

1999 FIXED LENGTH RECORD LAYOUT

ELEMENT	ITEM	POS	TYPE	START	END
S001	S001	7	N	1	7
Non Business Codes - Character					
BCNTRY	Foreign Country for Financial Account	25	C	8	32
CITYST	City/State	25	C	33	57
NMCTRL	Name Control	4	C	58	61
OCCPRI	Primary Occupation	20	C	62	81
OCCSEC	Secondary Occupation	20	C	82	101
PPREP	RTF paid preparer code	1	C	102	102
PSTATE	Alpha State Code	2	C	103	104
SNAME	Spouse, Name Contol	4	C	105	108
CC-5	Reserved	1	C	109	109
Non Business Codes - Numeric (1 digit codes)					
1	AGEP	Primary Over 65 Indicator	1	N	110
2	AGES	Secondary Over 65 Indicator	1	N	111
3	AGEX	Age Indicator	1	N	112
4	AGIER1	AGI RTF Error Indicator	1	N	113
5	AGIERR	AGI Error Indicator	1	N	114
6		Reserved	1	N	115
7	AMTIC	Alternative Minimum taxable income code	1	N	116
8	ATRKFR	At risk code, Farm rental Form 4835	1	N	117
9	AUDIT	Audit Code	1	N	118
10	BLEVEL	BEA Sample Level	1	N	119
11	BUSIND	Business Indicator	1	N	120
12	CGDED	Capital Gains Deduction limitation code	1	N	121
13	CGIND	Capital Gain/Loss Indicator	1	N	122
14	CHIND1	Student/disabled-child indicator 1	1	N	123
15	CHIND2	Student/disabled-child indicator 2	1	N	124
16	CLEIC	Credit Limited, Schedule EIC	1	N	125
17	CLSCHR	Credit limit Schedule R	1	N	126
18	CL2441	Credit limit, Form 2441	1	N	127
19	CL8396	Credit limit, Form 8396	1	N	128
20	CPSV	Computed Primary Stratifying Variable	1	N	129
21	CWHSI	Cont-Work-Hist-Samp-Ind	1	N	130
22	DGROUP	Sampling Group	1	N	131
23	DIRDEP	Direct Deposit Indicator	1	N	132
24	DSABC1	F8839 Child1 Disabled Indicator	1	N	133
25	C1-25	Reserved	1	N	134
26	DSABC2	F8839 Child2 Disabled Indicator	1	N	135
27	DSI	Dependent Status Indicator	1	N	136
28	DSTATE	State With More Than One District	1	N	137
29	DTAXC	Child's line 17 schedule D tax indicator	1	N	138
30	DTAXF	Family Schedule D Tax Indicator	1	N	139
31	DTAXK	Child's Schedule D Tax Indicator	1	N	140
32	DTAXP	Parent's Schedule D Tax Indicator	1	N	141
33	EDCDE	Edit Code	1	N	142
34	EFI	Electronic Filing Indicator	1	N	143
35	EIC	Earned Income Credit Code	1	N	144
36	EICERR	RTF code for invalid SSN on Schedule EIC	1	N	145
37	EINERR	RTF code for invalid EIN onf Form 2441	1	N	146
38	ELECT	Presidential Election Campaign, Fund boxes Code	1	N	147
39	EPZONE	Enterprise zone Indicator	1	N	148
40	ESTIND	Estate-collation-study-ind	1	N	149
41	FDED	Form of deduction code	1	N	150
42	FLGSTR	Filing status age indicator - Sch R	1	N	151
43	FORIN	Reserved (Not needed every year)	1	N	152
44	FORMCD	Form-Code, incoming	1	N	153
45	FRMPRP	Form Preparation Indicator	1	N	154
46	FORNC1	F8839 Child1 Foreign Indicator	1	N	155

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<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
47	FORNC2 F8839 Child2 Foreign Indicator	1	N	156	156
48	FUTA1 Sch. H FUTA Tax - Sect. 44 Indicator	1	N	157	157
49	FUTA2 Sch. H FUTA Tax - Sect. 45 Indicator	1	N	158	158
50	F1116 Presence of Form 1116, Foreign Tax Credit	1	N	159	159
51	F2106 Presence of Form	1	N	160	160
52	C1-52 Reserved	1	N	161	161
53	F2441 Qualified individual indicator, Form 2441	1	N	162	162
54	F2555 Pres. of Foreign earned income form	1	N	163	163
55	F3468 Pres. of Investment credit form	1	N	164	164
56	F3800 Pres. of General business credit form	1	N	165	165
57	F4136 Pres. of Gasoline and special fuels credit form	1	N	166	166
58	F4562 Pres. of Depreciation form	1	N	167	167
59	F4684 Pres. Of Form 4684, Casualties and Thefts	1	N	168	168
60	F4797 Presence of Form 4797, Sales of Business Property	1	N	169	169
61	F4952 Investment interest expense form	1	N	170	170
62	F4972 Tax on Lump Sum Distributions form	1	N	171	171
63	F5329 Foreign Earned Income	1	N	172	172
64	F6198 Computation of deductible loss from activity (Sec. 465©)	1	N	173	173
65	F6251 State refund no benefit indicator	1	N	174	174
66	F6252 Presence of Form 6252, Installment Sale Income	1	N	175	175
67	F6781 Presence of Form 6781, Gains/Losses from Section 1256	1	N	176	176
68	F8396 Mortgage interest credit form	1	N	177	177
69	F8582 Passive activity loss limitations form	1	N	178	178
70	F8586 Low income housing credit form	1	N	179	179
71	F8606 IRA basis and nondeductible distribution form	1	N	180	180
72	F8615 Tax computation for child under age 14 investment income form	1	N	181	181
73	F8801 Credit for Prior Year Minimum Tax form	1	N	182	182
74	F8812 Presence of Form 8812, Additional Child Tax Credit	1	N	183	183
75	F8814 Parents elect to report child's interest and dividends	1	N	184	184
76	F8814A Additional form 8814 filed	1	N	185	185
77	F8815 Exclusion of Interest from Series EE Savings Bonds	1	N	186	186
78	F8824 Presence of Form 8824, Like-Kind Exchanges	1	N	187	187
79	F8839 Qualified Adoption Expenses	1	N	188	188
80	F8844 Empowerment Zone Employment Credit	1	N	189	189
81	F8853 Medical Savings Accounts and Long-Term Care Insurance Contracts	1	N	190	190
82	F8863 Presence of Form 8863, Education Credits	1	N	191	191
83	GAACD General Asset Account Election Code	1	N	192	192
84	HINTX High income nontaxable indicator	1	N	193	193
85	IE Itemized deductions election indicator	1	N	194	194
86	IMAGE Before and After Record	1	N	195	195
87	IRI Interesting return indicator	1	N	196	196
88	IRIC Computed interesting return indicator	1	N	197	197
89	KID14 Form 6251, child under age 14 code	1	N	198	198
90	LEVEL Original Sample Level	1	N	199	199
91	LEVSEC Secondary Level	1	N	200	200
92	LRG Large AGI return indicator	1	N	201	201
93	LSD5YM Participation in plan for 5 or more yrs - Form 4972	1	N	202	202
94	LSDDBI Death Beneficiary Indicator - Form 4972	1	N	203	203
95	LSDEBI Employee Benefit Indicator	1	N	204	204
96	LSDPYD Prior yr distrib. Ind Form 4972	1	N	205	205
97	LSDQPI Qualified Plan Indicator - Form 4972	1	N	206	206
98	LSDROI Rollover Indicator Form 4972	1	N	207	207
99	MARS Marital (filing) Status	1	N	208	208
100	MATH Math Status Code	1	N	209	209
101	MEDEXC Medical Choice Distribution Tax Exception Indicator	1	N	210	210
102	MIDR MFSS Itemized Deduct. Requirement Ind.	1	N	211	211
103	MPARFR Marital Participation, farm rental Form 4835	1	N	212	212
104	MRC Multiple Recipients Code Form 4972	1	N	213	213
105	MRCODE Manual Review Condition Indicator	1	N	214	214
106	MSAEMP Employer MSA Contribution Indicator	1	N	215	215
107	MSAEXC MSA Distribution Tax Exception Indicator	1	N	216	216

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ELEMENT	ITEM	POS	TYPE	START	END	
108	MSALTC	Individual LTC Insurance Contract Indicator	1	N	217	217
109	MSAPHD	High Deductible HealthPlan Coverage Indicator	1	N	218	218
110	MSAPRI	Medical Savings Account Indicator	1	N	219	219
111	MSAPUN	Previously Uninsured Indicator	1	N	220	220
112	MSASEC	Spouse Medical Savings Account Indicator	1	N	221	221
113	MSASHD	Souse High Deductible Health Plan Indicator	1	N	222	222
114	MSASUN	Spouse Previously Uninsured Indicator	1	N	223	223
115	MSATRM	Terminally Ill Indicator	1	N	224	224
116	MTH3YR	MACRS property, 3-year, method	1	N	225	225
117	MTH5YR	MACRS property, 5-year, method	1	N	226	226
118	MTH7YR	MACRS 7-year real property, method	1	N	227	227
119	MTH10Y	MACRS property, 10-year, method	1	N	228	228
120	MTH15Y	MACRS 15-year real property, method	1	N	229	229
121	MTH20Y	MACRS 20-year real property, method	1	N	230	230
122	NONCOM	Noncompute code	1	N	231	231
123	C1-123	Ownership-IND (Form 2119)	1	N	232	232
124	PANIND	Panel Indicator	1	N	233	233
125	PBI	Primary Blind Indicator	1	N	234	234
126	PCI	Form 1040 PC indicator	1	N	235	235
127	PMARS	Parents Filing Status Code (Form 8615)	1	N	236	236
128	PREP	Paid preparer code	1	N	237	237
129	C1-129	Reserved	1	N	238	238
130	PSV	Primary Stratifying Variable	1	N	239	239
131	PT3IND	Part 3 Indicator on Form 8801	1	N	240	240
132	PURP	Personal Use Rental Property (Sch E)	1	N	241	241
133	PYMARS	Marital Status (Prior Year)	1	N	242	242
134	RAL	Refund Anticipation Loan Indicator	1	N	243	243
135	REGION	IRS Regions	1	N	244	244
136	REJ-IN	Reject Code, incoming	1	N	245	245
137	RXOPAR	Exemptions for parents (taxpayer)	1	N	246	246
138	SBI	Secondary Blind Indicator	1	N	247	247
139	SCFI	Survey of Consumer Finance Indicator	1	N	248	248
140	SCHA	Schedule A Indicator Code	1	N	249	249
141	SCHB	Schedule B Indicator Code	1	N	250	250
142	SCHBFA	Foreign Accounts Code	1	N	251	251
143	SCHBFT	Foreign Trusts Code	1	N	252	252
144	SCHCE1	Schedule C RTF error indicator	1	N	253	253
145	SCHCER	Schedule C Error Indicator	1	N	254	254
146	SCHCF	Schedule C or F Indicator	1	N	255	255
147	SCHD	Schedule D Indicator Code	1	N	256	256
148	SCHDE1	Schedule D RTF error indicator	1	N	257	257
149	SCHDER	Schedule D Error Indicator	1	N	258	258
150	SCHE	Schedule E Indicator Code	1	N	259	259
151	SCHEE1	Schedule E RTF Error Indicator	1	N	260	260
152	SCHEER	Schedule E Error Indicator	1	N	261	261
153	SCHF	Schedule F Indicator Code	1	N	262	262
154	SCHFE1	Schedule F RTF error indicator	1	N	263	263
155	SCHFER	Schedule F Error Indicator	1	N	264	264
156	SCHH	Schedule H Indicator	1	N	265	265
157	SCHJIN	Schedule J Indicator	1	N	266	266
158	SCHSE	Schedule SE Indicator	1	N	267	267
159	SFCPRI	SE Farm Code - Primary	1	N	268	268
160	SFCSEC	SE Farm Code - Secondary	1	N	269	269
161	SHRTYR	Form 6251, annualized return code	1	N	270	270
162	SOCA	SOCA Tracking Code	1	N	271	271
163	SOCAIN	SOCA Panel Indicator	1	N	272	272
164	SOCAED	SOCA Capital Assets Indicator	1	N	273	273
165	SPECTX	Special Tax Computation	1	N	274	274
166	SPNDC1	F8839 Child 1 Special Need Indicator	1	N	275	275
167	SPNDC2	F8839 Child 2 Special Need Indicator	1	N	276	276
168	SSNERR	RTF code for invalid SSN	1	N	277	277

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ELEMENT	ITEM	POS	TYPE	START	END	
169	C1-170	Reserved	1	N	278	278
170	TELIND	Form 1040TEL Indicator	1	N	279	279
171	TFORM	Corrected Form of Return	1	N	280	280
172	TX4YRP	Taxable Amount Four Year Election Indicator, Primary	1	N	281	281
173	TX4YRS	Taxable Amount Four Year Election Indicaor, Secondary	1	N	282	282
174	C1-174	Taxable Gain Deferral Indicator (Form 2119)	1	N	283	283
175	TXNT	Taxable or Nontaxable Returns	1	N	284	284
176	TXST	Tax Status	1	N	285	285
177	VERFLG	Validation Error Flag	1	N	286	286
178	WEIGHT	Weight Code	1	N	287	287
179	XFPT	Primary Taxpayer Exemption	1	N	288	288
180	XFST	Secondary Taxpayer Exemption	1	N	289	289
181	XOCAWH	Exemptions for Children Living Away from Home Due to Divorce/Separ.	1	N	290	290
182	XOPAR	Exemptions for Parents	1	N	291	291
183	XTXCR1	Dependent 1 Child Tax Credit Indicator	1	N	292	292
184	XTXCR2	Dependent 2 Child Tax Credit Indicator	1	N	293	293
185	XTXCR3	Dependent 3 Child Tax Credit Indicator	1	N	294	294
186	XTXCR4	Dependent 4 Child Tax Credit Indicator	1	N	295	295
187	XTXCR5	Dependent 5 Child Tax Credit Indicator	1	N	296	296
188	XTXCR6	Dependent 6 Child Tax Credit Indicator	1	N	297	297
189	XTXCR7	Dependent 7 Child Tax Credit Indicator	1	N	298	298
190	XTXCR8	Dependent 8 Child Tax Credit Indicator	1	N	299	299
191	XTXCR9	Dependent 9 Child Tax Credit Indicator	1	N	300	300
192	XTXCR0	Dependent 10 Child Tax Credit Indicator	1	N	301	301
193	YCODE	Acceptance or Rejection of Return	1	N	302	302
194	YEAR	Year Code	1	N	303	303
195	C1-195	Reserved	1	N	304	304
196	C1-196	Reserved	1	N	305	305
197	C1-197	Reserved	1	N	306	306
Non Business Codes - Numeric (2 digit codes)						
1	AGDR	Adjusted Gross Deficit Range	2	N	307	308
2	AGIR1	Adjusted Gross Income Range 1	2	N	309	310
3	AGIR2	Adjusted Gross Income Range 2	2	N	311	312
4	AGIR5	Adjusted Gross Income Range 5	2	N	313	314
5	AGIRJ	Adjusted Gross Income Range J	2	N	315	316
6	AGIRP	Adjusted Gross Income Range P	2	N	317	318
7	AG2441	Form 2441 - Percentage of AGI	2	N	319	320
8	CYCLE	Cycle code	2	N	321	322
9	DIST	District	2	N	323	324
10	DISTIN	District, incoming	2	N	325	326
11	DOC	Document, code	2	N	327	328
12	ERRFLG	Error (loop) Flag	2	N	329	330
13	FLPDMO	Filing (accounting) period - month	2	N	331	332
14	F4835	Number of Farm Rental Indicator Forms Attached	2	N	333	334
15	INFFLG	Manual Review Condition Info Flag	2	N	335	336
16	INFONO	Information Listing Number	2	N	337	338
17	LSDMEC	Lump-sum averaging method code	2	N	339	340
18	C2-18	Reserved	2	N	341	342
19	PODP	Post of duty code - primary Form 2555	2	N	343	344
20	PODS	Post of Duty Code - Secondary	2	N	345	346
21	C2-21	Reserved	2	N	347	348
22	REJECT	Reject Code	2	N	349	350
23	REJ-OUT	Reject Code, after consistency tests	2	N	351	352
24	RXOCAH	Exemptions for children living at home (taxpayer)	2	N	353	354
25	RXTOT	Total Exemptions	2	N	355	356
26	SCHC	Schedule C Indicator Code	2	N	357	358
27	SCHCNM	Number of Schedule C's (when more than 3)	2	N	359	360
28	STATE	State	2	N	361	362
29	C2-29	Reserved	2	N	363	364
30	SVCCTR	Service Center	2	N	365	366

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<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
31	TESTNO	Last Consistency Test Series Performed	2	N	367 368
32	TOTXSZ	Size of Total Income Tax	2	N	369 370
33	TPICD	TPI (Total Positive Income) Class Code	2	N	371 372
34	TTXPCT	Total Income Tax as Percent of AGI	2	N	373 374
35	VWKGRP	Validation Work Group	2	N	375 376
36	XOCAH	Exemptions for Children Living at Home	2	N	377 378
37	XOODEP	Exemptions for Other Dependents	2	N	379 380
38	XTOT	Total Exemptions	2	N	381 382
39	NBC2-39	Reserved	2	N	383 384
40	NBC2-40	Reserved	2	N	385 386
41	NBC2-41	Reserved	2	N	387 388

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Non Business Codes - Numeric (3 digit codes)					
1	C3-1	Reserved	3	N	389 391
2	C3-2	Reserved	3	N	392 394
3	C3-3	Reserved	3	N	395 397
4	C3-4	Reserved	3	N	398 400
5	C3-5	Reserved	3	N	401 403
Non Business Codes - Numeric (4 digit codes)					
1	EICYB1	Year of birth, child 1(EIC)	4	N	404 407
2	EICYB2	Year of birth, child 2(EIC)	4	N	408 411
3	EYOB1	Year of Birth, child 1 (EIC) Underreporter Program	4	N	412 415
4	EYOB2	Year of Birth, child 2 (EIC) Underreporter Program	4	N	416 419
5	FLPDYR	Filing (accounting) period - year	4	N	420 423
Business Codes - Numeric (1 digit codes)					
1	ACCMEC	Accounting Method (Dominant Sch C)	1	N	424 424
2	ACMEC1	Accounting Method (1st Sch C)	1	N	425 425
3	ACMEC2	Accounting Method (2nd Sch C)	1	N	426 426
4	ACMEC3	Accounting Method (3rd Sch C)	1	N	427 427
5	ACCMEF	Accounting Method (Dominant Sch F)	1	N	428 428
6	ACMEF1	Accounting Method (1st Sch F)	1	N	429 429
7	ACMEF2	Accounting Method (2nd Sch F)	1	N	430 430
8	ATRSKC	At Risk Code, (Dominant Sch C)	1	N	431 431
9	ARSKC1	At Risk Code, (1st Sch C)	1	N	432 432
10	ARSKC2	At Risk Code (2nd Sch C)	1	N	433 433
11	ARSKC3	At Risk Code (3rd Sch C)	1	N	434 434
12	ATRSKF	At Risk Code (Dominant Sch F)	1	N	435 435
13	ARSKF1	At Risk Code (1st Sch F)	1	N	436 436
14	ARSKF2	At Risk Code (2nd Sch F)	1	N	437 437
15	COMSCH	Combined Sch C Code (Dominant Sch C)	1	N	438 438
16	CMSCH1	Combined Sch C Code (1st Sch C)	1	N	439 439
17	CMSCH2	Combined Schedule C Code (2nd Sch C)	1	N	440 440
18	CMSCH3	Combined Schedule C Code (3rd Sch C)	1	N	441 441
19	DEPEXP	Depreciation Expense Source Indicator (Dom Sch C)	1	N	442 442
20	DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	1	N	443 443
21	DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	1	N	444 444
22	DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	1	N	445 445
23	DOMC	Business Number (Dom Sch C)	1	N	446 446
24	DOMC1	Business Number (1st Sch C)	1	N	447 447
25	DOMC2	Business Number (2nd Sch C)	1	N	448 448
26	DOMC3	Business Number (3rd Sch C)	1	N	449 449
27	DOMF	Farm Number (Dominant Sch F)	1	N	450 450
28	DOMF1	Farm Number (1st Sch F)	1	N	451 451
29	DOMF2	Farm Number (1st Sch F)	1	N	452 452
30	FIRSTC	First Schedule C for the particular business (Dom Sch C)	1	N	453 453
31	FRSTC1	First Schedule C for the particular business (1st Sch C)	1	N	454 454
32	FRSTC2	First Schedule C for the particular business (2nd Sch C)	1	N	455 455
33	FRSTC3	First Schedule C for the particular business (3rd Sch C)	1	N	456 456
34	CD1-34	Reserved	1	N	457 457
35	CD1-35	Reserved	1	N	458 458
36	CD1-36	Reserved	1	N	459 459
37	CD1-37	Reserved	1	N	460 460
38	INVENC	Dominant Business Inventory Code	1	N	461 461
39	MPARTC	Material Participation Code (Dominant Sch C)	1	N	462 462
40	MPRTC1	Material Participation Code (1st Sch C)	1	N	463 463
41	MPRTC2	Material Participation Code (2nd Sch C)	1	N	464 464
42	MPRTC3	Material Participation Code (3rd Sch C)	1	N	465 465
43	MPARTF	Material Participation Code (Dominant Sch F)	1	N	466 466
44	MPRTF1	Material Participation Code (1st Sch F)	1	N	467 467
45	MPRTF2	Material Participation Code (2nd Sch F)	1	N	468 468
46	SCHCEZ	Schedule C-EZ Indicator	1	N	469 469

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47	CEZ1 1st Schedule C	1	N	470	470
48	CEZ2 2nd Schedule C	1	N	471	471
49	CEZ3 3rd Schedule C	1	N	472	472
50	SEXPRC Sex of Proprietor (Dom Sch C)	1	N	473	473
51	SXPRC1 Sex of Proprietor (1st Sch C)	1	N	474	474
52	SXPRC2 Sex of Proprietor (2nd Sch C)	1	N	475	475
53	SXPRC3 Sex of Proprietor (3rd Sch C)	1	N	476	476
54	SEXPRF Sex of Proprietor (Dominant Sch F)	1	N	477	477
55	SXPRF1 Sex of Proprietor (1st Sch F)	1	N	478	478
56	SXPRF2 Sex of Proprietor (2nd Sch F)	1	N	479	479
57	STATEM Statutory Employee Box - Form W-2 (Dom Sch C)	1	N	480	480
58	STATM1 Statutory Employee Box (1st Sch C)	1	N	481	481
59	STATM2 Statutory Employee Box (2nd Sch C)	1	N	482	482
60	STATM3 Statutory Employee Box (3rd Sch C)	1	N	483	483
61	CD1-61 Reserved	1	N	484	484
62	CD2-62 Reserved	1	N	485	485
63	CD3-63 Reserved	1	N	486	486
Business Codes - Numeric (2 digit codes)					
1	INVALC Inventory Valuation (Dom Sch C)	2	N	487	488
2	INVLC1 Inventory Valuation (1st Sch C)	2	N	489	490
3	INVLC2 Inventory Valuation (2nd Sch C)	2	N	491	492
4	INVLC3 Inventory Valuation (3rd Sch C)	2	N	493	494
5	NICDE Business Net Income/Net Deficit Code	2	N	495	496
6	SZBRE Size of Business Receipts	2	N	497	498
Business Codes - Numeric (3 digit codes)					
1	APXAAA All Nonfarm Industry Coding - Division Line Numbers	3	N	499	501
2	APXAAB All Nonfarm Industry Coding - Subdivision Line Numbers	3	N	502	504
3	APXAAC All Nonfarm Industry Coding - Major Group Line Numbers	3	N	505	507
4	APXAAD All Nonfarm Industry Coding - Minor Group Line Numbers	3	N	508	510
5	APXBEA Appendix AA--BEA code - Division Line Numbers	3	N	511	513
6	APXBEB Appendix AA--BEA code - Subdivision Line Numbers	3	N	514	516
7	APXBEC Appendix AA--BEA code - Major Group Line Numbers	3	N	517	519
8	APXBED Appendix AA--BEA code - Minor Group Line Numbers	3	N	520	522
9	APXWWA Selected Nonfarm Coding - Division Line Numbers	3	N	523	525
10	APXWWB Selected Nonfarm Coding - Subdivision Line Numbers	3	N	526	528
11	APXWWC Selected Nonfarm Coding - Major Group Line Numbers	3	N	529	531
12	APXWWD Selected Nonfarm Coding - Minor Group Line Numbers	3	N	532	534
13	ASAMP Actual Sample Code	3	N	535	537
14	ASAMP2 Actual BEA Sample Code	3	N	538	540
15	CSAMP Computed Sample Code	3	N	541	543
16	CSAMP2 Computed Sample Code Sole Prop	3	N	544	546
17	PSAMP Punched Sample Code	3	N	547	549
18	PSAMP2 Punched BEA Sample Code	3	N	550	552
19	TPNC1 Taxpayer Notice Code 1	3	N	553	555
20	TPNC2 Taxpayer Notice Code 2	3	N	556	558
21	TPNC3 Taxpayer Notice Code 3	3	N	559	561
22	TPNC4 Taxpayer Notice Code 4	3	N	562	564
23	TPNC5 Taxpayer Notice Code 5	3	N	565	567
24	TXRT Marginal Tax Rate	3	N	568	570
25	WSAMP Sample Code Used For Weighting	3	N	571	573
26	WSAMP2 Sample Code Used For Weighting Sole Prop	3	N	574	576
27	WSAMP3 Sample Code Used For Weighting SOCA	3	N	577	579
28	CD3-28 Reserved	3	N	580	582
29	CD3-29 Reserved	3	N	583	585

1999 FIXED LENGTH RECORD LAYOUT

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
Business Codes - Numeric (4 digit codes)					
1	CBATCH	Consistency Test Batch Number	4	N	586 589
2	DOBMD	Date of Birth (Month/Day)	4	N	590 593
3	DOBYR	Date of Birth (Year)	4	N	594 597
4	DODMD	Date of Death (Month/Day) Primary	4	N	598 601
5	DODYR	Date of Death (Year)	4	N	602 605
6	INDYC	SOI Industry Code (Dom Sch C)	4	N	606 609
7	INDYC1	Industry Code (1st Sch C)	4	N	610 613
8	INDYC2	Industry Code (2nd Sch C)	4	N	614 617
9	INDYC3	Industry Code (3rd Sch C)	4	N	618 621
10	MATCH	Match Code	4	N	622 625
11	SDOBMD	Secondary date of Birth Month Date	4	N	626 629
12	SDOBYR	Secondary date of Birth Year	4	N	630 633
13	SDODMD	Secondary date of Death Month Date	4	N	634 637
14	SDODYR	Secondary date of Death Year	4	N	638 641
15	CD4-15	Reserved	4	N	642 645
16	CD4-16	Reserved	4	N	646 649
17	CD4-17	Reserved	4	N	650 653
18	CD4-18	Reserved	4	N	654 657
19	CD4-19	Reserved	4	N	658 661
20	CD4-20	Reserved	4	N	662 665
Business Codes - Numeric (6 digit codes)					
1	CDOB1	Child Care Cr. Dependent 1 NAP DOB(YR/MO)	6	N	666 671
2	CDOB2	Child Care Cr. Dependent 2 NAP DOB(YR/MO)	6	N	672 677
3	D1DOB	Dependent 1, Date of Birth (year/month)	6	N	678 683
4	D2DOB	Dependent 2, Date of Birth (year/month)	6	N	684 689
5	D3DOB	Dependent 3, Date of Birth (year/month)	6	N	690 695
6	D4DOB	Dependent 4, Date of Birth (year/month)	6	N	696 701
7	FLPDBG	Beginning Tax Period	6	N	702 707
8	NAIC	SOI Industry Code (Dominant Schedule C)	6	N	708 713
9	NAIC1	SOI Industry Code (1st Schedule C)	6	N	714 719
10	NAIC2	SOI Industry Code (2nd Schedule C)	6	N	720 725
11	NAIC3	SOI Industry Code (3rd Schedule C)	6	N	726 731
12	NAIF	SOI Industry Code (Dominant Schedule F) RTF	6	N	732 737
13	NAIF1	SOI Industry Code (1st Schedule F) RTF	6	N	738 743
14	NAIF2	SOI Industry Code (2nd Schedule F) RTF	6	N	744 749
15	NAIFX	SOI Industry Code (Dominant Schedule F) Corrected	6	N	750 755
16	NAIFX1	SOI Industry Code (1st Schedule F) Corrected	6	N	756 761
17	NAIFX2	SOI Industry Code (2nd Schedule F) Corrected	6	N	762 767
18	PCTPRI	Percent Basis Traditional IRA, Primary	6	N	768 773
19	PCTSEC	Percent Basis Traditional IRA, Secondary	6	N	774 779
20	CD6-20	Reserved	6	N	780 785
21	CD6-21	Reserved	6	N	786 791
22	CD6-22	Reserved	6	N	792 797
23	CD6-23	Reserved	6	N	798 803
24	CD6-24	Reserved	6	N	804 809
25	CD6-25	Reserved	6	N	810 815
26	CD6-26	Reserved	6	N	816 821
27	CD6-27	Reserved	6	N	822 827
28	CD6-28	Reserved	6	N	828 833
29	CD6-29	Reserved	6	N	834 839

1999 FIXED LENGTH RECORD LAYOUT

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
<u>LARGE CODES</u>					
1	CINFO	Consistency Test Information Number	8	N	840 847
2	CD7-2	Reserved	8	N	848 855
3	CD7-3	Reserved	8	N	856 863
4	MVARI	Number of variable money amount fields	8	N	864 871
5	PNLC	Page Number/Line Count(svcctr control)	8	N	872 879
6	RSIZE	Variable Record Size	8	N	880 887
7	RVARI	Number of Variable Fields	8	N	888 895
8	CD7-8	Reserved	8	N	896 903
9	CD7-9	Reserved	8	N	904 911
<u>STATIONARY FIELDS</u>					
1	EINC	EIN Dominant Sch C	9	N	912 920
2	EINC1	EIN 1st Sch C	9	N	921 929
3	EINC2	EIN 2nd Sch C	9	N	930 938
4	EINC3	EIN 3rd Sch C	9	N	939 947
5	EINF	EIN Dominate Sch F	9	N	948 956
6	EINF1	EIN 1st Sch F	9	N	957 965
7	EINF2	EIN 2nd Sch F	9	N	966 974
8	S002	Taxpayer Identification Number	9	N	975 983
9	S003	Secondary Social Security	9	N	984 992
10	S004	DLN - High 7 Digits	9	N	993 1001
11	S005	DLN - Low 7 Digits	9	N	1002 1010
12	S006	Decimal Weight (use this weight when working with reject 0 only)	9	N	1011 1019
13	S007	Transform TIN	9	N	1020 1028
14	S008	Sample Count	9	N	1029 1037
15	S009	Population Count	9	N	1038 1046
16	S010	Sole Prop. Decimal Weight	9	N	1047 1055
17	S011	Sole Prop. Sample Count	9	N	1056 1064
18	S012	Sole Prop. Population Count	9	N	1065 1073

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

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
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1	N1	Number of Returns
2	N2	Exemptions: Total
3	N3	Taxpayers
4	N5	Reserved
5	N6	Dependents
6	N7	Children at home
7	N8	Children away from home
8	N9	Parents
9	N10	Other Dependents
10	N11	Electronic Filing Indicator
11	N12	No of Schedule C Sole Proprietorship returns
12	N13	No of Schedule F Sole Proprietorship returns
13	N14	Yes boxes ckd - Presidential election campaign fund
14	N15	Number of Partnerships (Schedule E)
15	N16	Number of S Corporations (Schedule E)
16	N17	Number of Sch. E businesses, All at Risk (Sch. E)
17	N18	Number of Partially at Risk (Schedule E)
18	N19	Number of Forms 8609 filed
19	N20	Number of Qualified Students Hope Credits
20	N21	Zip Code Expanded
21	N22	Number of Rentals
22	N23	Number of Royalties
23	N24	Number of Children for Child Tax Credit
24	N25	

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

25	E00050	+/-	Expanded Income
26	E00060	+/-	Computed Expanded Income
27	E00100	+/-	Adjusted Gross Income (Deficit)
28	S00100	+/-	AGI (Revenue Processing)
29	T00100	+/-	Adjusted Gross Income (Taxpayer)
30	E00101	+/-	EIC Adjusted AGI amount
31	S00101	+/-	EIC Adjusted AGI amount (Rev. Processing)
32	T00105	+/-	Tested AGI
33	E00200		Salaries, Wages and Tips
34	T00200		Salaries, Wages, and Tips (Taxpayer)
35	E00250	+/-	Other dependent earned income
36	E00300	+/-	Interest received
37	T00300	+/-	Received interest (taxpayer)
38	E00400		Tax-exempt interest
39	T00400		Tax-exempt interest (taxpayer)
40	T00405		Tested Tax Exempt Interest
41	E00600		Dividends
42	T00600		Dividends (taxpayer)
43	E00700		State income tax refunds
44	E00800		Alimony received
45	T00800		Alimony received (taxpayer)
46	E00900	+/-	Business or professional net profit/loss
47	S00900	+/-	Combination Sch. C Profit/Loss Computer (Reve. Processing)
48	T00900	+/-	Business or professional net profit/loss (taxpayer)
49	E01000	+/-	Net capital gain or loss reported on Sch D
50	S01000	+/-	Net cap. gain or loss reported on Sch D (Rev. Proc.)
51	E01100		Capital gain distributions reported on Form 1040
52	E01200	+/-	Supplemental schedule net gain or loss
53	T01200	+/-	Supplemental schedule net gain or loss (taxpayer)

IRA DISTRIBUTIONS

54	E01300		Gross IRA Distributions
55	E01400		Taxable IRA Distributions
56	T01400		Taxable IRA Distributions (taxpayer)

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
<u>PENSIONS AND ANNUITIES</u>		
57	E01500	Total pensions and annuities received(Form)
58	E01700	Pensions and annuities in AGI
59	E01800	Nontaxable pensions and annuities (not in AGI)
60	E02000 +/-	Schedule E net income or loss
61	S02000 +/-	Schedule E Profit Loss Computern (Rev. Proc)
62	T02000 +/-	Schedule E net income or loss (taxpayer)
63	E02100 +/-	Farm net profit or loss
64	S02100 +/-	Combination Schedule F Profit Loss Computer (Rev. Proc)
65	T02100 +/-	Farm net profit or loss (taxpayer)
66	E02300	Unemployment compensation
67	T02300	Unemployment compensation (taxpayer)
68	T02305	Tested Unemployment Compensation
<u>SOCIAL SECURITY BENEFITS</u>		
69	E02400	Gross Social Security Benefits
70	T02400	Gross Social Security Benefits (taxpayer)
71	T02405	Tested Social Security
72	E02500	In AGI Social Security
73	S02500	Taxable Social Security Computer (Rev. Proc)
74	T02500	In AGI (taxpayer)
75	E02540	Net operating loss
76	E02600 +/-	Other net income or loss
77	T02600 +/-	Other net income or loss (taxpayer)
78	E02650 +/-	Total income
79	E02700	Foreign earned income exclusion
80	E02800	Gambling earnings
<u>STATUTORY ADJUSTMENTS</u>		
81	E02900	Total adjustments
82	E03150	Total deductible IRA payments
83	E03210	Student Loan Interest Deduction
84	E03260	Deduction for Self employment tax
85	E03270	Self employed health insurance deduction
86	E03280	Move Expense Adjustment
87	E03300	Payments to a KEOGH plan and SEP deduction
88	E03400	Forfeited int. penalty, early withdraw of savings
89	E03500	Alimony paid
90	E03600	Medical Savings Account Deduction Amount
91	S03600	MSA Deduction Amount Computer (Rev. Proc)
92	E03900	Other adjustments
93	E04000	Foreign housing adjustments
94	E04100	Basic standard deduction
95	E04200	Additional standard deduction
96	E04450	Total standard deduction
97	E04455	Original standard ded. for taxpayer with no AGI
98	E04470	Total itemized deduction
99	S04470	Total Itemized Deductions Computer (Rev. Proc)
100	T04470	Total itemized deduction (taxpayer)
101	E04500	Tax table income
102	E04600	Exemption amount
103	S04600	Exemption amount (Revenue Processing)
104	E04800	Taxable income
105	S04800	Taxable Income (Revenue Processing)
106	T04800	Taxable income (taxpayer)
107	E05100	Tentative tax
108	S05100	Punched Income Tax (Revenue Processing)
109	T05100	Punched Income Tax (taxpayer)
110	E05200	Computed income tax
111	E05700	Taxes from special computations
112	T05705	Form 4970 Tax (PY)

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
113	E05800	Income tax before credits (Form)
114	S05800	Income tax before credits (Rev. Processing)
115	E06000	Income subject to tax
116	E06200	Marginal tax base
117	E06300	Tax generated (Tax Rate Tables)
 CREDITS		
118	E06500	Total income tax
119	E07100	Total credits (form)
120	T07100	Total credits (taxpayer)
121	E07150	Total Credits (SOI)
122	E07170	Statutory credit limitation
123	E07180	Child care
124	S07180	Child Care Credit (Rev. Processing)
125	T07180	Child care (taxpayer)
126	E07200	Elderly and disabled
127	S07200	Credit for the Elderly (Rev. Processing)
128	T07200	Elderly and disabled (taxpayer)
129	E07220	Child Tax Credit
130	T07220	Child Tax Credit (Taxpayer)
131	E07230	Education Credit
132	S07230	Education Credit Computer Amount (Rev. Processing)
133	T07230	Eductaion Credit Amount (Taxpayer)
134	E07250	Adoption Credit Amount
135	T07250	Adoption Credit Amount (taxpayer)
136	E07300	Foreign tax credit
137	S07300	Foreign Tax Credit IMF Computer (Revenue Processing)
138	T07300	Foreign tax credit (taxpayer)
139	E07400	General business credit
140	S07400	General Business Credit (Revenue Processing)
141	T07400	General business credit (taxpayer)
142	E07500	Empowerment Zone Employment Credit (cmptr)
143	E07600	Prior year minimum tax credit
144	S07600	Credit for minimum tax (Revenue Processing)
145	E07700	Mortgage int. credit
146	S07700	Mortgage int. credit (Revenue Processing)
147	E07900	Nonconventional source fuel credit
148	T07950	DC First Time Home Buyer's Credit (taxpayer)
149	E08000	Other statutory credit (computer)
150	E08795	Income tax after credits (form)
151	S08795	Income tax after credits (taxpayer)
152	E08800	Income tax after credits (SOI)
 TAXES		
153	E09200	Total tax liability (form)
154	T09200	Total tax liability (taxpayer)
155	E09400	Self employment tax
156	S09400	Self Employment tax (original)
157	E09600	Alternative minimum tax
158	S09600	Alternative minimum tax (Revenue Processing)
159	T09600	Alternative minimum tax (taxpayer)
160	E09700	Recapture tax
161	E09800	Social security tax on tip income
162	E09900	Comb tax on retirement plans
163	E10000	Advance EIC Payment
164	E10050	Schedule H Combined Household Employment Tax
165	S10050	Household Employment Tax Combined (Revenue Processing)
166	E10075	Form 4970 tax
167	E10100	Tax on Income no connected
168	E10250	All other taxes (for Table 3.3)
169	E10300	Total tax liability (SOI)

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
170	E10500	Tax eligible for checkoff
<u>TAX PAYMENTS</u>		
171	E10600	Total payments (form)
172	E10605	Total tax payments (SOI)
173	E10700	Withheld tax amount
174	E10900	Estimated tax payments
175	E11000	EIC (form)
176	S11000	Earned Income Credit (Revenue Processing)
177	T11000	Earned Income Credit (Taxpayer)
178	E11070	Additional Child Tax Credit
179	S11070	Additional Child Tax Credit (Revenue Processing)
180	T11070	Additional Child Tax Credit (Taxpayer)
181	E11100	Form 4868 payment
182	E11200	Excess FICA/RRTA
183	E11250	Form 8841 deferral of additional tax
184	E11300	Credit for Federal tax on special fuels
185	S11300	Credit for Federal tax on special fuels(Original)
186	E11400	Regulated investment company credit
187	E11800	All other tax payments (Table AD1)
188	E11900 +/-	Balance due (+)/ Overpayment (-)
189	S11900 +/-	Balance due (+)/ Overpayment (-) (Original)
190	T11910	Remittance
191	E12000	Credit elect amount
192	E12100	Overpayment refunded
193	E12200	Predetermined estimated tax penalty
<u>PROCESSING ITEMS</u>		
194	E14000	Selection amount
195	E14005	Positive income
196	E14010	Negative income
197	E14020	Computed selection amount
198	E14030	Computed BEA selection amount
<u>ALTERNATIVE INCOME CONCEPT</u>		
199	E15030	Nondeductible passive losses current year
200	E15040 +/-	Retrospective income
<u>ITEMIZED DEDUCTIONS - SCHEDULE A</u>		
<u>MEDICAL AND DENTAL EXPENSES</u>		
201	E17000	Total deduction
202	T17000	Total deduction (taxpayer)
203	E17500	Total medical expenses
204	T17500	Total medical expenses (taxpayer)
205	E17750	AGI Limitation
<u>TAXES PAID DEDUCTION</u>		
206	E18300	Total
207	T18300	Total (taxpayer)
208	E18400	State and local income taxes
209	E18500	Real estate tax
210	E18800	Personal property taxes
211	E18900	Taxes other than personal property taxes
<u>INTEREST PAID DEDUCTION</u>		
212	E19200	Total interest deduction
213	T19200	Total interest paid deduction (taxpayer)
<u>HOME MORTGAGE INTEREST</u>		
214	E19300	Total, Home Mortgage Interest
215	E19400	Financial Institution

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

<u>KEY</u>	<u>ELEMENT SIGN</u>	<u>ELEMENT NAME</u>
216	E19500	Personal /seller
217	E19530	Deductible points
218	E19570	Investment interest paid
219	E19575	Investment interest not supported by Form 4952
 <u>CONTRIBUTIONS DEDUCTION</u>		
220	E19700	Total
221	T19700	Total (taxpayer)
222	E19800	Cash
223	E20100	Other than cash
224	T20100	Other than cash (taxpayer)
225	E20200	Carryover
226	E20400	Miscellaneous deductions subject to AGI limitation
227	T20400	Misc. deductions subject to AGI limitation (T/P)
228	E20500	Net casualty or theft loss
229	T20500	Net casualty or theft loss (taxpayer)
230	E20550	Unreimbursed employee business expense
231	E20600	Tax preparation fee
232	E20750	Two percent of AGI, limitation
233	E20800	Net limited miscellaneous deductions
234	T20800	Net limited miscellaneous deductions (taxpayer)
235	E20900	Gambling loss deduction
236	T20900	Non-limited miscellaneous deductions (taxpayer)
237	E20950	Other miscellaneous deductions (limited)
238	E21000	Miscellaneous deductions other than gambling
239	E21020	Total unlimited Misc deductions
240	E21040	Itemized deduction limitation
241	S21040	Itemized deduction limitation (Revenue Processing)
242	E21050	Total miscellaneous deductions
243	E21060	Total itemized deductions before limitation (Sch A)
 <u>INTEREST AND DIVIDEND INCOME - SCHEDULE B</u>		
244	E21090	Schedule B interest
245	E21100	Excludable savings bond interest
246	E21150	Schedule B dividends
 <u>CAPITAL GAINS AND LOSSES - SCHEDULE D</u>		
247	E21500 +/-	Total sales (Form 1099 amount)
248	E21550 +/-	Short-term sales price
249	E21590	Short Term Total Gains From Sale of Capital Assets
250	E21595	Short Term Total Losses From Sale of Capital Assets
251	E21600 +/-	Net Short Term Gain Less Loss From Sales of Capital Assets
252	E21610	Short term gain from other Form (2119)
253	E21615	Short term loss from other Form (2119)
254	E21620 +/-	Short-term gain or loss from other forms (Form 2119, etc.)
255	E21700	Short-term partnership/S-Corp. gain
256	E21750	Short-term partnership/S-Corp. loss
257	E21775 +/-	Net short-term partnership / S corp. gain or loss
258	E21800	Short-term loss carryover
259	E21850	Short-term gains
260	E21900	Short-term losses
261	E22250 +/-	Net short-term gain or loss
262	T22250 +/-	Net Short Term Gain or Loss (Taxpayer)
263	E22260	Short-term nondeductible loss
264	E22270 +/-	Long-term sales price
265	E22290	Long Term Total Losses From Sale of Capital Assets
266	E22295	Long Term Total Gains From Sale of Capital Assets
267	E22300 +/-	Net Long Term Gains Less Losses From Sale of Capital Assets
268	E22305 +/-	Net Long Term Gains Less Losses From Sale of Capital Assets - 28%
269	E22310	Long-term gain from other forms
270	E22315	Long-term loss from other forms

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

<u>KEY</u>	<u>ELEMENT SIGN</u>	<u>ELEMENT NAME</u>
271	E22320 +/-	Long-term gain-loss from other forms (Form 2119, etc.) Total year
272	E22325 +/-	Long-term gain-loss from other forms (Form 2119, etc.) 28% rate
273	E22350	Net Long-term partnership/S-Corp. gain
274	E22360	Net Long-term partnership/S-Corp. loss
275	E22365 +/-	Net long-term partnership/S-Corp. gain-loss: Total year
276	E22367 +/-	Net long-term partnership/S-Corp. gain-loss: 28% Rate
277	E22370	Schedule D capital gain distributions
278	E22375	Schedule D capital gain distributions: 28% rate
279	E22390	Long-term loss carryover
280	E22395	Long-term loss carryover: 28% rate
281	E22400	Long-term gains
282	E22500	Long-term losses
283	E22550 +/-	28% rate gain or loss
284	E23250 +/-	Net long-term gains or losses
285	T23250 +/-	Net Long Term Gain or Loss (Taxpayer)
286	E23300	Long-term nondeductible loss
287	E23650 +/-	Net cap. gain before excl./loss before limitation
288	E23660 +/-	Undetermined nondeductible loss/carryover
289	E23900 +/-	Combined capital gains less losses
290	E24000 +/-	Combined long term capital gains less losses
291	E24510 +/-	Schedule D gain for tax computation
292	E24515	Unrecaptured section 1250 gain
293	E24516	Gain less invested income amount
294	E24517	Schedule D Line 27 income amount
295	E24520	Tentative taxable income less Sch D gain
296	E24530	Minimum taxable income for bracket
297	E24540	Taxable income less Sch D gain
298	E24550	Schedule D gain subject to 28% tax rate
299	E24560	Non-Schedule D tax
300	E24570	Schedule D gain tax
301	E24580	Schedule D tax
302	E24590	Schedule D line 36 Income Amount
303	E24595	Schedule D 10% Tax Amount
304	E24600	Schedule D tax subject to 10% tax rate
305	E24605	Schedule D 20% Tax Amount
306	E24610	Schedule D tax subject to 20% tax rate
307	E24615	Schedule D 25% Tax Amount
308	E24640	Short-term loss carryover
309	E24650	Long-term loss carryover

SUPPLEMENTAL INCOME AND LOSSES - SCHEDULE E

RENT AND ROYALTY

310	E25300	Total income
311	E25350	Total rents received
312	T25350	Total rents received (taxpayer)
313	E25360	Total royalties received
314	T25360	Total royalties received (taxpayer))
315	E25370	Mortgage interest paid to financial institution
316	T25370	Mortgage int. paid to financial institution (txpr)
317	E25380	Other interest
318	E25400	Rental deduction
319	T25400	Rental deduction (taxpayer)
320	E25430	Royalty deduction
321	E25470	Royalty depletion
322	E25500	Rental depreciation
323	T25500	Rental depreciation (taxpayer)
324	E25700 +/-	Royal net income or loss
325	E25800 +/-	Royalty net income or loss
326	E25820	Deductible rental loss
327	E25830	Nondeductible rental loss
328	E25840	Suspended loss carryover

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
329	E25850	Rent/Royalty net income
330	T25850	Rent/Royalty net income (taxpayer)
331	E25860	Rent/Royalty net loss
332	T25860	Rent/Royalty net loss (taxpayer)
333	E25870 +/-	Net income or loss, rent and royalty
334	S25870 +/-	Net income or loss, rent and royalty (Rev. Proc.)
PARTNERSHIP AND S-CORPORATION		
335	E25920	Partnership total passive loss
336	E25940	Partnership total passive income
337	E25960	Partnership total non-passive loss
338	E25980	Partnership total non-passive income
339	E26100	S-Corporation Section 179 expense deduction
340	E26110	Partnership Section 179 expense deduction
341	E26160	S-Corporation total passive loss
342	E26170	S-Corporation total passive income
343	E26180	S-Corporation total non-passive loss
344	E26190	S-Corporation total non-passive income
345	E26200	Combined total income, Partnership & S Corp
346	T26200	Combined total income (taxpayer)
347	E26250	Combined total loss
348	T26250	Combined total loss (taxpayer)
349	T26260	Passive loss, Partnership & S-Corp (Taxpayer)
350	E26270 +/-	Combined Partnership and S-Corp net income or loss
ESTATE AND TRUST		
351	E26320	Estate and Trust total passive loss
352	E26340	Estate and Trust total passive income
353	E26360	Estate and Trust total non-passive loss
354	E26380	Estate and Trust total non-passive income
355	E26390	Total income, estate and trust
356	T26390	Total income (taxpayer)
357	E26400	Total loss, estate and trust
358	T26400	Total loss (taxpayer)
359	E26500 +/-	Estate and Trust net income or loss
360	E27100 +/-	Real estate mort. investment conduit income or loss
TOTAL RENT NET INCOME OR LOSS		
361	E27150 +/-	Total rent net income or loss: total
362	E27200 +/-	Farm rent net income or loss
363	T27200 +/-	Farm rent net income or loss (taxpayer)
364	E27300 +/-	Schedule E total income less loss
365	E27310 +/-	Total rental and royalty net income or loss
366	E27320 +/-	Reconciliation for Real Estate Professionals
367		Reserved
HOUSEHOLD EMPLOYMENT TAXES - SCHEDULE H		
368	T27600	Wage Subject to SS Tax-S44 Amount, 1st Form
369	T27601	Wage Subject to SS Tax-S45 Amount, 2nd Form
370	T27602	Wage Subject to SS Tax-S44 & 45 Combined
371	S27610	Wage Subject to SS Tax-S44 Comp Amt, 1st Form
372	S27611	Wage Subject to SS Tax-S45 Comp Amt, 2nd Form
373	S27612	Sch. H Social Security Tax - S44 & S45 Comp Combined
374	T27620	Sch. H Wage Subj. to Medicare Tax - S44 AMT, 1st Fm.
375	T27621	Sch. H Wage Subj to Medicare Tax - s45 AMT, 2nd Fm.
376	T27622	Sch. H Wage Subj to Med. Tax - s44 & s45 AMT, Comb.
377	S27630	Sch. H Medicare Tax - s44 Comp Amt, 1st Form
378	S27631	Sch. H Medicare Tax - s45 Comp Amt, 2nd Form
379	S27632	Sch. H Medicare Tax - s44 & s45 Comp Combined
380	T27640	Sch. H Income Tax Witheld - s44 Amt, 1st Form
381	T27641	Sch. H Income Tax Witheld - s45 Amt, 2nd Form

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
382	T27642	Sch. H Income Tax Witheld - s44 & s45 Combined
383	T27650	Sch. H Tent. SS Tas and Medicare Tax - s44 Amt, 1st
384	T27651	Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
385	T27652	Sch. H Tent. SS Tax and Med. Tax - s44 & s45 Comb.
386	T27660	Sch. H Advanced EIC - s44 Amt, 1st form
387	T27661	Sch. H Advanced EIC - s45 Amt, 2nd form
388	T27662	Sch. H Advanced EIC - s44 & s45 Combined
389	T27670	Sch. H SS Tax and Medicare Tax - s44 Amt, 1st form
390	T27671	Sch. H SS Tax and Medicare Tax - s45 Amt, 2nd form
391	T27672	Sch. H SS Tax and Medicare Tax - s44 & s45 Combined
392	T27680	Sch. H Contribs Paid (State Unemp.) - s44 Amt, 1st
393	T27681	Sch. H Contribs Paid (St. Unemp.) - s45 Amt, 2nd
394	T27682	Sch. H Contribs Paid (St. Unemp.) - s44 & s45 Comb.
395	T27690	Sch. H FUTA Total Tent. Credit - s44 Amt, 1st Form
396	T27691	Sch. H FUTA Total Tent. Credit - s45 Amt, 2nd Form
397	T27692	Sch. H FUTA Total Tent. Credit - s44 & s45 Combined
398	T27700	Sch. H Wage Subject to FUTA - s44 Amt, 1st Form
399	T27701	Sch. H Wage Subject to FUTA - s45 Amt, 2nd Form
400	T27702	Sch. H Wage Subject to FUTA - s44 & s45 , Combined
401	S27710	Sch. H Base Amount - s44 Comp Amt, 1st Form
402	S27711	Sch. H Base Amount - s45 Comp Amt, 2nd Form
403	S27712	Sch. H Base Amount - s44 & s45 Comp Amt, Combined
404	S27720	Sch. H FUTA - Max Wages - s44 Comp. 1st Form
405	S27721	Sch. H FUTA - Max Wages - s45 Comp. 2nd Form
406	S27722	Sch. H FUTA - Max Wages - s44 & s45 Comp. Combined
407	S27730	Sch. H FUTA - Min Wages - s44 Comp, 1st Form
408	S27731	Sch. H FUTA - Min Wages - s45 Comp, 2nd Form
409	S27732	Sch. H FUTA - Min Wages - s44 & s45 Comp, Combined
410	T27740	Sch. H FUTA Tax - s44 Amt, 1st Form
411	T27741	Sch. H FUTA Tax - s45 Amt, 2nd Form
412	T27742	Sch. H FUTA Tax - s44 & s45 Combined
413	S27750	Sch. H Household Employment Tax - s44 Comp, 1st Form
414	S27751	Sch. H Household Employment Tax - s45 Comp, 2nd Form
415	S27752	Sch. H Household Emp. Tax - s44 & s45 Comp, Combined
416	E28100	Total Disability and Pension Income
417	E28200	Taxable Disability and Pension Income
418	E28300	Modified Base Amount
419	E28400	Nontaxable Disability and Pension Benefits
420	E28500	Modified AGI
421	E28600	One-half Modified AGI
422	E28700	Schedule R total income
423	E28800	Schedule R credit subject to 15% limitation
424	E28900	Credit for the elderly or permanently and totally disabled, computed

SOCIAL SECURITY SELF-EMPLOYMENT TAX - SCHEDULE SE

425	E29000	+/-	SE net farm profit/loss: Total
426	E29020	+/-	Primary
427	E29050	+/-	Secondary
428	E29070	+/-	SE net business profit/loss: Total
429	E29100	+/-	Primary
430	E29120	+/-	Secondary
431	E29130	+/-	SE net earnings: Total
432	E29150	+/-	Primary
433	E29170	+/-	Secondary
434	E29190		SE combined net earnings: Total
435	E29200		Primary
436	E29250		Secondary
437	E29275		SE net earnings: Total
438	E29300		Primary
439	E29325		Secondary
440	E29375		SE Wages: Total

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
441	E29400	Primary
442	E29450	Secondary
443	E29500	SE Social security tax: Total
444	E29550	Primary
445	E29600	Secondary
446	E29975	Medicare tax: Total
447	E30000	Primary
448	E30050	Secondary
449	E30100	Church wages: Total
450	E30200	Primary
451	E30300	Secondary
452	E30400	SE income: Total
453	E30450	Primary
454	E30500	Secondary
455	E30600	SE tax: Total
456	E30700	Primary
457	E30800	Secondary
458	E31150	SE farm optional method, total
459	E31170	Primary
460	E31200	Secondary
461	E31220	SE non-farm optional method, total
462	E31250	Primary
463	E31300	Secondary
 <u>FOREIGN TAX CREDIT - FORM 1116</u>		
464	T31400	Total foreign tax paid
465	T31500	Total foreign tax available for credit
466	T31600	Reduction in foreign tax
467	T31610	Gross income from foreign source
468	T31615	Applicable Deductions and Losses
469	T31620	Taxable Income from Foreign Source
470	T31625	Recapture of Prior Year Foreign Losses
471	T31630 +/-	Net Taxable Income from Foreign Source
472	T31635	Maximum Allowable Credit
473	T31640	Gross Foreign Tax Credit
474	T31645	Credit Reduction for International Boycott Oper.
475	T31650	Form 1116 Foreign Tax Credit
476		Reserved
477		Reserved
478		Reserved
479		Reserved
480		Reserved
 <u>NOTICE TO SHAREHOLDERS OF UNDISTRIBUTED LONG TERM CAPITAL GAINS - FORM 2439</u>		
481	E32670	Long Term Capital Gains
482	E32680	28% Rate Gain
 <u>CHILD AND DEPENDANT CARE EXPENSES - FORM 2441</u>		
483	E32700	Total expenses
484	E32750	Child Care Credit Dependent 1 Expense Amount
485	E32775	Child Care Credit Dependent 2 Expense Amount
486	E32800	Qualifying Individual Expenses
487	E32840	Excluded benefits
488	E32860	Net qualifying expenses
489	E32880	Primary earned income
490	E32890	Secondary earned income
491	E32900	Earned income limitation
492	E33000	Expense limited to earned income
493	E33200	Credit based on current year expenses
494	E33300	Credit based on prior year expenses

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
495	E33400	Form 2441 credit
496	E33420	Employer provided benefits for dependent care
497	E33450	Amount Forfeited
498	E33460	Total qualified dependent care expenses
499	E33470	Earned income - Part III
500	E33480	2441 Taxable dependent care benefits
501		Reserved
502		Reserved
 <u>FOREIGN EARNED INCOME EXCLUSION - FORM 2555</u>		
503	T34000	Form 2555 Wages: Total
504	T34100	Form 2555 Wages: Primary
505	T34200	Form 2555 Wages: Secondary
506	T34300	Total Allowances: Total
507	T34400	Total Allowances: Primary
508	T34500	Total Allowances: Secondary
509	T34600	Meals and Lodging: Total
510	T34700	Meals and Lodging: Primary
511	T34800	Meals and Lodging: Secondary
512	T34900	Housing Expense: Total
513	T35000	Housing Expense: Primary
514	T35100	Housing Expense: Secondary
515	T35200	Foreign earned income exclusion: Total
516	T35300	Foreign earned income exclusion: Primary
517	T35400	Foreign earned income exclusion: Secondary
518	T35500	Housing deduction, total
519	T35600	Primary
520	T35700	Secondary
521	T35800	Deduction allocable to excluded income, total
522	T35900	Primary
523	T36000	Secondary
 <u>LIKE KIND EXCHANGES- FORM 8824</u>		
524	E36390 +/-	Fair Market Value Other Property Given
525	E36395 +/-	Adjusted Basis Other Property Given
526	E36400 +/-	Gain or Loss Recognized Other Property Given
527	E36405	Cash Received
528	E36410 +/-	FMV of Like-Kind Property Received
529	E36415 +/-	Total Cash Received & FMV of Property
530	E36420 +/-	Adjusted Basis Like-Kind Property Given Up
531	E36425 +/-	Realized Gain or Loss
532	E36430	Smaller of Realized Gain or Cash Received
533	E36435 +/-	Ordinary Income Under Recapture Rules
534	E36440	Smaller of Realized Gain or Cash Received less Ordinary Income
535	E36445	Recognized Gain
536	E36450 +/-	Deferred Gain or Loss
537	E36455 +/-	Basis of Like-Kind Property Received
 <u>INSTALLMENT SALE INCOME - FORM 6252</u>		
538	E36500	Selling Price
539	E36505 +/-	Adjusted Basis + Commissions and Other Expenses + 4797 Recapture
540	E36510 +/-	Selling Price Less Basis, etc
541	E36515	Excluded Gain
542	E36520 +/-	Gross Profit
543	E36525	Basis, etc Minus Mortgage
544	E36530 +/-	Contract Price
545	E36535	Payments Received
546	E36540	Mortgage Less Basis Plus Payments Received
547	E36542	Payments Received in Previous Year
548	E36545	Installment Sale Income
549	E36550	Ordinary Income Under Recapture Rules

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
550	E36555	Installment Sale of Capital Gain
551	E36560	Related Party Installment Sale Income
552	E36565	Related Party Installment Sale Ordinary Income under Recapture Rules
553	E36570	Related Party Capital Gain Income

CASUALTY AND THEFT DEDUCTIONS - FORM 4684

554	E37700	Amount Transferred to Schedule D
555	T37703	Gross Casualty and Theft (Taxpayer)
556	E37705 +/-	Combine Line 30
557	E37710 +/-	Casualty/Theft Gains from Form 4797
558	E37715	Total Business Losses
559	E37720	Total Gains
560	E37725	Total Losses
561	E37730 +/-	Combine Line 35
562	E37735 +/-	Net Gain/Loss
563	E37740 +/-	Sum of Lines 31 and 38(a)

SALES OF BUSINESS PROPERTY - FORM 4797

564	T40000	Gross proceeds from sale or exchange of real estate reported on Form(s) 1099
565	T40010	Livestock Depreciation

SOCA 1997 - FORM 4797

566	E40170 +/-	Total Gain/Loss from Business Sale
567	E40172	Total Loss from Business Sale
568	E40175 +/-	Total 28% Gain/Loss from Business Sale
569	E40176	Total Gain from Business Sale
570	E40180	Form 4684 Gain
571	E40185	28% Gain from Form 4684
572	E40190	Section 1231 Gain from Form 6252
573	E40195	28% Gain from Form 6252
574	E40200 +/-	Gain/Loss from Form 8824
575	E40202 +/-	Like-Kind Exchanges Loss
576	E40205 +/-	28% Gain/Loss from Form 8824
577	E40206 +/-	Like-Kind Exchanges Gain
578	E40210	Casualty and Theft Gain
579	E40215	28% Casualty Theft Gain
580	E40220 +/-	Total 4797 Gains/Losses
581	E40222 +/-	Total 4797 Losses
582	E40225 +/-	4797 28% Gains/Losses
583	E40226	Total 4797 Gains
584	E40230	Non Recaptured Section 1231 Losses from Prior Years
585	E40235	28% Non-Recaptured Section 1231 Losses
586	E40240	Form 4797 Net Gain
587	E40245 +/-	Form 4797 28% Net Gain
588	E40250 +/-	Total Ordinary Gain/Loss
589	E40255	Form 4797 Net Losses
590	E40260	Form 4797 Net Gain or Non Recaptured 1231 Losses
591	E40262	Total Ordinary Loss
592	E40265	Gain from Section 1245, 1250, 1252, 1254, or 1255 Property
593	E40266	Total Ordinary Gain
594	E40270 +/-	Net Gain/Loss from Form 4684
595	E40275	Installment Gain from Form 6252
596	E40280 +/-	Ordinary Gain/Loss from Form 8824
597	E40285	Recapture of Section 179 Deductions
598	E40290 +/-	Total Ordinary Gain/Loss
599	E40292	Net Loss from Form 4684
600	E40296	Net Gain from Form 4684
601	E40300	Form 4797 Loss from Form 4684
602	E40305	Net Ordinary Gain/Loss
603	E40312	Ordinary Gain from Form 8824

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
604	E40316	Ordinary Loss from Form 8824
605	E40332	Total Ordinary Loss
606	E40336	Total Ordinary Gain
607	E40337	Sum of Total Gains
608	E40338	Sum of All Part 3 Expenses and Depreciation
 <u>GAINS AND LOSSES FROM SECTION 1256 CONTRACTS AND STADDLES - FORM 6781</u>		
609	E40340 +/-	Section 1256 Contracts Gain Less Loss
610	E40345 +/-	Section 1256 Contracts Gain Less Loss Before 5/7/97
611	E40350 +/-	Form 1099 Adjustments
612	E40355 +/-	Form 1099 Adjustments Before 5/7/97
613	E40360 +/-	Section 1256 Contracts Net Gain/Loss Plus Form 1099 Adjustments
614	E40375 +/-	Section 1256 Contracts Net Gain/Loss + Form 1099 Adj. Before 5/7/97
615	E40380	Section 1256 Contract Loss Carry Back
616	E40385	Section 1256 Contract Loss Carry Back Before 5/7/97
617	E40390 +/-	1256 Contracts Net Gain/Loss + Form 1099 Adj. Less carrybacks
618	E40395 +/-	1256 Cont. Net Gain/Loss +1099 Adj. Less carrybacks Before 5/7/97
619	E40400 +/-	Section 1256 Contracts Short Term Capital Gain/Loss
620	E40410 +/-	Section 1256 Contracts Long Term Capital Gain/Loss
621	E40415 +/-	Section 1256 Contracts Long Term Capital Gain/Loss Before 5/7/97
622	E40420	Short Term Loss from Straddles
623	E40430	Long Term Loss from Straddles
624	E40435	Long Term Loss from Straddles 28% Rate Loss
625	E40440	Short Term Gain from Straddles
626	E40450	Long Term Gain from Straddles
627	E40455	Long Term Gain from Straddles 28% Rate Gain
 FORM 4797: SOCA - 1997 -CONTINUED		
628	E48650	Sum of Part 3 Net Gain
 <u>COMPUTATION OF INVESTMENT CREDIT - FORM 3468</u>		
629	T49100	Post - 86 expenditures for Pre-1936 buildings
630	T49200	Post - 86 expenditures for cert. hist. structures
631		
 <u>GENERAL BUSINESS CREDIT - FORM 3800</u>		
632		Reserved
633		Reserved
634		Reserved
635		Reserved
636	E53220	Statutory Investment Credit
637	E53240	Jobs Credit
638	E53250	Welfare to Work Credit
639	E53260	Alcohol Fuel Credit
640	E53280	Research credit
641	E53300	Low-income housing credit
642	E53305	Enhanced oil recovery credit
643	E53310	Disabled access credit
644	E53313	Current Year Credit Electing Large Partnership
645	E53314	Trans-Alaska pipeline credit
646	E53315	Electricity Production Credit
647	E53316	Indian Employment Credit
648	E53317	Employer Credit for Soc. Sec. Tax on Tips
649	E53318	Orphan drug credit
650	E53319	Contributions to Community development corps credit
651	E53320	Current year general business credit
652	E53340	Current year Passive activity credits
653	E53350	Curr. yr. gen. bus. cred. less passive act. credits
654	E53380	Allowed Passive activity credits
655	E53400	Credits carried forward from prior year
656	E53410	Tentative general business credit

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
657	E53470	Adjusted income tax liability
658	E53475	Tentative minimum tax
659	E53480	Excess adjusted income tax liability
660	E53485	Alternative Minimum Tax
661	E53487	Suspended Research Credit
662	E53490	General business credit computed
663	E53500	Maximum allowable general business credit
664		Reserved
665		Reserved
 <u>CREDIT FOR FEDERAL TAX ON FUELS - FORM 4136</u>		
666	E53620	Gasoline
667	E53640	Gasohol
668	E53665	Diesel or Kerosene Non-Taxable Amount
669	E53670	Diesel Registered Vendor Sales Amount
670	E53680	Special motor fuels
671	E53700	Gasoline used in aviation
672	E53720	Aviation fuel other than gasoline
673	E53740	Gasoline used to make gasohol
674	E53765	Diesel or Kerosene Train Amount
675	E53770	Diesel or Kerosene Bus Amount
676	E53780	Kerosene Registered Vendor Sale Amount
677	E53800	Other Credits for Federal Tax on Fuel
678	E53860	Total income tax credit for fuel: Form 4136
679		Reserved
680		Reserved
 <u>DEPRECIATION AND AMORTIZATION - FORM 4562</u>		
681	E54000	Section 179 cost, after limit
682	E54005	Section 179 prop., total cost
683	E54010	Listed Prop., Elected Cost
684	E54015	Section 179 prop., total elected cost
685	E54020	Section 179 prop., tentative deduction
686	E54040	Form 4562 taxable income limit
687	E54060	Prior year carryover of Section 179 deduction
688	E54100	Section 179 property, deduction
689	E54200	MACRS property, 3-year, cost
690	E54400	MACRS property, 3-year, deduction this year
691	E54500	MACRS property, 5-year, cost
692	E54700	MACRS property, 5-year, deduction this year
693	E54720	MACRS 7-year real property, cost
694	E54760	MACRS 7-year property, deduction
695	E54800	MACRS property, 10-year, cost
696	E55000	MACRS property, 10-year, deduction this year
697	E55200	MACRS 15-year real property, cost
698	E55300	MACRS 15-year real property, deduction
699	E55800	MACRS 20-year real property, cost
700	E56000	MACRS 20-year real property, deduction
701	E56020	MACRS 25-year property, cost
702	E56040	MACRS 25-year property, deduction
703	E56100	Residential Rental property, cost
704	E56300	Residential Rental property, deduction this year
705	E56400	Non-residential rental property, cost
706	E56500	Non-residential rental property, deduction
707	E57600	Recovery property, undetermined type, cost
708	E57700	Recovery property, undetermined type, deduction
709	E57800	Total cost of recovery property (MACRS)
710	E57900	Tot. current yr recovery property (MACRS) deduction
711	E57910	Alt. Depreciation System (ADS) class life, cost
712	E57930	ADS class life, deduction
713	E57950	ADS 12 year, cost

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
714	E57960	ADS 12 year, deduction
715	E57980	ADS 40 year, cost
716	E58000	ADS 40 year, deduction
717	E58020	Total cost of current year ADS property
718	E58040	Total current year ADS property deduction
719	E58060	Listed recovery property, basis for depreciation
720	E58080	Listed recovery property, deduction
721	E58100	MACRS deduction for assets acquired prior to 1993
722	E58120	Sect 168 nonrecovery property, deduction this year
723	E58140	Other nonrecovery property depreciation deduction
724	E58160	Total depreciation deduction
725	E58180	Basis, capitalized
726	E58200	Total cost of amortizable property
727	E58250	Amortization deduction for prior year assets
728	E58300	Total amortization deduction
729	E58320	Taxpayer's total deducted amount
730	E58325	Depreciation from other sources

FARM RENTAL INCOME AND EXPENSES - FORM 4835

731	E58330	Total Cooperative Distributions
732	E58340	Agricultural Program Payments
733	E58345	Taxable Agricultural Program Payment
734	E58350	Commodity Credit Corporation (CCC) loans
735	E58360	Income from Livestock and Crop Production
736	E58370	CCC Loans Reported under Election
737	E58380	Crop Insurance Proceeds/Disaster Payments Received
738	E58385	Txble Crop Ins Proceeds/Disaster Payments Received
739	E58390 +/-	Form 4835 Other Income
740	E58400 +/-	Gross farm rents
741	E58410	Custom Hire Expense
742	E58420	Depreciation and Section 179 expenses
743	E58425	Employee benefit program
744	E58430	Gasoline, Fuel and Oil Expense
745	E58440	Mortgage interest
746	E58450	Seeds and Plants Purchased
747	E58455	Repairs and Maintenance
748	E58460	Other interest
749	E58465	Labor Hired
750	E58470	Other expenses, total
751	E58475	Pension and profit sharing plans
752	E58480	Total expenses
753	E58490	Supplies Purchased
754	E58500 +/-	Net farm rental income (loss)
755	E58520	Deductible loss
756	E58540 +/-	Nondeductible loss/loss carryover
757		Reserved
758		Reserved
759	E58900	Current year investment interest
760	E58950	Total Investment Interest
761	E58960	Net investment income
762	E58970 +/-	Gross income, property held for investment
763	E58975	Net Gain, disposal of property held for investment
764	E58980	Net Cap Gain, disposal of prop. held for investment
765	E58985	Net gain from disposition of prop less net cap gain
766	E58990	Investment Income Amount
767	E58995 +/-	Investment income
768	E59100	Investment Expenses
769	E59200	Disallowed prior year interest expenses
770	E59260	Disallowed Investment Interest
771	E59280	Allowable investment interest
772		Reserved

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
773		Reserved
<u>TAX ON LUMP SUM DISTRIBUTIONS - FORM 4972</u>		
774	E59400	Capital gain from Form 1099-R
775	E59410	Ordinary income from Form 1099-R
776	E59420	Death benefit exclusion
777	E59430	Total taxable amount
778	E59440	Current annuity value
779	E59450	Adjusted taxable amount
780	E59460	Minimum distribution allowance
781	E59470	Federal estate tax
782	E59475	Tentative tax I
783	E59480	Tentative tax II
784	E59485	5-year/10-year averaging tax
785	E59490	Tax on lump-sum distribution
<u>EARNED INCOME CREDIT - SCHEDULE EIC</u>		
786	E59500	EIC wages
787	E59520	EIC non-taxable earned income
788	E59540 +/-	EIC self-employment income
789	E59560 +/-	EIC earned income
790	S59560 +/-	EIC earned income (taxpayer)
791	E59580	Basic Earned Income Credit
792	E59620	EIC Health Insurance Credit
793	E59640	EIC Young Child Credit
794	E59660	Total earned income credit
795	E59680	EIC used to offset income tax before credits
796	E59700	EIC used to offset all other taxes except adv EIC
797	E59720	EIC refundable portion
798	E59740	EIC in excess of advance EIC payments
799	E59760	Advance EIC payments in excess of EIC
<u>AT RISK LIMITATIONS - FORM 6198</u>		
<u>(DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY)</u>		
800	T59800 +/-	Overall profit/loss
801	T59820	At risk amount
802	T59840	Deductible loss
<u>ADDITIONAL TAX ATTRIBUTABLE TO QUALIFIED RETIREMENT PLANS,</u>		
<u>ANNUITIES, AND MODIFIED ENDOWMENT CONTRACTS: FORM 5329</u>		
803	E59880	Amount of Early IRA Distributions Subject to Tax (first form)
804		Reserved
805	E59885	Amount of Early IRA Distributions Subject to Tax (second form)
806	E59886	Amount of Early IRA Distributions Subject to Tax (combined)
807	E59890	Tax on Early IRA Distributions (first form)
808	S59890	IRA Tax (Second form) (Revenue Processing)
809	E59895	Tax on Early Distributions (second form)
810	E59896	Tax on Early Distributions (combined)
811	E59900	Tax on Ed IRAs Distributions Not Used for Education (First form)
812	E59905	Tax on Ed IRAs Distributions Not Used for Education (Second form)
813	E59906	Tax on Ed IRAs Distributions Not Used for Education (Combined)
814	E59910	Tax on Excess Traditional IRA Contributions (First form)
815	E59915	Tax on Excess Traditional IRA Contributions (Second form)
816	E59916	Tax on Excess Traditional IRA Contributions (Combined) (Taxpayer)
817	E59920	Tax on Excess Roth IRA Contributions (First form)
818	E59925	Tax on Excess Roth IRA Contributions (Second form)
819	E59926	Tax on Excess Roth IRA Contributions (Combined)
820	E59930	Tax on Excess Contributions to ED IRA's (First form)
821	E59935	Tax on Excess Contributions to ED IRA's (Second form)
822	E59936	Tax on Excess Contributions to ED IRA's (Combined)
823	E59940	Tax on Excess MSA Contributions Amount (First form)

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
824	E59945	Tax on Excess MSA Contributions Amount (Second form)
825	E59946	Tax on Excess MSA Contributions Amount (Combined)
826	E59950	Tax on Excess Accumulation Amount (First form)
827		Reserved
828	E59955	Tax on Excess Accumulation Amount (Second form)
829	E59956	Tax on Excess Accumulation Amount (Combined)
830	E59990	Total IRA Tax (First form)
831	S59990	IRA Tax (First form) (Revenue Processing)
832	E59995	Total IRA Tax (Second form)
833	E59996	Total IRA Tax (Combined)

ALTERNATIVE MINIMUM TAX - INDIVIDUALS - FORM 6251

834	E60000	+/-	Taxable income
835	E60100		Net operating loss deduction
836	T60100		Net operating loss deduction (T/P)
837	E60130		Itemized deduction limitation
838	E60180		Standard deduction
839	E60200	+/-	Medical and dental expense
840	E60220		Net limited miscellaneous deductions
841	E60240		Schedule A taxes deducted
842	E60260		State income tax refund
843	E60290		Form 6251 home mortgage interest
844	T60290		Form 6251 home mortgage interest (Taxpayer)
845	E60300	+/-	Form 6251 Investment interest expense
846	T60300	+/-	Form 6251 Investment interest expense (Taxpayer)
847	E60340	+/-	Post-1986 Depreciation of property
848	T60340	+/-	Post-1986 Depreciation of property (Taxpayer)
849	E60400	+/-	Circulation and research expenditures
850	E60405	+/-	Circulation expenditures
851	E60410	+/-	Research and experimental
852	E60420	+/-	Mining costs
853	E60430	+/-	Large Partnerships
854	E60440	+/-	Long-term contracts
855	E60460	+/-	Pollution control facilities
856	E60480	+/-	Installment sales of property
857	E60500	+/-	Adjusted gain or loss
858	T60500	+/-	Adjusted gain or loss (Taxpayer)
859	E60550	+/-	Incentive-Stock options
860	T60550	+/-	Incentive-Stock options (Taxpayer)
861	E60600	+/-	Certain loss limitations
862	E60620		Patron's adjustment
863	E60630		Section 1202 Exclusion
864	E60640	+/-	Tax shelter farm activities
865	E60660	+/-	Related adjustments
866	E60680	+/-	Passive activity loss
867	T60680	+/-	Passive activity loss (Taxpayer)
868	E60720	+/-	Benefit of estate and trust
869	T60720	+/-	Benefit of estate and trust (Taxpayer)
870	E60820	+/-	Form 6251 Charitable deduction
871	E60840		Tax-exempt interest
872	T60840		Tax exempt interest (Taxpayer)
873	E60860	+/-	Depletion
874	E60900		Accelerated depreciation
875	E61400		Intangible drilling costs
876	E61450	+/-	Other adjustments and preferences
877	T61450	+/-	Other adjustments and preferences (taxpayer)
878	E61850	+/-	Total adjustments and preferences
879	S61850	+/-	Total adjustments and preferences (taxpayer)
880	E61900	+/-	Tentative alternative minimum taxable income
881	E62000		Alternative tax net operating loss
882	T62000		Alternative tax net operating loss (taxpayer)

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
883	E62100	+/-	Alternative minimum taxable income
884	S62100	+/-	Alternative minimum taxable income (Revenue Proc.)
885	E62600		Limited exemption amount
886	E62700		Alternative min taxable inc. less limited exemption
887	E62720		Alternative minimum schedule D less section 1250 gain
888	E62730		Alternative minimum unrecaptured section 1250 gain
889	E62740		Alternative minimum capital gain amount
890	E62745		Alternative minimum non-capital gain tax
891	E62750		Alternative minimum 10% tax amount
892	E62760		Alternative minimum 20% tax amount
893	E62770		Alternative minimum 25% tax amount
894	E62780		Alternative minimum computed regular tax
895	E62800		Tax on alternative minimum taxable income
896	S62800		Tax on alternative min. taxable income (Rev. Proc.)
897	E62900		Form 6251 foreign tax credit
898	T62900		Form 6251 foreign tax credit (taxpayer)
899	E63000		Tentative alternative minimum tax
900	S63000		Tentative alternative minimum tax (Rev. Proc.)
901	E63100		Form 6251 income tax before tax credits
902	E63200		Form 6251 alternative minimum tax

MORTGAGE INTEREST CREDIT - FORM 8396

903	E64000		Tentative mortgage interest credit
904	E64020		Mortgage interest cred carryover from 3rd prior yr
905	E64040		Mortgage interest cred carryover from 2nd prior yr
906	E64060		Mortgage interest credit carryover from prior year
907	E64080		Mortgage interest cred before statutory reductions
908	E64200		Mortgage interest credit

PASSIVE ACTIVITY LOSS LIMITATIONS - FORM 8582

909			Reserved
910			Reserved
911			Reserved
912	E65300		Active rental net income after 10/22/86
913	E65400		Active rental net loss after 10/22/86
914	E65570		Active rental prior year unallowed active losses
915	E65600	+/-	Combined year active rental net income/loss
916	E66000		Passive activity net income after 10/22/86
917	E66100		Passive activity net loss after 10/22/86
918	E66270		Prior year unallowed passive losses
919	E66300	+/-	Combined year passive activity, net income/loss
920	E66400	+/-	Passive and rental net income/loss
921	E66500		Rental net loss for computing allowance
922	E66600		Maximum modified AGI
923	E66700		Actual modified AGI
924	E66800		Modified AGI subject to reduction
925	E66900		Reduced modified AGI
926	E67000		Allowable rental activity loss
927	E67900		Net income for all activities
928	E68000		Total passive activity losses allowed

LOW INCOME HOUSING CREDIT - FORM 8586

929	E68060		Total eligible basis
930	E68080		Total qualified basis
931	E68100		Total tentative credit
932	E68120		Flow-through credit
933	E68140		Current year credit
934	E68160		Nondeductible housing credit

NONDEDUCTIBLE IRA CONTRIBUTIONS - FORM 8606

935	E68300		Basis in IRA 12 31, Primary
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1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
936	E68305	Basis in IRA 12 31, Secondary
937	E68500	Current Tax Year's Non-Deductible IRA Contributions, Primary
938	E68505	Current Tax Year's Non-Deductible IRA Contributions, Secondary
939	E68550	Total Basis in IRA, Primary
940	E68555	Total Basis in IRA, Secondary
941	E68600	Non-Deductible IRA Contributions by APR, Primary
942	E68605	Non-Deductible IRA Contributions by APR, Secondary
943	E68700	Net Non-Deductible IRA Contributions, Primary
944	E68705	Net Non-Deductible IRA Contributions, Secondary
945	E69000	Value of IRA 12 31, Primary
946	E69005	Value of IRA 12 31, Secondary
947	E69100	IRA Distribution, Primary
948	E69105	IRA Distribution, Secondary
949	E69200	Total Value of IRA, Primary
950	E69205	Total Value of IRA, Secondary
951	E69400	Non-Taxable Distributions, Primary
952	E69405	Non-Taxable Distributions, Secondary
953	E69500	Basis in Traditional IRA, Primary
954	E69505	Basis in Traditional IRA, Secondary
955	E69550	Traditional IRA Basis for Next Year, Primary
956	E69551	Traditional IRA Basis for Next Year, Secondary
957	E69555	Taxable Traditional Distributions, Primary
958	E69556	Taxable Traditional Distributions, Secondary
959	E69560	Total Roth Conversion IRA Amount, Primary
960	E69565	Total Roth Conversion IRA Amount, Secondary
961	E69570	Convertible Re-Characterizations, Primary
962	E69575	Convertible Re-Characterizations, Secondary
963	E69580	Corrected Total Conversion Amount, Primary
964	E69585	Corrected Total Conversion Amount, Secondary
965	E69590	Converted Roth IRA Basis Amount, Primary
966	E69595	Converted Roth IRA Basis Amount, Secondary
967	E69600	Taxable Roth Conversion Amount, Primary
968	E69605	Taxable Roth Conversion Amount, Secondary
969	E69610	Roth Conversion Tax Applied, Primary
970	E69615	Roth Conversion Tax Applied, Secondary
971	E69620	Total Roth IRA Distributions, Primary
972	E69621	Total Roth IRA Distributions, Secondary
973	E69625	Prior Year Basis Roth IRA Contributions, Primary
974	E69626	Prior Year Basis Roth IRA Contributions, Secondary
975	E69630	Total Roth IRA Contributions, Primary
976	E69631	Total Roth IRA Contributions, Secondary
977	E69632 +/-	Distribution Re-Characterizations to Roth IRA, Primary
978	E69633 +/-	Distribution Re-Characterizations to Roth IRA, Secondary
979		Reserved
980	E69635	Corrected Total Roth IRA Distribution Amount, Primary
981	E69636	Corrected Total Roth IRA Distribution Amount, Secondary
982	E69640	Roth IRA Distribution Gain, Primary
983	E69645	Roth IRA Distribution Gain, Secondary
984		Reserved
985	E69650	Roth IRA Conversion Gain, Primary
986	E69651	Roth IRA Conversion Gain, Secondary
987	E69652	Prior Year Roth IRA Conversion Gain, Primary
988	E69653	Prior Year Roth IRA Conversion Gain, Secondary
989	E69654	Prior Year Smaller Roth Gain, Primary
990	E69655	Prior Year Smaller Roth Gain, Secondary
991	E69656	1999 Taxable Portion Prior Year Roth IRA Conversion, Primary
992	E69657	1999 Taxable Portion Prior Year Roth IRA Conversion, Secondary
993	E69658	Sum of Lines 20(b) and 20c, Primary
994	E69659	Sum of Lines 20(b) and 20c, Secondary
995	E69660	Smaller Roth Gain, Primary
996	E69665	Smaller Roth Gain, Secondary

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
997	E69670	Roth IRA Distribution Gain Minus Smaller Distribution or Conversion Gain, Pri
998	E69672	Prior Year Basis Amount from Roth IRA Conversion, Primary
999	E69673	Prior Year Basis Amount from Roth IRA Conversion, Secondary
1000	E69675	Roth IRA Distribution Gain Minus Smaller Distribution or Conversion Gain, Sec
1001	E69680	Basis Amount from Conversion, Primary
1002	E69685	Basis Amount from Conversion, Secondary
1003	E69690	Net Distribution Gain Minus Basis for Roth IRA, Primary
1004	E69695	Net Distribution Gain Minus Basis for Roth IRA, Secondary
1005	E69700	Taxable Roth Distributions, Primary
1006	E69705	Taxable Roth Distributions, Secondary
1007	E69710	Education IRA Distributions, Primary
1008	E69715	Education IRA Distributions, Secondary
1009	E69720	Qualified Higher Education Expense, Primary
1010	E69725	Qualified Higher Education Expense, Secondary
1011	E69730	Taxable Education IRA Distributions, Primary
1012	E69735	Taxable Education IRA Distributions, Secondary
1013	E70300	Basis in Traditional IRA 12 31, Combined
1014	E70500	Current Tax Year's Non-Deductible IRA Contributions, Combined
1015	E70550	Total Basis in IRA, Combined
1016	E70600	Non-Deductible Traditional IRA Contributions by APR, Combined
1017	E70700	Net Non-Deductible IRA Contributions, Combined
1018	E71000	Value of IRA 12 31, Combined
1019	E71100	IRA Distribution, Combined
1020	E71200	Total Value of IRA, Combined
1021	E71400	Non-Taxable Distributions, Combined
1022	E71500	Basis in Traditional IRA, Combined
1023	E71550	Traditional IRA Basis for Next Year, Combined
1024	E71555	Taxable Traditional Distributions, Combined
1025	E71560	Total Roth Conversion IRA Amount, Combined
1026	E71570	Convertible Re-Characterizations, Combined
1027	E71580	Corrected Total Conversion Amount, Combined
1028	E71590	Converted Roth IRA Basis Amount, Combined
1029	E71600	Taxable Roth Conversion Amount, Combined
1030	E71610	Roth Conversion Tax Applied, Combined
1031	E71620	Total Roth IRA Distributions, Combined
1032	E71625	Prior Year Basis Roth IRA Contributions, Combined
1033	E71630	Total Roth IRA Contributions, Combined
1034	E71632 +/-	Distribution Re-Characterizations to Roth IRA, Combined
1035	E71635	Corrected Total Roth IRA Distribution Amount, Combined
1036	E71640	Roth IRA Distribution Gain, Combined
1037	E71650	Roth IRA Conversion Gain, Combined
1038	E71652	Prior Year Roth IRA Conversion Gain, Combined
1039	E71654	Prior Year Smaller Roth Gain, Combined
1040	E71656	1999 Taxable Portion Prior Year Roth IRA Conversion, Combined
1041	E71658	Sum of Lines 20(b) and 20c, Combined
1042	E71660	Smaller Roth Gain, Combined
1043	E71670	Roth IRA Distributions Gain Minus Smaller Distribution or Conversion Gain, Com
1044	E71672	Prior Year Basis Amount from Roth IRA Conversion, Combined
1045	E71680	Basis Amount from Conversion, Combined
1046	E71690	Net Distribution Gain Minus Basis for Roth IRA, Combined
1047	E71700	Taxable Roth Distributions, Combined
1048	E71710	Education IRA Distributions, Combined
1049	E71720	Qualified Higher Education Expense, Combined
1050	E71730	Taxable Education IRA Distributions, Combined

LOW INCOME HOUSING CREDIT - FORM 8586 ATTACHMENT

1051	E72000	Eligible basis of building
1052	E72020	Qualified basis of building
1053	E72040	Credit for building

TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
<u>INCOME OF MORE THAN \$1,200</u>		
<u>(TAX ON CHILDREN WITH UNEARNED INCOME)</u>		
1054	E72800	Form 8615 gross unearned income
1055	E72900	Form 8615 deductions
1056	E73000	Net investment income
1057	E73100	Net unearned income
1058	E73200	Parents taxable income
1059	E73300	Other children's unearned income
1060	E73400	Total form 8615 income
1061	E73500	Tax on Form 8615 income
1062	E73550	Family's Net Capital Gain Amount
1063	E73600	Parent's tax
1064	E73650	Parent's Net Capital Gain Amount
1065	E73700	Difference between tax on parent's taxable inc. plus children's inv. income and tax on parent's income
1066	E73800	Combined net investment income of all children in the household
1067	E73900	Child's net investment income as a percentage of net investment income from all the parent's children
1068	E74000	Investment income taxed at parent's marg. tax rate
1069	E74100	Excess of child's income over net investment income
1070	E74150	Child's Net Capital Gain Amount
1071	E74160	Tax on child's excess income
1072	E74200	Tax on net taxable income
1073	E74300	Tax on earned income
1074	E74400	Form 8615 tax
1075	E74500	Form 8615 Income Amount Taxed at 10% Capital Gains
1076	E74600	Form 8615 10% Capital Gains Tax Amount
<u>EMPOWERMENT ZONE EMPLOYMENT CREDIT - FORM 8844</u>		
1077	E75000	Tentative empowerment zone employment credit
1078	E75010	Adjusted income tax liability
1079	E75015	Alternative minimum tax
1080	E75020	Tentative minimum tax
1081	E75030	75% tentative minimum tax
1082	E75040	Maximum allowable empowerment zone employment credit
1083	E75050	Excess adjusted income tax liability
1084	E75060	Current yr allowed empowerment zone employment cred.
1085	E75070	Empowerment zone emp. cred. allowed against reg. tax
1086	E75080	Empowerment zone emp. credit allowed against alternative minimum tax
<u>CREDIT FOR PRIOR YEAR MINIMUM TAX - FORM 8801</u>		
1087	E80000 +/-	Form 8801 taxable income
1088	E80100 +/-	Adjustments and preference exclusions
1089	E80150	Minimum tax credit net operating loss
1090	E80200	Total income form 8801
1091	E80300	Form 8801 exemption amount
1092	E80400	Phase-out of exemption
1093	E80500	Form 8801 adjustment income
1094	E80600	Form 8801 limited exemption amount
1095	E80700	Form 8801 adjusted income limitation
1096	E80800	Form 8801 net income
1097	E80900	Form 8801 tentative minimum tax on exclusion items before foreign tax credit
1098	E81000	Form 8801 foreign tax credit
1099	E81100	Tentative minimum tax on exclusion items
1100	E81200	Form 8801 income tax before credits
1101	E81300	Net minimum tax on exclusion items
1102	E81400	Prior year alternative minimum tax
1103	E81500 +/-	Adjusted net minimum tax
1104	E81600	Carryforward of minimum tax credit from prior year

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
1105	E81700	Unallowed nonconventional fuel credit
1106	E81800	Form 8801 current year income tax after credits
1107	E81850	Form 8801 amount from Form 6251
1108	E81900	Adjusted income tax before credits
1109	E82000	Allowable minimum tax credit
1110	E82100	Allowable minimum tax carryforward
1111	E82200	Carryforward of minimum tax credit
 <u>ADDITIONAL CHILD TAX CREDIT - FORM 8812</u>		
1112	E82900	Total Social Security and Medicare Withheld Amount
1113	E82905	Form 1040 Deduction for Self Employment Tax Amount
1114	E82910	Total Social Security and Medicare Tax Amount
1115	E82915	Form 1040 EIC and Excess SST Amount
1116	E82920	Total Social Security Less EIC Amount
1117	E82925	Child Tax Credit Worksheet Amount
1118	E82930	Form 1040 Child Tax Credit Amount
1119	E82935	Child Tax Credit Worksheet Amount Less 1040 Child Tax Credit
1120	E82940	Additional Child Tax Credit Amount
 <u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</u>		
<u>DIVIDENDS: FIRST FORM 8814</u>		
1121	E83060	Child's taxable interest
1122	E83080	Child's tax exempt interest
1123	E83130	Child's Ordinary Dividends Amount
1124	E83140	Child's taxable dividends
1125	E83160	Child's gross taxable interest and dividends
1126	E83180	Child's net taxable interest and dividends
1127	E83185	Child's net taxable capital gain distributions
1128	E83190	Interest and dividend income taxed at 15% rate
1129	E83200	Tax on income at 15% rate
 <u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</u>		
<u>DIVIDENDS: SECOND FORM 8814</u>		
1130	E83460	Child's taxable interest
1131	E83480	Child's tax-exempt interest
1132	E83530	Child's Ordinary Dividends Amount
1133	E83540	Child's taxable dividends
1134	E83560	Child's gross taxable interest and dividends
1135	E83580	Child's net taxable interest and dividends
1136	E83585	Child's net tax capital gain distribution
1137	E83590	Interest and dividend income taxed at 15% rate
1138	E83600	Tax on income at 15% rate
 <u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</u>		
<u>DIVIDENDS: THIRD FORM 8814</u>		
1139	E83860	Child's taxable interest
1140	E83880	Child's tax-exempt interest
1141	E83930	Child's Ordinary Dividends Amount
1142	E83940	Child's taxable dividends
1143	E83960	Child's gross taxable interest and dividends
1144	E83980	Child's net taxable interest and dividends
1145	E83985	Child's net taxable capital gain distributions
1146	E83990	Interest and dividend income taxed at 15% rate
1147	E84000	Tax on income at 15% rate
 <u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</u>		
<u>DIVIDENDS: COMBINED FORMS 8814</u>		
1148	E84060	Children's taxable interest
1149	E84080	Children's tax -exempt interest
1150	E84130	Children's Ordinary Dividends Amount
1151	E84140	Children's taxable dividends

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

<u>KEY</u>	<u>ELEMENT SIGN</u>	<u>ELEMENT NAME</u>
1152	E84160	Children's gross taxable interest and dividends
1153	E84180	Children's net taxable interest and dividends
1154	E84185	Child's net tax capital gain distribution
1155	E84190	Interest and dividend income taxed at 15% rate
1156	E84200	Tax on income at 15% rate
 <u>ADDITIONAL FORMS 8814</u>		
1157	E84210	Additional Form 8814 net income amount
1158	E84220	Additional Form 8814 tax amount
 <u>EXCLUSION OF INTEREST FROM U.S. SAVINGS BONDS - FORM 8815</u>		
1159	E85000	Total qualified higher education expense
1160	E85020	Nontaxable education expense
1161	E85040	Taxable education expense
1162	E85060	Bond-proceeds
1163	E85080	Interest on bond proceeds
1164	E85090	Ratio of Taxable Education Expenses to Bond Proceeds
1165	E86000	Interest allocable to txbl portion of educ. expenses
1166	E86020	Form 8815 modified AGI
1167	E86025	Form 8815 exclusion amount
1168	E86030	+ \- Modified AGI less exclusion amount
1169	E86035	Form 8815 interest percentage
1170	E86040	Interest Limit due to modified AGI
1171	E86060	Excluded bond interest, Form 8815
 <u>QUALIFIED ADOPTION CREDITS - FORM 8839</u>		
1172	T86100	Child 1 qualified adoption Expenses (Taxpayer)
1173	T86110	Child 2 qualified adoption Expenses (Taxpayer)
1174	S86115	Total Limited Qualified Adoption Expenses (Revenue Processing)
1175	T86120	Credit Carryforward (Taxpayer0
1176	S86125	Excluded bond interest, Form 8815 (Revenue Processing)
1177	T86130	Employer provided adoption benefefit (Taxpayer)
1178	T86140	Employer provided exclusion benefit (Taxpayer)
1179	T86150	Employer provided taxable benefit (Taxpayer)
1180	T86160	Adoption credit - verified (Taxpayer)
 <u>MEDICAL SAVINGS ACCOUNTS - FORM 8853</u>		
1181	T86200	Total employer MSA contribution (Taxpayer)
1182	E86210	MSA contributions
1183	E86220	MSA limitation
1184	E86230	Maintaining employer compensation
1185	E86240	MSA deduction
1186	E86250	Total MSA distributions
1187	E86260	Distribution rollover
1188	E86270	MSA distribution less rollover
1189	E86280	Unreimbursed qualified medical expenses
1190	E86290	Taxable MSA distributions
1191	E86300	Tax on MSA distributions (computer)
1192	E86310	Gross LTC benefits
1193	E86315	LTC per diem
1194	E86320	Accelerated death benefits
1195	E86330	LTC per diem plus accidental death benefits
1196	E86340	LTC limitation
1197	E86350	Cost for LTC services
1198	E86355	Adjusted cost for LTC services
1199	E86360	Qualified LTC services
1200	E86365	Per diem limitation
1201	E86370	Taxable LTC payments
1202	E86375	Total Medicare and Choice Distributions Amount
1203	E85380	Unreimbursed Qualified Medicare and Choice Expense Amount
1204	E86385	Taxable Medicare and Choice Distributions Amount

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
1205	E86390	Tax on Medicare and Choice Distributions Amount
EDUCATION CREDITS - FORM 8863		
1206	E87500	Hope Qualified Expenses-Limited
1207	E87510	Hope One Half Amount
1208	E87520	Total Hope Credit Amount
1209	E87530	Lifetime Learning Total Qualified Expenses
1210	E87540	Lifetime Learning Limited Amount
1211	E87550	Maximum Lifetime Learning Credit Amount
1212	E87560	Hope Plus Lifetime Credit Amounts
1213	E87570	Form 8863 Maximum AGI Threshold
1214	E87580 +\-	AGI Amount
1215	E87590	Form 8863 AGI Limit Amount
1216	E87600	Form 8863 Limit Amount
1217	E87610	Form 8863 Decimal Amount
1218	E87620	Tentative Education Credit
1219	E87630	Form 1040 Tax Amount
1220	E87640	Child Care Plus Elderly Credit Amount
1221	E87650	Allowable Education Credit Amount
1222	E87680	Education Credit Amount
SCHEDULE C/F SAMPLING ITEMS		
1223	T89500	Inventory, end of year - Schedule C (taxpayer)
1224	T89540 +/-	Total business receipts - Schedule C/F (taxpayer)
MANUAL REVIEW ERROR FIELDS		
1225	E89610	Module 1-5 error indicators
1226	E89620	Module 2-9 error indicators
1227	E89630	Module 3-12 error indicators
1228	E89640	Module 3-3 error indicators
1229	E89650	Module 4-10 error indicators
PROFIT OR LOSS FROM BUS. (NONFARM SOLE PROP.)		
SCHEDULE C (COMBINED)		
1230	E90010 +/-	Gross (total) income (loss)
1231	T90010 +/-	Gross (total) income (loss) (taxpayer)
1232	E90020	Gross receipts
1233	T90020	Gross receipts (taxpayer)
1234	E90030	Returns and allowances
1235	T90030	Returns and allowances (taxpayer)
1236	E90040 +/-	Income/loss from Sales and Operations
1237	E90050	Cost of goods sold and/or operations
1238	T90050	Cost of goods sold and/or operations (taxpayer)
1239	E90060 +/-	Gross profit (loss)
1240	E90080 +/-	Other income (loss)
1241	T90080 +/-	Other income (loss) (taxpayer)
1242	E90100	Total deductions
1243	T90100	Total deductions (taxpayer)
1244	E90110	Advertising expenses
1245	E90130	Bad debts
1246	E90140	Car and truck
1247	E90160	Commissions
1248	E90170	Depletion
1249	E90190	Depreciation
1250	E90200	Employee benefit programs
1251	E90210	Insurance
1252	E90240	Mortgage interest
1253	E90250	Other interest
1254	E90260	Legal and professional services
1255	E90280	Office expenses
1256	E90290	Pension and profit sharing plans

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
1257	E90300	Rent on machinery and equipment
1258	E90310	Rent on other business property
1259	E90320	Repairs & Maintenance
1260	E90325	Supplies (not included in Cost of Goods Sold)
1261	E90330	Taxes and licenses
1262	E90340	Travel
1263	E90345	Total meals and entertainment
1264	E90350	Total meals and entertainment limitation
1265	E90355	Meals and entertainment deducted
1266	E90360	Utilities
1267	E90370	Net wages
1268	E90430	Other deductions
1269	E90435 +/-	Tentative Profit/Loss
1270	E90438	Expenses for business use of your home
1271	T90438	Expenses for business use of your home (taxpayer)
1272	E90440 +/-	Net profit (loss)
1273	E90445	Depreciation, Form 8829

COMBINED SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS

1274	E90450	Inventory, beginning of year
1275	E90460	Purchases
1276	E90470	Cost of labor
1277	E90480	Materials and supplies
1278	E90490	Other costs
1279	E90500	Inventory, end of year
1280	E90530	Business deductions
1281	E90540 +/-	Business receipts
1282	T90540 +/-	Business receipts (Taxpayer)
1283	E90550	Payroll
1284	E90560	Total interest
1285	E90570	Total Depreciation
1286	E90640 +/-	Nondeductible Sch. C loss(+) / loss carryover (-)
1287		Reserved
1288		Reserved

FIRST SCHEDULE C

1289	E91010 +/-	Gross (total) income (loss)
1290	T91010 +/-	Gross (total) income (loss) (taxpayer)
1291	E91020	Gross receipts
1292	T91020	Gross receipts (taxpayer)
1293	E91030	Returns and allowances
1294	T91030	Returns and allowances (taxpayer)
1295	E91040 +/-	Income/loss from Sales and Operations
1296	E91050	Cost of goods sold and/or operations
1297	T91050	Cost of goods sold and/or operations (taxpayer)
1298	E91060 +/-	Gross profit (loss)
1299	E91080 +/-	Other income (loss)
1300	T91080 +/-	Other income (loss) (taxpayer)
1301	E91100	Total deductions
1302	T91100	Total deductions (taxpayer)
1303	E91110	Advertising expenses
1304	E91130	Bad debts
1305	E91140	Car and truck
1306	E91160	Commissions
1307	E91170	Depletion
1308	E91190	Depreciation
1309	E91200	Employee benefit programs
1310	E91210	Insurance
1311	E91240	Mortgage interest
1312	E91250	Other interest
1313	E91260	Legal and professional services

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
1314	E91280	Office expenses
1315	E91290	Pension and profit sharing plans
1316	E91300	Rent on machinery and equipment
1317	E91310	Rent on other business property
1318	E91320	Repairs & Maintenance
1319	E91325	Supplies (not included in Cost of Goods Sold)
1320	E91330	Taxes and licenses
1321	E91340	Travel
1322	E91345	Total meals and entertainment
1323	E91350	Total meals and entertainment limitation
1324	E91355	Meals and entertainment deducted
1325	E91360	Utilities
1326	E91370	Net wages
1327	E91430	Other deductions
1328	E91435 +/-	Tentative Profit/Loss
1329	E91438	Expenses for business use of your home
1330	T91438	Expenses for business use of your home (taxpayer)
1331	E91440 +/-	Net profit (loss)
1332	E91445	Depreciation, Form 8829
 <u>FIRST SCH. C: COST OF GOODS SOLD AND OPERATIONS</u>		
1333	E91450	Inventory, beginning of year
1334	E91460	Purchases
1335	E91470	Cost of labor
1336	E91480	Materials and supplies
1337	E91490	Other costs
1338	E91500	Inventory, end of year
1339	E91530	Business deductions
1340	E91540 +/-	Business receipts
1341	T91540 +/-	Business receipts (Taxpayer)
1342	E91550	Payroll
1343	E91560	Total interest
1344	E91570	Total Depreciation
1345	E91640 +/-	Nondeductible Sch. C loss(+) / loss carryover (-)
1346		Reserved
1347		Reserved
 <u>SECOND SCHEDULE C</u>		
1348	E92010 +/-	Gross (total) income (loss)
1349	T92010 +/-	Gross (total) income (loss) (taxpayer)
1350	E92020	Gross receipts
1351	T92020	Gross receipts (taxpayer)
1352	E92030	Returns and allowances
1353	T92030	Returns and allowances (taxpayer)
1354	E92040 +/-	Income/loss from Sales and Operations
1355	E92050	Cost of goods sold and/or operations
1356	T92050	Cost of goods sold and/or operations (taxpayer)
1357	E92060 +/-	Gross profit (loss)
1358	E92080 +/-	Other income (loss)
1359	T92080 +/-	Other income (loss) (taxpayer)
1360	E92100	Total deductions
1361	T92100	Total deductions (taxpayer)
1362	E92110	Advertising expenses
1363	E92130	Bad debts
1364	E92140	Car and truck
1365	E92160	Commissions
1366	E92170	Depletion
1367	E92190	Depreciation
1368	E92200	Employee benefit programs
1369	E92210	Insurance
1370	E92240	Mortgage interest

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
1371	E92250	Other interest
1372	E92260	Legal and professional services
1373	E92280	Office expenses
1374	E92290	Pension and profit sharing plans
1375	E92300	Rent on machinery and equipment
1376	E92310	Rent on other business property
1377	E92320	Repairs & Maintenance
1378	E92325	Supplies (not included in Cost of Goods Sold)
1379	E92330	Taxes and licenses
1380	E92340	Travel
1381	E92345	Total meals and entertainment
1382	E92350	Total meals and entertainment limitation
1383	E92355	Meals and entertainment deducted
1384	E92360	Utilities
1385	E92370	Net wages
1386	E92430	Other deductions
1387	E92435 +/-	Tentative Profit/Loss
1388	E92438	Expenses for business use of your home
1389	T92438	Expenses for business use of your home (taxpayer)
1390	E92440 +/-	Net profit (loss)
1391	E92445	Depreciation, Form 8829

SECOND SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS

1392	E92450	Inventory, beginning of year
1393	E92460	Purchases
1394	E92470	Cost of labor
1395	E92480	Materials and supplies
1396	E92490	Other costs
1397	E92500	Inventory, end of year
1398	E92530	Business deductions
1399	E92540 +/-	Business receipts
1400	T92540 +/-	Business receipts (Taxpayer)
1401	E92550	Payroll
1402	E92560	Total interest
1403	E92570	Total Depreciation
1404	E92640 +/-	Nondeductible Sch. C loss(+) / loss carryover (-)
1405		Reserved
1406		Reserved

THIRD SCHEDULE C

1407	E93010 +/-	Gross (total) income (loss)
1408	T93010 +/-	Gross (total) income (loss) (taxpayer)
1409	E93020	Gross receipts
1410	T93020	Gross receipts (taxpayer)
1411	E93030	Returns and allowances
1412	T93030	Returns and allowances (taxpayer)
1413	E93040 +/-	Income/loss from Sales and Operations
1414	E93050	Cost of goods sold and/or operations
1415	T93050	Cost of goods sold and/or operations (taxpayer)
1416	E93060 +/-	Gross profit (loss)
1417	E93080 +/-	Other income (loss)
1418	T93080 +/-	Other income (loss) (taxpayer)
1419	E93100	Total deductions
1420	T93100	Total deductions (taxpayer)
1421	E93110	Advertising expenses
1422	E93130	Bad debts
1423	E93140	Car and truck
1424	E93160	Commissions
1425	E93170	Depletion
1426	E93190	Depreciation
1427	E93200	Employee benefit programs

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
1428		E93210 Insurance
1429		E93240 Mortgage interest
1430		E93250 Other interest
1431		E93260 Legal and professional services
1432		E93280 Office expenses
1433		E93290 Pension and profit sharing plans
1434		E93300 Rent on machinery and equipment
1435		E93310 Rent on other business property
1436		E93320 Repairs & Maintenance
1437		E93325 Supplies (not included in Cost of Goods Sold)
1438		E93330 Taxes and licenses
1439		E93340 Travel
1440		E93345 Total meals and entertainment
1441		E93350 Total meals and entertainment limitation
1442		E93355 Meals and entertainment deducted
1443		E93360 Utilities
1444		E93370 Net wages
1445		E93430 Other deductions
1446	+/-	E93435 Tentative Profit/Loss
1447		E93438 Expenses for business use of your home
1448		T93438 Expenses for business use of your home (taxpayer)
1449	+/-	E93440 Net profit (loss)
1450		E93445 Depreciation, Form 8829

THIRD SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS

1451		E93450 Inventory, beginning of year
1452		E93460 Purchases
1453		E93470 Cost of labor
1454		E93480 Materials and supplies
1455		E93490 Other costs
1456		E93500 Inventory, end of year
1457		E93530 Business deductions
1458	+/-	E93540 Business receipts
1459	+/-	T93540 Business receipts (Taxpayer)
1460		E93550 Payroll
1461		E93560 Total interest
1462		E93570 Total Depreciation
1463	+/-	E93640 Nondeductible Sch. C loss(+) / loss carryover (-)
1464		Reserved
1465		Reserved

FARM INCOME AND EXPENSES (FARM PROPRIETORSHIP) -
SCHEDULE F (COMBINED)

1466		E95080 Cost of all purchased items (cash)
1467		T95080 Cost of purchased items (cash) (taxpayer)
1468		E95200 Total patronage dividends (cooperative distrib.)
1469		E95220 Total agricultural program payments (cash)
1470		E95230 Taxable agricultural program payments (cash)
1471		E95260 Total CCC-loans forfeited or repaid with certificates
1472		E95270 Total crop insurance proceeds & certain disaster payments
1473		E95280 Taxable crop ins. proceeds & certain disaster pymnts
1474		E95290 Custom Hire (machine work) income
1475	+/-	E95310 Gross income (loss) (cash)
1476	+/-	T95310 Gross income (loss) (cash) (taxpayer)
1477		E95350 Custom machine hire
1478		E95360 Depreciation
1479		E95370 Employee benefits program (other than pension plans)
1480		E95380 Gasoline, fuel, oil
1481		E95400 Mortgage interest
1482		E95410 Other Interest
1483		E95415 Labor Hired

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
1484	E95420	Repairs and Maintenance
1485	E95430	Seeds and plants purchased
1486	E95440	Pension profit sharing plans
1487	E95450	Supplies purchased
1488	E95540	Other farm expenses
1489	E95550	Total deductions
1490	T95550	Total deductions (taxpayer)
1491	E95600	Farm total receipts (accrual)
1492	T95600	Farm total receipts (accrual) (taxpayer)
1493	T95605	Farm total receipts (taxpayer)
1494	E95610 +/-	Gross income (loss) (accrual)
1495	T95610 +/-	Gross income (loss) (accrual) (taxpayer)
1496	E95640 +/-	Net farm profit (loss)
1497	E95660 +/-	Nonded. Sch. F loss (+)/Suspended loss Carryover (-)
1498		Reserved

FIRST SCHEDULE F

1499	E96080	Cost of all purchased items (cash)
1500	T96080	Cost of purchased items (cash) (taxpayer)
1501	E96200	Total patronage dividends (cooperative distributions)
1502	E96220	Total agricultural program payments (cash)
1503	E96230	Taxable agricultural program payments (cash)
1504	E96260	Total CCC-loans forfeited or repaid with certificates
1505	E96270	Total crop insurance proceeds & certain disaster payments
1506	E96280	Taxable crop ins. proceeds & certain disaster pymnts
1507	E96290	Custom Hire (machine work) income
1508	E96310 +/-	Gross income (loss) (cash)
1509	T96310 +/-	Gross income (loss) (cash) (taxpayer)
1510	E96350	Custom machine hire
1511	E96360	Depreciation
1512	E96370	Employee benefits program (other than pension plans)
1513	E96380	Gasoline, fuel, oil
1514	E96400	Mortgage interest
1515	E96410	Other Interest
1516	E96415	Labor Hired
1517	E96420	Repairs and Maintenance
1518	E96430	Seeds and plants purchased
1519	E96440	Pension profit sharing plans
1520	E96450	Supplies purchased
1521	E96540	Other farm expenses
1522	E96550	Total deductions
1523	T96550	Total deductions (taxpayer)
1524	E96600	Farm total receipts (accrual)
1525	T96600	Farm total receipts (accrual) (taxpayer)
1526	T96605	Farm total receipts (taxpayer)
1527	E96610 +/-	Gross income (loss) (accrual)
1528	T96610 +/-	Gross income (loss) (accrual) (taxpayer)
1529	E96640 +/-	Net farm profit (loss)
1530	E96660 +/-	Nonded. Sch. F loss (+)/Suspended loss Carryover (-)
1531		Reserved

SECOND SCHEDULE F

1532	E97080	Cost of all purchased items (cash)
1533	T97080	Cost of purchased items (cash) (taxpayer)
1534	E97200	Total patronage dividends (cooperative distrib.)
1535	E97220	Total agricultural program payments (cash)
1536	E97230	Taxable agricultural program payments (cash)
1537	E97260	Total CCC-loans forfeited or repaid with certificates
1538	E97270	Total crop insurance proceeds & certain disaster payments
1539	E97280	Taxable crop ins. proceeds & certain disaster pymnts
1540	E97290	Custom Hire (machine work) income

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

<u>KEY</u>	<u>ELEMENT SIGN</u>	<u>ELEMENT NAME</u>
1541	E97310 +/-	Gross income (loss) (cash)
1542	T97310 +/-	Gross income (loss) (cash) (taxpayer)
1543	E97350	Custom machine hire
1544	E97360	Depreciation
1545	E97370	Employee benefits program (other than pension plans)
1546	E97380	Gasoline, fuel, oil
1547	E97400	Mortgage interest
1548	E97410	Other Interest
1549	E97415	Labor Hired
1550	E97420	Repairs and Maintenance
1551	E97430	Seeds and plants purchased
1552	E97440	Pension profit sharing plans
1553	E97450	Supplies purchased
1554	E97540	Other farm expenses
1555	E97550	Total deductions
1556	T97550	Total deductions (taxpayer)
1557	E97600	Farm total receipts (accrual)
1558	T97600	Farm total receipts (accrual) (taxpayer)
1559	T97605	Farm total receipts (taxpayer)
1560	E97610 +/-	Gross income (loss) (accrual)
1561	T97610 +/-	Gross income (loss) (accrual) (taxpayer)
1562	E97640 +/-	Net farm profit (loss)
1563	E97660 +/-	Nonded. Sch. F loss (+)/Suspended loss Carryover (-)
1564		Reserved

INFORMATION CODES

1565	E99000
1566	E99001
1567	E99002
1568	E99003
1569	E99004
1570	E99005
1571	E99006
1572	E99007
1573	E99008
1574	E99009
1575	E99010

BALANCING ERROR CODES

1576	E99011
1577	E99012
1578	E99013
1579	E99014
1580	E99015
1581	E99016
1582	E99017
1583	E99018
1584	E99019
1585	E99020

IDENTIFICATION AND WEIGHT FIELDS

1586	S020	Schedule SE Primary SSN
1587	S021	Schedule SE Secondary SSN
1588	S022	Primary NAP Previous Secondary SSN
1589	S023	Alimony SSN - Form 1040
1590	S024	Parents SSN - Form 8615
1591	S025	Dependent #1 SSN
1592	S026	Dependent #2 SSN
1593	S027	Dependent #3 SSN
1594	S028	Dependent #4 SSN
1595	S029	Dependent #5 SSN

1999 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

<u>KEY</u>	<u>ELEMENT SIGN</u>	<u>ELEMENT NAME</u>
1596	S030	Dependent #6 SSN
1597	S031	Dependent #7 SSN
1598	S032	Dependent #8 SSN
1599	S033	Dependent #9 SSN
1600	S034	Dependent #10 SSN
1601	S038	Cross-Section SOCA Decimal Weight
1602	S039	Cross-Section SOCA Sample Count
1603	S040	Cross-Section SOCA Population Count
1604	S041	AD Population 3 Decimal Weight
1605	S042	AD Population 3 Population Count
1606	S044	First Form 8814 SSN
1607	S045	Second Form 8814 SSN
1608	S046	Third Form 8814 SSN
1609	S054	EIC SSN Child 1
1610	S055	EIC SSN Child 2
1611	S056	Qualifying Individual-1st SSN - Form 2441
1612	S057	Qualifying Individual-2nd SSN - Form 2441
1613	S058	Hope Credit Student 1st SSN - Form 8863
1614	S059	Hope Credit Student 2nd SSN - Form 8863
1615	S060	Hope Credit Student 3rd SSN - Form 8863
1616	S061	Hope Credit Student 4th SSN - Form 8863
1617	S062	Life Learning Credit Student 1st SSN - Form 8863
1618	S063	Life Learning Credit Student 2nd SSN - Form 8863
1619	S064	Life Learning Credit Student 3rd SSN - Form 8863
1620	S065	Life Learning Credit Student 4th SSN - Form 8863

** 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 (+/-), followed by 11 numeric digits.