16 Net income or loss, rent and royalty
E25870 +/- 16 Net income or loss, rent and royalty (Rev. Proc.)

PARTNERSHIP AND S-CORPORATION

304 16 Reserved
E25920 16 Partnership total passive loss
E25940 16 Partnership total passive income
E25960 16 Partnership total non-passive loss
E25980 16 Partnership total non-passive income
E26100 16 S-Corporation Section 179 expense deduction
E26110 16 Partnership Section 179 expense deduction
E26160 16 S-Corporation total passive loss
E26170 16 S-Corporation total passive income
E26180 16 S-Corporation total non-passive loss
E26190 16 S-Corporation total non-passive income
E26200 16 Combined total income, Partnership & S Corp
E26250 16 Combined total loss (taxpayer)
E26250 16 Combined total loss
T26250 16 Combined total loss (taxpayer)

PARTNERSHIP AND S-CORPORATION - cont.

339 16 Passive loss, Partnership & S-Corp (Taxpayer)
T26260

POS.	ELEMENT NAME	POS.	ELEMENT NAME
E26270	16 Combined Partnership and S-Corp net income or loss	381	16 Sch. H Advanced EIC - s45 Amt, 2nd form

ESTATE AND TRUST:

E26320	16 Estate and Trust total passive loss	341	16 Sch. H Advanced EIC - s44 Amt, 1st form
E26340	16 Estate and Trust total passive income	342	16 Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
E26360	16 Estate and Trust total non-passive loss	343	16 Sch. H Tent. SS Tax and Medicare Tax - s44 Amt, 1st
E26380	16 Estate and Trust total non-passive income	344	16 Sch. H Income Tax Withheld - s44 Amt, 1st form
E26390	16 Total income, estate and trust	345	16 Sch. H Income Tax Withheld - s45 Amt, 2nd form
E26390	16 Total income (taxpayer)	346	16 Sch. H Medicare Tax - s44 & s45 Comp Combined
E26400	16 Total loss, estate and trust	347	16 Sch. H Medicare Tax - s45 Comp Amt, 2nd form
E26400	16 Total loss (taxpayer)	348	16 Sch. H Medicare Tax - s44 Comp Amt, 1st form
E26500	16 Estate and Trust net income or loss	349	16 Sch. H Wage Subj to Med. Tax - s44 & s45 AMT, Comb.
350	16 Reserved	350	16 Sch. H Wage Subj to Medicare Tax - s45 AMT, 2nd fm.
351	16 Reserved	351	16 Sch. H Wage Subj. to Medicare Tax - s44 AMT, 1st fm.
352	16 Reserved	352	16 Sch. H Social Security Tax - s44 & s45 Comp Combined
353	16 Reserved	353	16 Wage Subject to SS Tax-S45 Comp Amt, 2nd form
354	16 Real estate mort. investment conduit income or loss	354	16 Wage Subject to SS Tax-S44 Comp Amt, 1st form

TOTAL RENT NET INCOME OR LOSS:

E27150	16 Total rent net income or loss: total	355	16 Sch. H Tent. SS Tax and Med. Tax - s44 & s45 Comb.
E27200	16 Farm rent net income or loss	356	16 Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
E27200	16 Farm rent net income or loss	357	16 Sch. H Tent. SS Tax and Medicare Tax - s44 Amt, 1st
E27300	16 Schedule E total income less loss	358	16 Sch. H Income Tax Withheld - s44 & s45 Combined
E27310	16 Total rental and royalty net income or loss	359	16 Sch. H Income Tax Withheld - s45 Amt, 2nd form
E27320	16 Reconciliation for Real Estate Professionals	360	16 Sch. H Income Tax Withheld - s44 Amt, 1st form

HOUSEHOLD EMPLOYMENT TAXES - SCHEDULE H

T27600	16 Wage Subject to SS Tax-S44 Amount, 1st form	362	16 Sch. H Advanced EIC - s44 Amt, 1st form
T27601	16 Wage Subject to SS Tax-S45 Amount, 2nd form	363	16 Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
T27602	16 Wage Subject to SS Tax-S44 & 45 Combined	364	16 Sch. H Tent. SS Tax and Medicare Tax - s44 Amt, 1st
S27610	16 Wage Subject to SS Tax-S44 Comp Amt, 1st form	365	16 Sch. H Income Tax Withheld - s44 Amt, 1st form
S27611	16 Wage Subject to SS Tax-S45 Comp Amt, 2nd form	366	16 Sch. H Income Tax Withheld - s45 Amt, 2nd form
S27612	16 Sch. H Social Security Tax - s44 & s45 Comp Combined	367	16 Sch. H Medicare Tax - s44 & s45 Comp Combined
T27620	16 Sch. H Wage Subj. to Medicare Tax - s44 AMT, 1st fm.	368	16 Sch. H Medicare Tax - s45 Comp Amt, 2nd form
T27621	16 Sch. H Wage Subj to Medicare Tax - s45 AMT, 2nd fm.	369	16 Sch. H Medicare Tax - s44 Comp Amt, 1st form
T27622	16 Sch. H Wage Subj to Med. Tax - s44 & s45 AMT, Comb.	370	16 Sch. H Medicare Tax - s45 Comp Amt, 2nd form
S27630	16 Sch. H Medicare Tax - s44 Comp Amt, 1st form	371	16 Sch. H Medicare Tax - s44 & s45 Comp Combined
S27631	16 Sch. H Medicare Tax - s45 Comp Amt, 2nd form	372	16 Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
S27632	16 Sch. H Medicare Tax - s44 & s45 Comp Combined	373	16 Sch. H Tent. SS Tax and Medicare Tax - s44 Amt, 1st
T27640	16 Sch. H Income Tax Withheld - s44 Amt, 1st form	374	16 Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
T27641	16 Sch. H Income Tax Withheld - s45 Amt, 2nd form	375	16 Sch. H Tent. SS Tax and Medicare Tax - s44 Amt, 1st
T27642	16 Sch. H Income Tax Withheld - s44 & s45 Combined	376	16 Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
T27650	16 Sch. H Tent. SS Tax and Medicare Tax - s44 Amt, 1st	377	16 Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
T27651	16 Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd	378	16 Sch. H Tent. SS Tax and Medicare Tax - s44 & s45 Comb.
T27652	16 Sch. H Tent. SS Tax and Med. Tax - s44 & s45 Comb.	379	16 Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
T27660	16 Sch. H Advanced EIC - s44 Amt, 1st form	380	16 Sch. H Tent. SS Tax and Medicare Tax - s44 Amt, 1st
T27661	16 Sch. H Advanced EIC - s45 Amt, 2nd form	381	16 Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
T27662	16 Sch. H Advanced EIC - s44 & s45 Combined	382	16 Sch. H Tent. SS Tax and Medicare Tax - s44 & s45 Comb.

HOUSEHOLD EMPLOYMENT TAXES - SCHEDULE H - cont.

SOCIAL SECURITY SELF-EMPLOYMENT TAX - SCHEDULE SE

POS.	ELEMENT	ELEMENT NAME
419	E29000	16 SE net farm profit/loss: Total
420	E29020	16 Primary
421	E29050	16 Secondary
422	E29070	16 SE net business profit/loss: Total
423	E29100	16 Primary
424	E29120	16 Secondary
425	E29130	16 SE net earnings: Total
426	E29150	16 Primary
427	E29170	16 Secondary
428	E29190	16 SE combined net earnings: Total
429	E29200	16 Primary
430	E29250	16 Secondary
431	E29275	16 SE net earnings: Total
432	E29300	16 Primary
433	E29325	16 Secondary
434	E29350	16 Reserved
435	E29375	16 SE Wages: Total
436	E29400	16 Primary
437	E29450	16 Secondary
438	E29500	16 SE Social security tax: Total
439	E29550	16 Primary
440	E29600	16 Secondary
441	E29975	16 Medicare tax: Total
442	E30000	16 Primary
443	E30050	16 Secondary
444	E30100	16 Church wages: Total
445	E30200	16 Primary
446	E30300	16 Secondary
447	E30400	16 SE Income: Total
448	E30450	16 Primary
449	E30500	16 Secondary
450	E30600	16 SE tax: Total
451	E30700	16 Primary
452	E30800	16 Secondary
453	E31150	16 SE farm optional method, total
454	E31170	16 Primary
455	E31200	16 Secondary
456	E31220	16 SE non-farm optional method, total
457	E31250	16 Primary
458	E31300	16 Secondary
459		16 Reserved
460		16 Reserved

ELEMENT NAME

POS.

ELEMENT

FOREIGN TAX CREDIT - FORM 1116

16 Total foreign tax paid	T31400	461
16 Total foreign tax available for credit	T31500	462
16 Reduction in foreign tax	T31600	463
16 Gross income from foreign source	T31610	464
16 Applicable Deductions and Losses	T31615	465
16 Taxable Income from Foreign Source	T31620	466
16 Recapture of Prior Year Foreign Losses	T31625	467
16 Net Taxable Income from Foreign Source	T31630	468
16 Maximum Allowable Credit	T31635	469
16 Gross Foreign Tax Credit	T31640	470
16 Credit Reduction for International Boycott Oper.	T31645	471
16 Form 1116 Foreign Tax Credit	T31650	472

SALE OR EXCHANGE OF PRINCIPAL RESIDENCE - FORM 2119

16 Sales Price of Residence	T32550	473
16 Amount realized on sale of residence	T32570	474
16 Form 2119 exclusion	T32600	475
16 Gains Included in AGI	T32610	476
16 Exclusion and fixing up expense	T32615	477
16 Adjusted Sales Price	T32620	478
16 Cost of New Residence	T32630	
16 Gain taxable this year	T32640	
16 Gain on sale of residence	T32650	
16 Gain postponed	T32660	482

CHILD AND DEPENDANT CARE EXPENSES - FORM 2441

16 Total expenses	E32700	483
16 Qualifying Individual Expenses	E32800	484
16 Reserved	E32820	485
16 Excluded benefits	E32840	486
16 Net qualifying expenses	E32860	487
16 Primary earned income	E32880	488
16 Secondary earned income	E32890	489
16 Earned income limitation	E32900	490
16 Expense limited to earned income	E33000	491
16 Credit based on current year expenses	E33200	492
16 Credit based on prior year expenses	E33300	493
16 Form 2441 credit	E33400	494
16 Employer provided benefits for dependent care	E33420	495
16 Amount forfeited	E33450	496
16 Total qualified dependent care expenses	E33460	497
16 Earned income - Part III	E33470	498
16 2441 Taxable dependent care benefits	E33480	499
16 Reserved		
16 Reserved		

ELEMENT NAME

POS.

ELEMENT

FOREIGN EARNED INCOME EXCLUSION - FORM 2555

16 Form 2555 Wages: Total	134000	502
16 Form 2555 Wages: Primary	134100	503
16 Form 2555 Wages: Secondary	134200	504
16 Total Allowances: Total	134300	505
16 Total Allowances: Primary	134400	506
16 Total Allowances: Secondary	134500	507
16 Meals and Lodging: Total	134600	508
16 Meals and Lodging: Primary	134700	509
16 Meals and Lodging: Secondary	134800	510
16 Housing Expenses: Total	134900	511
16 Housing Expenses: Primary	135000	512
16 Housing Expenses: Secondary	135100	513
16 Foreign earned income exclusion: Total	135200	514
16 Foreign earned income exclusion: Primary	135300	515
16 Foreign earned income exclusion: Secondary	135400	516
16 Housing deduction, total	135500	517
16 Primary	135600	518
16 Secondary	135700	519
16 Deduction allocable to excluded income, total	135800	520
16 Primary	135900	521
16 Secondary	136000	

FORM 4797, SALES OF BUSINESS PROPERTY

16 Gross proceeds from sale or exchange of real estate reported on Form(s) 1099	140000	523
16 Livestock Depreciation	140010	524

COMPUTATION OF INVESTMENT CREDIT - FORM 3468

16 Regular investment credit for transition property	148600	525
16 Re-forestation credit	148650	526
16 Post - 86 expenditures for pre-1936 buildings	149100	527
16 Post - 86 expenditures for cert. hist. structures	149200	528
16 Regular credit from co-operative	149300	529

GENERAL BUSINESS CREDIT - FORM 3800

16 Statutory investment credit	153220	530
16 Jobs credit	153240	531
16 Welfare to work credit	153250	532
16 Alcohol fuels tax credit	153260	533
16 Research credit	153280	534
16 Low-income housing credit	153300	535
16 Enhanced oil recovery credit	153305	536
16 Disabled access credit	153310	537
16 Trans-Alaska pipeline credit	153314	
16 Electricity Production Credit	153315	
16 Indian Employment Credit	153316	
16 Employer Credit for Soc. Sec. Tax on Tips	153317	541
16 Orphan drug credit	153318	542

ELEMENT NAME POS.

GENERAL BUSINESS CREDIT - FORM 3800 - cont.

16 Contributions to community development corps credit	E53319	544
16 Current year general business credit	E53320	545
16 Current year passive activity credits	E53340	546
16 Curr. yr. gen. bus. cred. less passive act. credits	E53350	547
16 Allowed passive activity credits	E53380	548
16 Credits carried forward from prior year	E53400	549
16 Tentative general business credit	E53410	550
16 Adjusted income tax liability	E53470	551
16 Tentative minimum tax	E53475	552
16 Excess adjusted income tax liability	E53480	553
16 Alternative Minimum Tax	E53485	554
16 General business credit computed	E53490	555
16 Maximum allowable general business credit	E53500	556
16 Reserved		557

CREDIT FOR FEDERAL TAX ON FUELS - FORM 4136.

16 Diesel vehicle credit	E53600	558
16 Gasoline	E53620	559
16 Gasohol	E53640	560
16 Diesel fuel	E53660	561
16 Special motor fuels	E53680	
16 Gasoline used in aviation	E53700	
16 Aviation fuel other than gasoline	E53720	565
16 Gasoline used to make gasohol	E53740	566
16 Diesel fuel used in buses	E53760	567
16 Total income tax credit for fuel: Form 4136	E53860	568
16 Reserved		569

DEPRECIATION AND AMORTIZATION - FORM 4562.

16 Section 179 cost, after limit	E54000	570
16 Section 179 prop., total cost	E54005	571
16 Listed prop., Elected Cost	E54010	572
16 Section 179 prop., total elected cost	E54015	573
16 Section 179 prop., tentative deduction	E54020	574
16 Form 4562 taxable income limit	E54040	575
16 Prior year carryover of Section 179 deduction	E54060	576
16 Section 179 property, deduction	E54100	577
16 MACRS property, 3-year, cost	E54200	578
16 MACRS property, 3-year, deduction this year	E54400	579
16 MACRS property, 5-year, cost	E54500	580
16 MACRS property, 5-year, deduction this year	E54700	581
16 MACRS 7-year real property, cost	E54720	582
16 MACRS 7-year property, deduction	E54760	
16 MACRS property, 10-year, cost	E54800	
16 MACRS property, 10-year, deduction this year	E55000	

ELEMENT NAME

POS.

ELEMENT

KI

DEPRECIATION AND AMORTIZATION - FORM 4562 - cont.

586	E55200	16 MACRS 15-year real property, cost
587	E55300	16 MACRS 15-year real property, deduction
588	E55800	16 MACRS 20-year real property, cost
589	E56000	16 MACRS 20-year real property, deduction
590	E56020	16 MACRS 25-year property, cost
591	E56040	16 MACRS 25-year property, deduction
592	E56100	16 Residential Rental property, cost
593	E56300	16 Residential Rental property, deduction this year
594	E56400	16 Non-residential rental property, cost
595	E56500	16 Non-residential rental property, deduction
596	E57600	16 Recovery property, undetermined type, cost
597	E57700	16 Recovery property, undetermined type, deduction
598	E57800	16 Total cost of recovery property (MACRS)
599	E57900	16 Tot. current yr recovery property (MACRS) deduction
600	E57910	16 Alt. Depreciation System (ADS) class life, cost
601	E57930	16 ADS class life, deduction
602	E57950	16 ADS 12 year, cost
603	E57960	16 ADS 12 year, deduction
604	E57980	16 ADS 40 year, cost
605	E58000	16 ADS 40 year, deduction
58620	E58020	16 Total cost of current year ADS property
58040	E58040	16 Total current year ADS property deduction
58060	E58060	16 Listed recovery property, basis for depreciation
58080	E58080	16 Listed recovery property, deduction
58100	E58100	16 MACRS deduction for assets acquired prior to 1993
58120	E58120	16 Sect 168 nonrecovery property, deduction this year
58140	E58140	16 Other nonrecovery property depreciation deduction
58160	E58160	16 Total depreciation deduction
58180	E58180	16 Basis, capitalized
58200	E58200	16 Total cost of amortizable property
58250	E58250	16 Amortization deduction for prior year assets
58300	E58300	16 Total amortization deduction
58320	E58320	16 Taxpayer's total deducted amount
58325	E58325	16 Depreciation from other sources

FARM RENTAL INCOME AND EXPENSES - FORM 4835.

58330	E58330	16 Total Cooperative Distributions
58340	E58340	16 Agricultural Program Payments
58345	E58345	16 Taxable Agricultural Program Payment
58350	E58350	16 Commodity Credit Corporation (CCC) Loans
58360	E58360	16 Income from Livestock and Crop Production
58370	E58370	16 CCC Loans Reported under Election
58380	E58380	16 Crop Insurance Proceeds/Disaster Payments Received
58385	E58385	16 Taxable Crop Ins Proceeds/Disaster Payments Received
58390	E58390	16 Form 4835 Other Income
58400	E58400	16 Gross Farm Rents
58410	E58410	16 Custom Hire Expense
58420	E58420	16 Depreciation and Section 179 expenses

FARM RENTAL INCOME AND EXPENSES - FORM 4835 - cont.

LINE	DESCRIPTION	AMOUNT	POS.	ELEMENT NAME
633	16 Employee benefit program	E58430		
634	16 Gasoline, fuel and oil expense	E58440		
635	16 Mortgage interest	E58450		
636	16 Seeds and plants purchased	E58455		
637	16 Repairs and maintenance	E58460		
638	16 Other interest	E58465		
639	16 Labor hired	E58470		
640	16 Other expenses, total	E58475		
641	16 Pension and profit sharing plans	E58480		
642	16 Total expenses	E58490		
643	16 Supplies purchased	E58495		
644	16 Net farm rental income (loss)	E58500	+/	
645	16 Deductible loss	E58520		
646	16 Nondeductible loss/loss carryover	E58540	+/	
647	16 Reserved			
648	16 Reserved			
649	16 Current year investment interest	E58900		
650	16 Total investment interest	E58950		
651	16 Net investment income	E58960		
652	16 Gross income, property held for investment	E58970	+/	
653	16 Net gain, disposal of property held for investment	E58975		
654	16 Net cap gain, disposal of prop. held for investment	E58980		
655	16 Net gain from disposition of prop less net cap gain	E58985		
656	16 Investment income Amount	E58990		
657	16 Investment income	E58995	+/	
658	16 Investment Expenses	E59100		
659	16 Disallowed prior year interest expenses	E59200		
660	16 Disallowed investment interest	E59260		
661	16 Allowable investment interest	E59280		
662	16 Reserved			
663	16 Reserved			
664	16 Capital gain from Form 1099-R	E59400		
665	16 Ordinary income from Form 1099-R	E59410		
666	16 Death benefit exclusion	E59420		
667	16 Total taxable amount	E59430		
668	16 Current annuity value	E59440		
669	16 Adjusted taxable amount	E59450		
670	16 Minimum distribution allowance	E59460		
671	16 Federal estate tax	E59470		
672	16 Tentative tax I	E59475		
673	16 Tentative tax II	E59480		
674	16 5-year/10-year averaging tax	E59485		
675	16 Tax on lump-sum distribution	E59490		

TAX ON LUMP SUM DISTRIBUTIONS - FORM 4972

ELEMENT NAME POS

EARNED INCOME CREDIT - SCHEDULE EIC:

16 EIC wages	E59500	675
16 EIC non-taxable earned income	E59520	676
16 EIC self-employment income	E59540	677
16 EIC earned income	E59560	678
16 EIC earned income (taxpayer)	S59560	679
16 Basic Earned Income Credit	E59580	680
16 EIC Health Insurance Premium	E59600	681
16 EIC Health Insurance Credit	E59620	682
16 EIC Young Child Credit	E59640	683
16 Total earned income credit	E59660	684
16 EIC used to offset income tax before credits	E59680	685
16 EIC used to offset all other taxes except adv EIC	E59700	686
16 EIC refundable portion	E59720	687
16 EIC in excess of advance EIC payments	E59740	688
16 Advance EIC payments in excess of EIC	E59760	689
16 Reserved		690
16 Reserved		691

AT RISK LIMITATIONS - FORM 6198:

(DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY)

16 Overall profit/loss	T59800	+/-
16 At risk amount	T59820	
16 Deductible loss	T59840	

FORM 5329: ADDITIONAL TAX ATTRIBUTABLE TO QUALIFIED RETIREMENT PLANS.

ANNUITIES, AND MODIFIED ENDOWMENT CONTRACTS

16 IRA tax (combined) (Revenue Processing)	S59850	695
16 Tax on excess IRA contributions (combined) taxpayer	T59860	696
16 Tax on excess MSA contributions (combined) taxpayer	T59865	697
16 Tax on excess accumulation in qualified retirement plans (combined) taxpayer	T59870	698
16 Tax on excess regular distributions in qualified retirement plans (combined)	T59880	699
16 Tax on excess lump-sum distributions in qualified retirement plans (combined)	T59890	700
16 IRA tax (primary)	S59900	701
16 Tax on excess IRA contributions (primary) taxpayer	T59910	702
16 Tax on excess MSA contributions (primary) taxpayer	T59915	703
16 Tax on excess accum. in qual. retirement plans	T59920	704
16 Tax on excess reg. dist. in qual. retirement plans	T59930	705
16 Tax on excess lump-sum dist. in qualified ret. plans	T59940	706
16 IRA tax (Secondary)	S59950	707
16 Tax on excess IRA contributions (Secondary)	T59960	708
16 Tax on excess MSA contributions (Secondary) Taxpayer	T59965	709
16 Tax on excess accum. in qual. ret. plans (Secondary)	T59970	710
16 Tax on excess reg. dist. in qual. plans (Sec.)	T59980	711
16 Tax on excess lump-sum dist. in qualified retirement plans (Secondary)	T59990	712

ELEMENT NAME

POS.

ELEMENT

ALTERNATIVE MINIMUM TAX - INDIVIDUALS - FORM 6251

713	E60000	+/-	16 Taxable income
714	E60100		16 Net operating loss deduction
715	T60100		16 Net operating loss deduction (T/P)
716	E60130		16 Itemized deduction limitation
717	E60180		16 Standard deduction
718	E60200	+/-	16 Medical and dental expense
719	E60220		16 Net limited miscellaneous deductions
720	E60240		16 Schedule A taxes deducted
721	E60260		16 State income tax refund
722	E60280		16 Reserved
723	E60290		16 Form 6251 home mortgage interest
724	T60290		16 Form 6251 home mortgage interest (Taxpayer)
725	E60300	+/-	16 Form 6251 investment interest expense
726	T60300	+/-	16 Form 6251 investment interest expense (Taxpayer)
727	E60340	+/-	16 Post-1986 depreciation of property
728	T60340	+/-	16 Post-1986 depreciation of property (Taxpayer)
729	E60400	+/-	16 Circulation and research expenditures
730	E60405	+/-	16 Circulation expenditures
731	E60410	+/-	16 Research and experimental
732	E60420	+/-	16 Mining costs
733	E60440	+/-	16 Long-term contracts
734	E60460	+/-	16 Pollution control facilities
736	E60500	+/-	16 Adjusted gain or loss
737	T60500	+/-	16 Adjusted gain or loss (Taxpayer)
738	E60550	+/-	16 Incentive-Stock options
739	T60550	+/-	16 Incentive-Stock options (Taxpayer)
740	E60600	+/-	16 Certain loss limitations
741	E60620		16 Patron's adjustment
742	E60640	+/-	16 Tax shelter farm activities
743	E60660	+/-	16 Related adjustments
744	E60680	+/-	16 Passive activity loss
745	T60680	+/-	16 Passive activity loss (Taxpayer)
746	E60720	+/-	16 Benefit of estate and trust
747	T60720	+/-	16 Benefit of estate and trust (Taxpayer)
748	E60730	+/-	16 Form 6251 other adjustments
749	E60800	+/-	16 Alternative minimum tax total adjustments
750	E60820	+/-	16 Form 6251 charitable deduction
751	E60840		16 Tax-exempt interest
752	T60840		16 Tax exempt interest (Taxpayer)
753	E60860	+/-	16 Depletion
754	E60880	+/-	16 Other tax preferences
755	E60890		16 Accelerated depreciation, Real Prop.
	E60895		16 Accelerated depreciation, Leased Prop.
	E60900		16 Accelerated depreciation
	E61400		16 Intangible drilling costs
759	E61450	+/-	16 Other adjustments and preferences
760	T61450	+/-	16 Other adjustments and preferences (Taxpayer)

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

ALTERNATIVE MINIMUM TAX - INDIVIDUALS - FORM 6251 - cont.		
---	--	--

762	E61850	+/-	16 Total alternative minimum tax preference items
763	S61850	+/-	16 Total adjustments and preferences
764	E61900	+/-	16 Tentative alternative minimum taxable income
765	E61950		16 Energy preference adjustment
766	E62000		16 Alternative tax net operating loss
767	T62000		16 Alternative tax net operating loss (taxpayer)
768	E62100	+/-	16 Alternative minimum taxable income
769	S62100	+/-	16 Alternative minimum taxable income (Revenue Proc.)
770	E62200		16 Form 6251 exemption amount
771	E62300		16 Form 6251 gross exemption amount
772	E62400		16 Alternative min taxable income less gross exemption
773	E62500		16 Reduction in exemption amount
774	E62600		16 Limited exemption amount
775	E62700		16 Alternative min taxable inc. less limited exemption
776	E62720		16 Alternative minimum schedule D less section 1250 gain
777	E62730		16 Alternative minimum unreaptured section 1250 gain
778	E62740		16 Alternative minimum capital gain amount
779	E62800		16 Tax on alternative minimum taxable income
780	S62800		16 Tax on alternative min. taxable income (Rev. Proc.)
781	E62900		16 Form 6251 foreign tax credit
	T62900		16 Form 6251 foreign tax credit (taxpayer)
	E63000		16 Tentative alternative minimum tax
	S63000		16 Tentative alternative minimum tax (Rev. Proc.)
785	E63100		16 Form 6251 income tax before tax credits
786	E63200		16 Form 6251 alternative minimum tax

MORTGAGE INTEREST CREDIT - FORM 8326

787	E64000		16 Tentative mortgage interest credit
788	E64020		16 Mortgage interest cred carryover from 3rd prior yr
789	E64040		16 Mortgage interest cred carryover from 2nd prior yr
790	E64060		16 Mortgage interest credit carryover from prior year
791	E64080		16 Mortgage interest cred before statutory reductions
792	E64200		16 Mortgage interest credit

PASSIVE ACTIVITY LOSS LIMITATIONS - FORM 8582

793	E65000		16 Active rental net income before 10/23/86 (PY)
794	E65100		16 Active rental net loss before 10/23/86 (PY)
795	E65200	+/-	16 Active rental net income/loss before 10/23/86 (PY)
796	E65300		16 Active rental net income after 10/22/86
797	E65400		16 Active rental net loss after 10/22/86
798	E65570		16 Active rental prior year unallowed active losses
799	E65600	+/-	16 Combined year active rental net income/loss
800	E66000		16 Passive activity net income after 10/22/86
	E66100		16 Passive activity net loss after 10/22/86
	E66270		16 Prior year unallowed passive losses
	E66300	+/-	16 Combined year passive activity, net income/loss
804	E66400	+/-	16 Passive and rental net income/loss

PASSIVE ACTIVITY LOSS LIMITATIONS - FORM 8582 - cont.

LINE	POS.	ELEMENT NAME
------	------	--------------

807	E66700	16 Actual modified AGI
808	E66800	16 Modified AGI subject to reduction
809	E66900	16 Reduced modified AGI
810	E67000	16 Allowable rental activity loss
811	E67900	16 Net income for all activities
812	E68000	16 Total passive activity losses allowed
813	E68005	16 Prior year rental net income
814	E68010	16 Prior year rental net loss
815	E68015	16 Prior year passive activity net income
816	E68020	16 Prior year passive activity net loss

LOW INCOME HOUSING CREDIT - FORM 8586

817	E68060	16 Total eligible basis
818	E68080	16 Total qualified basis
819	E68100	16 Total tentative credit
820	E68120	16 Flow-through credit
821	E68140	16 Current year credit
822	E68160	16 Nondeductible housing credit
823		16 Reserved
		16 Reserved
824		16 Reserved

NONDEDUCTIBLE IRA CONTRIBUTIONS - FORM 8606

826	E68500	16 Current tax yr's nondeductible IRA contrib., prim.
827	E69555	16 Taxable distributions for tax year, primary
828	E69570	16 Basis in IRA's up to last day of prev. tax yr, (Sec)
829	E69600	16 Curr. tx yr's nondeduct IRA contribution, secondary
830	E69650	16 Prior yr basis plus this year contrib., secondary
831	E70700	16 Current tx yr's nondeduct IRA contributions, total
832	E70800	16 Basis in IRA's, up to last day of prev tax yr, tot.
833	E70900	16 Combined ratio of nondeductible IRA contributions to total value of IRA's as of end of tax year

LOW INCOME HOUSING CREDIT - FORM 8586 ATTACHMENT

834	E72000	16 Eligible basis of building
835	E72020	16 Qualified basis of building
836	E72040	16 Credit for building

ELEMENT NAME

POS

ELEMENT

K1

TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT

INCOME OF MORE THAN \$1,200

(TAX ON CHILDREN WITH UNEARNED INCOME)

837	E72800	16 Form 8615 gross unearned income
838	E72900	16 Form 8615 deductions
839	E73000	16 Net investment income
840	E73100	16 Net unearned income
841	E73200	16 Parents taxable income
842	E73300	16 Other children's unearned income
843	E73400	16 Total form 8615 income
844	E73500	16 Tax on Form 8615 income
845	E73550	16 Family's Net Capital Gain Amount
846	E73600	16 Parent's tax
847	E73650	16 Parent's Net Capital Gain Amount
848	E73700	16 Difference between tax on parent's taxable inc. plus
849	E73800	children's inv. income and tax on parent's income
		16 Combined net investment income of all children in
		the household
850	E73900	16 Child's net investment income as a percentage of
		net investment income from all the parent's children
851	E74000	16 Investment income taxed at parent's marg. tax rate
		16 Excess of child's income over net investment income
	E74150	16 Child's Net Capital Gain Amount
	E74160	16 Tax on child's excess income
855	E74200	16 Tax on net taxable income
856	E74300	16 Tax on earned income
857	E74400	16 Form 8615 tax
858	E74500	16 Form 8615 Income Amount Taxed at 10% Capital Gains
859	E74600	16 Form 8615 10% Capital Gains Tax Amount
860	E75000	16 Tentative empowerment zone employment credit
861	E75010	16 Adjusted income tax liability
862	E75015	16 Alternative minimum tax
863	E75020	16 Tentative minimum tax
864	E75030	16 75% tentative minimum tax
865	E75040	16 Maximum allowable empowerment zone employment credit
866	E75050	16 Excess adjusted income tax liability
867	E75060	16 Current yr allowed empowerment zone employment cred.
868	E75070	16 Empowerment zone emp. cred. allowed against reg. tax
869	E75080	16 Empowerment zone emp. cred. allowed against alternative minimum tax

EMPLOYMENT ZONE EMPLOYMENT CREDIT - FORM 8844

ELEMENT NAME

POS.

ELEMENT

CREDIT FOR PRIOR YEAR MINIMUM TAX - FORM 8801

870	E80000	+/-	16 Form 8801 taxable income
871	E80100	+/-	16 Adjustments and preference exclusions
872	E80150		16 Minimum tax credit net operating loss
873	E80200		16 Total income form 8801
874	E80300		16 Form 8801 exemption amount
875	E80400		16 Phase-out of exemption
876	E80500		16 Form 8801 adjustment income
877	E80600		16 Form 8801 limited exemption amount
878	E80700		16 Form 8801 adjusted income limitation
879	E80800		16 Form 8801 net income
880	E80900		16 Form 8801 tentative minimum tax on exclusion items
881	E81000		16 Form 8801 foreign tax credit
882	E81100		16 Tentative minimum tax on exclusion items
883	E81200		16 Form 8801 income tax before credits
884	E81300		16 Net minimum tax on exclusion items
885	E81400		16 Prior year alternative minimum tax
886	E81500	+/-	16 Adjusted net minimum tax
887	E81600		16 Carryforward of minimum tax credit from prior year
888	E81700		16 Unallowed nonconventional fuel credit
889	E81800		16 Form 8801 current year income tax after credits
890	E81850		16 Form 8801 amount from Form 6251
891	E81900		16 Adjusted income tax before credits
892	E82000		16 Allowable minimum tax credit
893	E82100		16 Allowable minimum tax carryforward
894	E82200		16 Carryforward of minimum tax credit
895			16 Reserved
896			16 Reserved

PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND

DIVIDENDS FIRST FORM 8814 - FORM 8814

897	E83060		16 Child's taxable interest
898	E83080		16 Child's tax exempt interest
899	E83100		16 Child's gross dividends
900	E83120		16 Child's nontaxable distributions
901	E83140		16 Child's taxable dividends
902	E83160		16 Child's gross taxable interest and dividends
903	E83180		16 Child's net taxable interest and dividends
904	E83185		16 Child's net taxable capital gain distributions
905	E83190		16 Interest and dividend income taxed at 15% rate
906	E83200		16 Tax on income at 15% rate

ELEMENT NAME

POS.

ELEMENT

DI

PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND

DIVIDENDS FORM 8814:

907	E83460	16 Child's taxable interest
908	E83480	16 Child's tax-exempt interest
909	E83500	16 Child's gross dividends
910	E83520	16 Child's nontaxable distributions
911	E83540	16 Child's taxable dividends
912	E83560	16 Child's gross taxable interest and dividends
913	E83580	16 Child's net taxable interest and dividends
914	E83585	16 Child's net tax capital gain distribution
915	E83590	16 Interest and dividend income taxed at 15% rate
916	E83600	16 of income at 15% rate

PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND

DIVIDENDS FORM 8814: - CONT.

917	E83860	16 Child's taxable interest
918	E83880	16 Child's tax-exempt interest
919	E83900	16 Child's gross dividends
920	E83920	16 Child's nontaxable distribution
921	E83940	16 Child's taxable dividends
922	E83960	16 Child's gross taxable interest and dividends
923	E83980	16 Child's net taxable interest and dividends
924	E83985	16 Child's net tax capital gain distributions
926	E84000	16 Tax on income at 15% rate
927	E84060	16 Child's taxable interest
928	E84080	16 Child's tax-exempt interest
929	E84100	16 Child's gross dividends
930	E84120	16 Child's nontaxable distribution
931	E84140	16 Child's taxable dividends
932	E84160	16 Children's gross taxable interest and dividends
933	E84180	16 Children's net taxable interest and dividends
934	E84185	16 Child's net tax capital gain distribution
935	E84190	16 Interest and dividend income taxed at 15% rate
936	E84200	16 Tax on income at 15% rate
937	E84210	16 Additional Form 8814 net income amount
938	E84220	16 Additional Form 8814 tax amount

ELEMENT NAME

POS.

ELEMENT

EXCLUSION OF INTEREST FROM U.S. SAVINGS BONDS -

FORM 8815:

16 Total qualified higher education expense	E85000	939
16 Nontaxable education expense	E85020	940
16 Taxable education expense	E85040	941
16 Bond-proceeds	E85060	942
16 Interest on bond proceeds	E85080	943
16 Ratio of Taxable Education Expenses	E85090	944
to Bond Proceeds		
16 Interest allocable to taxbl portion of educ. expenses	E86000	945
16 Form 8815 modified AGI	E86020	946
16 Form 8815 exclusion amount	E86025	947
+/-16 Modified AGI less exclusion amount	E86030	948
16 Form 8815 interest percentage	E86035	949
16 Interest limit due to modified AGI	E86040	950
16 Excluded bond interest, Form 8815	E86060	951

FORM 8839: QUALIFIED ADOPTION CREDITS

16 Child 1 qualified adoption Expenses	T86100	952
16 Child 2 qualified adoption Expenses	T86110	953
16 Total limited Qualified Adoption Expenses	S86115	954
16 Credit Carryforward	T86120	955
16 Excluded bond interest, Form 8815	S86125	956
16 Employer provided adoption benefit	T86130	957
16 Employer provided exclusion benefit	T86140	958
16 Employer provided taxable benefit	T86150	959
16 Adoption credit - verified	T86160	960

FORM 8853: MEDICAL SAVINGS ACCOUNTS

16 Total employer MSA contribution	T86200	961
16 MSA contributions	E86210	962
16 MSA limitation	E86220	963
16 Maintaining employer compensation	E86230	964
16 MSA deduction	E86240	965
16 Total MSA distributions	E86250	966
16 Distribution rollover	E86260	967
16 MSA distribution less rollover	E86270	968
16 Unreimbursed qualified medical expenses	E86280	969
16 Taxable MSA distributions	E86290	970
16 Tax on MSA distributions (computer)	E86300	971
16 Gross LTC benefits	E86310	972
16 LTC per diem	E86315	973

ELEMENT NAME POS. ELEMENT

FORM 8853: MEDICAL SAVINGS ACCOUNTS - cont.

974 E86320 16 Accelerated death benefits

975 E86330 16 LTC per diem plus accidental death benefits

976 E86340 16 LTC limitation

977 E86350 16 Cost for LTC services

978 E86355 16 Adjusted cost for LTC services

979 E86360 16 Qualified LTC services

980 E86365 16 Per diem limitation

981 E86370 16 Taxable LTC payments

SCHEDULE C/F SAMPLING ITEMS

982 T89500 16 Inventory, end of year - Schedule C (taxpayer)

983 T89540 +/- 16 Total business receipts - Schedule C/F (taxpayer)

MANUAL REVIEW ERROR FIELDS

984 E89610 16 Module 1-5 error indicators

985 E89620 16 Module 2-9 error indicators

986 E89630 16 Module 3-12 error indicators

987 E89640 16 Module 3-3 error indicators

988 E89650 16 Module 4-10 error indicators

PROFIT OR LOSS FROM BUS. (NONFARM SOLE PROP.)

SCHEDULE C (COMBINED):

990 T90010 +/- 16 Gross (total) income (loss)

991 E90020 16 Gross receipts

992 T90020 16 Gross receipts (taxpayer)

993 E90030 16 Returns and allowances

994 T90030 16 Returns and allowances (taxpayer)

995 E90040 +/- 16 Income/loss from sales and operations

996 E90050 16 Cost of goods sold and/or operations

997 T90050 16 Cost of goods sold and/or operations (taxpayer)

998 E90060 +/- 16 Gross profit (loss)

999 E90080 +/- 16 Other income (loss)

1000 T90080 +/- 16 Other income (loss) (taxpayer)

1001 E90100 16 Total deductions

1002 T90100 16 Total deductions (taxpayer)

1003 E90110 16 Advertising expenses

1004 E90130 16 Bad debts

1005 E90140 16 Car and truck

1006 E90160 16 Commissions

1007 E90170 16 Depletion

1008 E90190 16 Depreciation

1009 E90200 16 Employee benefit programs

1010 E90210 16 Insurance

1011 E90240 16 Mortgage interest

1012 E90250 16 Other interest

1013 E90260 16 Legal and professional services

1014 E90280 16 Office expenses

ELEMENT POS. ELEMENT NAME

PROFIT OR LOSS FROM BUS. (NONFARM SOLE PROP.)

SCHEDULE C (CONTINUED) - cont.

1015	E90290	16 Pension and profit sharing plans
1016	E90300	16 Rent on machinery and equipment
1017	E90310	16 Rent on other business property
1018	E90320	16 Repairs & Maintenance
1019	E90325	16 Supplies (not included in Cost of Goods Sold)
1020	E90330	16 Taxes and Licenses
1021	E90340	16 Travel
1022	E90345	16 Total meals and entertainment
1023	E90350	16 Total meals and entertainment limitation
1024	E90355	16 Meals and entertainment deducted
1025	E90360	16 Utilities
1026	E90370	16 Net wages
1027	E90430	16 Other deductions
1028	E90435	+/- 16 Tentative Profit/Loss
1029	E90438	16 Expenses for business use of your home
1030	T90438	16 Expenses for business use of your home (taxpayer)
1031	E90440	+/- 16 Net profit (loss)
1032	E90445	16 Depreciation, Form 8829

COST OF GOODS SOLD AND OPERATIONS.

E90450	16 Inventory, beginning of year	
E90460	16 Purchases	
E90470	16 Cost of labor	
E90480	16 Materials and supplies	
1036	E90480	
1037	E90490	16 Other costs
1038	E90500	16 Inventory, end of year
1039	E90530	16 Business deductions
1040	E90540	+/- 16 Business receipts
1041	T90540	+/- 16 Business receipts (Taxpayer)
1042	E90550	16 Payroll
1043	E90560	16 Total interest
1044	E90570	16 Total Depreciation
1045	E90640	+/- 16 Nondeductible Sch. C loss(+) / loss carryover (-)
1046		16 Reserved
1047		16 Reserved

ITEM	POS	ELEMENT NAME
------	-----	--------------

FIRST SCHEDULE C:

1048	E91010	+/-	16 Gross (total) income (loss)	
1049	T91010	+/-	16 Gross (total) income (loss) (taxpayer)	
1050	E91020		16 Gross receipts	
1051	T91020		16 Gross receipts (taxpayer)	
1052	E91030		16 Returns and allowances	
1053	T91030		16 Returns and allowances (taxpayer)	
1054	E91040	+/-	16 Income/loss from sales and operations	
1055	E91050		16 Cost of goods sold and/or operations	
1056	T91050		16 Cost of goods sold and/or operations (taxpayer)	
1057	E91060	+/-	16 Gross profit (loss)	
1058	E91080	+/-	16 Other income (loss)	
1059	T91080	+/-	16 Other income (loss) (taxpayer)	
1060	E91100		16 Total deductions	
1061	T91100		16 Total deductions (taxpayer)	
1062	E91110		16 Advertising expenses	
1063	E91130		16 Bad debts	
1064	E91140		16 Car and truck	
1065	E91160		16 Commissions	
1066	E91170		16 Depletion	
1067	E91190		16 Depreciation	
1068	E91200		16 Employee benefit programs	
1069	E91210		16 Insurance	
1070	E91240		16 Mortgage interest	
1071	E91250		16 Other interest	
1072	E91260		16 Legal and professional services	
1073	E91280		16 Office expenses	
1074	E91290		16 Pension and profit sharing plans	
1075	E91300		16 Rent on machinery and equipment	
1076	E91310		16 Rent on other business property	
1077	E91320		16 Repairs & maintenance	
1078	E91325		16 Supplies (not included in cost of goods sold)	
1079	E91330		16 Taxes and licenses	
1080	E91340		16 Travel	
1081	E91345		16 Total meals and entertainment	
1082	E91350		16 Total meals and entertainment limitation	
1083	E91355		16 Meals and entertainment deducted	
1084	E91360		16 Utilities	
1085	E91370		16 Net wages	
1086	E91430		16 Other deductions	
1087	E91435	+/-	16 Tentative profit/loss	
1088	E91438		16 Expenses for business use of your home	
1089	T91438		16 Expenses for business use of your home (taxpayer)	
1090	E91440	+/-	16 Net profit (loss)	
1091	E91445		16 Depreciation, Form 8829	

ELEMENT NAME

POS.

ELEMENT

K

FIRST SCH. C - COST OF GOODS SOLD AND OPERATIONS.

16 Inventory, beginning of year	E91450	1092
16 Purchases	E91460	1093
16 Cost of labor	E91470	1094
16 Materials and supplies	E91480	1095
16 Other costs	E91490	1096
16 Inventory, end of year	E91500	1097
16 Business deductions	E91530	1098
+/-16 Business receipts	E91540	1099
+/-16 Business receipts (Taxpayer)	T91540	1100
16 Payroll	E91550	1101
16 Total interest	E91560	1102
16 Total Depreciation	E91570	1103
+/- 16 Nondeductible Sch. C loss(+) / loss carryover (-)	E91640	1104
16 Reserved		1105
16 Reserved		1106

SECOND SCHEDULE C:

16 Gross (total) income (loss)	E92010	1107
+/- 16 Gross (total) income (loss) (taxpayer)	T92010	1108
16 Gross receipts	E92020	1109
16 Gross receipts (taxpayer)	T92020	1110
16 Returns and allowances	E92030	1111
16 Returns and allowances (taxpayer)	T92030	1112
16 Income/loss from sales and operations	E92040	1113
16 Cost of goods sold and/or operations	E92050	1114
16 Cost of goods sold and/or operations (taxpayer)	T92050	1115
16 Gross profit (loss)	E92060	1116
+/- 16 Other income (loss)	E92080	1117
+/- 16 Other income (loss) (taxpayer)	T92080	1118
16 Total deductions	E92100	1119
16 Total deductions (taxpayer)	T92100	1120
16 Advertising expenses	E92110	1121
16 Bad debts	E92130	1122
16 Car and truck	E92140	1123
16 Commissions	E92160	1124
16 Depletion	E92170	1125
16 Depreciation	E92190	1126
16 Employee benefit programs	E92200	1127
16 Insurance	E92210	1128
16 Mortgage interest	E92240	1129
16 Other interest	E92250	1130
16 Legal and professional services	E92260	1131
16 Office expenses	E92280	1132
16 Pension and profit sharing plans	E92290	1133
16 Rent on machinery and equipment	E92300	1134
16 Rent on other business property	E92310	1135
16 Repairs & Maintenance	E92320	1136
16 Supplies (not included in cost of goods sold)	E92325	1137

ELEMENT

POS.

ELEMENT NAME

SECOND SCHEDULE C: - cont.

1139	E92340	16 Travel
1140	E92345	16 Total meals and entertainment
1141	E92350	16 Total meals and entertainment limitation
1142	E92355	16 Meals and entertainment deducted
1143	E92360	16 Utilities
1144	E92370	16 Net wages
1145	E92430	16 Other deductions
1146	E92435	16 Tentative Profit/Loss
1147	E92438	16 Expenses for business use of your home
1148	E92438	16 Expenses for business use of your home (taxpayer)
1149	E92440	16 Net Profit (Loss)
1150	E92445	16 Depreciation, Form 8829

SECOND SCH. C: COST OF GOODS SOLD AND OPERATIONS:

1151	E92450	16 Inventory, beginning of year
1152	E92460	16 Purchases
1153	E92470	16 Cost of labor
1154	E92480	16 Materials and supplies
1155	E92490	16 Other costs
1156	E92500	16 Inventory, end of year
1157	E92530	16 Business deductions
1158	E92540	16 Business receipts
1159	E92540	16 Business receipts (Taxpayer)
1160	E92550	16 Payroll
1161	E92560	16 Total interest
1162	E92570	16 Total depreciation
1163	E92640	16 Nondeductible Sch. C loss(+) / loss carryover (-)
1164		16 Reserved
1165		16 Reserved

THIRD SCHEDULE C:

1166	E93010	16 Gross (total) income (loss)
1167	E93010	16 Gross (total) income (loss) (taxpayer)
1168	E93020	16 Gross receipts
1169	E93020	16 Gross receipts (taxpayer)
1170	E93030	16 Returns and allowances
1171	E93030	16 Returns and allowances (taxpayer)
1172	E93040	16 Income/loss from Sales and Operations
1173	E93050	16 Cost of goods sold and/or operations
1174	E93050	16 Cost of goods sold and/or operations (taxpayer)
1175	E93060	16 Gross profit (loss)
1176	E93080	16 Other income (loss)
1177	E93080	16 Other income (loss) (taxpayer)
1178	E93100	16 Total deductions
1179	E93100	16 Total deductions (taxpayer)
1180	E93110	16 Advertising expenses
1181	E93130	16 Bad debts

THIRD SCHEDULE C: - cont.

ITEM	POS	ITEM NAME
1184	E93170	16 Depletion
1185	E93190	16 Depreciation
1186	E93200	16 Employee benefit programs
1187	E93210	16 Insurance
1188	E93240	16 Mortgage interest
1189	E93250	16 Other interest
1190	E93260	16 Legal and professional services
1191	E93280	16 Office expenses
1192	E93290	16 Pension and profit sharing plans
1193	E93300	16 Rent on machinery and equipment
1194	E93310	16 Rent on other business property
1195	E93320	16 Repairs & Maintenance
1196	E93325	16 Supplies (not included in cost of goods sold)
1197	E93330	16 Taxes and licenses
1198	E93340	16 Travel
1199	E93345	16 Total meals and entertainment
1200	E93350	16 Total meals and entertainment limitation
1201	E93355	16 Meals and entertainment deducted
1202	E93360	16 Utilities
1203	E93370	16 Net wages
	E93430	16 Other deductions
	E93435	+/- 16 Tentative Profit/Loss
	E93438	16 Expenses for business use of your home
1207	T93438	16 Expenses for business use of your home (taxpayer)
1208	E93440	+/- 16 Net Profit (Loss)
1209		Reserved
1210	E93450	16 Inventory, beginning of year
1211	E93460	16 Purchases
1212	E93470	16 Cost of labor
1213	E93480	16 Materials and supplies
1214	E93490	16 Other costs
1215	E93500	16 Inventory, end of year
1216	E93530	16 Business deductions
1217	E93540	+/- 16 Business receipts
1218	T93540	+/- 16 Business receipts (Taxpayer)
1219	E93550	16 Payroll
1220	E93560	16 Total interest
1221	E93570	16 Total Depreciation
1222	E93640	+/- 16 Nondeductible Sch. C loss(+) / loss carryover (-)
1223		16 Reserved
1224		16 Reserved

THIRD SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS:

ELEMENT NAME

POS.

ELEMENT

FARM INCOME AND EXPENSES (FARM PROPRIETORSHIP) -

SCHEDULE F (CONTINUED)

1225	E95080	16 Cost of all purchased items (cash)	
1226	T95080	16 Cost of purchased items (cash) (taxpayer)	
1227	E95200	16 Total patronage dividends (cooperative distrib.)	
1228	E95220	16 Total agricultural program payments (cash)	
1229	E95230	16 Taxable agricultural program payments (cash)	
1230	E95260	16 Total CCC-loans forfeited or repaid	
1231	E95270	16 Total crop insurance proceeds & certain disaster payments	
1232	E95280	16 Taxable crop ins. proceeds & certain disaster payments	
1233	E95290	16 Custom Hire (machine work) income	
1234	E95310	16 Gross income (loss) (cash) +/-	
1235	T95310	16 Gross income (loss) (cash) (taxpayer) +/-	
1236	E95350	16 Custom machine hire	
1237	E95360	16 Depreciation	
1238	E95370	16 Employee benefits program (other than pension plans)	
1239	E95380	16 Gasoline, fuel, oil	
1240	E95400	16 Mortgage interest	
1241	E95410	16 Other interest	
1242	E95415	16 Labor hired	
1243	E95420	16 Repairs and Maintenance	
1244	E95430	16 Seeds and plants purchased	
1245	E95440	16 Pension profit sharing plans	
1246	E95450	16 Supplies purchased	
1247	E95540	16 Other farm expenses	
1248	E95550	16 Total deductions	
1249	T95550	16 Total deductions (taxpayer)	
1250	E95600	16 Farm total receipts (accrual)	
1251	T95600	16 Farm total receipts (accrual) (taxpayer)	
1252	T95605	16 Farm total receipts (taxpayer)	
1253	E95610	16 Gross income (loss) (accrual) +/-	
1254	T95610	16 Gross income (loss) (accrual) (taxpayer) +/-	
1255	E95640	16 Net farm profit (loss)	
1256	E95660	16 Nonded. Sch. F loss (+)/Suspended loss carryover (-) +/-	
1257		16 Reserved	

FIRST SCHEDULE F.

1258	E96080	16 Cost of all purchased items (cash)	
1259	T96080	16 Cost of purchased items (cash) (taxpayer)	
1260	E96200	16 Total patronage dividends	
1261	E96220	16 Total agricultural program payments (cash) (cooperative distributions)	
1262	E96230	16 Taxable agricultural program payments (cash)	
1263	E96260	16 Total CCC-loans forfeited or repaid	
1264	E96270	16 Total crop insurance proceeds & certain disaster payments	

ELEMENT NAME POS.

ELEMENT NAME

FIRST SCHEDULE F. - cont.

E96280	16 Taxable crop ins. proceeds & certain disaster pymnts	1266
E96290	16 Custom Hire (machine work) income	1267
E96310	16 Gross income (loss) (cash) +/-	1268
E96310	16 Gross income (loss) (cash) +/-	1269
E96350	16 Custom machine hire	1270
E96360	16 Depreciation	1271
E96370	16 Employee benefits program (other than pension plans)	1272
E96380	16 Gasoline, fuel, oil	1273
E96400	16 Mortgage interest	1274
E96410	16 Other interest	1275
E96415	16 Labor hired	1276
E96420	16 Repairs and Maintenance	1277
E96430	16 Seeds and plants purchased	1278
E96440	16 Pension profit sharing plans	1279
E96450	16 Supplies purchased	1280
E96540	16 Other farm expenses	1281
E96550	16 Total deductions	1282
E96550	16 Total deductions (taxpayer)	1283
E96600	16 Farm total receipts (accrual)	1284
E96600	16 Farm total receipts (accrual) (taxpayer)	1285
E96605	16 Farm total receipts (taxpayer)	1286
E96610	16 Gross income (loss) (accrual) +/-	1287
E96610	16 Gross income (loss) (accrual) +/-	1288
E96640	16 Net farm profit (loss) +/-	1289
E96660	16 Nonded. Sch. F loss (+)/Suspended loss Carryover (-) +/-	1290
E96660	16 Reserved	1291

SECOND SCHEDULE F.

E97080	16 Cost of all purchased items (cash)	1291
E97080	16 Cost of purchased items (cash) (taxpayer)	1292
E97200	16 Total patronage dividends (cooperative distrib.)	1293
E97220	16 Total agricultural program payments (cash)	1294
E97230	16 Taxable agricultural program payments (cash)	1295
E97260	16 Total CCC-loans forfeited or repaid	1296
E97270	16 Total crop insurance proceeds & certain disaster payments	1297
E97280	16 Taxable crop ins. proceeds & certain disaster pymnts	1298
E97290	16 Custom Hire (machine work) income	1299
E97310	16 Gross income (loss) (cash) +/-	1300
E97310	16 Gross income (loss) (cash) +/-	1301
E97350	16 Custom machine hire	1302
E97360	16 Depreciation	1303
E97370	16 Employee benefits program (other than pension plans)	1304
E97380	16 Gasoline, fuel, oil	1305
E97400	16 Mortgage interest	1306
E97410	16 Other interest	1307
E97415	16 Labor Hired	1308

SECOND SCHEDULE F. - cont.

POS.	ELEMENT	ELEMENT NAME
1311	E97440	16 Pension profit sharing plans
1312	E97450	16 Supplies purchased
1313	E97540	16 Other farm expenses
1314	E97550	16 Total deductions
1315	T97550	16 Total deductions (taxpayer)
1316	E97600	16 Farm total receipts (accrual)
1317	T97600	16 Farm total receipts (accrual) (taxpayer)
1318	T97605	16 Farm total receipts (taxpayer)
1319	E97610	+/- 16 Gross income (loss) (accrual)
1320	T97610	+/- 16 Gross income (loss) (accrual) (taxpayer)
1321	E97640	+/- 16 Net farm profit (loss)
1322	E97660	+/- 16 Nonded. sch. F loss (+)/Suspended loss Carryover (-)
1323		16 Reserved

INFORMATION CODES

1324	E99000	16
1325	E99001	16
1326	E99002	16
1327	E99003	16
1328	E99004	16
1329	E99005	16
1330	E99006	16
1331	E99007	16
1332	E99008	16
1333	E99009	16
1334	E99010	16

BALANCING ERROR CODES

1335	E99011	16
1336	E99012	16
1337	E99013	16
1338	E99014	16
1339	E99015	16
1340	E99016	16
1341	E99017	16
1342	E99018	16
1343	E99019	16
1344	E99020	16
1345	S020	16 Schedule SE Primary SSN
1346	S021	16 Schedule SE Secondary SSN
1347	S022	16 Primary NAP Previous Secondary SSN
1348	S023	16 Alimony SSN - Form 1040
1349	S024	16 Parents SSN - Form 8615
1350	S025	16 Dependent #1 SSN
1351	S026	16 Dependent #2 SSN
1352	S027	16 Dependent #3 SSN
1353	S028	16 Dependent #4 SSN

BALANCING ERROR CODES - cont.

STATEMENT	POS.	ELEMENT NAME
1356	S031	16 Dependent #7 SSN
1357	S032	16 Dependent #8 SSN
1358	S033	16 Dependent #9 SSN
1359	S034	16 Dependent #10 SSN
1360	S038	16 AD Population 2 / Complete Report Decimal Weight
1361	S039	16 AD Population 2 / Complete Report Population Count
1362	S041	16 AD Population 3 Decimal Weight
1363	S042	16 AD Population 3 Population Count
1364	S044	16 First Form 8814 SSN
1365	S045	16 Second Form 8814 SSN
1366	S046	16 Third Form 8814 SSN
1367	S054	16 EIC SSN Child 1
1368	S055	16 EIC SSN Child 2

END OF RECORD