

# TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

			POS	TYPE	START	END
	ELEMENT	ITEM				
		IDENTIFICATION FIELDS				
	REC_ID	Service Center Record Identification Number	7	N	1	7
	S002	Primary Taxpayer Identification Number	9	N	8	16
	S003	Secondary Taxpayer Identification Number	9	N	17	25
	N1	Number of Returns	2	N	26	27
	PPANID	Primary Taxpayer REC_ID for EOYTICK Returns	7	N	28	34
		PROCESSING CODES				
1	RSIZE	Variable Record Size	5	N	35	39
2	RVARI	Number of Variable Fields	5	N	40	44
		NONBUSINESS CODES - Alpha-Numeric				
1	AUDIT1	Audit Code 1, Form 8862	1	C	45	45
2	AUDIT2	Audit Code 2, Form 8862	1	C	46	46
3	AUDIT3	Audit Code 3, Form 8862	1	C	47	47
4	AUDIT4	Audit Code 4, Form 8862	1	C	48	48
5	AUDIT5	Audit Code 5, Form 8862	1	C	49	49
6	AUDIT6	Audit Code 6, Form 8862	1	C	50	50
7	AUDIT7	Audit Code 7, Form 8862	1	C	51	51
8	AUDIT8	Audit Code 8, Form 8862	1	C	52	52
9	AUDIT9	Audit Code 9, Form 8862	1	C	53	53
10	AUDIT10	Audit Code 10, Form 8862	1	C	54	54
11	BCNTRY	Foreign Country for Financial Account, Schedule B	25	C	55	79
12	CITYST	City/State	25	C	80	104
13	DLN	Document Locator Number	14	C	105	118
14	GENDERP	Primary Taxpayer Gender	1	C	119	119
15	GENDERS	Secondary Taxpayer Gender	1	C	120	120
16	NMCTRL	Name Control	4	C	121	124
17	N21	Zip Code Expanded - first 9 digits of zip-code	9	C	125	133
18	OCCPRI	Primary Taxpayer Occupation	20	C	134	153
19	OCCSEC	Secondary Taxpayer Occupation	20	C	154	173
20	PPREP	RTF paid preparer code	1	C	174	174
21	PSTATE	Alpha State Code	2	C	175	176
22	SNAME	Spouse Name Contol	4	C	177	180
		NONBUSINESS CODES - Numeric (1 digit codes)				
1	AGEP	Primary Over 65 Indicator	1	N	181	181
2	AGES	Secondary Over 65 Indicator	1	N	182	182
3	AGEX	Age Indicator	1	N	183	183
4	AGIER1	AGI RTF Error Indicator	1	N	184	184
5	AGIERR	AGI Error Indicator	1	N	185	185
6	AMTIC	Alternative Minimum taxable income code, Form 6251	1	N	186	186
7	ATRKFR	At risk code, Farm rental Form 4835	1	N	187	187
8	AUTHCD	Third Party Authorization Indicator	1	N	188	188
9	BLEVEL	BEA Sample Level	1	N	189	189
10	CADE	CADE Indicator	1	N	190	190
11	CGDED	Capital Gains Deduction limitation code, Schedule A	1	N	191	191
12	CGIND	Capital Gain/Loss Indicator	1	N	192	192
13	CHIND1	Student/disabled-child indicator 1, Schedule EIC	1	N	193	193
14	CHIND2	Student/disabled-child indicator 2, Schedule EIC	1	N	194	194
15	CPREP	Computer Software Prepared Code	1	N	195	195
16	CPSV	Computed Primary Stratifying Variable	1	N	196	196
17	CWHSI	Continuous Work History Sample Indicator	1	N	197	197
18	DGROUP	Sampling Group	1	N	198	198
19	DIRDEP	Direct Deposit Indicator	1	N	199	199
20	DSABC1	Child 1 Disabled Indicator, Form 8839	1	N	200	200
21	DSABC2	Child 2 Disabled Indicator, Form 8839	1	N	201	201
22	DSI	Dependent Status Indicator	1	N	202	202
23	DSTATE	State With More Than One District	1	N	203	203
24	DTAXC	Child's line 17 schedule D tax indicator, Form 8615	1	N	204	204
25	DTAXF	Family Schedule D Tax Indicator, Form 8615 1	1	N	205	205

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	ELEMENT	ITEM	POS	TYPE	START	END
26	DTAXK	Child's Schedule D Tax Indicator, Form 8615	1	N	206	206
27	DTAXP	Parent's Schedule D Tax Indicator, Form 8615	1	N	207	207
28	EFI	Electronic Filing Indicator	1	N	208	208
29	EIC	Earned Income Credit Code	1	N	209	209
30	EICERR	RTF code for invalid SSN on Schedule EIC	1	N	210	210
31	EINERR	RTF code for invalid EIN on Form 2441	1	N	211	211
32	ELECT	Presidential Election Campaign, Fund boxes Code	1	N	212	212
33	EPZONE	Enterprise zone Indicator, Form 4562	1	N	213	213
34	ESTIND	Estate-collation-study-ind	1	N	214	214
35	FDED	Form of deduction code	1	N	215	215
36	FLGSTR	Filing status age indicator, Schedule R	1	N	216	216
37	FORIN	Reserved (Not needed every year)	1	N	217	217
38	FORMCD	Form-Code, incoming	1	N	218	218
39	FRMPRP	Form Preparation Indicator	1	N	219	219
40	FORNC1	Child 1 Foreign Indicator, Form 8839	1	N	220	220
41	FORNC2	Child 2 Foreign Indicator, Form 8839	1	N	221	221
42	FUTA1	FUTA Tax, Sect. 44 Indicator, Schedule H	1	N	222	222
43	FUTA2	FUTA Tax, Sect. 45 Indicator, Schedule H	1	N	223	223
44	GAACD	General Asset Account Election Code, Form 4562	1	N	224	224
45	HINC	High Income Cohort Panel Indicator	1	N	225	225
46	HINTX	High income nontaxable indicator	1	N	226	226
47	HSAHDI1	High Deductible Health Plan Indicator, Form 8889 (first form)	1	N	227	227
48	HSAHDI2	High Deductible Health Plan Indicator, Form 8889 (second form)	1	N	228	228
49	HSATXEX1	Additional 10 Percent Tax Exception Indicator, Form 8889 (first form)	1	N	229	229
50	HSATXEX2	Additional 10 Percent Tax Exception Indicator, Form 8889 (second form)	1	N	230	230
51	IE	Itemized deductions election indicator	1	N	231	231
52	INDP	Individual Unedited Panel Indicator	1	N	232	232
53	IRI	Interesting return indicator	1	N	233	233
54	IRIC	Computed interesting return indicator	1	N	234	234
55	KID14	Child under age 14 code, Form 6251	1	N	235	235
56	LEV	Original Sample Level - LEVEL	1	N	236	236
57	LEVSEC	Final Sample Level	1	N	237	237
58	LRG	Large AGI return indicator	1	N	238	238
59	LSD5YM	Participation in plan for 5 or more years, Form 4972	1	N	239	239
60	LSDDBI	Death Beneficiary Indicator, Form 4972	1	N	240	240
61	LSDEBI	Employee Benefit Indicator, Form 4972	1	N	241	241
62	LSDPYD	Prior year distribution Indicator, Form 4972	1	N	242	242
63	LSDQPI	Qualified Plan Indicator, Form 4972	1	N	243	243
64	LSDROI	Rollover Indicator - Form 4972	1	N	244	244
65	MARS	Marital (filing) Status	1	N	245	245
66	MATH	Math Status Code	1	N	246	246
67	MEDEXC	Medical Choice Distribution Tax Exception Indicator, Form 8853	1	N	247	247
68	MIDR	MFSS Itemized Deduct. Requirement Ind.	1	N	248	248
69	MPARFR	Marital Participation, farm rental Form 4835	1	N	249	249
70	MRC	Multiple Recipients Code, Form 4972	1	N	250	250
71	MSAEXC	MSA Distribution Tax Exception Indicator, Form 8853	1	N	251	251
72	MSALTC	Individual LTC Insurance Contract Indicator, Form 8853	1	N	252	252
73	MSAPRM	MSA Contribution Indicator, Primary Taxpayer, Form 8853	1	N	253	253
74	MSASCD	MSA Contribution Indicator, Secondary Taxpayer, Form 8853	1	N	254	254
75	MSATRM	Terminally Ill Indicator, Form 8853	1	N	255	255
76	MTH3YR	MACRS property, 3-year method, Form 4562	1	N	256	256
77	MTH5YR	MACRS property, 5-year method, Form 4562	1	N	257	257
78	MTH7YR	MACRS property, 7-year method, Form 4562	1	N	258	258
79	MTH10Y	MACRS property, 10-year method, Form 4562	1	N	259	259
80	MTH15Y	MACRS property, 15-year method, Form 4562	1	N	260	260
81	MTH20Y	MACRS property, 20-year method, Form 4562	1	N	261	261
82	NONCOM	Noncompute code	1	N	262	262
83	NOTREQ	EIC Child's SSN Not Required	1	N	263	263
84	PANIND	Panel Indicator	1	N	264	264
85	PBI	Primary Blind Indicator	1	N	265	265
86	PMARS	Parents Filing Status Code, Form 8615	1	N	266	266

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	ELEMENT	ITEM	POS	TYPE	START	END
87	PREP	Paid Preparer Code	1	N	267	267
88	PSV	Primary Stratifying Variable	1	N	268	268
89	PT3IND	Part 3 Indicator on Form 8801	1	N	269	269
90	PURP	Personal Use Rental Property, Schedule E	1	N	270	270
91	PYMARS	Marital Status (Prior Year), Form 8801	1	N	271	271
92	RELAT1	Child 1 Relationship Indicator, Schedule EIC	1	N	272	272
93	RELAT2	Child 2 Relationship Indicator, Schedule EIC	1	N	273	273
94	RAL	Refund Anticipation Loan Indicator	1	N	274	274
95	REGION	IRS Region	1	N	275	275
96	REJ_CD	Reject Code, incoming	1	N	276	276
97	RSI	Acceptance or Rejection of Return	1	N	277	277
98	SBI	Secondary Blind Indicator	1	N	278	278
99	SCHBFA	Foreign Accounts Code, Schedule B	1	N	279	279
100	SCHBFT	Foreign Trusts Code, Schedule B	1	N	280	280
101	SCHCE1	Schedule C RTF error indicator	1	N	281	281
102	SCHCER	Schedule C Error Indicator	1	N	282	282
103	SCHDE1	Schedule D RTF error indicator	1	N	283	283
104	SCHDER	Schedule D Error Indicator	1	N	284	284
105	SCHEE1	Schedule E RTF Error Indicator	1	N	285	285
106	SCHEER	Schedule E Error Indicator	1	N	286	286
107	SCHELOSS	Schedule E Prior Year Loss	1	N	287	287
108	SCHFE1	Schedule F RTF error indicator	1	N	288	288
109	SCHFER	Schedule F Error Indicator	1	N	289	289
110	SFCPRI	Schedule SE Farm Code - Primary	1	N	290	290
111	SFCSEC	Schedule SE Farm Code - Secondary	1	N	291	291
112	SHRTYR	Form 6251, annualized return code	1	N	292	292
113	SOCAD	SOCA Edit Indicator	1	N	293	293
114	SPNDC1	Child 1 Special Need Indicator, Form 8839	1	N	294	294
115	SPNDC2	Child 2 Special Need Indicator, Form 8839	1	N	295	295
116	SSNERR	RTF code for invalid SSN	1	N	296	296
117	STATETX	State Sales Tax, Schedule A	1	N	297	297
118	STDNT1	Student 1 Under Age 24, Schedule EIC	1	N	298	298
119	STDNT2	Student 2 Under Age 24, Schedule EIC	1	N	299	299
120	STIND	Secondary SSN Code	1	N	300	300
121	TAGEP	Primary Over 65 Indicator - (Taxpayer)	1	N	301	301
122	TAGES	Secondary Over 65 Indicator - (Taxpayer)	1	N	302	302
123	TDSI	Dependent Status Indicator (Taxpayer)	1	N	303	303
124	TELIND	Form 1040TEL Indicator	1	N	304	304
125	TFORM	Corrected Form of Return	1	N	305	305
126	TMARS	Marital (Filing) Status (Taxpayer)	1	N	306	306
127	TXNT	Taxable or Nontaxable Returns	1	N	307	307
128	TXST	Tax Status	1	N	308	308
129	XTXCR1	Dependent 1 Child Tax Credit Indicator	1	N	309	309
130	XTXCR2	Dependent 2 Child Tax Credit Indicator	1	N	310	310
131	XTXCR3	Dependent 3 Child Tax Credit Indicator	1	N	311	311
132	XTXCR4	Dependent 4 Child Tax Credit Indicator	1	N	312	312
133	XTXCR5	Dependent 5 Child Tax Credit Indicator	1	N	313	313
134	XTXCR6	Dependent 6 Child Tax Credit Indicator	1	N	314	314
135	XTXCR7	Dependent 7 Child Tax Credit Indicator	1	N	315	315
136	XTXCR8	Dependent 8 Child Tax Credit Indicator	1	N	316	316
137	XTXCR9	Dependent 9 Child Tax Credit Indicator	1	N	317	317
138	XTXCR10	Dependent 10 Child Tax Credit Indicator	1	N	318	318
139	YEAR	Year Code	1	N	319	319
NONBUSINESS CODES - Numeric (2 digit codes)						
1	AGDR	Adjusted Gross Deficit Range	2	N	320	321
2	AGIR1	Adjusted Gross Income Range 1	2	N	322	323
3	AGIR2	Adjusted Gross Income Range 2	2	N	324	325
4	AGIR5	Adjusted Gross Income Range 5	2	N	326	327
5	AGIRJ	Adjusted Gross Income Range J	2	N	328	329
6	AGIRP	Adjusted Gross Income Range P	2	N	330	331

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	ELEMENT	ITEM	POS	TYPE	START	END
7	AG2441	Percentage of AGI, Form 2441	2	N	332	333
8	AG8880	Percentage of AGI, Form 8880	2	N	334	335
9	CYCLE	Cycle - Martinsburg posting cycle (week only)	2	N	336	337
10	DIST	District	2	N	338	339
11	DISTIN	District, incoming	2	N	340	341
12	DOC	Document code (Digits 4-5 of Document Locator Number - DLN)	2	N	342	343
13	HCMONQ1	Number of Months Eligible, Form 8885 (first form)	2	N	344	345
14	HCMONQ2	Number of Months Eligible, Form 8885 (second form)	2	N	346	347
15	LSDMEC	Lump-sum averaging method code, Form 4972	2	N	348	349
16	NMNT1	Number of Months Child 1 Lived With You Indicator, Schedule EIC	2	N	350	351
17	NMNT2	Number of Months Child 2 Lived With You Indicator, Schedule EIC	2	N	352	353
18	N14	Yes boxes checked - Presidential election campaign fund	2	N	354	355
19	N19	Number of Forms 8609-Schedule A filed	2	N	356	357
20	N20	Number of Qualified Students Hope Credits, Form 8863	2	N	358	359
21	N24	Number of Children for Child Tax Credit, Form 1040	2	N	360	361
22	N25	Number of Qualified Students Lifetime Learning Credit, Form 8863	2	N	362	363
23	PODP	Post of duty code, Primary Form 2555	2	N	364	365
24	PODS	Post of duty code, Secondary Form 2555	2	N	366	367
25	PTC	Primary Tracking Code	2	N	368	369
26	REJECT	Reject Code	2	N	370	371
27	STATE	State	2	N	372	373
28	STC	Secondary Tracking Code	2	N	374	375
29	SVCCTR	Service Center	2	N	376	377
30	TOTXSZ	Size of Total Income Tax	2	N	378	379
31	TPICD	RESERVED	2	N	380	381
32	TTXPCT	Total Income Tax as Percent of AGI	2	N	382	383
<b>FORM/SCHEDULE INDICATORS - Numeric (2-digit codes)</b>						
33	F1116	Presence of Form 1116, Foreign Tax Credit	2	N	384	385
34	F2106	Presence of Form 2106, Employee Business Expenses	2	N	386	387
35	F2106EZ1	Presence of Form 2106EZ, Employee Business Expenses, Primary	2	N	388	389
36	F2106EZ2	Presence of Form 2106EZ, Employee Business Expenses, Secondary	2	N	390	391
37	F2106I	Incoming, Presence of Form 2106, Employee Business Expenses	2	N	392	393
38	F2439	Presence of Form 2439, Notice to Shareholder of Undistributed Capital Gains	2	N	394	395
39	F2441	Qualified individual indicator, Form 2441, Child and Dependent Care Expenses	2	N	396	397
40	F2555	Presence of Form 2555, Foreign earned income	2	N	398	399
41	F3468	Presence of Form 3468, Investment credit	2	N	400	401
42	F3800	Presence of Form 3800, General business credit	2	N	402	403
43	F4136	Presence of Form 4136, Gasoline for Federal Tax Paid on Fuels	2	N	404	405
44	F4137	Presence of Form 4137, Social Security and Medicare Tax on Unreported Tips	2	N	406	407
45	F4562	Presence of Form 4562, Depreciation and Amortization	2	N	408	409
46	F4684	Presence Of Form 4684, Casualties and Thefts	2	N	410	411
47	F4797	Presence of Form 4797, Sales of Business Property	2	N	412	413
48	F4835	Number of Form 4835, Farm Rental Income and Expenses, attached	2	N	414	415
49	F4952	Presence of Form 4952, Investment Interest Expense Deduction	2	N	416	417
50	F4972	Presence of Form 4972, Tax on Lump-Sum Distributions	2	N	418	419
51	F5329	Presence of Form 5329, Additional Taxes on Qualified Plans (including IRAs)	2	N	420	421
52	F5884	Presence of Form 5884, Work Opportunity Credit	2	N	422	423
53	F6198	Presence of Form 6198, At-Risk Limitations	2	N	424	425
54	F6251	Presence of Form 6251, Alternative Minimum Tax - Individuals	2	N	426	427
55	F6251D	Presence of Long Term Capital Gains on Forced Returns	2	N	428	429
56	F6252	Presence of Form 6252, Installment Sale Income	2	N	430	431
57	F6781	Presence of Form 6781, Gains/Losses from Sect. 1256 Contracts and Straddles	2	N	432	433
58	F8283	Presence of Form 8283, Noncash Charitable Contributions	2	N	434	435
59	F8396	Presence of Form 8396, Mortgage Interest Credit	2	N	436	437
60	F8582	Presence of Form 8582, Passive Activity Loss Limitations	2	N	438	439
61	F8586	Presence of Form 8586, Low-Income Housing Credit	2	N	440	441
62	F8606	Presence of Form 8606, Nondeductible IRAs and Coverdell ESAs	2	N	442	443
63	F8615	Presence of Form 8615, Tax for Children Under 14 w/ Investment Income \$1500	2	N	444	445
64	F8801	Presence of Form 8801, Credit for Prior Year Minimum Tax Credit	2	N	446	447
65	F8812	Presence of Form 8812, Additional Child Tax Credit	2	N	448	449

# TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
66	F8814	Presence of Form 8814, Parent's Election to Report Child's Interest and Dividend	2	N	450	451
67	F8814A	Additional Form 8814 filed	2	N	452	453
68	F8815	Presence of Form 8815, Exclusion of Interest from Series EE Savings Bonds	2	N	454	455
69	F8824	Presence of Form 8824, Like-Kind Exchanges	2	N	456	457
70	F8839	Presence of Form 8839, Qualified Adoption Expenses	2	N	458	459
71	F8844	Presence of Form 8844, Empowerment Zone Employment Credit	2	N	460	461
72	F8853	Presence of Form 8853, Medical Savings Accounts	2	N	462	463
73	F8863	Presence of Form 8863, Education Credits (Hope and Lifetime Learning Credits)	2	N	464	465
74	F8880	Presence of Form 8880, Credit for Qualified Retirement Savings	2	N	466	467
75	F8884	Presence of Form 8884, New York Liberty Zone Business Employee Credit	2	N	468	469
76	F8885	Presence of Form 8885, Health Coverage Tax Credit	2	N	470	471
77	F8889	Presence of Form 8889, Health Savings Accounts	2	N	472	473
78	SCHA	Presence of Schedule A, Itemized Deductions	2	N	474	475
79	SCHB	Presence of Schedule B, Interest and Ordinary Dividends	2	N	476	477
80	SCHC	Total Number of Schedule C's attached, Profit or Loss From Business	2	N	478	479
81	SCHCF	Schedule C or F Indicator	2	N	480	481
82	SCHD	Presence of Schedule D, Capital Gains and Losses	2	N	482	483
83	SCHE	Presence of Schedule E, Supplemental Income and Loss	2	N	484	485
84	SCHF	Total Number of Schedule F's attached, Profit or Loss From Farming	2	N	486	487
85	SCHH	Presence of Schedule H, Household Employment Taxes	2	N	488	489
86	SCHJ	Presence of Schedule J, Farm Income Averaging, incoming	2	N	490	491
87	SCHJIN	Presence of Schedule J, Farm Income Averaging, outgoing	2	N	492	493
88	SCHSE	Presence of Schedule SE, Self-Employment Tax	2	N	494	495
EXEMPTION FIELDS - Numeric (2-digit codes)						
89	N2	Total Exemptions (generated)	2	N	496	497
90	N3	Exemptions for Taxpayers	2	N	498	499
91	N6	Exemptions for Total Dependents	2	N	500	501
92	N7	Exemptions for Children Living at Home (generated)	2	N	502	503
93	N8	Exemptions for Children Living Away from Home (generated)	2	N	504	505
94	N9	Exemptions for Parents (generated)	2	N	506	507
95	N10	Exemptions for Other Dependents (generated)	2	N	508	509
96	RXOCAH	Exemptions for Children living at home (taxpayer)	2	N	510	511
97	RXOPAR	Exemptions for Parents (taxpayer)	2	N	512	513
98	RXTOT	Total Exemptions (taxpayer)	2	N	514	515
99	XFPT	Primary Taxpayer Exemption	2	N	516	517
100	XFST	Secondary Taxpayer Exemption	2	N	518	519
101	XOCAH	Exemptions for Children Living at Home	2	N	520	521
102	XOCAWH	Exemptions for Children Living Away from Home Due to Divorce/Separ.	2	N	522	523
103	XODEP	Exemptions for Other Dependents	2	N	524	525
104	XOPAR	Exemptions for Parents	2	N	526	527
105	XTOT	Total Exemptions	2	N	528	529
NONBUSINESS CODES - Numeric (3 digit codes)						
1	ASAMP	Actual Sample Code	3	N	530	532
2	ASAMP2	Actual BEA Sample Code	3	N	533	535
3	CSAMP	Computed Sample Code	3	N	536	538
4	CSAMP2	Computed Sample Code Sole Prop	3	N	539	541
5	EICAG1	Earned Income Credit Child 1 Age Verified Number, Schedule EIC	3	N	542	544
6	EICAG2	Earned Income Credit Child 2 Age Verified Number, Schedule EIC	3	N	545	547
7	N15	Number of Partnerships, Schedule E	3	N	548	550
8	N16	Number of S Corporations, Schedule E	3	N	551	553
9	N17	Number of Schedule E businesses, All at Risk	3	N	554	556
10	N18	Number of Schedule E Businesses, Partially-At-Risk	3	N	557	559
11	N22	Number of Rentals, Schedule E	3	N	560	562
12	N23	Number of Royalties, Schedule E	3	N	563	565
13	PSAMP	Punched Sample Code	3	N	566	568
14	PSAMP2	Punched BEA Sample Code	3	N	569	571
15	TPNC1	Taxpayer Notice Code 1	3	N	572	574
16	TPNC2	Taxpayer Notice Code 2	3	N	575	577
17	TPNC3	Taxpayer Notice Code 3	3	N	578	580



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		<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
18		TPNC4	Taxpayer Notice Code 4	3	N	581	583
19		TPNC5	Taxpayer Notice Code 5	3	N	584	586
20		TXRT	Marginal Tax Rate	3	N	587	589
21		WSAMP	Sample Code Used For Weighting	3	N	590	592
22		WSAMP2	Sample Code Used For Weighting Sole Prop	3	N	593	595
23		WSAMP3	Sample Code used for Weighting Level 3 Data	3	N	596	598
			<b>NONBUSINESS CODES - Numeric (4 digit codes)</b>				
1		DOBMD	Primary Taxpayer Date of Birth (Month/Day)	4	N	599	602
2		DOBYR	Primary Taxpayer Date of Birth (Year)	4	N	603	606
3		DODMD	Primary Taxpayer Date of Death (Month/Day)	4	N	607	610
4		DODYR	Primary Taxpayer Date of Death (Year)	4	N	611	614
5		EICYB1	Year of Birth, child 1, Schedule EIC	4	N	615	618
6		EICYB2	Year of Birth, child 2, Schedule EIC	4	N	619	622
7		EYOB1	Year of Birth, child 1, Schedule EIC Underreporter Program	4	N	623	626
8		EYOB2	Year of Birth, child 2, Schedule EIC Underreporter Program	4	N	627	630
9		FLPDMO	Filing (accounting) period - month	4	N	631	634
10		FLPDYR	Filing (accounting) period - year	4	N	635	638
11		SDOBMD	Secondary Taxpayer Date of Birth (Month/Day)	4	N	639	642
12		SDOBYR	Secondary Taxpayer Date of Birth (Year)	4	N	643	646
13		SDODMD	Secondary Taxpayer Date of Death (Month/Day)	4	N	647	650
14		SDODYR	Secondary Taxpayer Date of Death (Year)	4	N	651	654
			<b>NONBUSINESS CODES - Numeric (5 digit codes)</b>				
1		S007	Ending 5-Digits of Transform TIN, Primary Taxpayer	5	N	655	659
2		S019	Ending 5-Digits of Transform TIN, Secondary Taxpayer	5	N	660	664
			<b>NONBUSINESS CODES - Numeric (6 digit codes)</b>				
1		CDOB1	Child Care Credit Dependent 1 NAP DOB(YR/MO), Form 2441	6	N	665	670
2		CDOB2	Child Care Credit Dependent 2 NAP DOB(YR/MO), Form 2441	6	N	671	676
3		D1DOB	Dependent 1, Date of Birth (year/month)	6	N	677	682
4		D2DOB	Dependent 2, Date of Birth (year/month)	6	N	683	688
5		D3DOB	Dependent 3, Date of Birth (year/month)	6	N	689	694
6		D4DOB	Dependent 4, Date of Birth (year/month)	6	N	695	700
7		DIFCD	RESERVED	6	N	701	706
8		FLPDBG	Beginning Tax Period	6	N	707	712
9		PCTPRI	Percent Basis Traditional IRA, Primary Taxpayer, Form 8606	6	N	713	718
10		PCTSEC	Percent Basis Traditional IRA, Secondary Taxpayer, Form 8606	6	N	719	724
11		PNLC	Page Number/Line Count(svcctr control)	6	N	725	730
			<b>Business Codes - Numeric (1 digit codes)</b>				
1		ACCMEC	Accounting Method (Dominant Sch C)	1	N	731	731
2		ACMEC1	Accounting Method (1st Sch C)	1	N	732	732
3		ACMEC2	Accounting Method (2nd Sch C)	1	N	733	733
4		ACMEC3	Accounting Method (3rd Sch C)	1	N	734	734
5		ACCMEF	Accounting Method (Dominant Sch F)	1	N	735	735
6		ACMEF1	Accounting Method (1st Sch F)	1	N	736	736
7		ACMEF2	Accounting Method (2nd Sch F)	1	N	737	737
8		ATRSKC	At Risk Code, (Dominant Sch C)	1	N	738	738
9		ARSKC1	At Risk Code, (1st Sch C)	1	N	739	739
10		ARSKC2	At Risk Code (2nd Sch C)	1	N	740	740
11		ARSKC3	At Risk Code (3rd Sch C)	1	N	741	741
12		ATRSKF	At Risk Code (Dominant Sch F)	1	N	742	742
13		ARSKF1	At Risk Code (1st Sch F)	1	N	743	743
14		ARSKF2	At Risk Code (2nd Sch F)	1	N	744	744
15		COMSCF	Combined Sch F Code (Dominant Sch F)	1	N	745	745
16		CMSCF1	Combined Sch F Code (1st Sch F)	1	N	746	746
17		CMSCF2	Combined Sch F Code (2nd Sch F)	1	N	747	747
18		COMSCH	Combined Schedule C Code (Dominant Sch C)	1	N	748	748
19		CMSCH1	Combined Schedule C Code (1st Sch C)	1	N	749	749
20		CMSCH2	Combined Schedule C Code (2nd Sch C)	1	N	750	750

# TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
21	CMSCH3	Combined Schedule C Code (3rd Sch C)	1	N	751	751
22	DEPEXP	Depreciation Expense Source Indicator (Dominant Sch C)	1	N	752	752
23	DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	1	N	753	753
24	DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	1	N	754	754
25	DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	1	N	755	755
26	DOMC	Business Number ( Dominant Sch C)	1	N	756	756
27	DOMC1	Business Number (1st Sch C)	1	N	757	757
28	DOMC2	Business Number (2nd Sch C)	1	N	758	758
29	DOMC3	Business Number (3rd Sch C)	1	N	759	759
30	DOMF	Farm Number (Dominant Sch F)	1	N	760	760
31	DOMF1	Farm Number (1st Sch F)	1	N	761	761
32	DOMF2	Farm Number (1st Sch F)	1	N	762	762
33	FIRSTC	First Schedule C for the particular business (Dominant Sch C)	1	N	763	763
34	FRSTC1	First Schedule C for the particular business (1st Sch C)	1	N	764	764
35	FRSTC2	First Schedule C for the particular business (2nd Sch C)	1	N	765	765
36	FRSTC3	First Schedule C for the particular business (3rd Sch C)	1	N	766	766
37	INVENC	Dominant Business Inventory Code	1	N	767	767
38	LLC	Limited Liability Company Code (Dominant Sch C)	1	N	768	768
39	LLC1	Limited Liability Company Code (1st Sch C)	1	N	769	769
40	LLC2	Limited Liability Company Code (2nd Sch C)	1	N	770	770
41	LLC3	Limited Liability Company Code (3rd Sch C)	1	N	771	771
42	MPARTC	Material Participation Code (Dominant Sch C)	1	N	772	772
43	MPRTC1	Material Participation Code (1st Sch C)	1	N	773	773
44	MPRTC2	Material Participation Code (2nd Sch C)	1	N	774	774
45	MPRTC3	Material Participation Code (3rd Sch C)	1	N	775	775
46	MPARTF	Material Participation Code (Dominant Sch F)	1	N	776	776
47	MPRTF1	Material Participation Code (1st Sch F)	1	N	777	777
48	MPRTF2	Material Participation Code (2nd Sch F)	1	N	778	778
49	SCHCEZ	Sch C-EZ Indicator (Dominate Sch C)	1	N	779	779
50	CEZ1	Schedule C-EZ Indicator (1st Sch C)	1	N	780	780
51	CEZ2	Schedule C-EZ Indicator (2nd Sch C)	1	N	781	781
52	CEZ3	Schedule C-EZ Indicator (3rd Sch C)	1	N	782	782
53	SEXPRC	Sex of Proprietor (Dominant Sch C)	1	N	783	783
54	SXPRC1	Sex of Proprietor (1st Sch C)	1	N	784	784
55	SXPRC2	Sex of Proprietor (2nd Sch C)	1	N	785	785
56	SXPRC3	Sex of Proprietor (3rd Sch C)	1	N	786	786
57	SEXPRF	Sex of Proprietor (Dominant Sch F)	1	N	787	787
58	SXPRF1	Sex of Proprietor (1st Sch F)	1	N	788	788
59	SXPRF2	Sex of Proprietor (2nd Sch F)	1	N	789	789
60	STATEM	Statutory Employee Box - Form W-2 (Dominant Sch C)	1	N	790	790
61	STATM1	Statutory Employee Box (1st Sch C)	1	N	791	791
62	STATM2	Statutory Employee Box (2nd Sch C)	1	N	792	792
63	STATM3	Statutory Employee Box (3rd Sch C)	1	N	793	793
64	SXVRFY	Sex of Proprietor Verified (Dominant Sch C)	1	N	794	794
65	SXVRF1	Sex of Proprietor Verified (1st Sch C)	1	N	795	795
66	SXVRF2	Sex of Proprietor Verified (2nd Sch C)	1	N	796	796
67	SXVRF3	Sex of Proprietor Verified (3rd Sch C)	1	N	797	797
		<b>Business Codes - Numeric (2 digit codes)</b>				
1	INVALC	Inventory Valuation (Dom Sch C)	2	N	798	799
2	INVLC1	Inventory Valuation (1st Sch C)	2	N	800	801
3	INVLC2	Inventory Valuation (2nd Sch C)	2	N	802	803
4	INVLC3	Inventory Valuation (3rd Sch C)	2	N	804	805
5	NICDE	Business Net Income/Net Deficit Code	2	N	806	807
6	SZBRE	Size of Business Receipts	2	N	808	809
		<b>Business Codes - Numeric (3 digit codes)</b>				
1	SCHCNM	Number of Schedule C's (when more than 3)	3	N	810	812
2	SCHFNM	Number of Schedule F's (when more than 2)	3	N	813	815
		<b>Business Codes - Numeric (6 digit codes) 7</b>				

# TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
1	NAIC	SOI Industry Code (Dominant Sch C)	6	N	816	821
2	NAIC1	SOI Industry Code (1st Sch C)	6	N	822	827
3	NAIC2	SOI Industry Code (2nd Sch C)	6	N	828	833
4	NAIC3	SOI Industry Code (3rd Sch C)	6	N	834	839
5	NAIF	SOI Industry Code (Dominant Sch F) RTF	6	N	840	845
6	NAIF1	SOI Industry Code (1st Sch F) RTF	6	N	846	851
7	NAIF2	SOI Industry Code (2nd Sch F) RTF	6	N	852	857
8	NAIFX	SOI Industry Code (Dominant Sch F) Corrected	6	N	858	863
9	NAIFX1	SOI Industry Code (1st Sch F) Corrected	6	N	864	869
10	NAIFX2	SOI Industry Code (2nd Sch F) Corrected	6	N	870	875
		<b>SAMPLING FIELDS</b>				
1	S006	Decimal Weight (use this weight when working with reject 0 only)	9	N	876	884
2	S008	Sample Count	9	N	885	893
3	S009	Population Count	9	N	894	902
4	S010	Sole Prop. Decimal Weight (use this weight when working with reject 0 and 13)	9	N	903	911
5	S011	Sole Proprietorship Sample Count	9	N	912	920
6	S012	Sole Proprietorship Population Count	9	N	921	929
7	S013	Level 3 Decimal Weight	9	N	930	938
8	S014	Level 3 Sample Count	9	N	939	947
9	S015	Level 3 Population Count	9	N	948	956
		<b>FAMILY PANEL</b>				
1	T*ADDRESS	Street Address	35	C	957	991
2	T*FNMLN	First Name Line	35	C	992	1026
3	T*SNMLN	Second Name Line	35	C	1027	1061
4	T*DNMCT1	Dependent 1 Name Control - Underreporter Program	4	C	1062	1065
5	T*DNMCT2	Dependent 2 Name Control - Underreporter Program	4	C	1066	1069
6	T*DNMCT3	Dependent 3 Name Control - Underreporter Program	4	C	1070	1073
7	T*DNMCT4	Dependent 4 Name Control - Underreporter Program	4	C	1074	1077
8	T*MFNL	MFSS First Name Line	25	C	1078	1102
9	T*NMDEP1	Name, Dependent 1	25	C	1103	1127
10	T*NMDEP2	Name, Dependent 2	25	C	1128	1152
11	T*NMDEP3	Name, Dependent 3	25	C	1153	1177
12	T*NMDEP4	Name, Dependent 4	25	C	1178	1202
13	T*NMDEP5	Name, Dependent 5	25	C	1203	1227
14	T*NMDEP6	Name, Dependent 6	25	C	1228	1252
15	T*NMDEP7	Name, Dependent 7	25	C	1253	1277
16	T*NMDEP8	Name, Dependent 8	25	C	1278	1302
17	T*NMDEP9	Name, Dependent 9	25	C	1303	1327
18	T*NMDEP10	Name, Dependent 10	25	C	1328	1352
19	T*CITYCT	City Character Count	2	N	1353	1354
		***** The remainder of the record layout is variable in format *****				



TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**) Changed on 03/2:			
KEY	ELEMENT	SIGN	ELEMENT NAME
<b>IDENTIFICATION AND WEIGHT FIELDS - NO SIGN</b>			
1	EINC		EIN Dominant Schedule C
2	EINC1		EIN First Schedule C
3	EINC2		EIN Second Schedule C
4	EINC3		EIN Third Schedule C
5	EINF		EIN Dominant Schedule F
6	EINF1		EIN First Schedule F
7	EINF2		EIN Second Schedule F
8	S020		Schedule SE Primary SSN
9	S021		Schedule SE Secondary SSN
10	S022		Primary NAP Previous Secondary SSN
11	S023		Alimony SSN - Form 1040
12	S024		Parents SSN - Form 8615
13	S025		Dependent #1 SSN
14	S026		Dependent #2 SSN
15	S027		Dependent #3 SSN
16	S028		Dependent #4 SSN
17	S029		Dependent #5 SSN
18	S030		Dependent #6 SSN
19	S031		Dependent #7 SSN
20	S032		Dependent #8 SSN
21	S033		Dependent #9 SSN
22	S034		Dependent #10 SSN
23	S044		Form 8814 SSN - First Form 8814
24	S045		Form 8814 SSN - Second Form 8814
25	S046		Form 8814 SSN - Third Form 8814
26	S054		Schedule EIC SSN Child 1
27	S055		Schedule EIC SSN Child 2
28	S056		Qualifying Individual-1st SSN - Form 2441
29	S057		Qualifying Individual-2nd SSN - Form 2441
30	S058		Hope Credit Student 1st SSN - Form 8863
31	S059		Hope Credit Student 2nd SSN - Form 8863
32	S060		Hope Credit Student 3rd SSN - Form 8863
33	S061		Hope Credit Student 4th SSN - Form 8863
34	S062		Lifetime Learning Credit Student 1st SSN - Form 8863
35	S063		Lifetime Learning Credit Student 2nd SSN - Form 8863
36	S064		Lifetime Learning Credit Student 3rd SSN - Form 8863
37	S065		Lifetime Learning Credit Student 4th SSN - Form 8863
<b>MONEY AMOUNT FIELDS - FORMS 1040/1040A/1040EZ</b>			
38	E00050	+/-	Expanded Income
39	E00060	+/-	Computed Expanded Income
40	E00100	+/-	Adjusted Gross Income (Deficit)
41	S00100	+/-	AGI (Revenue Processing)
42	T00100	+/-	Adjusted Gross Income (taxpayer)
43	T00105	+/-	Tested AGI (taxpayer)
44	E00200		Salaries, Wages and Tips
45	T00200		Salaries, Wages, and Tips (taxpayer)
46	E00250	+/-	Other dependent earned income
47	E00300	+/-	Interest received
48	T00300	+/-	Interest received (taxpayer)
49	E00400		Tax-exempt interest
50	T00400		Tax-exempt interest (taxpayer)
51	T00405		Tested Tax Exempt Interest (taxpayer)
52	E00600		Dividends
53	T00600		Dividends (taxpayer)

## TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits-- 4 for the key and 13 for the sign and amount\*\*) Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
54	E00650		Dividends (Post-May 5th)
55	E00700		State income tax refunds
56	E00800		Alimony received
57	T00800		Alimony received (taxpayer)
58	E00900	+/-	Business or professional net profit/loss
59	S00900	+/-	Combination Sch. C Profit/Loss Computer (Reve. Processing)
60	T00900	+/-	Business or professional net profit/loss (taxpayer)
61	E01000	+/-	Net capital gain or loss reported on Sch D
62	S01000	+/-	Net cap. gain or loss reported on Sch D (Rev. Proc.)
63	E01100		Capital gain distributions (not reported on Schedule D)
64	E01150		Capital Gain Distributions (Post-May 5)
65	E01200	+/-	Supplemental schedule (Form 4797) net gain or loss
66	T01200	+/-	Supplemental schedule net gain or loss (taxpayer)
<b>IRA DISTRIBUTIONS</b>			
67	E01300		Gross IRA Distributions
68	E01400		Taxable IRA Distributions
69	T01400		Taxable IRA Distributions (taxpayer)
<b>PENSIONS AND ANNUITIES</b>			
70	E01500		Total pensions and annuities received (Form)
71	E01700		Pensions and annuities in AGI
72	E01800		Nontaxable pensions and annuities (not in AGI)
73	E02000	+/-	Schedule E net income or loss
74	S02000	+/-	Schedule E Profit Loss Computern (Rev. Proc)
75	T02000	+/-	Schedule E net income or loss (taxpayer)
76	E02100	+/-	Farm net profit or loss
77	S02100	+/-	Combination Schedule F Profit Loss Computer (Rev. Proc)
78	T02100	+/-	Farm net profit or loss (taxpayer)
79	E02300		Unemployment compensation
80	T02300		Unemployment compensation (taxpayer)
81	T02305		Tested Unemployment Compensation (taxpayer)
<b>SOCIAL SECURITY BENEFITS</b>			
82	E02400		Gross Social Security Benefits
83	T02400		Gross Social Security Benefits (taxpayer)
84	T02405		Tested Social Security (taxpayer)
85	E02500		In AGI Social Security
86	S02500		Taxable Social Security Computer (Rev. Proc)
87	T02500		In AGI Social Security (taxpayer)
88	E02540		Net operating loss
89	E02600	+/-	Other net income or loss
90	T02600	+/-	Other net income or loss (taxpayer)
91	E02605		Nonqualified Stock Options
92	E02650	+/-	Total income
93	E02700		Foreign earned income exclusion
94	E02800		Gambling earnings
<b>STATUTORY ADJUSTMENTS</b>			
95	E02900		Total adjustments
96	E03150		Total deductible IRA payments
97	E03210		Student Loan Interest Deduction
98	E03220		Educator Expenses Deduction
99	E03230		Tuition and Fees Deduction
100	E03260		Deduction for One Half of Self employment tax
101	E03270		Self employed health insurance deduction
102	E03280		Move Expense Adjustment

## TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits-- 4 for the key and 13 for the sign and amount\*\*) Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
103	E03290		Health Savings Account Deduction Computer Amount
104	E03300		Payments to a KEOGH plan and SEP deduction
105	E03400		Forfeited int. penalty, early withdraw of savings
106	E03500		Alimony paid
107	E03600		Archer MSA (Medical Savings Account) Deduction Amount
108	S03600		Archer MSA Deduction Amount Computer (Rev. Proc)
109	E03700		Certain Business Expenses of Reservist, Performing Artists, etc.
110	E03900		Other adjustments
111	E04000		Foreign housing adjustments
112	E04100		Basic standard deduction
113	E04200		Additional standard deduction
114	E04450		Total standard deduction
115	E04455		Original standard ded. for taxpayer with no AGI
116	E04470		Total itemized deduction
117	S04470		Total Itemized Deductions Computer (Rev. Proc)
118	T04470		Total itemized deduction (taxpayer)
119	E04500		Tax table income
120	E04600		Exemption amount
121	S04600		Exemption amount (Revenue Processing)
122	E04800		Taxable income
123	S04800		Taxable Income (Revenue Processing)
124	T04800		Taxable income (taxpayer)
125	E05100		Tentative tax
126	S05100		Tentative Income Tax (Revenue Processing)
127	T05100		Tentative Income Tax (taxpayer)
128	E05200		Computed income tax
129	E05700		Taxes from special computations
130	T05705		Form 4970 Tax (PY) (taxpayer)
131	E05750		Tentative Income Tax Before Credits
132	E05800		Income tax before credits (Form)
133	S05800		Income tax before credits (Rev. Processing)
134	E06000		Income subject to tax
135	E06200		Marginal tax base
136	E06300		Tax generated (Tax Rate Tables)
137	E06500		Total income tax
<b>CREDITS</b>			
138	E07100		Total credits (form)
139	T07100		Total credits (taxpayer)
140	E07150		Total Credits (SOI)
141	E07180		Child care credit - Form 2441
142	S07180		Child Care Credit (Rev. Processing)
143	T07180		Child care credit (taxpayer)
144	E07200		Credit for Elderly or disabled - Schedule R
145	S07200		Credit for the Elderly (Rev. Processing)
146	T07200		Credit for Elderly and disabled (taxpayer)
147	E07220		Child Tax Credit
148	S07220		Child Tax Credit Computer Amount (Revenue Processing)
149	T07220		Child Tax Credit (Taxpayer)
150	E07230		Education Credit
151	S07230		Education Credit Computer Amount (Revenue Processing)
152	T07230		Eductaion Credit Amount (Taxpayer)
153	E07240		Retirement Savings Contribution Credit
154	S07240		Retirement Savings Contributions Computer Amount (Revenue Processing)
155	E07250		Adoption Credit Amount
156	T07250		Adoption Credit Amount (taxpayer)
157	E07300		Foreign tax credit - Form 1116

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**) Changed on 03/2/			
KEY	ELEMENT	SIGN	ELEMENT NAME
158	S07300		Foreign Tax Credit IMF Computer (Revenue Processing)
159	T07300		Foreign tax credit (taxpayer)
160	E07400		General business credit
161	S07400		General Business Credit (Revenue Processing)
162	T07400		General business credit (taxpayer)
163	E07500		Empowerment Zone Employment Credit (cmptr) - Form 8844
164	E07600		Prior year minimum tax credit - Form 8801
165	S07600		Prior year minimum tax credit (Revenue Processing))
166	E07700		Mortgage int. credit
167	S07700		Mortgage int. credit (Revenue Processing)
168	E07900		Nonconventional source fuel credit - FNS
169	S07950		DC First Time Home Buyer's Credit, Form 8859 (Revenue Processing)
170	T07950		DC First Time Home Buyer's Credit, Form 8859 (taxpayer)
171	E07980		New York Liberty Zone Credit
172	E08000		Other statutory credit (computer)
173	E08795		Income tax after credits (form)
174	S08795		Income tax after credits (Revenue Processing)
175	E08800		Income tax after credits (SOI)
			<b>TAXES</b>
176	E09200		Total tax liability (form)
177	T09200		Total tax liability (taxpayer)
178	E09400		Self employment tax
179	S09400		Self Employment tax (Revenue Processing)
180	E09600		Alternative minimum tax (use in tables)
181	S09600		Alternative minimum tax (Revenue Processing)
182	T09600		Alternative minimum tax (taxpayer)
183	E09700		Recapture tax - Form 4255
184	E09800		Social security tax on tip income
185	E09900		Penalty tax on qualified retirement plans
186	E10000		Advance EIC Payment
187	E10050		Schedule H Combined Household Employment Tax
188	S10050		Household Employment Tax Combined (Revenue Processing)
189	E10075		Form 4970 tax - trusts accumulation distribution
190	E10100		Other taxes
191	E10250		All other taxes (for Table 3.3)
192	E10300		Total tax liability (SOI)
193	E10500		Tax eligible for checkoff
			<b>TAX PAYMENTS</b>
194	E10600		Total payments (form)
195	E10605		Total tax payments (SOI)
196	E10700		Withheld tax amount
197	E10900		Estimated tax payments
198	E11000		EIC (Schedule EIC) (E59660)
199	S11000		Earned Income Credit (Revenue Processing)
200	T11000		Earned Income Credit (Taxpayer)
201	E11055		Nontaxable Combat Pay Amount
202	E11070		Additional Child Tax Credit
203	S11070		Additional Child Tax Credit (Revenue Processing)
204	T11070		Additional Child Tax Credit (Taxpayer)
205	E11100		Amount Paid with Form 4868 - Request for Extension
206	E11200		Excess FICA/RTA
207	E11300		Credit for Federal tax on special fuels - Form 4136
208	S11300		Credit for Federal tax on special fuels - Form 4136 (Revenue Processing)
209	E11400		Regulated investment company credit - Form 2439
210	E11500		Health Insurance Credit

## TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits-- 4 for the key and 13 for the sign and amount\*\*) Changed on 03/2/

KEY	ELEMENT	SIGN	ELEMENT NAME
211	E11800		All other tax payments (Table AD1)
212	E11900	+/-	Balance due (+)/ Overpayment (-)
213	S11900	+/-	Balance due (+)/ Overpayment (-) (Revenue Processing)
214	T11910		Remittance (taxpayer)
215	E12000		Credit Elect Applied to Next Year's Estimated Tax
216	E12100		Overpayment refunded
217	E12200		Predetermined estimated tax penalty
<b>PROCESSING ITEMS</b>			
218	E14000		Selection amount
219	E14005		Positive income
220	E14010		Negative income
221	E14020		Computed selection amount
222	E14030		Computed BEA selection amount
<b>ALTERNATIVE INCOME CONCEPT</b>			
223	E15030		Nondeductible passive losses current year
224	E15040	+/-	Retrospective income (1979 Income Concept)
<b>NONCASH CHARITABLE CONTRIBUTIONS - FORM 8283</b>			
225	E16660		Donor's Cost for Property Less than \$5,000
226	E16670		Fair Market Value for Property Less than \$5,000
227	E16695	+/-	Deduction brought to Schedule A for Property Less than \$5,000
228	E16760		Appraised Fair Market Value for Property More than \$5,000
229	E16770		Donor's Cost for Property More than \$5,000
230	E16780		Amount Received for Property More than \$5,000
231	E16790		Deduction Claimed for Property More than \$5,000
232	E16795	+/-	Deduction brought to Schedule A for Property More than \$5,000
233	E16800		Average Trading Price for Property More than \$5,000
<b>ITEMIZED DEDUCTIONS - SCHEDULE A</b>			
<b>MEDICAL AND DENTAL EXPENSES</b>			
234	E17000		Total deduction
235	T17000		Total deduction (taxpayer)
236	E17500		Total medical expenses
237	T17500		Total medical expenses (taxpayer)
238	E17750		AGI Limitation (Punched)
<b>TAXES PAID DEDUCTION</b>			
239	E18300		Total taxes deducted
240	T18300		Total taxes deducted (taxpayer)
241	E18400		State and local income taxes
242	E18425		Income Taxes
243	E18450		General Sales Taxes
244	E18500		Real estate tax
245	E18800		Personal property taxes
246	E18900		Taxes other than personal property taxes
<b>INTEREST PAID DEDUCTION</b>			
247	E19200		Total interest deduction
248	T19200		Total interest deduction (taxpayer)
<b>HOME MORTGAGE INTEREST</b>			
249	E19300		Total, Home Mortgage Interest
250	E19400		Financial Institution
251	E19500		Personal/seller
252	E19530		Deductible points

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**) Changed on 03/2/03			
KEY	ELEMENT	SIGN	ELEMENT NAME
253	E19570		Investment interest paid
254	E19575		Investment interest not supported by Form 4952
			<u>CONTRIBUTIONS DEDUCTION</u>
255	E19700		Total contributions deducted
256	T19700		Total contributions deducted (taxpayer)
257	E19800		Cash contributions
258	E20100		Other than cash
259	T20100		Other than cash (taxpayer)
260	E20200		Contributions Carryover from Prior Year
261	T20200		Contributions Carryover from Prior Year (Taxpayer)
262	E20400		Total Miscellaneous deductions subject to 2% AGI limitation
263	T20400		Total Misc. deductions subject to 2% AGI limitation (T/P)
264	E20500		Net casualty or theft loss
265	T20500		Net casualty or theft loss (taxpayer)
266	E20550		Unreimbursed employee business expense
267	E20600		Tax preparation fee
268	E20750		Two percent of AGI, limitation
269	E20800		Net limited miscellaneous deductions
270	T20800		Net limited miscellaneous deductions (taxpayer)
271	E20900		Gambling loss deduction
272	T20900		Gambling Loss Deduction (taxpayer)
273	E20950		Other miscellaneous deductions (limited)
274	E21000		Miscellaneous deductions other than gambling
275	E21010		Casualty Theft Losses Income Prod Prop
276	E21020		Total unlimited Misc deductions
277	E21040		Itemized deduction limitation (in excess of limitation)
278	S21040		Itemized deduction limitation (Revenue Processing)
279	E21050		Total miscellaneous deductions
280	E21060		Total itemized deductions before limitation (Sch A)
			<u>INTEREST AND DIVIDEND INCOME - SCHEDULE B</u>
281	E21090		Schedule B interest
282	E21100		Excludable savings bond interest
283	E21150		Schedule B dividends
			<u>CAPITAL GAINS AND LOSSES - SCHEDULE D</u>
284	E21500		Total Sales (Form 1099 Amount)
285	E21550	+/-	Short Term Sales Price
286	E21600	+/-	Net Short Term Gain Less Loss from Sales of Capital Assets
287	E21606	+/-	Net Short Term Gain Less Loss from Sales of Cap Assets (5/5/03)
288	E21620	+/-	Short Term Gain or Loss from Other Forms (Forms 6252, 6781, etc.)
289	E21626	+/-	Short Term Gain or Loss from Other Forms (5/5/03)
290	E21775	+/-	Net Short Term Partnership / S corp. Gain or Loss
291	E21776	+/-	Net Short Term Partnership / S corp. Gain or Loss (5/5/03)
292	E21800		Short Term Loss Carryover from previous year
293	E22250	+/-	Net Short Term Gain or Loss
294	T22250	+/-	Net Short Term Gain or Loss (Taxpayer)
295	E22256	+/-	Net Short Term Gain or Loss (5/5/03)
296	E22260		Short Term Non-Deductible Loss
297	E22270	+/-	Long Term Sales Price
298	E22300	+/-	Net Long term Gains less Losses from Sale of Capital Assets
299	E22305	+/-	Net Long Term Gains Less Losses from Sale of Capital Assets -28%
300	E22306	+/-	Long Term Gain or Loss (5/5/03)
301	E22320	+/-	Long Term Gain-Loss from Other Forms (Form 4684, etc.): Total Year
302	E22325	+/-	Long Term Gain-Loss from Other Forms (Form 4684, etc.): 28% Rate
303	E22326	+/-	Long Term Gain-Loss from Other Forms (5/5/03)



TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
304	E22365	+/-	Net Long Term Partnership / S corp. Gain-Loss : Total Year
305	E22366	+/-	Net Long Term Partnership/S corp. Gain-Loss (5/5/03)
306	E22367	+/-	Net Long Term Partnership / S corp. Gain-Loss : 28% Rate
307	E22370		Schedule D Capital Gain Distributions
308	E22375		Schedule D Capital Gain Distributions: 28% Rate
309	E22376		Schedule D Capital Gain Distributions (5/5/03)
310	E22390		Long Term Loss Carryover from previous year
311	E22395		Long Term Loss Carryover: 28% Rate
312	E22550	+/-	28% rate Gain or Loss
313	E22556		Long Term Gain or Loss (5/5/03)
314	E23250	+/-	Net Long Term Gain or Loss
315	T23250	+/-	Net Long Term Gain or Loss (Taxpayer)
316	E23300		Long Term Non-Deductible Loss
317	E23650	+/-	Net Capital Gain before Exclusion / Loss before Limitation
318	E23656		Net Capital Gain before Exclusion/Loss before Limitation (5/5/03)
319	E23660	+/-	Undetermined Non-Deductible Loss (+) / Carryover (-)
320	E23900	+/-	Combined Capital Gains Less Losses
321	E24000	+/-	Combined Long Term Capital Gains Less Losses
322	E24505		Dividends less Investment Income Computer Amount
323	E24510		Schedule D Gain for Tax Computation
324	E24515		Un-Recaptured Section 1250 Gain
325	E24516		Gain Less Invested Income Amount
326	E24517		Gain Less 25% and 28% Income Amount
327	E24518		28% Rate Gain or Loss
328	E24520		Tentative Taxable Income Less Schedule D Gain
329	E24530		Minimum Taxable Income for Bracket
330	E24532		5% Limitation Amount
331	E24533		Qualifying Dividend & Schedule D Gain (5/5/03)
332	E24534		Schedule D Income Subject to 5% Tax
333	E24535		Schedule D Tax at 5% Rate
334	E24540		Taxable Income Less Schedule D Gain
335	E24550		Schedule D Gain Subject to 28% Tax Rate
336	E24560		Non Schedule D Tax
337	E24570		Schedule D Gain Tax at 28% Tax Rate
338	E24580		Schedule D Tax
339	E24581		5-year Gain Limitation Amount
340	E24583		Qualified 5-year Gain Amount
341	E24585		Schedule D Income Subject to 8% Tax Rate
342	E24587		Schedule D 8% Tax Amount
343	E24590		Schedule D Income Subject to 10% Tax Rate
344	E24595		Schedule D 10% Tax Amount
345	E24597		Schedule D Income Subject to 15% Tax
346	E24598		Schedule D Tax at 15% Rate
347	E24600		Schedule D Income Subject to 20% Tax Rate
348	E24605		Schedule D 20% Tax Amount
349	E24610		Schedule D Income Subject to 25% Tax Rate
350	E24615		Schedule D 25% Tax Amount
351	E24640		Short Term Loss Carryover to next year
352	E24650		Long Term Loss Carryover to next year
SUPPLEMENTAL INCOME AND LOSSES - SCHEDULE E			
RENT AND ROYALTY			
353	E25300		Total receipts
354	E25350		Total rents received
355	T25350		Total rents received (taxpayer)
356	E25360		Total royalties received

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
357	T25360		Total royalties received (taxpayer))
358	E25370		Mortgage interest paid to financial institution
359	T25370		Mortgage int. paid to financial institution (txpr)
360	E25380		Other interest
361	E25400		Rental deduction
362	T25400		Rental deduction (taxpayer)
363	E25430		Royalty deduction
364	E25470		Royalty depletion
365	E25500		Rental depreciation
366	T25500		Rental depreciation (taxpayer)
367	E25700	+/-	Rent net income or loss
368	E25800	+/-	Royalty net income or loss
369	E25820		Deductible rental loss
370	E25830		Nondeductible rental loss
371	E25840		Suspended loss carryover
372	E25850		Rent/Royalty net income
373	T25850		Rent/Royalty net income (taxpayer)
374	E25860		Rent/Royalty net loss
375	T25860		Rent/Royalty net loss (taxpayer)
376	E25870	+/-	Total Net income or loss, rent and royalty
377	S25870	+/-	Total Net income or loss, rent and royalty (Rev. Proc.)
PARTNERSHIP AND S-CORPORATION			
378	E25920		Partnership total passive loss
379	E25940		Partnership total passive income
380	E25960		Partnership total non-passive loss
381	E25980		Partnership total non-passive income
382	E26100		S-Corporation Section 179 expense deduction
383	E26110		Partnership Section 179 expense deduction
384	E26160		S-Corporation total passive loss
385	E26170		S-Corporation total passive income
386	E26180		S-Corporation total non-passive loss
387	E26190		S-Corporation total non-passive income
388	E26200		Combined total income, Partnership & S Corp
389	T26200		Combined total income (taxpayer)
390	E26205		Total Passive Losses
391	E26210		Total Passive Income
392	E26215		Total Nonpassive Losses
393	E26220		Total Section 179 Expense Deduction
394	E26225		Total Nonpassive Income
395	E26250		Combined total loss, Partnership & S Corp
396	T26250		Combined total loss (taxpayer)
397	E26270	+/-	Combined Partnership and S-Corp net income or loss
ESTATE AND TRUST			
398	E26320		Estate and Trust total passive loss
399	E26340		Estate and Trust total passive income
400	E26360		Estate and Trust total non-passive loss
401	E26380		Estate and Trust total non-passive income
402	E26390		Total income, estate and trust
403	T26390		Total income, Estate and Trust (taxpayer)
404	E26400		Total loss, estate and trust
405	T26400		Total loss , Estate and Trust (taxpayer)
406	E26500	+/-	Estate and Trust net income or loss
407	E26600		Real Estate Mortgage Investment Conduit (REMIC) Excess Inclusion from Schedule Q
408	E26650	+/-	Real Estate Mortgage Investment Conduit (REMIC) Taxable Income Loss from Schedule Q
409	E27100	+/-	Real estate mort. investment conduit income or loss

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KEY	ELEMENT	SIGN	ELEMENT NAME
			<u>TOTAL RENT NET INCOME OR LOSS</u>
410	E27150	+/-	Total rent net income or loss: total
411	E27200	+/-	Farm rent net income or loss
412	T27200	+/-	Farm rent net income or loss (taxpayer)
413	E27300	+/-	Schedule E total income less loss
414	E27310	+/-	Total rental and royalty net income or loss
415	E27315		Farm Income
416	E27320	+/-	Reconciliation for Real Estate Professionals
			<u>HOUSEHOLD EMPLOYMENT TAXES - SCHEDULE H</u>
417	T27600		Wage Subject to SS Tax - 1st Form (Taxpayer)
418	T27601		Wage Subject to SS Tax - 2nd Form (Taxpayer)
419	T27602		Wage Subject to SS Tax - Combined Forms (Taxpayer)
420	S27610		Sch. H Social Security Tax - 1st Form (Revenue Processing)
421	S27611		Sch. H Social Security Tax - 2nd Form (Revenue Processing)
422	S27612		Sch. H Social Security Tax - Combined Forms (Revenue Processing)
423	T27620		Sch. H Wage Subj. to Medicare Tax - 1st Form (Taxpayer)
424	T27621		Sch. H Wage Subj. to Medicare Tax - 2nd Form (Taxpayer)
425	T27622		Sch. H Wage Subj. to Medicare Tax - Combined Forms (Taxpayer)
426	S27630		Sch. H Medicare Tax - 1st Form (Revenue Processing)
427	S27631		Sch. H Medicare Tax - 2nd Form (Revenue Processing)
428	S27632		Sch. H Medicare Tax - Combined Form (Revenue Processing)
429	T27640		Sch. H Income Tax Witheld - 1st Form (Taxpayer)
430	T27641		Sch. H Income Tax Witheld - 2nd Form (Taxpayer)
431	T27642		Sch. H Income Tax Witheld - Combined Forms (Taxpayer)
432	T27650		Sch. H Tent. SS Tax and Medicare Tax - 1st Form (Taxpayer)
433	T27651		Sch. H Tent. SS Tax and Medicare Tax - 2nd Form (Taxpayer)
434	T27652		Sch. H Tent. SS Tax and Medicare Tax - Combined Forms (Taxpayer)
435	T27660		Sch. H Advanced EIC - 1st form (Taxpayer)
436	T27661		Sch. H Advanced EIC - 2nd form (Taxpayer)
437	T27662		Sch. H Advanced EIC - Combined Forms (Taxpayer)
438	T27670		Sch. H SS Tax and Medicare Tax - 1st form (Taxpayer)
439	T27671		Sch. H SS Tax and Medicare Tax - 2nd form (Taxpayer)
440	T27672		Sch. H SS Tax and Medicare Tax - Combined Forms (Taxpayer)
441	T27680		Sch. H Contrib. Paid (State Unemp.) - 1st Form (Taxpayer)
442	T27681		Sch. H Contrib. Paid (State Unemp.) - 2nd Form (Taxpayer)
443	T27682		Sch. H Contrib. Paid (State Unemp.) - Combined Forms (Taxpayer)
444	T27690		Sch. H FUTA Total Tent. Credit - 1st Form (Taxpayere)
445	T27691		Sch. H FUTA Total Tent. Credit - 2nd Form (Taxpayer)
446	T27692		Sch. H FUTA Total Tent. Credit - Combined Forms (Taxpayer)
447	T27700		Sch. H Wage Subject to FUTA - 1st Form (Taxpayer)
448	T27701		Sch. H Wage Subject to FUTA - 2nd Form (Taxpayer)
449	T27702		Sch. H Wage Subject to FUTA - Combined Forms (Taxpayer)
450	S27710		Sch. H FUTA Tax Base Amount - 1st Form (Revenue Processing)
451	S27711		Sch. H FUTA Tax Base Amount - 2nd Form (Revenue Processing)
452	S27712		Sch. H FUTA Tax Base Amount - Combined Forms (Revenue Processing)
453	S27720		Sch. H FUTA - Max Wages - 1st Form (Revenue Processing)
454	S27721		Sch. H FUTA - Max Wages - 2nd Form (Revenue Processing)
455	S27722		Sch. H FUTA - Max Wages - Combined Forms (Revenue Processing)
456	S27730		Sch. H FUTA - Min Wages - 1st Form (Revenue Processing)
457	S27731		Sch. H FUTA - Min Wages - 2nd Form (Revenue Processing)
458	S27732		Sch. H FUTA - Min Wages - Combined Forms (Revenue Processing)
459	T27740		Sch. H FUTA Tax - 1st Form (Taxpayer)
460	T27741		Sch. H FUTA Tax - 2nd Form (Taxpayer)
461	T27742		Sch. H FUTA Tax - Combined Form (Taxpayer)
462	S27750		Sch. H Total Household Employment Tax - 1st Form (Rev. Process)

## TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
463	S27751		Sch. H Total Household Employment Tax - 2nd Form (Rev. Process)
464	S27752		Sch. H Total Household Employment Tax - Combined Form (Rev. Process)
			<b>FARM INCOME AVERAGING - SCHEDULE J</b>
465	T27800		Elected Farm Income Amount
466	S27810		Non-Farm Income Computer Amount
467	S27820		Non-Farm Income Tax Computer Amount
468	T27830		Tax on Average 3rd PY Income Amount
469	T27840		Tax on Average 2nd PY Income Amount
470	T27850		Tax on Average 1st PY Income Amount
471	S27860		Gross Schedule J Tax Computer Amount
472	T27870		Tentative Tax from 3rd PY Return Amount
473	T27880		Tentative Tax from 2nd PY Return Amount
474	T27890		Tentative Tax from 1st PY Return Amount
475	S27900		Schedule J Computer Amount
			<b>CREDIT FOR THE ELDERLY OR THE DISABLED - SCHEDULE R</b>
476	E28100		Total Disability and Pension Income
477	E28200		Taxable Disability and Pension Income
478	E28300		Modified Base Amount
479	E28350		Nontaxable Social Security Benefits
480	E28375		Nontaxable Pensions, Annuities, or Disability Income
481	E28400		Nontaxable Disability and Pension Benefits
482	E28500		Modified AGI
483	E28600		One-half Modified AGI
484	E28700		Schedule R total income
485	E28800		Schedule R credit subject to 15% limitation
486	E28900		Credit for the elderly or permanently and totally disabled, computed
			<b>SOCIAL SECURITY SELF-EMPLOYMENT TAX - SCHEDULE SE</b>
487	E29000	+/-	SE net farm profit/loss: Total
488	E29020	+/-	SE net farm profit/loss: Primary
489	E29050	+/-	SE net farm profit/loss: Secondary
490	E29070	+/-	SE net business profit/loss: Total
491	E29100	+/-	SE net business profit/loss: Primary
492	E29120	+/-	SE net business profit/loss: Secondary
493	E29130	+/-	SE net earnings: Total
494	E29150	+/-	SE net earnings: Primary
495	E29170	+/-	SE net earnings: Secondary
496	E29190		SE combined net earnings: Total
497	E29200		SE combined net earnings: Primary
498	E29250		SE combined net earnings: Secondary
499	E29275		SE net earnings: Total
500	E29300		SE net earnings: Primary
501	E29325		SE net earnings: Secondary
502	E29335		W-2 Wages, Tips, and Railroad Retirement Compensation: Total
503	E29340		W-2 Wages, Tips, and Railroad Retirement Compensation: Primary
504	E29345		W-2 Wages, Tips, and Railroad Retirement Compensation: Secondary
505	E29355		Unreported Tips: Total
506	E29360		Unreported Tips: Primary
507	E29365		Unreported Tips: Secondary
508	E29375		SE Wages: Total
509	E29400		SE Wages: Primary
510	E29450		SE Wages: Secondary
511	E29500		SE Social security tax: Total
512	E29550		SE Social security tax: Primary
513	E29600		SE Social security tax: Secondary

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KEY	ELEMENT	SIGN	ELEMENT NAME
514	E29975		Medicare tax: Total
515	E30000		Medicare tax: Primary
516	E30050		Medicare tax: Secondary
517	E30100		Church wages: Total
518	E30200		Church wages: Primary
519	E30300		Church wages: Secondary
520	E30400		SE income: Total
521	E30450		SE income: Primary
522	E30500		SE income: Secondary
523	E30600		SE tax: Total
524	E30700		SE tax: Primary
525	E30800		SE tax: Secondary
526	E31150		SE farm optional method, Total
527	E31170		SE farm optional method, Primary
528	E31200		SE farm optional method, Secondary
529	E31220		SE non-farm optional method, Total
530	E31250		SE non-farm optional method, Primary
531	E31300		SE non-farm optional method, Secondary
FOREIGN TAX CREDIT - FORM 1116			
532	T31400		Total foreign tax paid
533	T31500		Total foreign tax available for credit
534	T31600		Reduction in foreign tax
535	T31610		Gross income from foreign source
536	T31615		Applicable Deductions and Losses
537	T31620	+/-	Taxable Income from Foreign Source
538	T31625	+/-	Recapture of Prior Year Foreign Losses
539	T31630	+/-	Net Taxable Income from Foreign Source
540	T31635		Maximum Allowable Credit
541	T31640		Gross Foreign Tax Credit
542	T31645		Credit Reduction for International Boycott Oper.
543	T31650		Form 1116 Foreign Tax Credit
UNREIMBURSED EMPLOYEE BUSINESS EXPENSES - FORM 2106			
544	E31720		Vehicle Expense: First
545	E31725		Vehicle Expense: Second
546	E31727		Vehicle Expense: Total
547	E31740		Other Transportation Expenses: First
548	E31745		Other Transportation Expenses: Second
549	E31747		Other Transportation Expenses: Total
550	E31760		Travel Expenses: First
551	E31765		Travel Expenses: Second
552	E31767		Travel Expenses: Total
553	E31780		Other Business Expenses: First
554	E31785		Other Business Expenses: Second
555	E31787		Other Business Expenses: Total
556	E31800		Meal & Entertainment Gross Expense: First
557	E31805		Meal & Entertainment Gross Expense: Second
558	E31807		Meal & Entertainment Gross Expense: Total
559	E31820		Total Expense: First
560	E31825		Total Expense: Second
561	E31827		Total Expense: Total
562	E31840		Unreported Reimbursements: First
563	E31845		Unreported Reimbursements: Second
564	E31847		Unreported Reimbursements: Total
565	E31860		Unreported Reimbursement Meals: First

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
566	E31865		Unreported Reimbursement Meals: Second
567	E31867		Unreported Reimbursement Meals: Total
568	E31960		Unreimbursed Expenses: First
569	E31965		Unreimbursed Expenses: Second
570	E31967		Unreimbursed Expenses: Total
571	E31980		Unreimbursed Expenses Meals: First
572	E31985		Unreimbursed Expenses Meals: Second
573	E31987		Unreimbursed Expenses Meals: Total
574	E32020		Net Unreimbursed Meals: First
575	E32025		Net Unreimbursed Meals: Second
576	E32027		Net Unreimbursed Meals: Total
577	E32040		Total Unreimbursed Employee Business Expenses: First
578	E32045		Total Unreimbursed Employee Business Expenses: Second
579	E32047		Total Unreimbursed Employee Business Expenses: Total
			<u>NOTICE TO SHAREHOLDERS OF UNDISTRIBUTED LONG TERM</u>
			<u>CAPITAL GAINS - FORM 2439</u>
580	E32670		Long Term Capital Gains
581	E32675		Post May 5, 2003 Gain
582	E32680		28% Rate Gain
583	E32685		Qualified 5-Year Gain
584	E32690		Section 1250 Gain
585	E32695		Section 1202 Gain
			<u>CHILD AND DEPENDANT CARE EXPENSES - FORM 2441</u>
586	E32700		Total expenses
587	E32750		Child Care Credit Dependent 1 Expense Amount
588	E32775		Child Care Credit Dependent 2 Expense Amount
589	E32800		Qualifying Individual Expenses
590	E32840		Excluded benefits
591	E32880		Primary earned income
592	E32890		Secondary earned income
593	E33000		Expense limited to earned income
594	E33200		Credit based on current year expenses
595	E33300		Credit based on prior year expenses
596	E33400		Form 2441 credit
597	E33420		Employer provided benefits for dependent care
598	E33450		Amount Forfeited
599	E33460		Total qualified dependent care expenses
600	E33465		Amount Received from Sole Proprietorship or Partnership
601	E33470		Deductible Benefits
602	E33475		Excluded Benefits
603	E33480		2441 Taxable dependent care benefits
			<u>FOREIGN EARNED INCOME EXCLUSION - FORM 2555</u>
604	T34000		Form 2555 Wages, Total
605	T34100		Form 2555 Wages, Primary
606	T34200		Form 2555 Wages, Secondary
607	T34300	+/-	Total Allowances, Total
608	T34400	+/-	Total Allowances, Primary
609	T34500	+/-	Total Allowances, Secondary
610	T34600		Meals and Lodging, Total
611	T34700		Meals and Lodging, Primary
612	T34800		Meals and Lodging, Secondary
613	T34900		Housing Exclusion, Total
614	T35000		Housing Exclusion, Primary



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KEY	ELEMENT	SIGN	ELEMENT NAME
615	T35001		Housing Exclusion, Secondary
616	T35025		Housing Expenses, Total
617	T35030		Housing Expenses, Primary
618	T35035		Housing Expenses, Secondary
619	T35200		Foreign earned income exclusion, Total
620	T35300		Foreign earned income exclusion, Primary
621	T35400		Foreign earned income exclusion, Secondary
622	T35500		Housing deduction, Total
623	T35600		Housing deduction, Primary
624	T35700		Housing deduction, Secondary
625	T35800		Deduction allocable to excluded income, Total
626	T35900		Deduction allocable to excluded income, Primary
627	T35901		Deduction allocable to excluded income, Secondary
628	T35905		Total Foreign Income Exclusion and Housing Exclusion, Total
629	T35910		Total Foreign Income Exclusion and Housing Exclusion, Primary
630	T35915		Total Foreign Income Exclusion and Housing Exclusion, Secondary
<b>LIKE KIND EXCHANGES- FORM 8824</b>			
631	E36390	+/-	Fair Market Value Other Property Given
632	E36395	+/-	Adjusted Basis Other Property Given
633	E36400	+/-	Gain or Loss Recognized Other Property Given
634	E36405		Cash Received
635	E36410	+/-	FMV of Like-Kind Property Received
636	E36415	+/-	Total Cash Received & FMV of Property
637	E36420	+/-	Adjusted Basis Like-Kind Property Given Up
638	E36425	+/-	Realized Gain or Loss
639	E36430		Smaller of Realized Gain or Cash Received
640	E36435	+/-	Ordinary Income Under Recapture Rules
641	E36440		Smaller of Realized Gain or Cash Received less Ordinary Income
642	E36445		Recognized Gain
643	E36450	+/-	Deferred Gain or Loss
644	E36455	+/-	Basis of Like-Kind Property Received
<b>INSTALLMENT SALE INCOME - FORM 6252</b>			
645	E36500		Selling Price
646	E36505	+/-	Adjusted Basis + Commissions and Other Expenses + 4797 Recapture
647	E36510	+/-	Selling Price Less Basis, etc
648	E36515		Excluded Gain
649	E36520	+/-	Gross Profit
650	E36525		Basis, etc Minus Mortgage
651	E36530	+/-	Contract Price
652	E36535		Payments Received
653	E36540		Mortgage Less Basis Plus Payments Received
654	E36542		Payments Received in Previous Year
655	E36545		Installment Sale Income
656	E36550		Ordinary Income Under Recapture Rules
657	E36555		Installment Sale of Capital Gain
658	E36560		Related Party Installment Sale Income
659	E36565		Related Party Installment Sale Ordinary Income under Recapture Rules
660	E36570		Related Party Capital Gain Income
<b>CASUALTIES AND THEFTS - FORM 4684</b>			
661	E37700		Amount Transferred to Schedule D
662	E37703	+/-	Gross Casualty and Theft (Taxpayer)
663	E37705	+/-	Net Gain/Loss of Property Held One Year or Less
664	E37710	+/-	Casualty/Theft Gains from Form 4797
665	E37715		Total Business Losses of Property Held More than One Year

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**) Changed on 03/2/			
KEY	ELEMENT	SIGN	ELEMENT NAME
666	E37720		Total Gains of Property Held More than One Year
667	E37725		Total Losses of businesses and Employee Property Held 1 Year Plus
668	E37730	+/-	Net Gain/Loss of Property Held More than One Year
669	E37733	+/-	Amount from Line 35(b)(I)
670	E37735	+/-	Net Gain less Employee Property Losses
671	E37740	+/-	Net Gain/Loss of All Property
SALES OF BUSINESS PROPERTY - FORM 4797			
672	T40000		Gross proceeds from sale/exchange of real estate reported on Forms(s) 1099
673	T40010		Depreciation of Business Property Sold (Taxpayer)
674	E40120		Total Gain from Sale of 1245 Property
675	E40130		Total Gain from Sale of 1250 Property
676	E40140		Total Gain from Sale of 1252 Property
677	E40150		Total Gain from Sale of 1254 Property
678	E40160		Total Gain from Sale of 1255 Property
679	E40170	+/-	Total Gain/Loss from Business Sale
680	E40173	+/-	Total Gain/Loss from Business Sale (5/5/03)
681	E40180		Form 4684 Gain
682	E40183		Form 4684 Gain (5/5/03)
683	E40190		Section 1231 Gain from Form 6252
684	E40193		Section 1231 Gain from Form 6252 (5/5/03)
685	E40200	+/-	Gain/Loss from Form 8824
686	E40203	+/-	Gain/Loss from Form 8824 (5/5/03)
687	E40210		Casualty and Theft Gain
688	E40213		Casualty and Theft Gain (5/5/03)
689	E40220	+/-	Total 4797 Gains/Losses
690	E40223	+/-	Total 4797 Gains/Losses (5/5/03)
691	E40230		Non Recaptured Section 1231 Losses from Prior Years
692	E40233		Non-Recaptured Section 1231 Losses (5/5/03)
693	E40240		Form 4797 Net Gain
694	E40243	+/-	Form 4797 Net Gains/Losses (5/5/03)
695	E40250	+/-	Total Ordinary Gain/Loss
696	E40255		Form 4797 Net Losses
697	E40260		Form 4797 Net Gain or Non Recaptured 1231 Losses
698	E40265		Gain from Section 1245, 1250, 1252, 1254, or 1255 Property
699	E40270	+/-	Net Gain/Loss from Form 4684
700	E40275		Installment Gain from Form 6252
701	E40280	+/-	Ordinary Gain/Loss from Form 8824
702	E40285		Recapture of Section 179 Deductions
703	E40290	+/-	Total Ordinary Gain/Loss
704	E40300		Form 4797 Loss from Form 4684
705	E40305	+/-	Net Ordinary Gain/Loss
706	E40337		Sum of Part 3 Gains (Sum of Total Gains (All Property))
707	E40338		Sum of All Part 3 Expenses and Depreciation
708	E40339		Sum of Part 3 Net Gain
GAINS AND LOSSES FROM SECTION 1256 CONTRACTS AND STADDLES - FORM 6781			
709	E40340	+/-	Section 1256 Contracts Gain Less Loss
710	E40346	+/-	Section 1256 Contracts Gain Less Loss (5/5/03)
711	E40350	+/-	Form 1099 Adjustments
712	E40356	+/-	Form 1099 Adjustments (5/5/03)
713	E40360	+/-	Section 1256 Contracts Net Gain/Loss Plus Form 1099 Adjustments
714	E40366	+/-	Section 1256 Contracts Net Gain/Loss Plus Form 1099 Adj (5/5/03)
715	E40380		Section 1256 Contract Loss Carry Back
716	E40386		Section 1256 Contract Loss Carry Back (5/5/03)

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
717	E40390	+/-	1256 Contracts Net Gain/Loss + Form 1099 Adj. Less carrybacks
718	E40396	+/-	1256 Contracts Net Gain/Loss + F1099 Adj. Less carrybacks (5/5/03)
719	E40400	+/-	Section 1256 Contracts Short Term Capital Gain/Loss
720	E40406	+/-	Section 1256 Contracts Short Term Capital Gain/Loss (5/5/03)
721	E40410	+/-	Section 1256 Contracts Long Term Capital Gain/Loss
722	E40416	+/-	Section 1256 Contracts Long Term Capital Gain/Loss (5/5/03)
723	E40420		Short Term Loss from Straddles
724	E40426		Short Term Loss from Straddles (5/5/03)
725	E40430		Long Term Loss from Straddles
726	E40435		Long Term Loss from Straddles 28% Rate Loss
727	E40436		Long Term Loss from Straddles (5/5/03)
728	E40440		Short Term Gain from Straddles
729	E40446		Short Term Gain from Straddles (5/5/03)
730	E40450		Long Term Gain from Straddles
731	E40455		Long Term Gain from Straddles 28% Rate Gain
732	E40456		Long Term Gain from Straddles (5/5/03)
COMPUTATION OF INVESTMENT CREDIT - FORM 3468			
733	E48650		Reforestation credit
734	E49100		Pre-1936 building rehabilitation credit
735	E49200		Certified historic structures rehabilitation
736	E49250		Rehabilitation credit from an electing large partnership
737	E49300		Credit from cooperatives
738	E50100		Energy credit
739	E50200		Total current year investment credit
740	E50250		Transportation property credit
741	E50300		Nondeductible investment credit
GENERAL BUSINESS CREDIT - FORM 3800			
742	E53220		Statutory Investment Credit
743	E53240		Work Opportunity (Jobs) Credit
744	E53250		Welfare to Work Credit
745	E53260		Alcohol Fuel Credit
746	E53280		Research credit
747	E53300		Low-income housing credit
748	E53305		Enhanced oil recovery credit
749	E53306		Small Employer Pension Plan Credit
750	E53307		Employer Provided Child Care Credit
751	E53308		Biodiesel Fuels Credit
752	E53309		Low Sulfur Diesel Fuel Production Credit
753	E53310		Disabled access credit
754	E53312		New Markets Credit
755	E53313		Current Year Credit Electing Large Partnership
756	E53314		Trans-Alaska pipeline credit
757	E53315		Renewable Electricity Production Credit
758	E53316		Indian Employment Credit
759	E53317		Employer Credit for Soc. Sec. Tax on Tips
760	E53318		Orphan drug credit
761	E53319		Contributions to Community development corps credit
762	E53320		Current year general business credit
763	E53340		Current year Passive activity credits
764	E53350		Curr. yr. gen. bus. cred. less passive act. credits
765	E53380		Passive activity credits Allowed for Current Year
766	E53400		Credits carried forward from prior year
767	E53410		Tentative general business credit

## TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
768	E53470		Adjusted income tax liability
769	E53475		Tentative minimum tax
770	E53480		Excess adjusted income tax liability
771	E53485		Alternative Minimum Tax
772	E53487		Suspended Research Credit
773	E53490		General business credit computed
774	E53500		Maximum allowable general business credit
<b>CREDIT FOR FEDERAL TAX PAID ON FUELS - FORM 4136</b>			
775	E53620		Gasoline
776	E53625		Gasohol 10 Percent Amount
777	E53630		Gasohol 7.7 Percent Amount
778	E53635		Gasohol 5.7 Percent Amount
779	E53640		Gasohol
780	E53660		Undyed Diesel Fuel Amount
781	E53662		Undyed Kerosene Fuel Amount
782	E53665		Diesel or Kerosene Non-Taxable Amount
783	E53670		Diesel Registered Vendor Sales Amount
784	E53676		Liquified Petroleum Gas Intercity Bus Amount
785	E53678		Liquified Petroleum Gas School Bus Amount
786	E53680		Liquefied Petroleum Gas
787	E53690		Aviation Gasoline Commercial Amount
788	E53695		Aviation Gasoline Other Use Amount
789	E53700		Gasoline used in aviation
790	E53705		Aviation Fuel Commercial Amount
791	E53710		Aviation Fuel 0.219 Rate Amount
792	E53715		Aviation Fuel 0.044 Rate Amount
793	E53720		Aviation fuel amount
794	E53725		Gasohol Blend 10 Percent Amount
795	E53730		Gasohol Blend 7.7 Percent Amount
796	E53735		Gasohol Blend 5.7 Percent Amount
797	E53740		Gasoline used to make gasohol
798	E53760		Undyed Diesel Fuel for Trains Amount
799	E53766		Undyed Diesel Fuel for Buses Amount
800	E53780		Kerosene Registered Vendor Sale Amount
801	E53800		Other Credits for Federal Tax on Fuel
802	E53860		Total income tax credit for fuel: Form 4136
<b>SOCIAL SECURITY AND MEDICARE TAX ON UNREPORTED TIP INCOME - FORM 4137</b>			
803	T53900		Cash and Tips Received, First Form Amount
804	T53901		Cash and Tips Received, Second Form Amount
805	T53902		Cash and Tips Received, Combined Form Amount
806	T53905		Cash and Tips Reported, First Form Amount
807	T53906		Cash and Tips Reported, Second Form Amount
808	T53907		Cash and Tips Reported, Combined Form Amount
809	S53910		Total Unreported Tips, First Form
810	S53911		Total Unreported Tips, Second Form
811	S53912		Total Unreported Tips, Combined Amount
812	T53915		Incidental Cash and Tips, First Form Amount
813	T53916		Incidental Cash and Tips, Second Form Amount
814	T53917		Incidental Cash and Tips, Combined Amount
815	S53920		Unreported Tips Subject to Medicare Tax, First Form
816	S53921		Unreported Tips Subject to Medicare Tax, Second Form
817	S53922		Unreported Tips Subject to Medicare Tax, Combined Form
818	T53925		Social Security Wages and Tips, First Form Amount
819	T53926		Social Security Wages and Tips, Second Form Amount
820	T53927		Social Security Wages and Tips, Combined Amount

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
821	T53930		Maximum Tips Subject to Social Security, First Form Amount
822	T53931		Maximum Tips Subject to Social Security, Second Form Amount
823	T53932		Maximum Tips Subject to Social Security, Combined Amount
824	S53935		Unreported Social Security Tips, First Form
825	S53936		Unreported Social Security Tips, Second Form
826	S53937		Unreported Social Security Tips, Combined
827	S53940		Form 4137 Social Security Tax, First Form
828	S53941		Form 4137 Social Security Tax, Second Form
829	S53942		Form 4137 Social Security Tax, Combined
830	S53945		Form 4137 Medicare Tax, First Form
831	S53946		Form 4137 Medicare Tax, Second Form
832	S53947		Form 4137 Medicare Tax, Combined
833	S53950		Form 4137 Tax, First Form
834	S53951		Form 4137 Tax, Second Form
835	S53952		Form 4137 Tax, Combined
DEPRECIATION AND AMORTIZATION - FORM 4562			
836	E54000		Section 179 cost, after limit
837	E54005		Section 179 prop., total cost
838	E54010		Listed Prop., Elected Cost
839	E54015		Section 179 prop., total elected cost
840	E54020		Section 179 prop., tentative deduction
841	E54040		Form 4562 taxable income limit
842	E54060		Carryover of Prior Year 179 Deduction
843	E54100		Section 179 property, deduction
844	E54200		Modified Accelerated Cost Recovery System (MACRS) Property, 3-year, cost
845	E54400		MACRS 3-year property, deduction this year
846	E54500		MACRS 5-year property, cost
847	E54700		MACRS 5-year property, deduction this year
848	E54720		MACRS 7-year real property, cost
849	E54760		MACRS 7-year real property, deduction
850	E54800		MACRS 10-year property, cost
851	E55000		MACRS 10-year property, deduction this year
852	E55200		MACRS 15-year real property, cost
853	E55300		MACRS 15-year real property, deduction
854	E55800		MACRS 20-year real property, cost
855	E56000		MACRS 20-year real property, deduction
856	E56020		MACRS 25-year real property, cost
857	E56040		MACRS 25-year real property, deduction
858	E56100		Residential Rental property, cost
859	E56300		Residential Rental property, deduction this year
860	E56400		Non-residential rental property, cost
861	E56500		Non-residential rental property, deduction
862	E57600		Recovery property, undetermined type, cost
863	E57700		Recovery property, undetermined type, deduction
864	E57800		Total cost of recovery property (MACRS)
865	E57900		Tot. current yr recovery property (MACRS) deduction
866	E57910		Alt. Depreciation System (ADS) class life, cost
867	E57930		ADS class life, deduction
868	E57950		ADS 12 year, cost
869	E57960		ADS 12 year, deduction
870	E57980		ADS 40 year, cost
871	E58000		ADS 40 year, deduction
872	E58020		Total cost of current year ADS property
873	E58040		Total deduction for current year ADS property
874	E58060		Listed recovery property, basis for depreciation
875	E58080		Listed recovery property, deduction

## TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
876	E58100		MACRS deduction for assets acquired prior to current year
877	E58110		September 11 Property
878	E58120		Sect 168 nonrecovery property, deduction this year
879	E58140		ACRS and Other Depreciation Deduction
880	E58160		Total depreciation deduction
881	E58180		Basis, capitalized
882	E58200		Total cost of amortizable property
883	E58250		Amortization deduction for prior year assets
884	E58300		Total amortization deduction
885	E58320		Taxpayer's total deducted amount
886	E58325		Depreciation from other sources
<b>FARM RENTAL INCOME AND EXPENSES - FORM 4835</b>			
887	E58330		Total Cooperative Distributions
888	E58340		Agricultural Program Payments
889	E58345		Taxable Agricultural Program Payment
890	E58350		Commodity Credit Corporation (CCC) Loans Forfeited or Repaid with Certificates
891	E58360		Income from Livestock and Crop Production
892	E58370		CCC Loans Reported under Election
893	E58380		Crop Insurance Proceeds/Disaster Payments Received
894	E58385		Txble Crop Ins Proceeds/Disaster Payments Received
895	E58390	+/-	Form 4835 Other Income
896	E58400	+/-	Gross farm rents
897	E58410		Custom Hire Expense
898	E58420		Depreciation and Section 179 expenses
899	E58425		Employee benefit program
900	E58430		Gasoline, Fuel and Oil Expense
901	E58440		Mortgage interest
902	E58450		Seeds and Plants Purchased
903	E58455		Repairs and Maintenance
904	E58460		Other interest
905	E58465		Labor Hired
906	E58470		Other expenses, total
907	E58475		Pension and profit sharing plans
908	E58480		Total expenses
909	E58490		Supplies Purchased
910	E58495		Taxes from Form 4835
911	E58500	+/-	Net farm rental income (loss)
912	E58520		Deductible loss
913	E58540	+/-	Nondeductible loss/loss carryover
<b>INVESTMENT INTEREST EXPENSE DEDUCTION - FORM 4952</b>			
914	E58900		Current year investment interest
915	E58950		Total Investment Interest expense
916	E58960		Net investment income
917	E58970	+/-	Gross income, property held for investment
918	E58972		Qualified Dividends
919	E58974	+/-	Gross Income minus Qualified Dividends
920	E58975		Net Gain, disposal of property held for investment
921	E58980		Net Cap Gain, disposal of prop. held for investment
922	E58985		Net gain from disposition of prop less net cap gain
923	E58990		Investment Income Amount
924	E58995	+/-	Investment income
925	E59100		Investment Expenses
926	E59200		Disallowed prior year interest expenses
927	E59260		Disallowed Investment Interest expense
928	E59280		Allowable investment interest expense deduction



TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
<b>TAX ON LUMP SUM DISTRIBUTIONS - FORM 4972</b>			
929	E59400		Capital gain from Form 1099-R
930	E59410		Ordinary income from Form 1099-R
931	E59420		Death benefit exclusion
932	E59430		Total taxable amount
933	E59440		Current annuity value
934	E59450		Adjusted taxable amount
935	E59460		Minimum distribution allowance
936	E59470		Federal estate tax
937	E59475		Tentative tax I
938	E59480		Tentative tax II
939	E59485		10-year averaging tax
940	E59490		Tax on lump-sum distribution
<b>EARNED INCOME CREDIT - SCHEDULE EIC</b>			
941	E59500		EIC wages
942	E59525		Nontaxable Combat Pay Amount
943	E59540	+/-	EIC self-employment income
944	E59560	+/-	EIC earned income
945	S59560	+/-	EIC earned income (Revenue Processing)
946	E59580		Basic Earned Income Credit
947	E59660		Total earned income credit
948	E59680		EIC used to offset income tax before credits
949	E59700		EIC used to offset all other taxes except adv EIC
950	E59720		EIC refundable portion
951	E59740		EIC in excess of advance EIC payments
952	E59760		Advance EIC payments in excess of EIC
<b>WORK OPPORTUNITY CREDIT - FORM 5884</b>			
953	E59770		Qualified First Year Wages Paid Credit - Part Time
954	E59775		Qualified First Year Wages Paid Credit -Full Time
955	E59780		Total First Year Qualified Wages
956	E59785		Work Opportunity Credit From Pass Through
957	E59790		Current Year Work Opportunity Credit
958	E59795		Non-Deductible Credit
<b>AT RISK LIMITATIONS - FORM 6198</b>			
<b>(DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY)</b>			
959	T59800	+/-	Overall profit/loss (Taxpayer)
960	T59820		At risk amount (Taxpayer)
961	T59840		Deductible loss (Taxpayer)
<b>ADDITIONAL TAX ATTRIBUTABLE TO QUALIFIED RETIREMENT PLANS,</b>			
<b>ANNUITIES, AND MODIFIED ENDOWMENT CONTRACTS: FORM 5329</b>			
962	E59880		Amount of Early IRA Distributions Subject to Tax (First form)
963	E59881		Amount of Early IRA Distributions Subject to Tax (Second form)
964	E59882		Amount of Early IRA Distributions Subject to Tax (Combined)
965	E59890		Tax on Early IRA Distributions (First form)
966	E59891		Tax on Early IRA Distributions (Second form)
967	E59892		Tax on Early IRA Distributions (Combined)
968	E59895		Amount on Coverdell ESAs not used for Education (First form)
969	E59896		Amount on Coverdell ESAs not used for Education (Second form)
970	E59897		Amount on Coverdell ESAs not used for Education (Combined)
971	E59900		Tax on Ed IRA Distributions not used for Education (First form)
972	E59901		Tax on Ed IRA Distributions not used for Education (Second form)
973	E59902		Tax on Ed IRA Distributions not used for Education (Combined form)

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
974	E59905		Amount Excess Traditional IRA Contributions (First form)
975	E59906		Amount Excess Traditional IRA Contributions (Second form)
976	E59907		Amount Excess Traditional IRA Contributions (Combined)
977	E59910		Tax on Excess Traditional IRA Contributions (First form)
978	E59911		Tax on Excess Traditional IRA Contributions (Second form)
979	E59912		Tax on Excess Traditional IRA Contributions (Combined)
980	E59915		Amount Excess Roth IRA Contributions (First form)
981	E59916		Amount Excess Roth IRA Contributions (Second form)
982	E59917		Amount Excess Roth IRA Contributions (Combined)
983	E59920		Tax on Excess Roth IRA Contributions (First form)
984	E59921		Tax on Excess Roth IRA Contributions (Second form)
985	E59922		Tax on Excess Roth IRA Contributions (Combined)
986	E59925		Amount Excess Coverdell ESA Contributions (First form)
987	E59926		Amount Excess Coverdell ESA Contributions (Second form)
988	E59927		Amount Excess Coverdell ESA Contributions (Combined)
989	E59930		Tax on Excess Contributions to Coverdell ESAs (First form)
990	E59931		Tax on Excess Contributions to Coverdell ESAs (Second form)
991	E59932		Tax on Excess Contributions to Coverdell ESAs (Combined)
992	E59935		Amount Excess Archer MSA Contributions (First form)
993	E59936		Amount Excess Archer MSA Contributions (Second form)
994	E59937		Amount Excess Archer MSA Contributions (Combined)
995	E59940		Tax on Excess Archer MSA Contributions Amount (First form)
996	E59941		Tax on Excess Archer MSA Contributions Amount (Second form)
997	E59942		Tax on Excess Archer MSA Contributions Amount (Combined)
998	E59945		Amount Excess Accumulation & Qual Retire Plans (First form)
999	E59946		Amount Excess Accumulation & Qual Retire Plans (Second form)
1000	E59947		Amount Excess Accumulation & Qual Retire Plans (Combined)
1001	E59950		Tax on Excess Accumulation Amount (First form)
1002	E59951		Tax on Excess Accumulation Amount (Second form)
1003	E59952		Tax on Excess Accumulation Amount (Combined)
1004	E59960		Excess Contribution to HSA Amount (First form)
1005	E59961		Excess Contribution to HSA Amount (Second form)
1006	E59962		Excess Contribution to HSA Amount (Combined)
1007	E59965		Tax on Excess HSA Contribution Amount (First form)
1008	E59966		Tax on Excess HSA Contribution Amount (Second form)
1009	E59967		Tax on Excess HSA Contribution Amount (Combined)
1010	E59990		Total IRA Tax (First form)
1011	S59990		IRA Tax (First form) (Revenue Processing)
1012	E59995		Total IRA Tax (Second form)
1013	S59995		IRA Tax (Second form) (Revenue Processing)
1014	E59996		Total IRA Tax (Combined)
			<b>ALTERNATIVE MINIMUM TAX - INDIVIDUALS - FORM 6251</b>
1015	E60000	+/-	Taxable income
1016	E60100		Net operating loss deduction
1017	T60100		Net operating loss deduction (T/P)
1018	E60130		Itemized deduction limitation
1019	E60180		Standard deduction
1020	E60200	+/-	Medical and dental expense
1021	E60220		Net limited miscellaneous itemized deductions
1022	E60240		Schedule A taxes deducted
1023	E60260		State income tax refund
1024	E60290		Form 6251 home mortgage interest
1025	T60290		Form 6251 home mortgage interest (Taxpayer)
1026	E60300	+/-	Form 6251 Investment interest expense
1027	T60300	+/-	Form 6251 Investment interest expense (Taxpayer)

## TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits-- 4 for the key and 13 for the sign and amount\*\*) Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
1028	E60340	+/-	Post-1986 Depreciation of property
1029	T60340	+/-	Post-1986 Depreciation of property (Taxpayer)
1030	E60405	+/-	Circulation expenditures
1031	E60410	+/-	Research and experimental
1032	E60420	+/-	Mining costs
1033	E60430	+/-	Large Partnerships
1034	E60440	+/-	Long-term contracts
1035	E60460	+/-	Pollution control facilities
1036	E60480		Installment sales of property
1037	E60500	+/-	Adjusted gain or loss
1038	T60500	+/-	Adjusted gain or loss (Taxpayer)
1039	E60550	+/-	Incentive-Stock options
1040	T60550	+/-	Incentive-Stock options (Taxpayer)
1041	E60600	+/-	Certain loss limitations
1042	E60620		Patron's adjustment
1043	E60630		Section 1202 Exclusion
1044	E60640	+/-	Tax shelter farm activities
1045	E60660	+/-	Related adjustments
1046	E60680	+/-	Passive activity gains and losses
1047	T60680	+/-	Passive activity gains and losses (Taxpayer)
1048	E60720	+/-	Benefit of estate and trust
1049	T60720	+/-	Benefit of estate and trust (Taxpayer)
1050	E60840		Tax-exempt interest
1051	T60840		Tax exempt interest (Taxpayer)
1052	E60860	+/-	Depletion
1053	E60900		Depreciation
1054	E61400		Intangible drilling costs
1055	E61450	+/-	Other adjustments and preferences
1056	E61850	+/-	Total adjustments and preferences
1057	E61900	+/-	Tentative alternative minimum taxable income
1058	E62000		Alternative tax net operating loss deduction
1059	T62000		Alternative tax net operating loss deduction (taxpayer)
1060	E62100	+/-	Alternative minimum taxable income
1061	S62100	+/-	Alternative minimum taxable income (Revenue Proc.)
1062	E62600		Limited exemption amount
1063	E62700		Alternative min taxable inc. less limited exemption
1064	E62720		Alternative minimum schedule D less section 1250 gain
1065	E62730		Alternative minimum unrecaptured section 1250 gain
1066	E62740		Alternative minimum capital gain amount
1067	E62745		Alternative minimum non-capital gain tax
1068	E62746		Alternative Minimum Qualified Dividends & 5/5/03 Capital Gain
1069	E62747		Alternative Minimum 5% Tax Amount
1070	E62748		Alternative minimum schedule D qualified 5-year gain
1071	E62749		Alternative minimum 8% tax amount
1072	E62750		Alternative minimum 10% tax amount
1073	E62755		Alternative Minimum 15% Tax Amount
1074	E62760		Alternative minimum 20% tax amount
1075	E62770		Alternative minimum 25% tax amount
1076	E62780		Alternative minimum computed regular tax
1077	E62800		Tax on alternative minimum taxable income
1078	S62800		Tax on alternative min. taxable income (Rev. Proc.)
1079	E62900		Form 6251 foreign tax credit
1080	T62900		Form 6251 foreign tax credit (taxpayer)
1081	E63000		Tentative alternative minimum tax
1082	S63000		Tentative alternative minimum tax (Rev. Proc.)
1083	E63100		Form 6251 income tax before tax credits
1084	E63200		Form 6251 alternative minimum tax

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
			<b>MORTGAGE INTEREST CREDIT - FORM 8396</b>
1085	E64000		Tentative mortgage interest credit
1086	E64020		Mortgage interest cred carryover from 3rd prior yr
1087	E64040		Mortgage interest cred carryover from 2nd prior yr
1088	E64060		Mortgage interest credit carryover from prior year
1089	E64080		Mortgage interest cred before statutory reductions
1090	E64200		Mortgage interest credit
			<b>CREDIT FOR QUALIFIED RETIREMENT SAVINGS CONTRIBUTION - FORM 8880</b>
1091	E64350		Traditional and Roth IRA Contributions - Primary
1092	E64355		Traditional and Roth IRA Contributions - Secondary
1093	E64360		Elective Deferrals to 401(k) or Other Qualified Plan - Primary
1094	E64365		Elective Deferrals to 401(k) or Other Qualified Plan - Secondary
1095	E64370		Gross Qualified Retirement Savings Contribution - Primary
1096	E64375		Gross Qualified Retirement Savings Contribution - Secondary
1097	E64380		Certain Distributions Received - Primary
1098	E64385		Certain Distributions Received - Secondary
1099	E64390		Qualified Retirement Savings Contribution Amount - Primary
1100	E64395		Qualified Retirement Savings Contribution Amount - Secondary
1101	E64400		Limited Retirement Contribution Amount - Primary
1102	E64405		Limited Retirement Contribution Amount - Secondary
1103	E64410		Total Limited Retirement Contribution Amount
1104	E64415		Form 1040 AGI Amount
1105	E64420		Credit after AGI Limit
1106	E64425		Form 1040 Tax Amount
1107	E64430		Form 1040 Total Credits
1108	E64435		Allowable Credit for Qualified Retirement Savings
1109	E64440		Retirement Savings Contribution Credit Amount
			<b>PASSIVE ACTIVITY LOSS LIMITATION - FORM 8582</b>
1110	E65300		Active rental net income
1111	E65400		Active rental net loss
1112	E65570		Prior year unallowed active losses
1113	E65600	+/-	Combined year active rental net income/loss
1114	E65700		Commercial Revitalization Deduction
1115	E65870		Commercial Revitalization Deduction for Prior Year
1116	E65900		Total Commercial Revitalization Deduction
1117	E66000		Passive activity net income
1118	E66100		Passive activity net loss
1119	E66270		Prior year unallowed passive losses
1120	E66300	+/-	Combined year passive activity, net income/loss
1121	E66400	+/-	Rental Real Estate and Other Passive Activities net income/loss
1122	E66500		Rental Real Estate net loss for computing allowance
1123	E66600		Maximum modified AGI
1124	E66700		Actual modified AGI
1125	E66800		Modified AGI subject to reduction
1126	E66900		Reduced modified AGI
1127	E67000		Allowable rental activity loss
1128	E67300		Maximum Commercial Revitalization Deduction
1129	E67500		Available Commercial Revitalization Deduction
1130	E67600		Allowable Commercial Revitalization Deduction
1131	E67900		Net income for all activities
1132	E68000		Total passive activity losses allowed
			<b>LOW INCOME HOUSING CREDIT - FORM 8586</b>
1133	E68060		Total eligible basis

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
1134	E68080		Total qualified basis
1135	E68100		Total tentative credit
1136	E68120		Flow-through credit
1137	E68140		Current year credit
1138	E68160		Nondeductible housing credit
<b>NONDEDUCTIBLE IRA CONTRIBUTIONS - FORM 8606</b>			
1139	E68300		Basis in Traditional IRA 12-31, Primary
1140	E68305		Basis in Traditional IRA 12-31, Secondary
1141	E68500		Current Tax Year's Non-Deductible Traditional IRA Contributions, Primary
1142	E68505		Current Tax Year's Non-Deductible Traditional IRA Contributions, Secondary
1143	E68550		Total Basis in Traditional IRA, Primary
1144	E68555		Total Basis in Traditional IRA, Secondary
1145	E68600		Non-Deductible Traditional IRA Contributions by APR, Primary
1146	E68605		Non-Deductible Traditional IRA Contributions by APR, Secondary
1147	E68700		Net Non-Deductible Traditional IRA Contributions, Primary
1148	E68705		Net Non-Deductible Traditional IRA Contributions, Secondary
1149	E69000		Value of Traditional IRA 12-31, Primary
1150	E69005		Value of Traditional IRA 12-31, Secondary
1151	E69100		Traditional IRA Distribution, Primary
1152	E69105		Traditional IRA Distribution, Secondary
1153	E69125		Net Traditional IRA Converted, Primary
1154	E69130		Net Traditional IRA Converted, Secondary
1155	E69150		Non-Taxable Converted, Primary
1156	E69155		Non-Taxable Converted, Secondary
1157	E69175		Total Non-Taxable Distributions, Primary
1158	E69180		Total Non-Taxable Distributions, Secondary
1159	E69200		Total Value of Traditional IRA, Primary
1160	E69205		Total Value of Traditional IRA, Secondary
1161	E69400		Non-Taxable Traditional IRA Distributions, Primary
1162	E69405		Non-Taxable Traditional IRA Distributions, Secondary
1163	E69550		Traditional IRA Basis for Next Year, Primary
1164	E69551		Traditional IRA Basis for Next Year, Secondary
1165	E69555		Taxable Traditional Distributions, Primary
1166	E69556		Taxable Traditional Distributions, Secondary
1167	E69580		Corrected Total Conversion Amount, Primary
1168	E69585		Corrected Total Conversion Amount, Secondary
1169	E69590		Converted Roth IRA Basis Amount, Primary
1170	E69595		Converted Roth IRA Basis Amount, Secondary
1171	E69600		Taxable Roth Conversion Amount, Primary
1172	E69605		Taxable Roth Conversion Amount, Secondary
1173	E69620		Total Roth IRA Distributions, Primary
1174	E69621		Total Roth IRA Distributions, Secondary
1175	E69635		Next Year's Total Roth IRA Distribution Amount, Primary
1176	E69636		Next Year's Total Roth IRA Distribution Amount, Secondary
1177	E69640		Roth IRA Distribution Gain, Primary
1178	E69645		Roth IRA Distribution Gain, Secondary
1179	E69650		Nonqualified Distributions Minus First-time Homebuyer Expenses, Primary
1180	E69651		Nonqualified Distributions Minus First-time Homebuyer Expenses, Secondary
1181	E69680		Basis Amount from Conversion To Roth IRA, Primary
1182	E69685		Basis Amount from Conversion to Roth IRA, Secondary
1183	E69692		Qualified First Time Homebuyer Expenses, Primary
1184	E69693		Qualified First Time Homebuyer Expenses, Secondary
1185	E69695		Total Roth IRA Conv & First Time Homebuyers Expenses, Prim
1186	E69696		Total Roth IRA Conv & First Time Homebuyers Expenses, Sec
1187	E69700		Taxable Roth Distributions, Primary
1188	E69705		Taxable Roth Distributions, Secondary

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
1189	E70300		Basis in Traditional IRA 12-31, Combined
1190	E70500		Current Tax Year's Non-Deductible Traditional IRA Contributions, Combined
1191	E70550		Total Basis in Traditional IRA, Combined
1192	E70600		Non-Deductible Traditional IRA Contributions by APR, Combined
1193	E70700		Net Non-Deductible Traditional IRA Contributions, Combined
1194	E71000		Value of Traditional IRA 12-31, Combined
1195	E71100		Traditional IRA Distribution, Combined
1196	E71125		Net Traditional IRA Converted, Combined
1197	E71150		Non-Taxable Converted, Combined
1198	E71175		Total Non-Taxable Distributions, Combined
1199	E71200		Total Value of Traditional IRA, Combined
1200	E71400		Non-Taxable Traditional IRA Distributions, Combined
1201	E71550		Traditional IRA Basis for Next Year, Combined
1202	E71555		Taxable Traditional Distributions, Combined
1203	E71580		Corrected Total Conversion Amount, Combined
1204	E71590		Converted Roth IRA Basis Amount, Combined
1205	E71600		Taxable Roth Conversion Amount, Combined
1206	E71620		Total Roth IRA Distributions, Combined
1207	E71635		Corrected Total Roth IRA Distribution Amount, Combined
1208	E71640		Roth IRA Distribution Gain, Combined
1209	E71650		Nonqualified Distributions Minus First-time Homebuyer Expenses, Combined
1210	E71680		Basis Amount from Conversion to Roth IRA, Combined
1211	E71692		Qualified First Time Homebuyers Expenses, Combined
1212	E71695		Total Roth IRA Conv. & First Time Homebuyers Expenses, Comb
1213	E71700		Taxable Roth Distributions, Combined
			<b>LOW INCOME HOUSING CREDIT - FORM 8609A ANNUAL STATEMENT</b>
1214	E72000		Eligible basis of building
1215	E72020		Qualified basis of building
1216	E72040		Credit allowed for building
			<b>TAX FOR CHILDREN UNDER AGE 14 WITH INVESTMENT</b>
			<b>INCOME OF MORE THAN \$1,200 - FORM 8615</b>
			<b>(TAX ON CHILDREN WITH UNEARNED INCOME)</b>
1217	E72800		Form 8615 gross unearned income
1218	E72900		Form 8615 deductions
1219	E73000		Net investment income
1220	E73100		Net unearned income
1221	E73200		Parents taxable income
1222	E73300		Other children's unearned income
1223	E73400		Total form 8615 income
1224	E73500		Tax on Form 8615 income
1225	E73600		Parent's tax
1226	E73700		Difference between tax on parent's taxable inc. plus children's inv. income and tax on parent's income
1227	E73800		Combined net investment income of all children in the household
1228	E73900		Child's net investment income as a percentage of net investment income from all the parent's children
1229	E74000		Investment income taxed at parent's marg. tax rate
1230	E74100		Excess of child's income over net investment income
1231	E74160		Tax on child's excess income
1232	E74200		Tax on net taxable income
1233	E74300		Tax on earned income
1234	E74400		Form 8615 tax
1235	E74430		Form 8615 Income Amount Taxed at 5% Capital Gains
1236	E74440		Form 8615 5% Capital Gains Tax Amount
1237	E74450		Form 8615 Income Amount Taxed at 8% Capital Gains



TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
1238	E74460		Form 8615 8% Capital Gains Tax Amount
			<b>EMPOWERMENT ZONE EMPLOYMENT CREDIT - FORM 8844</b>
1239	E75000		Tentative empowerment zone employment credit
1240	E75001		Qualified Empowerment Zone Wages
1241	E75002		Qualified Renewal Community Wages
1242	E75010		Adjusted income tax liability
1243	E75015		Alternative minimum tax
1244	E75020		Tentative minimum tax
1245	E75030		75% tentative minimum tax
1246	E75040		Maximum allowable empowerment zone employment credit
1247	E75050		Excess adjusted income tax liability
1248	E75060		Current yr allowed empowerment zone employment cred.
			<b>NEW YORK LIBERTY ZONE BUSINESS EMPLOYEE CREDIT - FORM 8884</b>
1249	E76000		Qualified Wages Paid Credit - Part Time
1250	E76010		Qualified Wages Paid Credit - Full Time
1251	E76020		Total Qualified Wages Paid Credit
1252	E76030		Employee Credit From Pass Through
1253	E76040		Tentative New York Liberty Credit
1254	E76050		New York Liberty Passive Activity Credit
1255	E76060		Reduced New York Liberty Credit - Current Year
1256	E76070		Allowed New York Liberty Passive Activity Credit
1257	E76080		Form 8884 Carry Forward Credit
1258	E76090		Current Year New York Liberty Credit
1259	E76110		Maximum Allowable New York Liberty Business Credit
1260	E76120		Adjusted Income Tax Liability
1261	E76130		Excess Adjusted Income Tax Liability
1262	E76140		Tentative New York Liberty Tax Liability
1263	E76150		Tentative New York Liberty Tax Liability Less General Business Credit
1264	E76160		New York Liberty Business Credit
			<b>HEALTH COVERAGE TAX CREDIT - FORM 8885</b>
1265	E76210		Amount Paid for Health Insurance
1266	E76220		MSA Used National Emergency Grants Total Amounts Received
1267	E76230		Insurance Paid minus MSA & NEGs
1268	E76240		65% Eligible Payments
1269	E76250		Advanced Payments
1270	E76260		Health Coverage Tax Credit
			<b>CREDIT FOR PRIOR YEAR MINIMUM TAX - FORM 8801</b>
1271	E80000	+/-	Form 8801 taxable income
1272	E80100	+/-	Adjustments and preference exclusions
1273	E80150		Minimum tax credit net operating loss
1274	E80200		Total income form 8801
1275	E80300		Form 8801 exemption amount
1276	E80400		Phase-out of exemption
1277	E80500		Form 8801 adjustment income
1278	E80600		Form 8801 limited exemption amount
1279	E80700		Form 8801 adjusted income limitation
1280	E80800		Form 8801 net income
1281	E80900		Form 8801 tentative minimum tax on exclusion items before foreign tax credit
1282	E81000		Form 8801 foreign tax credit
1283	E81100		Tentative minimum tax on exclusion items
1284	E81200		Form 8801 income tax before credits

## TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1285	E81300		Net minimum tax on exclusion items
1286	E81400		Prior year alternative minimum tax
1287	E81500	+/-	Adjusted net minimum tax
1288	E81600		Carryforward of minimum tax credit from prior year
1289	E81700		Unallowed nonconventional fuel credit
1290	E81800		Form 8801 current year income tax after credits
1291	E81850		Form 8801 amount from Form 6251
1292	E81900		Adjusted income tax before credits
1293	E82000		Allowable minimum tax credit
1294	E82100		Allowable minimum tax carryforward
1295	E82200		Carryforward of minimum tax credit
<b>ADDITIONAL CHILD TAX CREDIT - FORM 8812</b>			
1296	E82880		Form 8812 Total Tax Earned Income Amount
1297	E82882		Form 8812 Nontaxable Combat Pay Amount
1298	E82885		Limited Total Tax Earned Income Amount
1299	E82890		10% Limit Total Tax Earned Income Amount
1300	E82900		Total Social Security and Medicare Withheld Amount
1301	E82905		Form 1040 Deduction for Self Employment Tax Amount
1302	E82910		Total Social Security and Medicare Tax Amount
1303	E82915		Form 1040 EIC and Excess SST Amount
1304	E82920		Total Social Security Less EIC Amount
1305	E82925		Child Tax Credit Worksheet Amount
1306	E82930		Form 1040 Child Tax Credit Amount
1307	E82935		Child Tax Credit Worksheet Amount Less 1040 Child Tax Credit
1308	E82937		Larger of 10% Limited Tax Amount or EIC and Excess SST
1309	E82940		Additional Child Tax Credit Amount
<b>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</b>			
<b>DIVIDENDS: FIRST FORM 8814</b>			
1310	E83060		Child's taxable interest
1311	E83080		Child's tax exempt interest
1312	E83130		Child's Ordinary Dividends Amount
1313	E83160		Child's gross taxable interest and dividend, and Capital Gains
1314	E83180		Child's net taxable interest and dividends
1315	E83185		Child's gross taxable capital gain distributions
1316	E83190		Interest and dividend income taxed at 15% rate
1317	E83200		Tax on income at 15% rate
<b>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</b>			
<b>DIVIDENDS: SECOND FORM 8814</b>			
1318	E83460		Child's taxable interest
1319	E83480		Child's tax-exempt interest
1320	E83530		Child's Ordinary Dividends Amount
1321	E83560		Child's gross taxable interest and dividends
1322	E83580		Child's net taxable interest and dividends
1323	E83585		Child's gross taxable capital gain distribution
1324	E83590		Interest and dividend income taxed at 15% rate
1325	E83600		Tax on income at 15% rate
<b>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</b>			
<b>DIVIDENDS: THIRD FORM 8814</b>			
1326	E83860		Child's taxable interest
1327	E83880		Child's tax-exempt interest
1328	E83930		Child's Ordinary Dividends Amount
1329	E83960		Child's gross taxable interest and dividends
1330	E83980		Child's net taxable interest and dividends

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
1331	E83985		Child's net taxable capital gain distributions
1332	E83990		Interest and dividend income taxed at 15% rate
1333	E84000		Tax on income at 15% rate
			<u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</u>
			<u>DIVIDENDS: COMBINED FORMS 8814</u>
1334	E84060		Children's taxable interest
1335	E84080		Children's tax-exempt interest
1336	E84130		Children's Ordinary Dividends Amount
1337	E84160		Children's gross taxable interest and dividends
1338	E84180		Children's net taxable interest and dividends
1339	E84185		Child's gross taxable capital gain distribution
1340	E84190		Interest and dividend income taxed at 15% rate
1341	E84200		Tax on income at 15% rate
			<u>ADDITIONAL FORMS 8814</u>
1342	E84210		Additional Form 8814 net income amount
1343	E84220		Additional Form 8814 tax amount
			<u>EXCLUSION OF INTEREST FROM U.S. SAVINGS BONDS - FORM 8815</u>
1344	E85000		Total qualified higher education expense
1345	E85020		Nontaxable education expense
1346	E85040		Taxable education expense
1347	E85060		Bond-proceeds
1348	E85080		Interest on bond proceeds
1349	E85090		Ratio of Taxable Education Expenses to Bond Proceeds
1350	E86000		Interest allocable to txbl portion of educ. expenses
1351	E86020		Form 8815 modified AGI
1352	E86025		Form 8815 exclusion amount
1353	E86030	+/-	Modified AGI less exclusion amount
1354	E86035		Form 8815 interest percentage
1355	E86040		Interest Limit due to modified AGI
1356	E86060		Excluded bond interest, Form 8815
			<u>QUALIFIED ADOPTION CREDITS - FORM 8839</u>
1357	T86100		Child 1 qualified adoption Expenses (Taxpayer)
1358	T86110		Child 2 qualified adoption Expenses (Taxpayer)
1359	S86115		Total Limited Qualified Adoption Expenses (Revenue Processing)
1360	T86120		Credit Carryforward (Taxpayer)
1361	S86125		Gross Adoption Credit Amount (Revenue Processing)
1362	T86130		Employer provided adoption benefit (Taxpayer)
1363	T86140		Employer provided exclusion benefit (Taxpayer)
1364	T86150		Employer provided taxable benefit (Taxpayer)
1365	T86160		Qualified Adoption credit - verified (Taxpayer)
			<u>MEDICAL SAVINGS ACCOUNTS - FORM 8853</u>
1366	T86200		Total employer MSA contribution (Taxpayer)
1367	E86210		MSA contributions
1368	E86220		MSA limitation
1369	E86230		Maintaining employer compensation
1370	E86240		MSA deduction
1371	E86250		Total MSA distributions
1372	E86260		Distribution rollover
1373	E86270		MSA distribution less rollover
1374	E86280		Unreimbursed qualified medical expenses
1375	E86290		Taxable MSA distributions
1376	E86300		Tax on MSA distributions (computer)

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
1377	E86310		Gross LTC benefits
1378	E86315		LTC per diem
1379	E86320		Accelerated death benefits
1380	E86330		LTC per diem plus accidental death benefits
1381	E86340		LTC limitation
1382	E86350		Cost for LTC services
1383	E86355		Adjusted cost for LTC services
1384	E86360		Qualified LTC services
1385	E86365		Per diem limitation
1386	E86370		Taxable LTC payments
1387	E86375		Total Medicare and Choice Distributions Amount
1388	E86380		Unreimbursed Qualified Medicare and Choice Expense Amount
1389	E86385		Taxable Medicare and Choice Distributions Amount
1390	E86390		Tax on Medicare and Choice Distributions Amount
HEALTH SAVINGS ACCOUNTS (HSAs) - FORM 8889			
1391	E86500		Health Savings Account Contributions Amount - Primary
1392	E86501		Health Savings Account Contributions Amount - Secondary
1393	E86502		Health Savings Account Contributions Amount - Combined
1394	E86505		HSA Limited Annual Deductible Amount - Primary
1395	E86506		HSA Limited Annual Deductible Amount - Secondary
1396	E86507		HSA Limited Annual Deductible Amount - Combined
1397	E86510		Total Archer MSA Contributions Amount - Primary
1398	E86511		Total Archer MSA Contributions Amount - Secondary
1399	E86512		Total Archer MSA Contributions Amount - Combined
1400	E86515		HSA Limited Deductible Allowed Amount - Primary
1401	E86516		HSA Limited Deductible Allowed Amount - Secondary
1402	E86517		HSA Limited Deductible Allowed Amount - Combined
1403	E86520		Half HSA Limited Deductible Allowed Amount - Primary
1404	E86521		Half HSA Limited Deductible Allowed Amount - Secondary
1405	E86522		Half HSA Limited Deductible Allowed Amount - Combined
1406	E86525		Additional HSA Contributions Amount - Primary
1407	E86526		Additional HSA Contributions Amount - Secondary
1408	E86527		Additional HSA Contributions Amount - Combined
1409	E86530		Gross HSA Contributions Limit Amount - Primary
1410	E86531		Gross HSA Contributions Limit Amount - Secondary
1411	E86532		Gross HSA Contributions Limit Amount - Combined
1412	E86535		Employer HSA Contributions Amount - Primary
1413	E86536		Employer HSA Contributions Amount - Secondary
1414	E86537		Employer HSA Contributions Amount - Combined
1415	E86540		HSA Contributions Limit Amount - Primary
1416	E86541		HSA Contributions Limit Amount - Secondary
1417	E86542		HSA Contributions Limit Amount - Combined
1418	E86545		Form 8889 HSA Deduction Amount - Primary
1419	E86546		Form 8889 HSA Deduction Amount - Secondary
1420	E86547		Form 8889 HSA Deduction Amount - Combined
1421	E86550		Total HSA Distributions Amount - Primary
1422	E86551		Total HSA Distributions Amount - Secondary
1423	E86552		Total HSA Distributions Amount - Combined
1424	E86555		HSA Distributions Rollover Amount - Primary
1425	E86556		HSA Distributions Rollover Amount - Secondary
1426	E86557		HSA Distributions Rollover Amount - Combined
1427	E86560		Net HSA Distributions Amount - Primary
1428	E86561		Net HSA Distributions Amount - Secondary
1429	E86562		Net HSA Distributions Amount - Combined
1430	E86565		Unreimbursed Qualified Medical Expenses Amount - Primary
1431	E86566		Unreimbursed Qualified Medical Expenses Amount - Secondary

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**) Changed on 03/2/			
KEY	ELEMENT	SIGN	ELEMENT NAME
1432	E86567		Unreimbursed Qualified Medical Expenses Amount - Combined
1433	E86570		Taxable HSA Distributions Amount - Primary
1434	E86571		Taxable HSA Distributions Amount - Secondary
1435	E86572		Taxable HSA Distributions Amount - Combined
1436	E86575		Additional 10 Percent Distributions Tax Amount - Primary
1437	E86576		Additional 10 Percent Distributions Tax Amount - Secondary
1438	E86577		Additional 10 Percent Distributions Tax Amount - Combined
<b>EDUCATION CREDITS - FORM 8863</b>			
1439	E87480		Hope Qualified Expenses - Student 1
1440	E87485		Hope Qualified Expenses - Student 2
1441	E87490		Hope Qualified Expenses - Student 3
1442	E87495		Hope Qualified Expenses - Student 4
1443	E87500		Hope Qualified Expenses-Limited
1444	E87510		Hope One Half Amount
1445	E87520		Total Hope Credit Amount
1446	E87522		Lifetime Learning Qualified Expenses - Student 1
1447	E87524		Lifetime Learning Qualified Expenses - Student 2
1448	E87526		Lifetime Learning Qualified Expenses - Student 3
1449	E87528		Lifetime Learning Qualified Expenses - Student 4
1450	E87530		Lifetime Learning Total Qualified Expenses
1451	E87540		Lifetime Learning Limited Amount
1452	E87550		Maximum Lifetime Learning Credit Amount
1453	E87560		Hope Plus Lifetime Credit Amounts
1454	E87570		Form 8863 Maximum AGI Threshold
1455	E87580	+/-	AGI Amount
1456	E87590		Form 8863 AGI Limit Amount
1457	E87600		Form 8863 Limit Amount
1458	E87610		Form 8863 Decimal Amount
1459	E87620		Tentative Education Credit
1460	E87630		Form 1040 Tax Amount
1461	E87640		Child Care Plus Elderly Credit Amount
1462	E87650		Allowable Education Credit Amount
1463	E87680		Education Credit Amount
<b>SCHEDULE C/F SAMPLING ITEMS</b>			
1464	T89500		Inventory, end of year - Schedule C (taxpayer)
1465	T89540	+/-	Total business receipts - Schedule C/F (taxpayer)
<b>PROFIT OR LOSS FROM BUS. (NONFARM SOLE PROP.)</b>			
<b>SCHEDULE C (COMBINED)</b>			
1466	E90010	+/-	Gross (total) income (loss)
1467	T90010	+/-	Gross (total) income (loss) (taxpayer)
1468	E90020		Gross receipts
1469	T90020		Gross receipts (taxpayer)
1470	E90030		Returns and allowances
1471	T90030		Returns and allowances (taxpayer)
1472	E90040	+/-	Income/loss from Sales and Operations
1473	E90050		Cost of goods sold and/or operations
1474	T90050		Cost of goods sold and/or operations (taxpayer)
1475	E90060	+/-	Gross profit (loss)
1476	E90080	+/-	Other income (loss)
1477	T90080	+/-	Other income (loss) (taxpayer)
1478	E90100		Total deductions (expenses)
1479	T90100		Total deductions (expenses) (taxpayer)
1480	E90110		Advertising expenses

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**) Changed on 03/2/			
KEY	ELEMENT	SIGN	ELEMENT NAME
1481	E90140		Car and truck
1482	E90160		Commissions
1483	E90165		Contract Labor
1484	E90170		Depletion
1485	E90190		Depreciation
1486	E90200		Employee benefit programs
1487	E90210		Insurance
1488	E90240		Mortgage interest
1489	E90250		Other interest
1490	E90260		Legal and professional services
1491	E90280		Office expenses
1492	E90290		Pension and profit sharing plans
1493	E90300		Rent on machinery and equipment
1494	E90310		Rent on other business property
1495	E90320		Repairs & Maintenance
1496	E90325		Supplies not included in Cost of Goods Sold
1497	E90330		Taxes and licenses
1498	E90340		Travel
1499	E90345		Total meals and entertainment
1500	E90350		Total meals and entertainment limitation
1501	E90355		Meals and entertainment deducted
1502	E90360		Utilities
1503	E90370		Net wages
1504	E90430		Other deductions
1505	E90435	+/-	Tentative Profit/Loss
1506	E90438		Expenses for business use of your home
1507	T90438		Expenses for business use of your home (taxpayer)
1508	E90440	+/-	Net profit (loss)
1509	E90445		Depreciation, Form 8829
1510	E90447		Casualty Loss, Form 8829
1511	E90449		Excess Casualty Depreciations, Form 8829
COMBINED SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS			
1512	E90450		Inventory, beginning of year
1513	E90460		Purchases
1514	E90470		Cost of labor
1515	E90480		Materials and supplies
1516	E90490		Other costs
1517	E90500		Inventory, end of year
1518	E90530		Business deductions
1519	E90540	+/-	Business receipts
1520	T90540	+/-	Business receipts (Taxpayer)
1521	E90550		Payroll
1522	E90560		Total interest
1523	E90570		Total Depreciation
1524	E90640	+/-	Nondeductible Sch. C loss(+) / loss carryover ( - )
FIRST SCHEDULE C			
1525	E91010	+/-	Gross (total) income (loss)
1526	T91010	+/-	Gross (total) income (loss) (taxpayer)
1527	E91020		Gross receipts
1528	T91020		Gross receipts (taxpayer)
1529	E91030		Returns and allowances
1530	T91030		Returns and allowances (taxpayer)
1531	E91040	+/-	Income/loss from Sales and Operations
1532	E91050		Cost of goods sold and/or operations
1533	T91050		Cost of goods sold and/or operations (taxpayer)

## TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits-- 4 for the key and 13 for the sign and amount\*\*) Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
1534	E91060	+/-	Gross profit (loss)
1535	E91080	+/-	Other income (loss)
1536	T91080	+/-	Other income (loss) (taxpayer)
1537	E91100		Total deductions (Expenses)
1538	T91100		Total deductions (Expenses) (Taxpayer)
1539	E91110		Advertising expenses
1540	E91140		Car and truck
1541	E91160		Commissions
1542	E91165		Contract Labor
1543	E91170		Depletion
1544	E91190		Depreciation
1545	E91200		Employee benefit programs
1546	E91210		Insurance
1547	E91240		Mortgage interest
1548	E91250		Other interest
1549	E91260		Legal and professional services
1550	E91280		Office expenses
1551	E91290		Pension and profit sharing plans
1552	E91300		Rent on machinery and equipment
1553	E91310		Rent on other business property
1554	E91320		Repairs & Maintenance
1555	E91325		Supplies not included in Cost of Goods Sold
1556	E91330		Taxes and licenses
1557	E91340		Travel
1558	E91345		Total meals and entertainment
1559	E91350		Total meals and entertainment limitation
1560	E91355		Meals and entertainment deducted
1561	E91360		Utilities
1562	E91370		Net wages
1563	E91430		Other deductions
1564	E91435	+/-	Tentative Profit/Loss
1565	E91438		Expenses for business use of your home
1566	T91438		Expenses for business use of your home (taxpayer)
1567	E91440	+/-	Net profit (loss)
1568	E91445		Depreciation, Form 8829
1569	E91447		Casualty Loss, Form 8829
1570	E91449		Excess Casualty Depreciations, Form 8829
FIRST SCH. C: COST OF GOODS SOLD AND OPERATIONS			
1571	E91450		Inventory, beginning of year
1572	E91460		Purchases
1573	E91470		Cost of labor
1574	E91480		Materials and supplies
1575	E91490		Other costs
1576	E91500		Inventory, end of year
1577	E91530		Business deductions
1578	E91540	+/-	Business receipts
1579	T91540	+/-	Business receipts (Taxpayer)
1580	E91550		Payroll
1581	E91560		Total interest
1582	E91570		Total Depreciation
1583	E91640	+/-	Noneductible Sch. C loss(+) / loss carryover ( - )
SECOND SCHEDULE C			
1584	E92010	+/-	Gross (total) income (loss)
1585	T92010	+/-	Gross (total) income (loss) (taxpayer)
1586	E92020		Gross receipts

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
1587	T92020		Gross receipts (taxpayer)
1588	E92030		Returns and allowances
1589	T92030		Returns and allowances (taxpayer)
1590	E92040	+/-	Income/loss from Sales and Operations
1591	E92050		Cost of goods sold and/or operations
1592	T92050		Cost of goods sold and/or operations (taxpayer)
1593	E92060	+/-	Gross profit (loss)
1594	E92080	+/-	Other income (loss)
1595	T92080	+/-	Other income (loss) (taxpayer)
1596	E92100		Total deductions (Expenses)
1597	T92100		Total deductions (Expenses) (taxpayer)
1598	E92110		Advertising expenses
1599	E92140		Car and truck
1600	E92160		Commissions
1601	E92165		Contract Labor
1602	E92170		Depletion
1603	E92190		Depreciation
1604	E92200		Employee benefit programs
1605	E92210		Insurance
1606	E92240		Mortgage interest
1607	E92250		Other interest
1608	E92260		Legal and professional services
1609	E92280		Office expenses
1610	E92290		Pension and profit sharing plans
1611	E92300		Rent on machinery and equipment
1612	E92310		Rent on other business property
1613	E92320		Repairs & Maintenance
1614	E92325		Supplies not included in Cost of Goods Sold
1615	E92330		Taxes and licenses
1616	E92340		Travel
1617	E92345		Total meals and entertainment
1618	E92350		Total meals and entertainment limitation
1619	E92355		Meals and entertainment deducted
1620	E92360		Utilities
1621	E92370		Net wages
1622	E92430		Other deductions
1623	E92435	+/-	Tentative Profit/Loss
1624	E92438		Expenses for business use of your home
1625	T92438		Expenses for business use of your home (taxpayer)
1626	E92440	+/-	Net profit (loss)
1627	E92445		Depreciation, Form 8829
1628	E92447		Casualty Loss, Form 8829
1629	E92449		Excess Casualty Depreciations, Form 8829
<b>SECOND SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS</b>			
1630	E92450		Inventory, beginning of year
1631	E92460		Purchases
1632	E92470		Cost of labor
1633	E92480		Materials and supplies
1634	E92490		Other costs
1635	E92500		Inventory, end of year
1636	E92530		Business deductions
1637	E92540	+/-	Business receipts
1638	T92540	+/-	Business receipts (Taxpayer)
1639	E92550		Payroll
1640	E92560		Total interest
1641	E92570		Total Depreciation



TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
1642	E92640	+/-	Nondeductible Sch. C loss(+) / loss carryover ( - )
			<u>THIRD SCHEDULE C</u>
1643	E93010	+/-	Gross (total) income (loss)
1644	T93010	+/-	Gross (total) income (loss) (taxpayer)
1645	E93020		Gross receipts
1646	T93020		Gross receipts (taxpayer)
1647	E93030		Returns and allowances
1648	T93030		Returns and allowances (taxpayer)
1649	E93040	+/-	Income/loss from Sales and Operations
1650	E93050		Cost of goods sold and/or operations
1651	T93050		Cost of goods sold and/or operations (taxpayer)
1652	E93060	+/-	Gross profit (loss)
1653	E93080	+/-	Other income (loss)
1654	T93080	+/-	Other income (loss) (taxpayer)
1655	E93100		Total deductions (Expenses)
1656	T93100		Total deductions (Expenses) (taxpayer)
1657	E93110		Advertising expenses
1658	E93140		Car and truck
1659	E93160		Commissions
1660	E93165		Contract Labor
1661	E93170		Depletion
1662	E93190		Depreciation
1663	E93200		Employee benefit programs
1664	E93210		Insurance
1665	E93240		Mortgage interest
1666	E93250		Other interest
1667	E93260		Legal and professional services
1668	E93280		Office expenses
1669	E93290		Pension and profit sharing plans
1670	E93300		Rent on machinery and equipment
1671	E93310		Rent on other business property
1672	E93320		Repairs & Maintenance
1673	E93325		Supplies not included in Cost of Goods Sold
1674	E93330		Taxes and licenses
1675	E93340		Travel
1676	E93345		Total meals and entertainment
1677	E93350		Total meals and entertainment limitation
1678	E93355		Meals and entertainment deducted
1679	E93360		Utilities
1680	E93370		Net wages
1681	E93430		Other deductions
1682	E93435	+/-	Tentative Profit/Loss
1683	E93438		Expenses for business use of your home
1684	T93438		Expenses for business use of your home (taxpayer)
1685	E93440	+/-	Net profit (loss)
1686	E93445		Depreciation, Form 8829
1687	E93447		Casualty Loss, Form 8829
1688	E93449		Excess Casualty Depreciations, Form 8829
			<u>THIRD SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS</u>
1689	E93450		Inventory, beginning of year
1690	E93460		Purchases
1691	E93470		Cost of labor
1692	E93480		Materials and supplies
1693	E93490		Other costs
1694	E93500		Inventory, end of year

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
1695	E93530		Business deductions
1696	E93540	+/-	Business receipts
1697	T93540	+/-	Business receipts (Taxpayer)
1698	E93550		Payroll
1699	E93560		Total interest
1700	E93570		Total Depreciation
1701	E93640	+/-	Nondeductible Sch. C loss(+) / loss carryover ( - )
			<u>FARM INCOME AND EXPENSES (FARM PROPRIETORSHIP) -</u>
			<u>SCHEDULE F (COMBINED)</u>
1702	E95070		Sale of Livestock (cash method)
1703	E95080		Cost of Purchased Items, (cash method)
1704	T95080		Cost of Purchased Items, (cash method) (Taxpayer)
1705	E95090	+/-	Net Livestock Increase (cash method)
1706	E95100		Sale of Agricultural Products
1707	E95200		Total Patronage Dividends (cooperative Distributions)
1708	E95210		Taxable Patronage Dividends
1709	E95220		Total Agricultural Program Payments
1710	E95230		Taxable Agricultural Program Payments
1711	E95240		CCC Loans Reported under Election
1712	E95250		CCC Loans Forfeited
1713	E95260		Total CCC Loans Forfeited or Repaid with Certificates
1714	E95270		Total Crop Insurance Proceeds and Certain Disaster Payments
1715	E95280		Taxable Crop Insurance Proceeds and Certain
1716	E95290		Custom Hire (Machine Work) Income
1717	E95300	+/-	Other Income
1718	E95310	+/-	Gross Income / (Loss), (Cash Method)
1719	T95310	+/-	Gross Income / (Loss), (Cash Method) (Taxpayer)
1720	E95320		Car and Truck Expense
1721	E95330		Chemicals Expense
1722	E95340		Conservation Expense
1723	E95350		Custom Hire (Machine Work)
1724	E95360		Depreciation and Sec.-179 Expense Deduction Not Elsewhere
1725	E95370		Employee Benefit Programs (Other than Pension Plans)
1726	E95375		Feed Purchased Expense
1727	E95377		Fertilizer's Line Expense
1728	E95380		Gasoline, Fuel, and Oil
1729	E95390		Insurance Non-Health Expense
1730	E95400		Mortgage Interest
1731	E95410		Other Interest
1732	E95415		Labor Hired
1733	E95420		Repairs and Maintenance
1734	E95430		Seeds and Plants Purchased
1735	E95440		Pension and Profit Sharing Plans
1736	E95450		Supplies Purchased
1737	E95460		Taxes Deducted on Schedule F
1738	E95540		Other Farm Expenses
1739	E95550		Total Deductions (Expenses)
1740	T95550		Total Deductions (Expenses) (Taxpayer)
1741	E95600		Farm Total Income (Receipts) (Accrual Method)
1742	T95600		Farm Total Income (Receipts) (Accrual Method) (Taxpayer)
1743	T95605		Farm Total Income (Receipts) (Taxpayer)
1744	E95610	+/-	Gross Income / (Loss), (Accrual Method)
1745	T95610	+/-	Gross Income / (Loss), (Accrual Method) (Taxpayer)
1746	E95640	+/-	Net Farm Profit / (Loss)
1747	E95660	+/-	Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
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KEY	ELEMENT	SIGN	ELEMENT NAME
			<b>FIRST SCHEDULE F</b>
1748	E96070		Sale of Livestock (cash method)
1749	E96080		Cost of Purchased Items, (cash method)
1750	T96080		Cost of Purchased Items, (cash method) (Taxpayer)
1751	E96090	+/-	Net Livestock Increase (cash method)
1752	E96100		Sale of Agricultural Products
1753	E96200		Total Patronage Dividends (cooperative Distributions)
1754	E96210		Taxable Patronage Dividends
1755	E96220		Total Agricultural Program Payments
1756	E96230		Taxable Agricultural Program Payments
1757	E96240		CCC Loans Reported under Election
1758	E96250		CCC Loans Forfeited
1759	E96260		Total CCC Loans Forfeited or Repaid with Certificates
1760	E96270		Total Crop Insurance Proceeds and Certain Disaster Payments
1761	E96280		Taxable Crop Insurance Proceeds and Certain
1762	E96290		Custom Hire (Machine Work) Income
1763	E96300	+/-	Other Income
1764	E96310	+/-	Gross Income / (Loss), (Cash Method)
1765	T96310	+/-	Gross Income / (Loss), (Cash Method) (Taxpayer)
1766	E96320		Car and Truck Expense
1767	E96330		Chemicals Expense
1768	E96340		Conservation Expense
1769	E96350		Custom Hire (Machine Work)
1770	E96360		Depreciation and Sec. 179 Expense Deduction Not Elsewhere
1771	E96370		Employee Benefit Programs (Other than Pension Plans)
1772	E96375		Feed Purchased Expense
1773	E96377		Fertilizer's Line Expense
1774	E96380		Gasoline, Fuel, and Oil
1775	E96390		Insurance Non-Health Expense
1776	E96400		Mortgage Interest
1777	E96410		Other Interest
1778	E96415		Labor Hired
1779	E96420		Repairs and Maintenance
1780	E96430		Seeds and Plants Purchased
1781	E96440		Pension and Profit Sharing Plans
1782	E96450		Supplies Purchased
1783	E96460		Taxes Deducted on Schedule F
1784	E96540		Other Farm Expenses
1785	E96550		Total Deductions (Expenses)
1786	T96550		Total Deductions (Expenses) (Taxpayer)
1787	E96600		Farm Total Income (Receipts) (Accrual Method)
1788	T96600		Farm Total Income (Receipts) (Accrual Method) (Taxpayer)
1789	T96605		Farm Total Income (Receipts) (Taxpayer)
1790	E96610	+/-	Gross Income / (Loss), (Accrual Method)
1791	T96610	+/-	Gross Income / (Loss), (Accrual Method) (Taxpayer)
1792	E96640	+/-	Net Farm Profit / (Loss)
1793	E96660	+/-	Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)
			<b>SECOND SCHEDULE F</b>
1794	E97070		Sale of Livestock (cash method)
1795	E97080		Cost of Purchased Items, (cash method)
1796	T97080		Cost of Purchased Items, (cash method) (Taxpayer)
1797	E97090	+/-	Net Livestock Increase (cash method)
1798	E97100		Sale of Agricultural Products
1799	E97200		Total Patronage Dividends (cooperative Distributions)
1800	E97210		Taxable Patronage Dividends

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**) Changed on 03/2/00			
KEY	ELEMENT	SIGN	ELEMENT NAME
1801	E97220		Total Agricultural Program Payments
1802	E97230		Taxable Agricultural Program Payments
1803	E97240		CCC Loans Reported under Election
1804	E97250		CCC Loans Forfeited
1805	E97260		Total CCC Loans Forfeited or Repaid with Certificates
1806	E97270		Total Crop Insurance Proceeds and Certain Disaster Payments
1807	E97280		Taxable Crop Insurance Proceeds and Certain
1808	E97290		Custom Hire (Machine Work) Income
1809	E97300	+/-	Other Income
1810	E97310	+/-	Gross Income / (Loss), (Cash Method)
1811	T97310	+/-	Gross Income / (Loss), (Cash Method) (Taxpayer)
1812	E97320		Car and Truck Expense
1813	E97330		Chemicals Expense
1814	E97340		Conservation Expense
1815	E97350		Custom Hire (Machine Work)
1816	E97360		Depreciation and Sec. 179 Expense Deduction Not Elsewhere
1817	E97370		Employee Benefit Programs (Other than Pension Plans)
1818	E97375		Feed Purchased Expense
1819	E97377		Fertilizer's Line Expense
1820	E97380		Gasoline, Fuel, and Oil
1821	E97390		Insurance Non-Health Expense
1822	E97400		Mortgage Interest
1823	E97410		Other Interest
1824	E97415		Labor Hired
1825	E97420		Repairs and Maintenance
1826	E97430		Seeds and Plants Purchased
1827	E97440		Pension and Profit Sharing Plans
1828	E97450		Supplies Purchased
1829	E97460		Taxes Deducted on Schedule F
1830	E97540		Other Farm Expenses
1831	E97550		Total Deductions (Expenses)
1832	T97550		Total Deductions (Expenses) (Taxpayer)
1833	E97600		Farm Total Income (Receipts) (Accrual Method)
1834	T97600		Farm Total Income (Receipts) (Accrual Method) (Taxpayer)
1835	T97605		Farm Total Income (Receipts) (Taxpayer)
1836	E97610	+/-	Gross Income / (Loss), (Accrual Method)
1837	T97610	+/-	Gross Income / (Loss), (Accrual Method) (Taxpayer)
1838	E97640	+/-	Net Farm Profit / (Loss)
1839	E97660	+/-	Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)

\*\* 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.