Publication 1525
File Specifications, Validation Criteria and Record Layouts for the 1065 e-file Program

U.S. Return of Partnership Income for Tax Year 2006

Internal Revenue Service

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FILE SPECIFICATIONS, VALIDATION CRITERIA AND RECORD LAYOUTS FOR THE 1065 e-file PROGRAM

U.S. RETURN OF PARTNERSHIP INCOME FOR TAX YEAR 2006

INTERNAL REVENUE SERVICE

IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities, and by applying the tax law with integrity and fairness to all.

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INTRODUCTION

This publication contains the validation criteria and record layouts for transmitting Form 1065, U.S. Return of Partnership Income return electronically to the Enterprise Computing Center- Memphis (ECC-MEM). This publication should be used in conjunction with **Publication 3416**, 1065 *e-file* Program, U.S. Return of Partnership Income (Publication 1525 Supplement) and **Publication 1524**, Procedures for the 1065 *e-file* Program, U.S. Return of Partnership Income. Software developers and transmitters must transmit test returns using their own test scenarios.

These publications are available from the Electronic Filing Unit at the IRS Ogden Submission Processing Center (OSPC). You can obtain a copy of the publications by calling 1-866-255-0654. You may also call 1-800-829-3676 for additional copies of the publications. The publications are also available through the IRS Website.

If information in this publication changes between its annual revision, a change page(s) may be issued. All new information, changes or deletions will be denoted by a vertical bar **“ |”** in the right margin. Any information that is changed, added, or deleted in this publication will be communicated via e-mail.

The user's cooperation is requested in the development of a quality publication. If you are aware of any errors (typographical, technical or usage) or if you have any suggestions and/or comments please let us know.

Write:
Internal Revenue Service SE:W:CAS:SP:ES:B
Business e-File Section
NCFB, Room C5-352
1111 Constitution Ave., N.W.
Washington, DC 20224

1065 e-file Contacts
Edward Dickerson, Senior Tax Analyst (Team Leader), (202) 283-0269
Barbara Chambers-Brown, Tax Analyst, (202) 283-0394
Johl Jamanow, Tax Analyst, (202) 283-0407
Marilyn Truman, Tax Analyst, (202) 283-1549

WHAT'S NEW FOR TAX YEAR 2006

PART I GENERAL

1. **EFFECTIVE DECEMBER 4, 2006,** THE IRS WILL BEGIN THE BUSINESS ACCEPTANCE TESTING SYSTEM (BATS) FOR SOFTWARE DEVELOPERS AND TRANSMITTERS UNDER THE CURRENT (LEGACY) 1065 e-FILE PROGRAM. BATS PROCESS WILL TEST PROCEDURES THAT EMPLOY HYPOTHETICAL SCENARIOS TO MEASURE THE ELECTRONIC TRANSMISSION CAPABILITY OF POTENTIAL SOFTWARE DEVELOPERS, TRANSMITTERS, AND PREPARERS OF FORM 1065 PARTNERSHIP RETURNS. BATS IS REQUIRED OF ALL PARTICIPANTS WHO DEVELOP SOFTWARE AND/OR TRANSMIT PARTNERSHIP RETURNS.

2. **EFFECTIVE JANUARY 22, 2007,** THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR 2006 PARTNERSHIP RETURNS ELECTRONICALLY UNDER THE CURRENT (LEGACY) 1065 e-FILE PROGRAM.

3. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS **MUST** CONSIST OF THE FORM 1065, SCHEDULES K-1, AND RELATED FORMS AND SCHEDULES THAT ARE ACCEPTED ELECTRONICALLY (SEE PUBLICATION 1524, SECTION 3).

4. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS **MUST** BE TRANSMITTED TO THE ELECTRONIC MANAGEMENT SYSTEM (EMS) (FRONT END PROCESSOR) AT THE IRS ENTERPRISE COMPUTING CENTER –MEMPHIS (ECC-MEM).

5. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS WILL BE PROCESSED AT THE IRS OGDEN SUBMISSION PROCESSING CENTER.

6. **BEGINNING JANUARY 8, 2007,** PARTNERSHIPS CAN FILE THEIR RETURNS USING THE 1065 MODERNIZED (MeF) FORMAT. THE FILING REQUIREMENTS AND SPECIFICATIONS ARE DIFFERENT FROM THE CURRENT (LEGACY) 1065 e-FILE PROGRAM. PLEASE REFER TO **PUBLICATION 4163**, MODERNIZED e-File INFORMATION FOR AUTHORIZED IRS e-file PROVIDERS, **PUBLICATION 4164,** MODERNIZED e-File GUIDE FOR SOFTWARE DEVELOPERS AND TRANSMITTERS, AND **PUBLICATION 4505,** MODERNIZED e-FILE TEST PACKAGE FOR FORMS 1065/1065-B, ON HOW TO TRANSMIT PARTNERSHIP RETURNS USING 1065 MeF FORMAT.

7. **EFFECTIVE NOVEMBER 6, 2006,** THE IRS WILL BEGIN THE ACCEPTANCE TESTING SYSTEM (ATS) FOR SOFTWARE DEVELOPERS AND TRANSMITTERS WHO INTEND TO FILE THEIR PARTNERSHIP RETURN USING THE 1065 MeF FORMAT.

WHAT'S NEW FOR TAX YEAR 2006 – (CONTINUED)

PART II FORMS AND SCHEDULE (RECORD LAYOUTS)

NEW FORMS ACCEPTED ELECTRONCIALLY:

1. **SCHEDULE M-3 (FORM 1065)** - NET INCOME(LOSS) RECONCILIATION FOR CERTAIN PARTNERSHIPS

2. **FORM 8916-A** – RECONCILIATION OF COST OF GOODS SOLD REPORTED ON SCHEDULE M-3

3. **FORM 8913** - CREDIT FOR FEDERAL TELEPHONE EXCISE TAX PAID

WHAT'S NEW FOR TAX YEAR 2006 – (CONTINUED)

PART II FORMS AND SCHEDULES (RECORD LAYOUTS)

LISTED BELOW ARE CHANGES TO THE FORMS AND/OR SCHEDULES. THE LIST IS NOT INCLUSIVE OF ALL CHANGES TO FORMS AND/OR SCHEDULES FOR TAX YEAR 2006. SEE THE RECORD LAYOUTS FOR CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR "|" IN THE RIGHT MARGIN.

1. **FORM 1065 –** NEW FIELDS HAVE BEEN ADDED AND OTHERS ADJUSTED TO CAPTURE THE ADDRESS OF A FOREIGN PARTNERSHIP, AND TO CAPTURE THE CREDIT FOR THE TELPHONE EXCISE TAX PAID. SEE THE RECORD LAYOUT FOR SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR "|" IN THE RIGHT MARGIN.

2. **SCHEDULE K-1 (FORM 1065) –** THE TEXT FOR LINE 15 HAS CHANGED. SEE THE RECORD LAYOUT FOR SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR "|" IN THE RIGHT MARGIN.

3. **SCHEDULE K-1 (FORM 8865) –** THE TEXT FOR LINE 15 HAS CHANGED. SEE THE RECORD LAYOUT FOR SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR "|" IN THE RIGHT MARGIN.

4. **FORM 6765**, CREDIT FOR INCREASING RESEARCH ACTIVITIES, WAS ACCEPTED ELECTRONICALLY FOR PRIOR TAX YEARS. THE FORM WILL NOT BE ACCEPTED ELECTRONICALLY FOR TAX YEAR 2006.

5. **FORM 8830,** ENHANCED OIL RECOVERY CREDIT, WAS ACCEPTED ELECTRONICALLY FOR PRIOR TAX YEARS. THE FORM WILL NOT BE ACCEPTED ELECTRONICALLY FOR TAX YEAR 2006.

6. **FORM 8845,** INDIAN EMPLOYMENT CREDIT, WAS ACCEPTED ELECTRONICALLY FOR PRIOR TAX YEARS. THE FORM WILL NOT BE ACCEPTED ELECTRONICALLY FOR TAX YEAR 2006.

7. **Form 3468,** INVESTMENT CREDIT, IS NOW 1 PAGE. PAGE 2 RECORD LAYOUT HAS BEEN DELETED.

8. **FORM 8832,** ENTITY CLASSIFICATION ELECTION, IS NOW 2 PAGES. PAGE 2 RECORD LAYOUT HAS BEEN ADDED.

9. **FORM 8697,** INTEREST COMPUTATION UNDER THE LOOK-BACK METHOD FOR COMPLETED LONG-TERM CONTRACTS, IS NOW 3 PAGES. PAGE 3 RECORD LAYOUT HAS BEEN ADDED.

WHAT'S NEW FOR TAX YEAR 2006 – (CONTINUED)

PART II FORMS AND SCHEDULES (RECORD LAYOUTS) - CONTINUED

10. **FORM 8283,** NONCASH CHARITABLE CONTRIBUTIONS, THE FIELD NUMBERS HAVE BEEN RENUMBERED. SEE THE RECORD LAYOUT FOR SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR "|" IN THE RIGHT MARGIN.

11. **FORM 8865,** RETURN OF U.S. PERSONS WITH RESPECT TO CERTAIN FOREIGN PARTNERSHIPS, THE TEXT FOR LINE 15F, PAGE 2, HAS CHANGED. SEE THE RECORD LAYOUT FOR SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR "|" IN THE RIGHT MARGIN.

12. **CREDIT FORMS (3468, 5884, 5884-A, 6478, 8820, 8824, 8826, 8835, 8844, 8846, 8847, 8861, 8864, 8881, 8882, 8886) –** LINES WERE DELETED OR CHANGED. REFER TO THE SPECIFIC RECORD LAYOUT FOR THE DETAILED CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR "|" IN THE RIGHT MARGIN.

13. **SUMMARY RECORD:** LINES WERE EITHER ADDED OR DELETED. REFER TO THE SUMMARY RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERITICAL BAR "|" IN THE RIGHT MARGIN.

WHAT'S NEW FOR TAX YEAR 2006 – (CONTINUED)

PART III VALIDATION CRITERIA

1. **NEW REJECT CODES –** 255, 268, 271, 345, 346, 459, 467, 510, 516, 712, 936 AND 937 HAVE BEEN ADDED TO THE VALIDATION PROGRAM. REFER TO SECTION 6, VALIDATION OF FORMS AND SCHEDULES. ALL CHANGES TO REJECT CODES HAVE BEEN ANNOTATED WITH A VERTICAL BAR "|" IN THE RIGHT MARGIN.

2. **REJECT CODES –** 827 HAS BEEN REMOVED FROM THE VALIDATION PROGRAM.

3. **REJECT CODE REVISIONS –** THE FOLLOWING REJECT CODES HAVE BEEN REVISED: 200, 202, 204, 206, 207, 222, 223, 228, 230, 242-247, 248, 250, 252, 254, 258, 275, 276, 400, 408, 410, 411, 418, 422, 424, 426, 428, 430, 432, 436, 440, 444, 448, 455, 466, 468, AND 701. REFER TO SECTION 6, VALIDATION OF FORMS AND SCHEDULES. ALL CHANGES TO REJECT CODES HAVE BEEN ANNOTATED WITH A VERTICAL BAR "|" IN THE RIGHT MARGIN.

4. **FOREIGN COUNTRY CODE TABLE** – THIS TABLE PROVIDES THE ACCEPTABLE FOREIGN COUNTRY CODES TO BE USED BY PARTNERSHIPS WITH A FOREIGN ADDRESS. THE 2 CHARACTER FOREIGN COUNTRY CODE SHOULD BE ENTERED ON FIELD #0085 OF THE 1065 RECORD LAYOUT.

5. **NEW EMS ERROR MESSAGE** – LOGIN ID AND THE ETIN IN THE TRANA RECORD WERE DIFFERENT.

IMPORTANT THINGS TO REMEMBER WHEN USING RECORD LAYOUTS

1. IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS **(***)**, MUST CONTAIN POSITIVE AMOUNTS.

2. MONEY AMOUNT FIELDS MARKED WITH TWO ASTERISKS (******) MAY ALSO CONTAIN A LITERAL VALUE OF "STMnnn" (LEFT JUSTIFIED), BLANKS OR ZEROS.

3. A "**b**" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.

4. A FIELD NUMBER PRECEDED BY AN "@" SIGN INDICATES THAT THIS FIELD **MUST** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.

5. A FIELD NUMBER PRECEDED BY AN "*****" SIGN INDICATES THAT THIS FIELD **MAY** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.

6. FIELDS WITH EITHER ONE OF THESE SIGNS (@,*****) ARE THE ONLY FIELDS THAT ARE ALLOWED AS STATEMENT RECORDS.

7. FIELD NUMBERS PRECEDED BY A "**+**" SIGN INDICATE THESE ARE RELATED FIELDS THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISK FIELD.

8. FIELDS MAY BE BLANK FILLED IF INFORMATION THAT IS REQUESTED IS NOT APPLICABLE.

MOST FREQUENT FILING ERRORS

1. "STMnnn" IS MISSING ON FORM 1065. **(Reject Code 700)**

2. ZIP CODE MUST BE NUMERIC. **(Reject Code 342)**

3. MISSING CITY FIELDS ON SCHEDULE K-1 (1065). **(Reject Code 332)**

4. FISCAL YEAR BEGINNING AND ENDING DATES ARE NOT WITHIN THE PROPER RANGE. **(Reject Code 206)**

5. "STM099" IS MISSING FOR SCHEDULE K-1. **(Reject Code 444)**

6. "STMnnn" IS MISSING ON SIGNIFICANT ENTRY FIELDS FOR FORM 1065. **(Reject Code 440)**

7. ZIP CODE MUST BE VALID AND MUST BE A VALID STATE/ZIP CODE COMBINATION. **(Reject Code 426)**

8. NAME LINE ON SCHEDULE K-1 CONTAINS INVALID CHARACTERS. **(Reject Code 308)**

9. SCHEDULE K-1 SEQUENCE NUMBER ON THE STATEMENT RECORD AND THE SCHEDULE OCCURRENCE NUMBER MUST BE EQUAL. **(Reject Code 703)**

10. DATE FIELDS MUST BE IN THE VALID FORMAT AND FALL WITHIN THE VALID RANGE. **Reject Code 424)**

11. PARTNER'S IDENTIFYING NUMBER ON THE SCHEDULE K-1 MUST BE NUMERIC OR EQUAL TO THE LITERAL "APPLD FOR" OR "FOREIGNUS" **(REJECT CODE 300)**

12. THE EIN ON FORM 1065 AND SCHEDULE K-1 CANNOT CONTAIN ALL THE SAME NUMBERS (example 999999999) **(Reject Code 404)**

13. AT LEAST 2 SCHEDULE K-1'S ARE NOT PRESENT. **(Reject Code 344)**

14. DUPLICATE RETURN. **(Reject Code 414)**

15. THE LINE NUMBER ON THE STATEMENT FIELD MUST BE IN CONSECUTIVE NUMERIC SEQUENCE **(Reject Code 708)**

REFERENCE GUIDE - GLOSSARY OF TERMS

1. **ALPHANUMERIC (A/N)** - Pertains to the format value of specific fields included in the record layouts. Alphanumeric format includes alphabets A-Z (UPPERCASE ONLY), and numbers 0-9.

2. **ASCII** - American Standard Code for Information Interchange - An 8 bit-plus parity character set established by the American National Standards Institute to achieve compatibility between computers.

3. **BLOCK** - A group of several records.

4. **BUSINESS MASTERFILE (BMF)** - An IRS file that contains information related to all businesses known to the IRS.

5. **BYTE COUNT** - The first field in any record. The byte count field has four characters and its value must include the total count of the record as shown in the record layouts.

6. **CALENDAR YEAR** – Twelve (12) consecutive months ending December 31.

7. **ELECTRONIC FILING** - Pertains to the transmission of Form 1065 return data electronically via telephone lines/modem. Transmission methods are asynchronous protocol via modem with line speeds of 28,800 - 56,000 bps.

8. **EFIN –** Electronic Filing Identification Number (EFIN) is an identification number that will be assigned by the IRS to e-file participants.

9. **ELECTRONIC MANAGEMENT SYSTEM (EMS)** - Responsible for collecting, validating, translating and delivering tax form information to the UNISYS legacy system. EMS is also responsible for making acknowledgement files available to IRS trading partners.

10. **ELECTRONIC TRANSMITTERS IDENTIFICATION NUMBER (ETIN)** - A 7 digit identification number assigned by Memphis IRS Center to all electronic filing participants who have been tested and accepted as transmitters. This number identifies an accepted transmitter in the Transmission (TRANA) Record.

11. **EMPLOYER IDENTIFICATION NUMBER (EIN)** - A nine (9) digit numeric which identifies an entity or taxpayer.

12. **END OF RECORD** - Delimiter represented by a pound sign ("#"), marking the end of any record. Also referred to as the Record Terminus Character.

GLOSSARY – (CONTINUED)

13. **ENTIRE RETURN** - Filing Form 1065, Schedules K-1 and other related forms and schedules electronically.

14. **ERROR REJECT CODE** - A three character number representing an invalid condition within a Form 1065 return record. Reject codes are set by the IRS validation program and are transmitted electronically to the filer when there are errors. When errors occur, filers should refer to Publication 1525 to receive the description of the validation criteria.

15. **FILE TRANSFER PROTOCOL (FTP)** - A standard available on many hardware platforms for transporting files between systems across the network that connects the systems.

16. **FISCAL YEAR** – Twelve (12) consecutive months ending on the last day of any month other than December.

17. **LEFT JUSTIFIED** – An entry in a field that is blank-filled from the right.

18. **LOGICAL RECORD** - A record within a block. Consist of a minimum of the Form 1065, pages 1-4, Schedule K-1, page 1 (2 K-1's required), and the Summary Record. All other forms and/or schedules filed should be included in the number of logical records. The Transmission Record and Recap Record should not be included in the logical record count.

19. **PREPARER'S TAX IDENTIFICATION NUMBER (PTIN)** – The PTIN is an identification number in which a paid tax return preparer can apply for and use if they do not want to disclose their Social Security Number (SSN) on returns they prepare. Paid Preparer's do not have to apply for a PTIN. They can continue to use their SSN on tax returns they prepare. A paid preparer can obtain a PTIN by submitting Form W-7P, Application for Preparer's Tax Identification Number.

20. **RECAP RECORD** - The RECAP Record is the <u>final</u> record within a Transmission and contains fields that specify the <u>count for all returns submitted within the file</u>. <u>(1 RECAP record per file is REQUIRED)</u>

21. **RECORD CONTROL INFORMATION** - Field #0000-0009 in all logical records. The Record Control Information contains specific information describing each type of record (e.g. type of form or schedule, page number, EIN, tax period, etc.)

22. **RECORD SENTINEL** - The Second field on all records represented by four asterisks ("********").

GLOSSARY – (CONTINUED)

23. **RECORD TERMINUS CHARACTER** - The last field on all records represented by a pound sign ("#") marking the end of a logical record.

24. **REPORTING AGENT** - Authorized to prepare and file Form 1065 electronically for a taxpayer.

25. **RIGHT JUSTIFIED** - An entry in a field that is zero-filled from the left.

26. **SIGNIFICANT** - Describes entries in fields that contain numeric or alphanumeric values other than blanks or zeros.

27. **SOFTWARE DEVELOPER** - Someone who develops tax form preparation software. The IRS grants the developer permission to be an Electronic Filer and/or a Transmitter.

28. **SPECIAL (DATA) CHARACTERS** - Characters (other than alpha, alphanumeric or numeric) allowed in certain cases.

29. **SUITABILITY** – A check will be conducted on all firms, principals and Responsible Officials when a Form 8633 e-file application is initially processed, and will be conducted on a regular basis thereafter.

30. **SUMMARY (SUM) RECORD** - The Summary Record is the final record within a return. This record will contain electronic filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents that are attached to Form 8453-P. REQUIRED

31. **TEST MODE** - The initial mode for all trading partners and the permanent mode for all Software Developers. All Reporting Agents and Transmitters will remain in this mode until they have been accepted/authorized/certified to file live returns.

32. **TRADING PARTNER** - The business entity that logs into the EMS (must posses a login/password combination) to send and receive files electronically. Reporting Agents, Software Developers and Transmitters are all Trading Partner types.

33. **TRANSMISSION** - Submission of Form 1065 tax return data electronically.

34. **TRANSMISSION (TRANA and TRANB) RECORD** - The first record of a transmission which identifies the electronic media transmitter. (1 TRANSMISSION RECORD IS REQUIRED PER TRANSMISSION)

35. **TRANSMITTER** - Submits Form 1065 tax returns to the IRS electronically in the format that IRS can process, as specified in this publication.

SECTION 1 GENERAL INFORMATION

.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY

1. **Form 1065** (U.S. Partnership Return of Income)

2. **Schedule A (Form 5713)** (International Boycott Factor (Section 999(c)(1))

3. **Schedule B (Form 5713)** (Specifically Attributable Taxes and Income (Section 999(c)(2))

4. **Schedule C (Form 5713)** (Tax Effect of the International Boycott Provisions)

5. **Schedule D (Form 1065)** (Capital Gains and Losses)

6. **Schedule F (Form 1040)** (Profit or Loss From Farming)

7. **Schedule J (Form 5471)** (Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation)

8. **Schedule K-1 (Form 1065)** (Partner's Share of Income, Deductions, Credits, etc.)

9. **Schedule K-1 (Form 8865)** (Partner's Share of Income, Deductions, Credits, etc.)

10. **Schedule M (Form 5471)** (Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons)

11. **Schedule M-3 (Form 1065)** Net Income (Loss) Reconciliation for Certain Partnerships

12. **Schedule N (Form 5471)** (Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company)

13. **Schedule O (Form 5471)** Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock)

14. **Schedule O (Form 8865)** Transfer of Property to a Foreign Partnership

15. **Schedule P (Form 8865)** Acquisitions and Dispositions of, and Charges in Interest in a Foreign Partnership

16. **Form T (Timber)** (Forest Activities Schedule)

.01 ACCEPTED FORMS, SCHEDULES AND STATEMENTS – (CONTINUED)

17. **Form 970** (Application to Use LIFO Inventory Method)

18. **Form 982** Reduction of Tax Attributes Due to Discharge of Indebtedness (and section 1082 Basis Adjustment)

19. **Form 3468** (Investment Credit)

20. **Form 4255** (Recapture of Investment Credit)

21. **Form 4562** (Depreciation and Amortization)

22. **Form 4684** (Casualties and Theft)

23. **Form 4797** (Sale of Business Property)

24. **Form 5471** (Information Return of U.S. Persons with Respect to Certain Foreign Corporations)

25. **Form 5713** (International Boycott Report)

26. **Form 5884** (Work Opportunity Credit)

27. **Form 5884A** (Hurricane Katrina Employee Retention Credit)

28. **Form 6252** (Installment Sale Income)

29. **Form 6478** (Credit for Alcohol Used as Fuel)

30. **Form 6765** (Credit for Increasing Research Activities)

31. **Form 6781** (Gains and Losses from Section 1256 Contracts and Straddles)

32. **Form 8082** (Notice of Inconsistent Treatment or Amended Return)

33. **Form 8271** (Investor Reporting of Tax Shelter Registration Number)

34. **Form 8275** (Disclosure Statement)

35. **Form 8275-R** (Regulation Disclosure Statement)

36. **Form 8283** (Noncash Charitable Contributions)

.01 ACCEPTED FORMS, SCHEDULES AND STATEMENTS – (CONTINUED)

37. **Form 8308** (Report of a Sale or Exchange of Certain Partnership Interests)

38. **Form 8586** (Low-Income Housing Credit)

39. **Form 8594** (Asset Acquisition Statement)

40. **Form 8609-A** (Annual Statement for Low Income Housing Credit)

41. **Form 8611** (Recapture of Low Income Housing)

42. **Form 8621** (Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund)

43. **Form 8697** (Interest Computation Under the Look Method for Completed Long-Term Contracts

44. **Form 8820** (Orphan Drug Credit)

45. **Form 8824** (Like Kind Exchange)

46. **Form 8825** (Real Estate Income and Expenses of a Partnership or a S Corporation)

47. **Form 8826** (Disable Access Credit)

48. **Form 8832** (Entity Classification Election)

49. **Form 8834** (Qualified Electric Vehicle Credit)

50. **Form 8835** (Renewable Electricity and Refined Coal Production Credit)

51. **Form 8844** (Empowerment Zone and Renewal Community Employment Credit)

52. **Form 8845** (Indian Employment Credit)

53. **Form 8846** (Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips)

54. **Form 8847** (Credit for Contributions to Selected Community Development Corporations)

.01 ACCEPTED FORMS, SCHEDULES AND STATEMENTS – (CONTINUED)

55. **Form 8861** (Welfare-to-Work Credit)

56. **Form 8864** (Biodiesel and Renewable Diesel Fuels Credit)

57. **Form 8865** (Return of U.S. Persons With Respect to Certain Foreign Partnerships)

58. **Form 8866** (Interest Computation Under the Look Back Method for Property Depreciated Under the Income Forecast Method)

59. **Form 8873** (Extraterritorial Income Exclusion)

60. **Form 8874** (New Markets)

61. **Form 8881** (Credit for Small Employer Pension Plan Startup Cost)

62. **Form 8882** (Credit for Employer-Provided Childcare Facilities and Services)

63. **Form 8886** (Reportable Transaction Disclosure Statement)

64. **Form 8896** (Low Sulfur Diesel Fuel Production Credit)

65. **Form 8913** (Credit for Federal Telephone Excise Tax)

66. **Statement** ("STMnnn") Statement Records for forms and/or schedules other than Schedule K-1 (Form 1065) or Schedule K-1 (Form 8865), in ascending numeric order.

67. **Schedule K-1 (Form 1065) Statements** (STM099) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.

68. **Schedule K-1 (Form 8865) Statements** (STM100) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.

SECTION 1 GENERAL INFORMATION

.01 ACCEPTED FORMS, SCHEDULES AND STATEMENTS – (CONTINUED)

69. **Preparer Note Record**

70. **Election Explanation Record**

71. **Regulatory Explanation Record**

72. **Summary Record**

.02 FORM 5471 AND 8865 CHANGES

FORM 5471

Page 4, Schedule G, Question 3 pertains to Form 8858. However, 8858 is not accepted electronically.

If you answer yes to Question 3, you must attach a statement to indicate Form 8858 will be attached to Form 8453-P and mailed to the IRS. If you are not required to file Form 8858 the information requested on Question 3 must be included in a statement (See Form 5471 Instructions for more details).

FORM 8865

1. If a foreign partnership files Form 1065, U.S. Return of Partnership for its tax year, Category 1 and 2 filers must complete the electronic 8865 schedules that are equivalent to the Form 1065 using data from the foreign partnerships 1065.

2. Form 8865– Foreign Partnership's EIN, Line F2 (Field #0650)

If you have a Foreign Partnership Employer Identification Number (EIN) you must use this number in Field #0650 on Form 8865 and every Form/Schedule associated with the 8865.

However, for the purpose of associating forms and schedules filed with Form 8865, if the Foreign Partnership does not have an EIN, the Partnership must create an EIN from the following designated range of numbers, starting with 000000001.

Valid Range: 000000001 – 009999999
NOTE: The first 2 digits of the EIN must be 00.

.02 FORM 5471 AND 8865 CHANGES – (CONTINUED)

FORM 8865

The designated EIN must be incremented with subsequent Forms 8865 The designated EIN must be used **only** on forms and schedules associated with the Form 8865.

Example:

000000001 – Form 8865 – First Occurrence
000000001 – Form 4562
000000001 – Form 4797
000000002 – Form 8865 – Second Occurrence
000000002 – Form 4684
000000002 – Form 4797

.03 TRANSMITTING MULTIPLE FORMS AND SCHEDULES

The following procedure should be followed when transmitting forms and schedules with more than one occurrence:

Form T, Form 4684, Form 8275, Form 8275-R, Form 8824 and Form 8825: Multiple Page 2 can be transmitted after the initial Page 1 has been transmitted, without transmitting an additional Page 1.

Form 8825: The totals for multiple Forms 8825 should be consolidated on the first Form 8825 record transmitted.

Example: Form 8825 provides space for up to eight properties. Since the program allows for more than one Form 8825 to be transmitted within the return, if there are more than eight properties, additional Forms 8825 must be transmitted electronically. However, complete Lines 17 and 18 on only the first Form 8825. The totals on line 17 and 18 should be the combined totals of all forms transmitted electronically.

NOTE: See Reject Code 400 for the proper sequence for transmitting all forms, schedules and statements within the return. Also refer to the **"NOTES"** at the end of Reject Code 400.

SECTION 1 GENERAL INFORMATION

.04 STREET ADDRESS ABBREVIATIONS

Word	Abbreviation
and	&
Air Force Base	AFB
Apartment	APT
Avenue	AVE
Boulevard	BLVD
Building	BLDG
Care of, or In Care of	%
Circle	CIR
Court	CT
Drive	DR
East	E
Fort	FT
General Delivery	GEN DEL
Heights	HTS
Highway	HWY
Island	IS
Lane	LN
Junction	JCT
Lodge	LDG
North	N
Northeast, N.E.	NE
Northwest, N.W.	NW
One-fourth, One quarter	1/4
One-half	1/2
(all fraction, space before & after the number e.g., 1012 1/2 ST)	
Parkway	PKY
Place	PL
Post Office Box,	P.O. Box PO Box
Route, Rte.	RT
Road	RD
R.D., Rural Delivery,	RFD
R.F.D., R.R., Rural Route	RR
South	S
Southeast, S.E.	SE
Southwest, S.W.	SW
Square	SQ
Street	ST
Terrace	TER
West	W

NOTE: For a complete listing of acceptable address abbreviations, See Publication 7475, State Abbreviations, Major City Codes and Address Abbreviations.

SECTION 1 GENERAL INFORMATION

.05 POSTAL SERVICE STATE ABBREVIATIONS AND VALID ZIP CODE RANGE(S)

State	Abrev.	Zip Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
American Samoa	AS	96799
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn, 202nn-205nn
Fed. States of Micronesia	FM	969nn
Florida	FL	320nn-339nn, 341nn,342nn, 344nn,346nn, 347nn,349nn
Georgia	GA	300nn-319nn, 398nn-399nn
Guam	GU	969nn
Hawaii	HI	967nn-968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749

.05 POSTAL SERVICE STATE ABBREVIATIONS AND VALID ZIP CODE RANGE(S) – (CONTINUED)

Standard Postal Service State Abbreviations and Valid Zip Code range(s).

State	Abbrev	Zip Code
Maine	ME	039nn-049nn 03801
Marshall Isl.	MH	969nn
Maryland	MD	206nn-219nn 20331
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn,005nn 100nn-149nn 06390
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
N. Mariana Isl.	MP	969nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn
Oregon	OR	970nn-979nn
Palau	PW	969nn
Pennsylvania	PA	150nn-196nn
Puerto Rico	PR	006nn-007nn, 009nn
Rhode Island	RI	028nn-029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn

SECTION 1 GENERAL INFORMATION

.05 POSTAL SERVICE STATE ABBREVIATIONS AND VALID ZIP CODE RANGE(S) – (CONTINUED)

State	Abbrev	Zip Code
Texas	TX	733nn, 750nn-799nn, 885nn, 73949
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,20301, 20370,201nn, 220nn-246nn
Virgin Isl.	VI	008nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

.06 APO/FPO CITY/STATE/ZIP CODES FOR MILITARY ADDRESSES OVERSEAS

City	State	Zip Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

SECTION 1 GENERAL INFORMATION

.07 FOREIGN ADDRESS (FORM 1065 ONLY) – FOREIGN COUNTRY CODE TABLE

This table provides the acceptable Foreign Country Codes to be used by partnerships with a foreign address. The 2 character Foreign Country Code should be entered on Field #0085 of the 1065 Record Layout only.

Country Code	Foreign Country
AA	Aruba
AC	Antigua & Barbuda
AE	United Arab Emirates
AF	Afghanistan
AG	Algeria
AJ	Azerbaijan
AL	Albania
AM	Armenia
AN	Andorra
AO	Angola
AR	Argentina
AS	Australia
AT	Ashmore & Cartier Is
AU	Austria
AV	Anguilla
AX	Akrotiri Base Area
AY	Antarctica
BA	Bahrain
BB	Barbados
BC	Botswana
BD	Bermuda
BE	Belgium
BF	The Bahamas
BG	Bangladesh
BH	Belize
BK	Bosnia-Herzegovina
BL	Bolivia
BM	Burma
BN	Benin
BO	Belarus
BP	Solomon Islands
BQ	Navassa Island
BR	Brazil
BS	Bassas da India
BT	Bhutan
BU	Bulgaria
BV	Bouvet Island
BX	Brunei
BY	Burundi
CA	Canada
CB	Cambodia
CD	Chad

Country Code	Foreign Country
CE	Sri Lanka
CF	Republic of Congo
CG	Dem Rep of Congo (Kinshasa)
CH	China
CI	Chile
CJ	Cayman Islands
CK	Cocos Island
CM	Cameroon
CN	Comoros
CO	Columbia
CR	Coral Sea Islands Territory
CS	Costa Rica
CT	Central African Republic
CU	Cuba
CV	Cape Verde
CW	Cook Islands
CY	Cyprus
DA	Denmark
DJ	Djibouti
DO	Dominica
DQ	Jarvis Island
DR	Dominican Republic
DX	Dhekelia Base Area
EC	Ecuador
EG	Egypt
EI	Ireland
EK	Equatorial Guinea
EN	Estonia
ER	Eritrea
ES	El Salvador
ET	Ethiopia
EU	Europa Island
EZ	Czech Republic
FG	French Guiana
FI	Finland
FJ	Fiji
FK	Falkland Islands
FO	Faroe Islands
FP	French Polynesia
FQ	Baker Island
FR	France
FS	Antarctic Lands
FS	Fr Southern & Antarctic Lands
GA	The Gambia
GB	Gabon
GG	Georgia
GH	Ghana
GI	Gibraltar
GJ	Grenada
GK	Guernsey
GL	Greenland

Country Code	Foreign Country
GM	Germany
GO	Glorioso Islands
GP	Guadeloupe
GR	Greece
GT	Guatemala
GV	Guinea
GY	Guyana
GZ	Gaza Strip
HA	Haiti
HK	Hong Kong
HM	Heard Island & McDonald Island
HO	Honduras
HQ	Howland Island
HR	Croatia
HU	Hungary
IC	Iceland
ID	Indonesia
IM	Isle of Man
IN	India
IO	British Indian Ocean Territory
IP	Clipperton Islands
IR	Iran
IS	Israel
IT	Italy
IV	Cote d'Ivoire
IZ	Iraq
JA	Japan
JE	Jersey
JM	Jamaica
JN	Jan Mayen
JO	Jordan
JQ	Johnston Atoll
JU	Juan de Nova Island
KE	Kenya
KG	Kyrgyzstan
KN	Dem People's Rep of Korea
KQ	Kingman Reef
KR	Kiribati
KS	Republic of Korea
KS	South Korea
KT	Christmas Island
KU	Kuwait
KZ	Kazakhstan
LA	Laos
LE	Lebanon
LG	Latvia
LH	Lithuania
LI	Liberia
LO	Slovakia
LQ	Palmyra Atoll
LS	Liechtenstein

Country Code	Foreign Country
LT	Lesotho
LU	Luxembourg
LY	Libya
MA	Madagascar
MB	Martinique
MC	Macau
MD	Moldova
MF	Mayotte
MG	Mongolia
MH	Montserrat
MI	Malawi
MJ	Montenegro
MK	Macedonia
ML	Mali
MN	Monaco
MO	Morocco
MP	Mauritius
MQ	Midway Islands
MR	Mauritania
MT	Malta
MU	Oman
MV	Maldives
MX	Mexico
MY	Malaysia
MZ	Mozambique
NC	New Caledonia
NE	Niue
NF	Norfolk Island
NG	Niger
NH	Vanuatu
NI	Nigeria
NL	The Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NS	Suriname
NT	Netherlands Antilles
NU	Nicaragua
NZ	New Zealand
PA	Paraguay
PC	Pitcairn Islands
PE	Peru
PF	Paracel Islands
PG	Spratly Islands
PK	Pakistan
PL	Poland
PM	Panama
PO	Portugal
PP	Papua New Guinea
PU	Guinea-Bissau
QA	Qatar

Country Code	Foreign Country
RB	Serbia
RE	Reunion
RO	Romania
RP	Philippines
RS	Russia
RW	Rwanda
SA	Saudi Arabia
SB	St Pierre & Miquelon
SC	Nevis
SC	St Kitts & Nevis
SE	Seychelles
SF	South Africa
SG	Senegal
SH	St Helena
SI	Slovenia
SL	Sierra Leone
SM	San Marino
SN	Singapore
SO	Somalia
SP	Spain
ST	St Lucia
SU	Sudan
SV	Svalbard
SW	Sweden
SX	S Georgia Island & S Sandwich Island
SY	Syria
SZ	Switzerland
TD	Trinidad and Tobago
TE	Tromelin Island
TH	Thailand
TI	Tajikistan
TK	Caicos Islands
TK	Turks & Caicos Islands
TL	Tokelau
TN	Tonga
TO	Togo
TP	Sao Tome and Principe
TS	Tunisia
TT	East Timor
TU	Turkey
TV	Tuvalu
TW	Taiwan
TX	Turkmenistan
TZ	Tanzania
UG	Uganda
UK	United Kingdom
UP	Ukraine
UV	Burkina Faso
UY	Uruguay
UZ	Uzbekistan
VC	Grenadines

Country Code	Foreign Country
VC	St Vincent & Grenadines
VE	Venezuela
VI	British Virgin Islands
VM	Vietnam
VT	Vatican City
WA	Namibia
WE	West Bank
WF	Wallis and Futuna
WI	Western Sahara
WQ	Wake Island
WS	Western Samoa
WZ	Swaziland
XA	Ascension
XC	Channel Islands
XE	England
XI	Aland Island
XM	Myanmar
XN	Northern Ireland
XR	Slovak Republic
XS	Scotland
XT	Tristan Da Cunha
XW	Wales
XX	Other (country not identified elsewhere)
XY	Canary Islands
XZ	Azores
YI	Yugoslavia
YM	Yemen
ZA	Zambia
ZI	Zimbabwe

SECTION 1 GENERAL INFORMATION

.08 COUNTRY CODE CHART FOR FORM 5471 – USE FOR FIELDS #0480 AND #0500

Short-form name	Long-form name	FIPS Code	Capital
Afghanistan	Islamic State of Afghanistan	AF	Kabul
Albania	Republic of Albania	AL	Tirana
Algeria	Democratic and Popular Republic of Algeria	AG	Algiers
Andorra	Principality of Andorra	AN	Andorra la Vella
Angola	Republic of Angola	AO	Luanda
Antigua and Barbuda	(no long-form name)	AC	Saint John's
Argentina	Argentine Republic	AR	Buenos Aires
Armenia	Republic of Armenia	AM	Yerevan
Australia	Commonwealth of Australia	AS	Canberra
Austria	Republic of Austria	AU	Vienna
Azerbaijan	Azerbaijani Republic	AJ	Baku
Bahamas, The	Commonwealth of The Bahamas	BF	Nassau
Bahrain	State of Bahrain	BA	Manama
Bangladesh	People's Republic of Bangladesh	BG	Dhaka
Barbados	(no long-form name)	BB	Bridgetown
Belarus	Republic of Belarus	BO	Minsk
Belgium	Kingdom of Belgium	BE	Brussels
Belize	(no long-form name)	BH	Belmopan
Benin	Republic of Benin	BN	Porto-Novo
Bhutan	Kingdom of Bhutan	BT	Thimphu
Bolivia	Republic of Bolivia	BL	La Paz (administrative) Sucre (legislative/judiciary)
Bosnia and Herzegovina	(no long-form name)	BK	Sarajevo
Botswana	Republic of Botswana	BC	Gaborone
Brazil	Federative Republic of Brazil	BR	Brasília
Brunei	Negara Brunei Darussalam	BX	Bandar Seri Begawan

Short-form name	Long-form name	FIPS CODE	Capital
Bulgaria	Republic of Bulgaria	BU	Sofia
Burkina Faso	Burkina Faso	UV	Ouagadougou
Burma	Union of Burma	BM	Rangoon
Burundi	Republic of Burundi	BY	Bujumbura
Cambodia	Kingdom of Cambodia	CB	Phnom Penh
Cameroon	Republic of Cameroon	CM	Yaoundé
Canada	(no long-form name)	CA	Ottawa
Cape Verde	Republic of Cape Verde	CV	Praia
Central African Republic	Central African Republic	CT	Bangui
Chad	Republic of Chad	CD	N'Djamena
Chile	Republic of Chile	CI	Santiago
China (see note 3)	People's Republic of China	CH	Beijing
Colombia	Republic of Colombia	CO	Bogotá
Comoros	Federal Islamic Republic of the Comoros	CN	Moroni
Congo (Brazzaville) (see note 4)	Republic of the Congo	CF	Brazzaville
Congo (Kinshasa) (see note 4)	Democratic Republic of the Congo	CG	Kinshasa
Costa Rica	Republic of Costa Rica	CS	San José
Côte d'Ivoire	Republic of Côte d'Ivoire	IV	Yamoussoukro
Croatia	Republic of Croatia	HR	Zagreb
Cuba	Republic of Cuba	CU	Havana
Cyprus	Republic of Cyprus	CY	Nicosia
Czech Republic	Czech Republic	EZ	Prague
Denmark	Kingdom of Denmark	DA	Copenhagen
Djibouti	Republic of Djibouti	DJ	Djibouti
Dominica	Commonwealth of Dominica	DO	Roseau
Dominican Republic	Dominican Republic	DR	Santo Domingo
Ecuador	Republic of Ecuador	EC	Quito
Egypt	Arab Republic of Egypt	EG	Cairo
El Salvador	Republic of El Salvador	ES	San Salvador
Equatorial Guinea	Republic of Equatorial Guinea	EK	Malabo
Eritrea	State of Eritrea	ER	Asmara
Estonia	Republic of Estonia	EN	Tallinn

Short-form name	Long-form name	FIPS Code	Capital
Ethiopia	Federal Democratic Republic of Ethiopia	ET	Addis Ababa
Fiji	Republic of the Fiji Islands	FJ	Suva
Finland	Republic of Finland	FI	Helsinki
France	French Republic	FR	Paris
Gabon	Gabonese Republic	GB	Libreville
Gambia, The	Republic of The Gambia	GA	Banjul
Georgia	(no long-form name)	GG	T'bilisi
Germany	Federal Republic of Germany	GM	Berlin
Ghana	Republic of Ghana	GH	Accra
Greece	Hellenic Republic	GR	Athens
Grenada	(no long-form name)	GJ	Saint George's
Guatemala	Republic of Guatemala	GT	Guatemala
Guinea	Republic of Guinea	GV	Conakry
Guinea-Bissau	Republic of Guinea-Bissau	PU	Bissau
Guyana	Co-operative Republic of Guyana	GY	Georgetown
Haiti	Republic of Haiti	HA	Port-au-Prince
Holy See	Holy See	VT	Vatican City
Honduras	Republic of Honduras	HO	Tegucigalpa
Hungary	Republic of Hungary	HU	Budapest
Iceland	Republic of Iceland	IC	Reykjavík
India	Republic of India	IN	New Delhi
Indonesia	Republic of Indonesia	ID	Jakarta
Iran	Islamic Republic of Iran	IR	Tehran
Iraq	Republic of Iraq	IZ	Baghdad
Ireland	(no long-form name)	EI	Dublin
Israel	State of Israel	IS	(see note 5)
Italy	Italian Republic	IT	Rome
Jamaica	(no long-form name)	JM	Kingston
Japan	(no long-form name)	JA	Tokyo
Jordan	Hashemite Kingdom of Jordan	JO	Amman
Kazakhstan	Republic of Kazakhstan	KZ	Astana
Kenya	Republic of Kenya	KE	Nairobi

Short-form name	Long-form name	FIPS Code	Capital
Kiribati	Republic of Kiribati	KR	Tarawa
Korea, North	Democratic People's Republic of Korea	KN	P'yongyang
Korea, South	Republic of Korea	KS	Seoul
Kuwait	State of Kuwait	KU	Kuwait
Kyrgyzstan	Kyrgyz Republic	KG	Bishkek
Laos	Lao People's Democratic Republic	LA	Vientiane
Latvia	Republic of Latvia	LG	Riga
Lebanon	Lebanese Republic	LE	Beirut
Lesotho	Kingdom of Lesotho	LT	Maseru
Liberia	Republic of Liberia	LI	Monrovia
Libya	Socialist People's Libyan Arab Jamahiriya	LY	Tripoli
Liechtenstein	Principality of Liechtenstein	LS	Vaduz
Lithuania	Republic of Lithuania	LH	Vilnius
Luxembourg	Grand Duchy of Luxembourg	LU	Luxembourg
Macedonia, The Former Yugoslav Republic of	The Former Yugoslav Republic of Macedonia	MK	Skopje
Madagascar	Republic of Madagascar	MA	Antananarivo
Malawi	Republic of Malawi	MI	Lilongwe
Malaysia	(no long-form name)	MY	Kuala Lumpur
Maldives	Republic of Maldives	MV	Male
Mali	Republic of Mali	ML	Bamako
Malta	(no long-form name)	MT	Valletta
Marshall Islands	Republic of the Marshall Islands	RM	Majuro
Mauritania	Islamic Republic of Mauritania	MR	Nouakchott
Mauritius	Republic of Mauritius	MP	Port Louis
Mexico	United Mexican States	MX	Mexico
Micronesia, Federated States of	Federated States of Micronesia	FM	Palikir
Moldova	Republic of Moldova	MD	Chisinau
Monaco	Principality of Monaco	MN	Monaco
Mongolia	(no long-form name)	MG	Ulaanbaatar
Morocco	Kingdom of Morocco	MO	Rabat

Short-form name	Long-form name	FIPS Code	Capital
Mozambique	Republic of Mozambique	MZ	Maputo
Namibia	Republic of Namibia	WA	Windhoek
Nauru	Republic of Nauru	NR	Yaren District (no capital city)
Nepal	Kingdom of Nepal	NP	Kathmandu
Netherlands	Kingdom of the Netherlands	NL	Amsterdam The Hague (seat of gov't)
Short-form name	Long-form name	FIPS Code	Capital
New Zealand	(no long-form name)	NZ	Wellington
Nicaragua	Republic of Nicaragua	NU	Managua
Niger	Republic of Niger	NG	Niamey
Nigeria	Federal Republic of Nigeria	NI	Abuja
Norway	Kingdom of Norway	NO	Oslo
Oman	Sultanate of Oman	MU	Muscat
Pakistan	Islamic Republic of Pakistan	PK	Islamabad
Palau	Republic of Palau	PS	Koror
Panama	Republic of Panama	PM	Panama
Papua New Guinea	Independent State of Papua New Guinea	PP	Port Moresby
Paraguay	Republic of Paraguay	PA	Asunción
Peru	Republic of Peru	PE	Lima
Philippines	Republic of the Philippines	RP	Manila
Poland	Republic of Poland	PL	Warsaw
Portugal	Portuguese Republic	PO	Lisbon
Qatar	State of Qatar	QA	Doha
Romania	(no long-form name)	RO	Bucharest
Russia	Russian Federation	RS	Moscow
Rwanda	Rwandese Republic	RW	Kigali
Saint Kitts and Nevis	Federation of Saint Kitts and Nevis	SC	Basseterre
Saint Lucia	(no long-form name)	ST	Castries

Short-form name	Long-form name	FIPS Code	Capital
Saint Vincent and the Grenadines	(no long-form name)	VC	Kingstown
Samoa	Independent State of Samoa	WS	Apia
San Marino	Republic of San Marino	SM	San Marino
Sao Tome and Principe	Democratic Republic of Sao Tome and Principe	TP	São Tomé
Saudi Arabia	Kingdom of Saudi Arabia	SA	Riyadh
Senegal	Republic of Senegal	SG	Dakar
Seychelles	Republic of Seychelles	SE	Victoria
Sierra Leone	Republic of Sierra Leone	SL	Freetown
Singapore	Republic of Singapore	SN	Singapore
Slovakia	Slovak Republic	LO	Bratislava
Slovenia	Republic of Slovenia	SI	Ljubljana
Solomon Islands	(no long-form name)	BP	Honiara
Somalia	(no long-form name)	SO	Mogadishu
South Africa	Republic of South Africa	SF	Pretoria (administrative) Cape Town (legislative) Bloemfontein (judiciary)
Spain	Kingdom of Spain	SP	Madrid
Sri Lanka	Democratic Socialist Republic of Sri Lanka	CE	Colombo
Sudan	Republic of the Sudan	SU	Khartoum
Suriname	Republic of Suriname	NS	Paramaribo
Swaziland	Kingdom of Swaziland	WZ	Mbabane (administrative) Lobamba (legislative)
Sweden	Kingdom of Sweden	SW	Stockholm
Switzerland	Swiss Confederation	SZ	Bern
Syria	Syrian Arab Republic	SY	Damascus

Short-form name	Long-form name	FIPS Code	Capital
Tajikistan	Republic of Tajikistan	TI	Dushanbe
Tanzania	United Republic of Tanzania	TZ	Dar es Salaam Dodoma (legislative)
Thailand	Kingdom of Thailand	TH	Bangkok
Togo	Togolese Republic	TO	Lomé
Tonga	Kingdom of Tonga	TN	Nuku'alofa
Trinidad and Tobago	Republic of Trinidad and Tobago	TD	Port-of-Spain
Tunisia	Republic of Tunisia	TS	Tunis
Turkey	Republic of Turkey	TU	Ankara
Turkmenistan	(no long-form name)	TX	Ashgabat
Tuvalu	(no long-form name)	TV	Funafuti
Uganda	Republic of Uganda	UG	Kampala
Ukraine	(no long-form name)	UP	Kiev
United Arab Emirates	United Arab Emirates	TC	Abu Dhabi
United Kingdom	United Kingdom of Great Britain and Northern Ireland	UK	London
United States	United States of America	US	Washington, DC
Uruguay	Oriental Republic of Uruguay	UY	Montevideo
Uzbekistan	Republic of Uzbekistan	UZ	Tashkent
Vanuatu	Republic of Vanuatu	NH	Port-Vila
Venezuela	Bolivarian Republic of Venezuela	VE	Caracas
Vietnam	Socialist Republic of Vietnam	VM	Hanoi
Yemen	Republic of Yemen	YM	Sanaa
Zambia	Republic of Zambia	ZA	Lusaka
Zimbabwe	Republic of Zimbabwe	ZI	Harare

OTHER

Short-form name	Long-form name	FIPS Code (see note 2)	Capital
Taiwan	(no long-form name)	TW	T'ai-pei

Short-form Name	Long-form name	Sovereignty	FIPS Code	Capital
American Samoa	Territory of American Samoa	United States	AQ	Pago Pago
Anguilla	(no long-form name)	United Kingdom	AV	The Valley
Antarctica	(no long-form name)	None	AY	None
Aruba	(no long-form name)	Netherlands	AA	Oranjestad
Ashmore and Cartier Islands	Territory of Ashmore and Cartier Islands	Australia	AT	Administered from Canberra
Baker Island	(no long-form name)	United States	FQ	Administered from Washington, D.C.
Bermuda	(no long-form name)	United Kingdom	BD	Hamilton
Bouvet Island	(no long-form name)	Norway	BV	Admin. from Oslo
British Indian Ocean Territory	British Indian Ocean Territory	United Kingdom	IO	None
Cayman Islands	(no long-form name)	United Kingdom	CJ	George Town
Christmas Island	Territory of Christmas Island	Australia	KT	The Settlement (Flying Fish Cove)
Clipperton Island	(no long-form name)	France	IP	Administered from French Polynesia

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Cocos (Keeling) Islands	Territory of Cocos (Keeling) Islands	Australia	CK	West Island
Cook Islands	(no long-form name)	New Zealand	CW	Avarua
Coral Sea Islands	Coral Sea Islands Territory	Australia	CR	Administered from Canberra
Falkland Islands (Islas Malvinas)	Colony of the Falkland Islands	United Kingdom	FK	Stanley
Faroe Islands	(no long-form name)	Denmark	FO	Tórshavn
French Guiana				
French Polynesia	Territory of French Polynesia	France	FP	Papeete
French Southern and Antarctic Lands	Territory of the French Southern and Antarctic Lands	France	FS	Administered from Paris
Gibraltar	(no long-form name)	United Kingdom	GI	Gibraltar
Greenland	(no long-form name)	Denmark	GL	Nuuk (Godthåb)
Guam	Territory of Guam	United States	GQ	Hagatna
Gaudeloupe				
Guernsey	Bailiwick of Guernsey	British Crown Dependency	GK	Saint Peter Port

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Heard Island and McDonald Islands	Territory of Heard Island and McDonald Islands	Australia	HM	Administered from Canberra
Hong Kong	Hong Kong Special Administrative Region	China	HK	Hong Kong
Howland Island	(no long-form name)	United States	HQ	Administered from Washington, D.C.
Jarvis Island	(no long-form name)	United States	DQ	Administered from Washington, D.C.
Jersey	Bailiwick of Jersey	British Crown Dependency	JE	Saint Helier
Johnston Atoll	(no long-form name)	United States	JQ	Administered from Washington, D.C.
Kingman Reef	(no long-form name)	United States	KQ	Administered from Washington, D.C.
Macau	Macau Special Administrative Region	China	MC	Macau
Man, Isle of	(no long-form name)	British Crown Dependency	IM	Douglas
Martinique				
Mayotte	Territorial Collectivity of Mayotte	France	MF	Mamoudzou

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Midway Islands	(no long-form name)	United States	MQ	Administered from Washington, D.C.
Montserrat	(no long-form name)	United Kingdom	MH	Plymouth
Navassa Island	(no long-form name)	United States	BQ	Administered from Washington, D.C.
Netherlands Antilles	(no long-form name)	Netherlands	NT	Willemstad
New Caledonia	Territory of New Caledonia and Dependencies	France	NC	Nouméa
Niue	(no long-form name)	New Zealand	NE	Alofi
Norfolk Island	Territory of Norfolk Island	Australia	NF	Kingston
Northern Mariana Islands	Commonwealth of the Northern Mariana Islands	United States	CQ	Saipan
Palmyra Atoll	(no long-form name)	United States	LQ	Administered from Washington, D.C.
Paracel Islands	(no long-form name)	undetermined	PF	None
Pitcairn Islands	Pitcairn, Henderson, Ducie, and Oeno Islands	United Kingdom	PC	Adamstown
Puerto Rico	Commonwealth of Puerto Rico	United States	RQ	San Juan

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Reunion				
Saint Helena	(no long-form name)	United Kingdom	SH	Jamestown
Saint Pierre and Miquelon	Territorial Collectivity of Saint Pierre and Miquelon	France	SB	Saint-Pierre
South Georgia and the South Sandwich Islands	South Georgia and the South Sandwich Islands	United Kingdom	SX	None
Spratly Islands	(no long-form name)	undetermined	PG	None
Svalbard	(no long-form name)	Norway	SV	Longyearbyen
Tokelau	(no long-form name)	New Zealand	TL	None
Turks and Caicos Islands	(no long-form name)	United Kingdom	TK	Grand Turk
Virgin Islands U.S.	United States Virgin Islands	United States	VQ	Charlotte Amalie
Wake Island	(no long-form name)	United States	WQ	Administered from Washington, D.C.
Wallis and Futuna	Territory of the Wallis and Futuna Islands	France	WF	Mata'utu
Western Sahara	(no long-form name)	Undetermined	WI	None

SECTION 2 FILE FORMAT

.01 GENERAL DESCRIPTION

All transmission data must be in ASCII Format. No binary fields may be transmitted.

A transmission session will normally consist of three parts:

1. First, the communications link must be established using acceptable protocol.
2. Next, the transmitter will receive the Acknowledgement transmission containing information about the previous transmission session, if an Acknowledgement File exists.
3. Then, the return record transmission may commence. The return record transmission will consist of 1) a series of logical records, beginning with the TRANA Record; 2) some number of logical return records; and 3) A RECAP Record.

(1) All logical records must be transmitted electronically in a series of logical blocks. A four-byte counter must precede each logical record within a block. The byte count must include the length of the record plus the length of the byte count, the Start of Record Sentinel 4 asterisks ("****") and the Record Terminus Character pound sign or hash mark ("#").

NOTE: IBM byte counts must not be used. Using the IBM Byte Count will add four (4) positions to each record. This will increase the size of the record and shift everything over four (4) positions. This is not compatible with the Form 1065 programs.

(2) Every logical record must have as its last significant byte the Record Terminus Character ("#").

(3) Records must be fixed (all records within the return are the same length) or variable (each record within the return is of the length shown on the form/schedule in Section 11.)

The following data structures are acceptable:

1. Variable Length, unblocked records

2. Variable Length, blocked records

3. Fixed Length, unblocked records

A fixed length, blocked record, data structure is unacceptable, as this format will produce blank padding between logical records within the block.

.01 GENERAL DESCRIPTION – (CONTINUED)

(4) Files must not contain more than 500 Form 1065 tax returns in a single transmission.

(5) The first record on a transmitted file (the TRANA and TRANB records) contains information regarding the transmitter and file format. The records comprising a tax return being transmitted should follow this record. The last record on a transmitted file (RECAP Record) provides a total return count (Field #0010) which is compared to the IRS computer count.

The TRANA Record also uniquely identifies each file transmitted. Field #0080 (Transmission Sequence Number) of the record is used for this purpose.

(6) A tax return will consist of a variable number of fixed-field records. The size and format of the logical record for each page of each form, schedule etc., are specified in Section 11. In addition, a variable field/record format for Schedule K-1 is acceptable. See details under Variable Length Option.

(7) Each logical record should contain all data fields pertaining to one printed page of an official form or schedule or to a line of a statement. Therefore, the logical record contains an entire form or schedule, or a logical part (i.e., PG01 or PG02 of a form or schedule, or a line of a statement).

SECTION 2 FILE FORMAT

.02 RETURN SEQUENCE ORDER

The sequence of a complete Form 1065 tax return file submission is as follows:

(1) Transmission (TRANA and TRANB) Record (REQUIRED)

(2) Form 1065 Return (RET) Record (REQUIRED)

(3) Schedule (SCH) Records - must be transmitted in ascending alpha sequence.
Note: If a schedule has the same alpha as another schedule, then the schedule must be transmitted in ascending numeric order.

(4) Form (FRM) Records - must be transmitted in ascending numeric sequence.

(5) Statement (STMnnn) Records for forms and schedules other than Schedule K-1.

(6) Preparer Note Explanation

(7) Election Explanation

(8) Regulatory Explanation

(9) Schedule K-1 (Form 1065) Records - must be transmitted in ascending numeric sequence. (2 Schedules K-1 Required)

(10) Schedule K-1 (Form 1065) Statement (STM099) Records if applicable, must be transmitted in ascending numeric sequence and **must** trail the corresponding Schedule K-1. The Statement Record for Schedule K-1 page 1 should trail the corresponding Schedule K-1 page 1.

(11) Form 8865 Return (RET)

(12) Schedule (SCH) Records – must be transmitted in ascending alpha sequence.

(13) Form (FRM) Records – must be transmitted in ascending numeric sequence.

(14) Statement (STMnnn) Records for forms and schedules other than Schedule K-1.

(15) Preparer Note Explanation

.02 RETURN SEQUENCE ORDER – (CONTINUED)

(16) Election Explanation

(17) Regulatory Explanation

(18) Schedule K-1 (Form 8865) Records – must be transmitted in ascending numeric sequence. (1 Schedule K-1 required when applicable).

(19) Schedule K-1 (Form 8865) Statement (STM100) Records if applicable, must be transmitted in ascending numeric sequence and must trail the corresponding Schedule K-1. The Statement Record (STM100) for Schedule K-1 page 1 should trail the corresponding Schedule K-1 page 1.

(20) Summary Record (REQUIRED)

(21) RECAP Record (REQUIRED)

.03 FILER INFORMATION: (INFORMATION RELATING TO A FILE SUBMITTED BY A FILER)

(1) The file should be unlabeled (no standard header or trailer records).

(2) Each file must contain only complete returns.

(3) Do not generate a page of a form or schedule if there are no entries on the page record. A blank page (Record ID only) will cause the return to reject. (Except in cases where multiple forms or schedules require that one page be present if the other is).

(4) The first record of a complete Form 1065 transmission is the **TRANSMISSION (TRANA AND TRANB) Record**.

a) The first record of a return consists of Form 1065 Page 1, Form 1065 Page 2, Form 1065 Page 3, and Form 1065 Page 4.

b) The second series of records are the Schedule Records. They must be in ascending alpha sequence.

c) The third series of records are the Form Records. They must be in ascending numeric sequence.

.03 FILER INFORMATION: (INFORMATION RELATING TO A FILE SUBMITTED BY A FILER)- (CONTINUED)

d) Statements are the fourth series of records. The electronic filer can only use them when the number of data items exceeds the number that can be contained in the blank provided on the printed form or schedule. Data must be provided on a separate continuation Statement (STM) Record or a statement of explanation is required for a specific condition.

e) The fifth series of records are the Explanation Records.

f) Schedule K-1 Records are the sixth series of records. They must be in ascending numeric sequence.

g) Schedule K-1 (Forms 1065) Statement (STM099) Records – if applicable, must be transmitted in ascending numeric sequence and **must** trail the corresponding Schedule K-1. The Statement Record (STM099) for Schedule K-1 page 1 should trail the corresponding Schedule K-1 page 1.

h) The seventh series of records are Form 8865.

i) The eighth series of records are the Schedule Records for Form 8865. They must be in ascending alpha sequence.

j) The ninth series of records are the Form Records for Form 8865. They must be in ascending numeric sequence.

k) The tenth series of records are the Statement Records for Form 8865. Statements (STM100) Records – if applicable, must be transmitted in ascending numeric sequence and must trail the corresponding Schedule K-1. The Statement Record (STM100) for Schedule K-1 page 1 should trail the corresponding Schedule K-1, page 1.

l) A Summary Record will be the eleventh and final series of records for each tax return. This record will contain electronic filer identification data and counts of the Schedules, Forms and Statements included in the return.

(5) The end of a logical transmission will be signaled by the literal "RECAP" Field #0000 of the Record ID) followed by the RECAP Record data and then the Record Terminus Character.

SECTION 2 FILE FORMAT

.04 MULTIPLE FORMS AND/OR SCHEDULES

The totals for multiple forms/schedules are consolidated on the first form or schedule record transmitted.

EXAMPLE: Form 8825 provides space for up to eight properties. If there are more than eight properties, additional Forms 8825 are needed. The figures on lines 17 and 18 should be the combined totals of all forms.

.05 FIXED LENGTH OPTION (FIXED FORMAT)

The Fixed Length Option requires that the entire tax return be transmitted exactly as defined in the record layouts, and all fields must be present. If a field contains no data, it must be blank-filled or zero-filled. An "F" in the Record Type Indicator (Field #0100) of the Transmission (TRANA) Record should indicate the Fixed Format.

NOTE: Fixed and Variable data should not be submitted in the same transmission.

When the fixed length option is used, the following data field conventions must be followed:

(1) Alphanumeric Fields - Fixed Format

(a) Left-justify the field with trailing blanks.

(b) Fields defined, as containing literal values (including embedded blanks) must be as specified in the Record Layouts. Trailing blanks must be entered.

NOTE: The trailing blanks are not shown in the Record Layouts.

(2) Numeric Fields - Fixed Format

(a) Unsigned numeric fields: Right-justify with leading zeros.

(b) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the sign. A blank ( ) indicates a gain and a minus sign (-) indicates loss.

(c) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

SECTION 2 FILE FORMAT

.06 VARIABLE LENGTH OPTION (VARIABLE FORMAT)

The Variable Length Option provides for the transmission of only key fields and significant data fields within a return record. The TRANA, TRANB, Statement Record, Summary, RECAP Records Preparer Note, Election Explanation and Regulatory Record must be transmitted in a Fixed Format.

(1) A “V” in the Record Type Indicator will indicate the Variable Format (Field #0100) of the Transmission (TRANA) Record. In this format, the data field is preceded by the applicable field identification number shown in specific record layouts. The field identification number is enclosed within square bracket field delimiters ([ ]).

NOTE: Variable and Fixed data should not be submitted in the same transmission. Some returns must be submitted in fixed format.

NOTE: The Record Control Information must precede any variable format but must not be preceded by Field Numbers.

(2) The Record Control Information and the Record Terminus Character must remain in Fixed Format. The individual data fields need only contain the significant data (i.e., no leading zeros or trailing blanks).

(3) **IMPORTANT:** THE FOLLOWING THREE CHARACTERS left bracket "[", right bracket "]", and pound sign or hash mark "#" ARE RESERVED AS DELIMITERS AND MAY NOT APPEAR AS DATA CHARACTERS.

(4) For Variable Length Records the following data field conventions must be followed:
Alphanumeric Fields - Variable Format

1. Left - justify data in field. Do not enter leading blanks. Trailing blanks may be dropped.

2. Fields defined as containing literal values must be as specified in the Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks may be dropped.

Numeric Fields - Variable Format

1. Unsigned numeric fields, leading zeros must be dropped, except for date and percentage fields.

2. Signed numeric fields (money amounts): Leading zeros may be dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or loss, the minus sign ("-") must be entered in the last position of the signed numeric field.

.06 VARIABLE LENGTH OPTION (VARIABLE FORMAT) – (CONTINUED)

3. Signed numeric field that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field, it is not necessary to enter trailing blanks.

4. Data is "butted up" or concatenated to field identifier with no intervening spaces.

   NOTE: The Byte Count must include the four character Byte Count field, the record sentinel field and all left/right brackets including the field numbers.

(5) Statement and Summary Records - Fixed Format

Because the individual data fields of the Statement and Summary Records are not keyed to Field Sequence Numbers, all the data fields must be formatted as fixed length fields, so the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled.

When transmitting in fixed format, each Statement and Summary Record will begin the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format as shown in the Record Layouts. This is followed by the opening square bracket field delimiter ([), the Record ID, the data fields formatted as fixed length fields, the closing square bracket field delimiter (]), and the Record Terminus Character (#).

See Section 5 for Statement Record information.

EXAMPLE OF VARIABLE SCHEDULE K-1 RECORD:

0196****SCHbbbK1bbbbPG01b123456789b0000001[0010]01012000[0020]1231
1999[0030]APPLDbFOR[0040]FITZPATRICK[0050]DISNEYLAND[0070]LOSbANGELO
S[0080]CA[0090]227341[0220]123456[0240]123456[0460]2357689[0620]734593#

1. BYTE COUNT (0196)

2. START RECORD SENTINEL (****)

3. RECORD - ID (SCHbbb)

4. TYPE (K1bbbb)

5. PAGE NUMBER (PG01b)

6. EMPLOYER IDENTIFICATION NUMBER (EIN) (123456789)

.06 VARIABLE LENGTH OPTION (VARIABLE FORMAT) – (CONTINUED)

7. FILLER (b)

8. SCHEDULE OCCURRENCE NUMBER (0000001)

9. FIELD NUMBER (0010)

10. DATA (01012000)

11. RECORD TERMINUS CHARACTER (#)

NOTE: "b" represents a space/blank

SECTION 3 TYPES OF RECORDS

.01 TRANSMISSION RECORD (REQUIRED)

The first record on each file must be the Transmission (TRANA and TRANB) Record that will identify the Transmitter, the file format and the specific file being transmitted. The Transmitter is the firm transmitting directly to the IRS.

.02 TAX RETURN RECORD (FORM 1065) (REQUIRED)

The second record is the Return Record. Each tax return must start with a Form 1065 Page 1 and followed by a Form 1065 Page 2, 3 and 4.

.03 SCHEDULE RECORD

If Schedule Records are included in the return they should follow the Form 1065 return and be the second series of records. Each Schedule Record within a Form 1065 contains a Schedule Occurrence Number (Field #0005). This number increments within the schedule itself. If a return contains several Schedule B's and Schedule F's the Schedule B Schedule Occurrence Number would begin with 0000001 incremented by one for each succeeding Schedule B. The first Schedule F Schedule Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also be incremented by one for each succeeding Schedule F (i.e., 0000002, 0000003, 0000004, etc). Each schedule page should appear in ascending alphabetical order by schedule type. For each schedule page filed the appropriate summary count should be incremented.

.04 FORM RECORD

If Form Records are included in the return they should be the third series of records and should follow the schedules if present. Each form record within a Form 1065 return contains a Form Occurrence Number (Field #0005). This number increments within the form itself. If a return contains several Forms 4562 and Forms 8825, the Form 4562 Form Occurrence Number would begin with 0000001 for both page 1 and 2, incremented by one for each succeeding Form 4562. The first Form 8825 Form Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also increment by one for each succeeding Form 8825 (i.e., 0000002, 0000003, 0000004, etc). Forms must be in ascending numeric sequence order.

SECTION 3 TYPES OF RECORDS

.05 STATEMENT RECORD - (STMnnn)

(1) Statement Records are the fourth series of records after Returns, Schedules and Forms and can be used only where the Record Layout specifies **"STMnnn"**. Statement Records are only used WHEN:

1. The number of data items exceeds the number that can be contained in the blank provided on the printed form or schedule. Data must be provided on a separate Statement (STM) Record; or

2. A statement of explanation is necessary under certain conditions (REQUIRED)

(2) An optional statement (marked with an asterisk **'*'** sign in the record layout) or a required statement (marked with a commercial at sign **'@'** in record layout) will contain at least one statement line record if corresponding fields contain significant data, otherwise the fields should contain blanks.

(3) Each line of a statement must contain the EIN of the primary taxpayer and is considered a record itself.

(4) After the EIN, each line of the statement data must equal 80 characters or bytes. The total bytes for each line must equal 132.

(5) All Statement Records must be in Fixed Format.

(6) Each Statement Record is given a sequential number from 001-999. References to statements on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as they appear on the forms and schedules.

NOTE: Although Statement Record reference numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.

(7) A statement for a return, schedule or form record may have at least one Statement Record. Each Statement Record may have up to 99 pages and each page may consist of 50 lines per page.

(8) Statement (Global) - Free form Statement Record used for part, or all of a schedule/form.

.05 STATEMENT RECORD - (STMnnn) – (CONTINUED)

(9) The 80 character literal description of data corresponding to any Statement Record within the return, containing non-tabular data (e.g. Field #0310 in Form 1065), will begin with line 1. Data should appear left justified as a continuous print line. The same statement may be continued with additional lines, consecutively numbered, until a maximum of 50 lines have been formatted for the first page or the end of the information needed to be formatted as a statement has been reached, whichever comes first. If additional lines are needed to complete a statement, an additional page with a maximum of 50 lines may be formatted continuing with the line numbering sequence starting with line one.

(10) The Statement Record with tabular data may contain column headings (tabular column titles) spaced with the headings as they would appear on the printed form. If the statement data does not require tabulation, free format is allowed.

.06 SCHEDULE K-1 (FORMS 1065 AND 8865) STATEMENT RECORD - (STM099 and STM100)

Statement (STM099 and STM100) – The Statement Record Literal for Schedule K-1 (Form 1065) must be written as STM099. The Statement Record Literal for Schedule K-1 (Form 8865) must be written as STM100.

Free form Statement Record for Schedule K-1. The Statement Record for a Schedule K-1 is used in place of paper attachments to the Schedule K-1. There is only 1 statement (STM099 and STM100) per Schedule K-1. The Schedule K-1 sequence range is 0000001-9999999. Statements Records and the Schedule K-1 must have the same sequence number and Employer Identification Number (EIN). A Schedule K-1 Statement Record (STM099 and STM100) must trail the corresponding Schedule K-1. The Statement Record (STM099 and STM100) for Schedule K-1 page 1 can trail the corresponding Schedule K-1 page 1. Each Statement Record may have up to 99 pages and each page may consist of 50 lines per page.

Example: (STM099 and STM100)

Schedule K-1	Page 1	00-0000000		Sequence 1
STM099	Page 1	00-0000000	LN 1	Sequence 1

Schedule K-1	Page 1	00-0000000		Sequence 1
STM100	Page 1	00-0000000	LN 1	Sequence 1
STM100	Page 1	00-0000000	LN 2	Sequence 1

Or

Schedule K-1	Page 1	00-0000001		Sequence 1
STM099	Page 1	00-0000001	LN 1	Sequence 1
STM099	Page 1	00-0000001	LN 2	Sequence 1

Note: Statement Records (STM099 and STM100) may have up to 99 pages with 50 lines per page.

.07 PUBLICLY TRADED PARTNERSHIPS

Publicly Traded Partnerships: Partnership returns identified as a “Publicly Traded Partnership” must pay a tax of 3.5 percent of the gross income for the taxable year from active trades or businesses conducted by the partnership. The amount of tax owed will be entered above Line 22 of Form 1065 **(See Publication 1525, Form 1065 Record Layout, Field #0545 , for entry of tax due, and Field #0547 for 3.5% tax computation attachment).** A Publicly Traded Partnership must identify their particular return type electronically by placing an “X” in the Publicly Traded Partnership Field Indicator **(See Publication 1525, Form 1065 Record Layout, Field #0544).**

SECTION 3 TYPES OF RECORDS

.08 PREPARER NOTE EXPLANATION

The preparer record is to provide additional voluntary information related to the tax return but not required to be attached to the return.

.09 ELECTION EXPLANATION

The election explanation record can be used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose.

.10 REGULATORY EXPLANATION

The regulatory explanation can be used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose**.**

.11 SUMMARY RECORD (REQUIRED)

The Summary Record or Schedule K-1 Summary Record is the final record for each Form 1065 tax return. This record will contain filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents that are attached to Form 8453-P.

.12 RECAP RECORD (REQUIRED)

The RECAP Record is the final record in a return file. Fields in this record cross-reference the transmitter's information from the first record of the Transmission (TRANA and TRANB) Record. The RECAP Record contains a field that specifies the Total Return Count (Field #0030) for all the records submitted within the transmission.

Note: The Preparer Note, Election Explanation and Regulatory Explanation Records are allowed a maximum of 20 pages and 4,000 characters per page.

SECTION 4 TYPES OF CHARACTERS

The following illustrates the various characters that are allowed in electronically filed returns:

.01 ALPHA (A) A - Z Upper case alpha characters only. (Literal - must be in the exact character string as shown in Section 11 Record Layouts)

.02 NUMERIC (N) 0 - 9 Numeric characters only - must be right-justified, zero-filled when using fixed format.

(1) Money amount field (N) - 12 characters - 11 numeric characters followed by a minus sign (-) to represent a negative amount, or followed by a blank space to represent a positive amount.

Note: On Schedule K-1 (1065) (Field #0470) omit the minus sign. Enter as a positive amount.

Whole dollars are only allowed (no cents); no decimals allowed;

Significant entries (not all zeros) - must be right-justified; zero-filled;

Non-significant entries - zero-filled or space/blank; no dollar signs, decimal points, or other non-numeric characters are allowed.

(2) Percentage Fields for Form 1065 and related forms and schedules are 6 numeric characters.

Must be left-justified, zero-filled and no decimal points entered. (The decimal point is assumed to be between the third and fourth position).

EXAMPLE: 25.32% = 025320
105% = 105000
If less than 100% - precede with one zero

Non-significant Percentage Fields - zero-filled or space/blank

(3) Percentage fields for Form 5471 and its schedules, and Form 8865 are 11 numeric. The Treasury Department's "Divide By Convention" must be used Format:nnnnnnn.nnnn. Seven numeric characters to the left of the decimal and 4 numeric characters to the right. (no decimal point should be entered)

EXAMPLE: 8.2% = 0000082000

(4) Zip Code (N) - 12 character numeric field, must be left- justified. If using only 5 Zip Code characters, the last 7 remaining digits must be either space/blank or zero-filled. If using only 9 Zip Code characters, the last 3 remaining digits must be space/blank or zero-filled.

EXAMPLE: **nnnnnbbbbbbb**
nnnnnnnnnbbb
nnnnnnnnnnnn

(5) Other (N) - If present - must be all numeric, right-justified, zero-filled;

If not present - blank-filled unless otherwise specified in the Record Layout for that field.

(6) Dates (DT) - M = Month, D = Day, Y = Year (YYYYMM, YYYYDD or YYYYMMDD) If date is not known or covers various dates, the date must be blank filled.

.03 ALPHANUMERIC (A/N) A - Z (Uppercase), 0 - 9 and special characters as listed below:

Literal must be the exact character string as shown in Section 11 Record Layouts.

(1) Special Data Characters - Only the following characters can be used in certain cases: Ampersand (&); Blank ( ) - often shown as "b"; Hyphen (-); Percent (%); Slash (/); (<) Less Than

(2) Special Delimiters - Only used to delimit:
Field numbers - Brackets - Left ([), Right (]);
Beginning of Record - asterisk (****)
End of Records - Pound Sign (#)

(3) Special Symbols and their hexadecimal conversion characters for ASCII and EBCDIC are below:

Symbol	ASCII Hex	EBCDIC Hex	Symbol	ASCII Hex	EBCDIC Hex
[	5B	AD	-	2D	60
]	5D	BD	&	26	50
#	23	7B	/	2F	61
<	3C	4C	%	25	6C

NOTE: Some of the above symbols are not permitted in certain fields.

SECTION 4 TYPES OF CHARACTERS

.04 SPECIAL CASES FOR SPECIAL FIELDS

NAME CONTROL:

(1) The Name Control (Field #0030) of the Return Record for a partnership should be determined from the information specified on (Field #0040) Name of the partnership line. The Name Control consists of the first four significant characters of the first individual's last name if the partnership's name is a series of individual's names, or the first few significant characters of the name of the partnership if the name is a business name.

EXAMPLES:

Partnership Name	Name Control
Trade name or "doing business as"	**FLOW**
The Flower Diner	
Partnership name	
Green Brothers	**GREE**
List of Partners	
J. Apple	**APPL**
T. Banana, et al.	
General partnership	
D. Dahlia	**DAHL**
general partner,	**et al.**
Shamrock, Shinleaf and Smartweed	**SHAM**
Bones and Bones	
Attorneys at Law	**BONE**
James En & Robert Yee	**EN**
En, En Yee & Yee	**EN**
James, Mary and John Grey	**GREY**
Three States Legal Services	**THRE**

2. Disregard blanks between letters in the last name. Omit punctuation marks, titles and suffixes. Exclude the word "the" when followed by more than one word.

.04 SPECIAL CASES FOR SPECIAL FIELDS – (CONTINUED)

3. For Indian tribes, use the name of the tribe.

4. Before determining the name control, take the following into consideration.

   (a) The first position can only be alpha and numeric characters, A-Z and 0-9.

   (b) Positions 2, 3, and 4 can be alpha and numeric characters A-Z and 0-9; the ampersand (&), hyphen (-) and blanks are the only special characters allowed.

   (c) Intervening blanks between characters are not allowed.

EXAMPLES:

Individual Name	Primary Name Control
John Brown	**BROW**
John Lea-Smith	**LEA-**
John Di Angelo	**DIAN**
John O'Neil	**ONEI**
John En, Sr.	**EN**
Joe McCarty	**MCCA**
Mary Smith & John Jones	**SMIT**

Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, and Allar-Sid). Particular attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in names of Spanish extraction. Consider the mother's maiden name as part of the surname for Name Control purposes.

EXAMPLES:

Individual Name	Primary Name Control
Pedro Paz-Ayala	**PAZ-**
Abdullah Allar-Sid	**ALLA**
Juan de la Rosa Y Obregon	**DELA**
Jose Alvarado Nogales	**ALVA**
Donald Vander Neut	**VAND**
Otto Von Wodtke	**VONW**

Below are examples of Indo-Chinese last names and the derivative Name Control. Some Indo-Chinese names have only two characters. Indo- Chinese names often have a middle name of "Van" (male) or "Thi" (female). The last name Nguyen is common.

.04 SPECIAL CASES FOR SPECIAL FIELDS – (CONTINUED)

5. Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

(4) NAME LINE 2:

1. Will be used for street addresses that require two lines or "In Care Of" address. An "In Care of" address must be indicated by a percent character (%) followed by a blank and the name that is in care of delivery.

EXAMPLE: **Mr. John Jones**
In Care of Alice B. Smith
801 Brown St.

ENTER AS: **JOHN JONES (Primary First Name, Primary Last Name)**
% ALICE SMITH (Name Line 2)
801 BROWN ST (Street Address)

2. Is alphanumeric, left-justified and can have no leading or consecutive embedded spaces. The only special characters allowed are space, ampersand (&), hyphen (-), slash (/), less than (<), and in care of (%).

(5) EIN: Must be 9 numeric characters, left-justified 0 – 9.

(6) STREET ADDRESS:

1. Is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-), and slash (/).

2. Only one intervening space may separate any two components. Periods should be deleted from these lines.

3. The first position or character must be alphabetic or numeric.

4. Enter the house number and street, route number, post office box, or box number. The literal "NONE" must be entered in the street address if there is no number and street, post office box, or rural route.

.04 SPECIAL CASES FOR SPECIAL FIELDS – (CONTINUED)

5. Special instructions for Schedule K-1 foreign addresses: Enter street address, including province and or mailing code in Field #0060.

   EXAMPLE:

   Field # 060 - "20 CHAMPS ELYSEE 75307 PARIS (7 blanks)"
   Field # 075 - "PARIS (35 blanks)"
   Field # 085 - "FRANCE (22 blanks)"

   If Field # 060 and # 075 require more than 35 characters, abbreviate whenever possible.

6. Words may be abbreviated, using the standard abbreviations in Section 1, unless the word is a proper name.

EXAMPLES	ENTER AS
South Court Street	**S COURT ST**
Circle Drive	**CIRCLE DR**
Lane Building	**LANE BLDG**
Northeast Street	**NORTHEAST ST**
Third Street	**THIRD ST**
3 Ave.	**3RD AVE**

7. If two addresses are present, enter the address shown immediately above or before the city and state in the Street Address Field.

   EXAMPLE 1: **Mr. John Jones**
   801 N. Erie Street
   P.O. Box 1502
   Toledo, OH 43603

   ENTER AS: **JOHN JONES (Primary First Name, Primary**
   801 N ERIE ST (First Address Line)
   PO BOX 1502 (Second Address Line)

.04 SPECIAL CASES FOR SPECIAL FIELDS – (CONTINUED)

EXAMPLE 2:	**Mr. John Jones** **P.O. Box 1502** **801 N. Erie St., Toledo, OH 43603**
ENTER AS:	**JOHN JONES (Primary First Name, Primary Last Name)** **PO BOX 1502 (First Address Line)** **801 N ERIE ST (Second Address Line)**

8. Enter college, building, or post office branch as the address if no mailing address is given.

9. Do not use "#" symbol, "No.", or "Number" as a prefix to a house, apartment, route, or P.O. Box.

10. Always add st, nd, rd, th, to a numbered street or avenue.

11. Enter ½ as ½ (no blanks).

12. Plurals for street, road, avenue, apartment, etc., will be entered as STS, RDS, AVES, APTS, etc.

12. For a military overseas address, enter the letters “APO” or “FPO” in the first three leftmost positions of the City Field.
(See Exhibit 1 for list of valid APO/FPO City/State/Zip Codes)

14. When it is necessary to abbreviate the street address data, see Section 1 for the recommend abbreviations.

(7) CITY

The City Field will be invalid if it contains characters other than alpha or blank for cities that are not foreign. (The only special character allowed is the blank, but it must never be the first character). If the name of a city contains two words or more, only one intervening space is allowed between consecutive words (e.g., New York).

.04 SPECIAL CASES FOR SPECIAL FIELDS – (CONTINUED)

For Foreign Addresses: Enter valid foreign country information, left justified and blank-filled. Valid characters are alpha, numeric, and blank. Only one intervening space is allowed between consecutive words.

NOTE: The following Fields must be filled if using a Foreign address:

Form 1065 Field #'s 0064, 0065, 0080 and 0085

Schedule K-1 (Form 1065) Field #'s 0080, 0110, and 0130

Form 8865 Field #'s 0610, 0625, and 0635

Schedule K-1 (Form 8865) Field #'s 0130, 0160, and 0180

(8) STATE

The State Abbreviation must be alpha and consistent with the standard state abbreviations issued by the Postal Service. **(See Page 22 for the standard Postal Service State Abbreviations, and Page 24 for the valid City/State/Zip Code combinations for military personnel with an overseas address)** These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for each state.

NOTE: For Foreign Addresses enter a period and a blank (".b") in the State Code field on the Schedule K-1 (Form 1065).

(9) ZIP CODE

Zip Code should be left justified. If there are only 5 zip code characters, the last 7 remaining digits may be either blank or zero-filled. If there are only 9 zip code characters the last 3 remaining digits may be either blank or zero-filled. Zip Codes must be within the valid range for that state.

.04 SPECIAL CASES FOR SPECIAL FIELDS – (CONTINUED)

(10) Special Instruction for Schedule K-1 (1065), Field #0200, Partner's Identifying Number

The Partner's Identifying Number (Field #0200) on the Schedule K-1 can be a Social Security Number (SSN) for an individual or an Employer Identification Number (EIN) for a trust or another partnership. Use the literals “APPLD FOR” or “FOREIGNUS” if the following applies:

"APPLD FOR" - If the partner does not have an identifying number but has applied for one, the literal "APPLD FOR" should be used in (Field #0200) of the Schedule K-1.

“FOREIGNUS” – If the partner is a non-resident individual and is not required to have a social security number, the literal FOREIGNUS should be used in (Field #0200) of the Schedule K-1.

SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

.01 ACKNOWLEDGEMENT FILE COMPONENTS

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File identifies which returns have been accepted, rejected, or identified as duplicates. The Acknowledgement File will be available from the IRS service center to the Transmitter within **two workdays** from the original transmission. The Acknowledgement File must be retrieved before sending a return file transmission.

2. If the entire transmission is rejected **by the Unisys programs**, the ACK File will contain the following:

   a. The original transmitter records (TRANA and TRANB).

   b. One ACK Record Set consisting of an ACK Key Record with a **"T"** in the Acceptance Code Field, and one ACK Error Record containing all transmission reject errors related to this transmission.

   c. The RECAP Acknowledgement Record (ACK RECAP Record) with fields pertaining to accepted and rejected returns zero-filled.

3. If the **transmission is accepted**, the Acknowledgement File will contain the following:

   a. Next, an Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.

   b. Next, the RECAP Acknowledgement Record (ACK RECAP Record), which is the original RECAP Record updated with counts of the total accepted, duplicated, rejected returns, and IRS computed return count.

   c. Finally, the FEPS generated Acknowledgement File Name containing an ETIN and an IRS generated sequence number.

4. The acknowledgement of a partnership return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 12 ACK Error Records for a rejected return.

   a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See the Acknowledgement Key Record Layout for the Values of the Acceptance Code.

   b. If present, each ACK Error Record will contain data defining the Form Record Number, the Form Occurrence for multiple occurrences of forms or schedules, the Field Sequence Number, and the Error Reject Code describing the specific error encountered – for up to eight unique errors.

SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

.01 ACKNOWLEDGEMENT FILE COMPONENTS- (CONTINUED)

5. Any tax return with an **"A"** in the Acceptance Reject Code Field has been accepted as a filed tax return and will be processed in the same manner as a return submitted as a paper document. This does not imply that the return will pass all IRS Service Center validity checks or post to the IRS Master File without delays.

6. If an ACK KEY Record contains an **"R"** in the Acceptance Code Field, the return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field, and must be corrected and resubmitted to the IRS to be considered as a filed return.

7. If an ACK KEY Record contains a **"D"** in the Acceptance Code Field, the return has been identified as a duplicate record, (i.e., a return record has previously been transmitted and accepted for the Primary EIN) or 2 or more returns with the same Primary EIN have been submitted on one transmission.

8. **Up to 96, three –position, Reject Codes** may be furnished to the Electronic Filer on the ACK Error Record(s). Filers should use these Error Reject Codes to determine the source of the error causing the return or transmission to reject. Error Reject Code "613" is generated if more than the maximum number of reject conditions (96) are identified.

9. Error Reject Codes and references to validation criteria related to the errors are listed in Section 8. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the Ogden Submission Processing Center for assistance at (866) 255-0654.

02. RECEIVING THE ACKNOWLEDGEMENT FILE

1. After the FEPS has verified that the transmitter is an authorized user and after a VALID logon, the following messages are sent from the FEPS back to the transmitter:

   ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE(S) - (Y/N)? [N]
   NOTE: The default is N, to receive acknowledgment files, you must enter "Y" or "y", followed by carriage return **"<cr>"** to override. If not, you will be disconnected because it is a requirement of IRS e-file to pick up ACK Files timely. The next time you logon, you will be sent a Communications Error Acknowledgment File with the following message:

   TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE

SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

02. RECEIVING THE ACKNOWLEDGEMENT FILE – (CONTINUED)

2. If an Acknowledgment File (Ack File) for a previous transmission of electronic returns or any Communications Error Acknowledgment Files from a previous aborted transmission is ready, it will be transmitted from the FEPS to the filer before any new returns can be transmitted to the Service. Be aware of multiple ACK Files.

3. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns which were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance at (866) 255-0654.

4. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, a combination of ETIN and sequence number. If no ACK File is received, call the Help Desk to be sure that there is not a processing delay. *Any electronically transmitted return which is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.*

5. When a return has been rejected after three attempts, contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance.

6. **NOTE:** If using XMODEM and any other YMODEM protocol, the Acknowledgement Files are concatenated within a single transmission. The receiver must name the file and must look for each RECAP Record to find each Acknowledgement File.

7. **NOTE:** If using YMODEM-BATCH (FTPI "y" or "Y"), then the Acknowledgement Files are sent separately within the transmission. Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255" and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the End of Transmission (EOT) character. If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.

8. **NOTE:** If using ZMODEM or YMODEM Batch, Acknowledgment Files are sent separately within the transmission, with **"**zfile**"** and **"**eof**"** in between each file, with a **"**zfin**"** at the end of all files. The IRS system will supply the file name (ETIN plus sequence number) to the Transmitter at the end of the **"**Successful Completion**"** message.

SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS

1. ACK Key Record

Field#	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record Identification	6	"ACKbbb"
0005	Reserved IP Address Code	1	"R" Reserved or Blank
0010	Filler	1	Blanks
0020	Employer Identification No. (Partnership's EIN)	9	N
0030	Return Sequence Number	16	Numeric ETIN (5) Transmitter's Use Code (2) Julian Day (3) Trans Sequence Number (2) Blanks (4)
0040	Filler	12	Blanks
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission rejected
0060	Filler	2	Blanks
0070	Filler	3	Blank
0080	Date Accepted	8	YYYYMMDD
0090	Return DLN	14	N
0100	Number of Error Records	2	N 00-96
0110	Filler	33	Blanks
0120	Reserved	1	Blank
0130	Reserved	2	Blanks
	Record Terminus Character	1	"#"

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (CONTINUED)

2. ACK Error Record

Field#	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record Identification	6	"ACKRbb"
0010	Employer Identification No (Partnership's EIN) Record)	9	N (Must match ACK Key
0020	Error Record Sequence Number Record Number Within Transmission)	7	N Range:0000001 – 9999999
0030	Reserved	2	Blanks
0040	Error Form Record ID	6	A/N
0050	Error Form Record Type	6	A/N
0060	Error Form Page Number	5	N
0070	Error Form Occurrence	7	N Range:0000001 - 9999999
0080	Error Field Sequence Number	4	N
0090	Error Reject Code	3	N
0100	Filler	56	Blanks
	Record Terminus Character	1	"#"

SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (CONTINUED)

3. ACK Recap Record

Field#	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record Identification	6	"RECAPb"
0010	Filler	8	Blanks
0020	Reserved	6	Blanks
0030	Total Return Count	6	N
0040	Electronic Transmitter Identification Number (ETIN)	7	N
0050	Julian Day of Transmission	3	N
0060	Transmission Sequence Number for Julian Day In (Field #0050)	2	N
0070	Total Accepted Returns	6	N
0080	Total Duplicated Returns	6	N
0090	Total Rejected Returns	6	N
0100	Reserved	6	Blanks
0110	Reserved	6	Blanks
0120	IRS Computed Return Count	6	N
0130	Filler	17	Blanks
0140	Acknowledgment File Name	20	A/N [last byte is blank]
	Record Terminus Character	1	"#"

SECTION 5 ACKNOWLEDGEMENT FILE COMPONENTS

.04 EXAMPLES OF ACKNOWLEDGMENT "ACK" RECORDS

1. Example of Accepted Refund Return:

0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SAGEN
TbB20060201199990003201AVbbbbbbbbbbbCbbbbbbPPb#0120****TRANBb123456789313
1bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbMEMPHISbTNbb38110bbbbbbbbbbbbbbbbbb901
1234567bbbbbbbbbbbbbbbb#0120****ACKbbbbb62444444419999000320106 95bbbbbbbbbb
bA0000b20060201722650320069 42bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120****
RECAPbbbbbbbbbbbbbbb00000719999000320100000700000000000bbbbbbbbbbb000007
bbbbbbbbbbbbbbbbbB20060201123045.6789#

2. Example of Rejected Refund Return (AddressField Missing on Form 1065 – Reject Code 248):

0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SbAGE
NTB20060201199990003201AVbbbbbbbbbbbCbbbbbbPPb#0120****TRANBb12345678931
31bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbMEMPHISbTNbb38100bbbbbbbbbbbbbbbbbb90
11234567bbbbbbbbbbbbbbbb#0120****ACKbbbbb4444444441999900032010696bbbbbbbb
bbbR0000b20060201722650320069 52bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120
****ACKRbb4444444440000022bbFRMbbb1065bbPG01b00000010060248bbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120****RECAPbbbbbbbbbbbbbbb000
00719999000320100000600000000001bbbbbbbbbbb000007bbbbbbbbbbbbbbbbB20060
201123045.8889#

3. Example of Rejected Transmission (Duplicate Transmission – Reject Code 100):

0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SbAG
ENTB20060201199990003201AVbbbbbbbbbbbCbbbbbbPPb#0120****TRANBb123456789
3131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbMEMPHISbTNbb38100bbbbbbbbbbbbbbbbbb
b9011234567bbbbbbbbbbbbbbbb#0120****ACKbbbbb4444444441999900032010696bbbbb
bbbbbbbT0000b20060201722650320069 52bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#
0120****ACKRbb4444444440000002bbTRANBbbbbbbbbbbbb00000010000100bbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120****RECAPbbbbbbbbbbbbbbb
b00000719999000320100000000000000000bbbbbbbbbbb000007bbbbbbbbbbbbbbbbB
20060201123045.5689#

SECTION 6 FEPS TRANSMISSION VALIDATION PART I

.01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front–End Processing Subsystem(FEPS)) in the Communications Error Acknowledgment File. An aborted transmission could result from the following FEPS disconnect conditions:

1) **"A VIRUS <Virus Name> WAS DETECTED IN THIS FILE"** The FEPS has detected a virus in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help desk for permission to transmit. Please note that this error Acknowledgement is in XML format.

Below is the format for the error Acknowledgement that is returned to the TP when a virus is detected in the transmission. All TP's receive the XML format Acknowledgement, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content- Description contains a plain English description of the problem and an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned Acknowledgement. The remainder of the message is constant.

```
MIME-Version: 1.0                                                                    |
Content-Description: Notification that transmission file T200303211345.0100  | was
rejected because it contained a virus                                    |
Content-Type: text/xml; charset=UTF-8
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
        <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00
        <AcknowledgementTimestamp>
        <TransmissionStatus>R</TransmissionStatus>
        <Errors errorCount="1">
                <Error errorId="1">

                <ErrorCategory>Unsupported</ErrorCategory>

        <ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN

                THIS FILE]]></ErrorMessage>
                        <RuleNumber>T0000-009</RuleNumber>
```

SECTION 6 FEPS TRANSMISSION VALIDATION PART I

.01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA-(CONTINUED)

```
            <Severity>Reject and Stop</Severity>

      </Error>

      </Errors>

      <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

2) **"EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY"** The FEPS will reject the entire transmission if the FEPS is unresponsive.

3) **"EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS**" The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.

4) **"INVALID JULIAN DAY IN THE TRANA RECORD"** The FEPS will reject the entire transmission when the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day.

5) **INVALID FORM FORMAT BEGINNING AT RECORD n" For ETD TRANSMISSIONS**, the FEPS will reject the entire transmission when a form does not begin with a FRM record (valid Record ID, Form Number and Page Number fields) or does not end with a summary record.

6) **"INVALID FORM TYPE FOR THIS EMS PROCESSING SITE"** The FEPS will reject the entire transmission if the letter code for the Site Designator in column 75 of the TRANA record is anything other than the specified form type for that processing site.

7) **"INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR"** The FEPS will reject the entire transmission if a transmission is received and the Test/Production (T/P) indicator within the transmission does not match the processing modes allowed for the site, the transmission will be rejected.

8) **"INVALID TOTAL FORM COUNT IN RECAP"** The FEPS will reject the entire transmission and generate an Error ACK file with the message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.

9) **"NO FORMS WITHIN THE TRANSMISSION"** The FEPS will reject the entire transmission when there are no ETD forms within a transmission.

SECTION 6 FEPS TRANSMISSION VALIDATION PART I

.01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA – (CONTINUED)

10) **"NO TRANA RECORD RECEIVED"** If the first record byte count and end of record (#) do not agree, record sentinel **** is not present, "TRANA " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.

11) **"NO TRANB RECORD RECEIVED"** If the second record byte count and end of record (#) do not agree, record sentinel **** is not present, "TRANB " is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.

12) **"NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM OR EMBEDDED # WITHIN RECORD"** If the last record byte count and end of record (#) do not agree, record sentinel **** is not present, "RECAP " is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.

13) **"LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT"** If the ETIN in columns 84-88 of the TRANA record does not match the login ETIN, EEC will reject the transmission.

14) **"INVALID PROCESSING SITE DESIGNATOR"** For 1065 transmissions, if the letter code for Site Designator in column 75 of the TRANA record is not equal to '**B**' (Ogden Service Center), the EEC will reject the transmission.

15) **"INVALID TRANA: WRONG LENGTH OR EMBEDDED #"** If the byte count of the first record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.

16) **"INVALID TRANB: WRONG LENGTH OR EMBEDDED #"** If the byte count of the second record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.

17) **"INVALID RECAP: WRONG LENGTH OR EMBEDDED #"** If the byte count of the last record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.

18) **"MULTIPLE TRANA/TRANB RECORDS DETECTED"** If Multiple TRANA or TRANB or RECAP records are found within a file, the EEC will reject the transmission.

19) **"INVALID PRODUCTION-TEST CODE - P= PRODUCTION, T = TEST"** If the test/production indicator in column 117 of the TRANA record does not equal 'T' or 'P', EEC will reject the transmission.

SECTION 6 FEPS TRANSMISSION VALIDATION PART I

.01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA – (CONTINUED)

20) **"PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE"** If the Production-Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile, EEC will reject the transmission.

21) **"INVALID TRANSMISSION TYPE CODE"** If the letter in column 118 of the TRANA record is not a valid transmission type code, EEC will reject the transmission. (TRANA field TRANSMISSION TYPE CODE must be equal to **"P"** for Partnership Return.)

22) **"INVALID TOTAL RETURN COUNT IN RECAP RECORD"** If the number of tax returns counted does not match the Total Return Count in column s 29-34 of the RECAP record, the EEC shall reject the entire transmission and generate this Error ACK message.

23) **"INVALID JULIAN DAY IN THE TRANA RECORD"** If the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day, EEC will reject the transmission.

24) **"EIN IN TRANA DOES NOT MATCH EIN PROFILE"** If the EIN in columns 15-23 of the TRANA record does not match the EIN of the Trading Partner sending the transmission, the EEC will reject the transmission.

25) **"EIN IN TRANB DOES NOT MATCH EIN IN TRANA"** If the EIN in columns 15-23 of the TRANB record does not match the EIN in columns 15-23 of the TRANA record, the EEC will reject the transmission.

26) **"INVALID PROCESSING YEAR CODE"** For 1065 transmissions, if the processing year code in column 110 of the TRANA record is not 'P' for Prior or 'C' for Current, EEC will reject the transmission.

27) **"INVALID TAX RETURN FORMAT BEGINNING AT RECORD n"** Will be generated after the first occurrence of a validation error. For IRS Proprietary format return transmissions, EEC will validate that every return envelope begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered in this return envelope, EEC will reject the entire transmission and return the new Error ACK. No validation will take place after this first error is encountered.

SECTION 6 FEPS TRANSMISSION VALIDATION PART I

.01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA – (CONTINUED)

28) **"NO RETURNS WITHIN THE TRANSMISSION"** If there are no returns within a transmission, EEC shall reject the entire transmission.

29) **"INVALID RECORD FORMAT IN RECORD NUMBER XXX"** To ensure that the number of bytes validated by the EEC is the number of bytes that the Trading Partner intended to include in the record, EEC shall validate that each record begins with a 4 digit byte count followed by the 4 asterisk record sentinel and the last character is a # in the corresponding position of the byte count. If these fields are not present, EEC shall reject the entire transmission and generate an error acknowledgment file with the new Error ACK message.

30) **"TRANSMITTER NOT VAILID FOR TRANSMISSION TYPE"** If the Trading Partner's profile does not allow the transmission type specified in column 118 or the TRANA record, EEC will reject the transmission.

31) **"ADDITIONAL TAX DATA AFTER RECAP"** If tax data exists after the RECAP record, the EEC will reject the transmission.

32) **"SESSION ABNORMALLY TERMINATED; WAIT FOR IRS TO DISCONNECT"** If EEC detects that the Trading Partner has disconnected after submitting a transmission, but before the GTX key is displayed, this message will be generated. The submitted transmission will be deleted from the Trading Partner's mailbox and will not be processed.

33) "**THE ETIN CORRESPONDING TO THE EMS LOGIN ID AND THE ETIN IN THE TRANA RECORD WERE DIFFERENT"** The FEPS will reject the entire transmission when the ETIN in columns 84-88 of the TRANA record does not match the login ETIN.

SECTION 6 EFS TRANSMISSION VALIDATION PART II

The Electronic Filing System (EFS) also validates the Transmission (TRANA and TRANB) Records. The following Error Reject Codes (ERC) and Validation Criteria pertain to the TRANA and TRANB Records only. The error reject code values will be generated and listed on the Acknowledgement Report whenever an invalid condition is met.

.01 EFS TRANSMISSION VALIDATION CRITERIA

REJECT CODE	VALIDATION CRITERIA
The following conditions will reject returns within a transmission:	
100	A duplicate Transmission (TRANA) is not allowed.
102	If the Field Number does not exist. **(Variable Length Data Only)**
104	If Record ID or TYPE or Page Number are not valid on all records within the return. **(Fixed and Variable Length Data)**
106	If record has an invalid record length **(Fixed Length Data Only)**
108	If record is missing the Record Terminus Character(#). **(Fixed and Variable Length Data)**
110	Byte count not numeric.
112	If a delimiter character is found within the Record- Control-Information (first 42 characters). **(Variable formatted data only)**
114	Field Number is not four characters in length, or missing right bracket. **(Variable formatted data only)**
116	Unmatched Left bracket ("[") found. **(Variable formatted data only)**
118	Duplicate Field Number **(Variable formatted data only)**

REJECT CODE	VALIDATION CRITERIA
120	Data too large for field **(Variable formatted data only)**
122	Missing data **(Variable formatted data only)**
124	Unmatched right bracket ("]") found **(Variable formatted data only)**
126	The Field Number is for data within Record-Control-Information. **(Variable formatted data only)**

SECTION 7 TAX PERIOD INFORMATION

(1) TAX PERIOD:

Form 1065 Field #0005 of the Record Identification

Form 8865 Field #0006 of the Record Identification

1. For the purpose of this publication the valid tax periods for Tax Year 2006 are:

   (a) Calendar Year Returns = 200612 (Field #0005 of the 1065)

   NOTE: Field #0010 (tax period beginning) or #0020 (tax period ending) of the Form 1065 should be blank

   (b) Fiscal Year Returns = 200701, 200702, 200703, 200704, 200705, 200706 (Field #0005 of the 1065)

   NOTE: Field #0010 (tax period beginning) or #0020(tax period ending) of the Form 1065 does not have to be the first or last day of the month.

   (c) Final Calendar Year Return = 200610, 200611, 200612

2. The Tax Period, Field #0005 (Form 1065) or Field #0006 (Form 8865) in the Return Record is composed of a numeric month and year of the Calendar/Fiscal Year Ending for which the return is being filed. The format is YYYYMM (YY = year and MM = month). Example: A return with a Calendar Year Ending of December 31, 2006, will be assigned a Tax Period of 200612. **Returns filed under the 52 - 53 week rule may not end more than 6 days before or more than 3 days after the close of the month.** They should be assigned a Fiscal Year Ending based on that month (i.e. if the ending date is June 3, 2007, the Tax Period field will be 200705 or if the ending date is June 25, 2007, the Tax Period is 200706).

SECTION 8 VALIDATION OF FORMS AND SCHEDULES

.01 VALIDATION CRITERIA

The following Reject Codes and validation criteria pertain to the Form 1065 and Form 8865.

REJECT CODE	VALIDATION CRITERIA
200	If the Tax Period (Field #0005), Form 1065, Page 1, is not within the valid range, and not a final return. **Valid Tax Period for Calendar Year Returns: 200612** **Valid Tax Period Range for Fiscal Year Returns: 200701, 200702, 200703, 200704, 200705, 200706** **NOTE: See Section 7 (Tax Period and Name Control Information) of this publication for the valid range for a Final Year return, and returns filed under the 52-53 week rule.**
202	If the Tax Period (Field #0005), Form 1065, Page 1, is a valid Fiscal Year and the Fiscal Year Beginning (Field #0010) or Fiscal Year Ending (Field #0020) on Form 1065, Page 1 is equal to blanks. **VALID TAX PERIOD: 200701, 200702, 200703, 200704, 200705, 200706** **NOTE: If Filer is a Calendar Year Filer, Fields #0010 and #0020 should be blank. If Filer is a Fiscal Year Filer, Fields #0010 and #0020 should be significant.**
204	If the Tax Period (Field #0005) on Form 1065 is within the valid range, and the Fiscal Year Ending (Field #0020) is not in the range. **VALID TAX PERIOD: 200701, 200702, 200703, 200704, 200705, 200706** **NOTE: If Filer is a Calendar Year Filer, Fields #0010 and #0020 should be blank. If Filer is a Fiscal Year Filer, Fields #0010 and #0020 should be significant.**

REJECT CODE	VALIDATION CRITERIA
205	If the Tax Period (Field #0006) on Form 8913 is not a valid Tax Period. **Valid Tax Period for Calendar Returns: 200612** **Valid Tax Period for Fiscal Year Returns: 200701, 200702, 200703, 200704, 200705, 200706**
206	If the Tax Year Beginning (Field #0010), and Tax Year Ending, (Field #0020), of the Schedule K-1 (Form 1065) equals twelve months, and Field #0020 is not a valid tax year ending month. **VALID TAX PERIOD: 200701, 200702, 200703, 200704, 200705, 200706** **NOTE: A Calendar Year return is 12 months (January through December), or an initial return with less than 12 months and a December tax year ending month. Fields #0010 and #0020 on the Schedule K-1 should be blank if the return is for a Calendar Year covering twelve months. If the Filer is a Fiscal Year Filer, Fields #0010 and #0020 must be a valid tax year ending month.**
207	If Form 1065, Final Return (Field #0170) equal “X”, and the Tax Period (Field #0005) on Form 1065 equals, 200601, 200602, 200603, 200604, 200605, 200606, 200607, 200608, or 200609. **VALID TAX PERIOD:** 200610, 200611, 200612
208	If Final Return (Field #0170) on Form 1065, Page 1, is not equal to **"X"** and Tax Period (Field #0005) on Form 1065 Page 1 is equal to or greater than current date (YYYYMM).
209	If Form 8453-P Indicator (Field #0007) of the Form 1065 Record Identification is not equal to **“00”** or **“01”**.
210	If the return is a short period return (less than 12 months) and the Initial Return (Field #0160) and the Final Return (Field #0170) on Form 1065, Page 1 are both blank.
212	If page one (1) of Form 1065 is not present.
214	If page two (2) of Form 1065 is not present.
216	If page three (3) of Form 1065 is not present.

REJECT CODE	VALIDATION CRITERIA
218	If page four (4) of Form 1065 is not present.
220	If the Number of Partners In This Partnership (Field #0240) on Form 1065, Page 1, is not equal to a value within the allowed range. **VALID RANGE: 000002 - 9999999**
221	If significant, then Number of Forms 8865 attached to the Form 1065 (Field #0998) is not equal to a value within the allowed range: **VALID RANGE: 0 - 9999999**
222	If the EIN on the Form 1065 Record ID (Field #0003), and the EIN of the Record ID on Page 1 of each Form, Schedule, or Statement Record (Field #0003), or Summary Record (Field #0020) is not equal.
223	If the EIN on the Form 8865 Record ID (Field #0003), and the EIN of the Record ID on Schedule O (Form 8865) (Field #0003) and Schedule P (Form 8865) (Field #0003) is not equal.
224	If the Preparer's Firm EIN (Field #0600) on Form 1065 is not numeric and not equal to blanks.

NAME CONTROL

226	The Name Control (Field #0030) on Form 1065, Page 1, must be present.
228	The first position of the Name Control (Field #0030) on Form 1065, Page 1 must be valid uppercase alpha characters and left-justified. **VALID CHARACTERS: A-Z (Alpha)**
230	The second, third and fourth positions of the Name Control (Field #0030) on Form 1065, Page 1 must be uppercase valid alpha characters. **VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), or blanks**
232	The Name Control (Field #0030) on Form 1065, Page 1, must not have any embedded spaces between any two characters.

REJECT CODE | **VALIDATION CRITERIA**

NAME LINE 1 (DOMESTIC OR FOREIGN) - (FIELDS #0040, #0590):

234 The first Name Line (Field #0040) on Form 1065, Page 1, must be present.

235 The first Name Line (Field #0590) on Form 8865, Page 1, must be present.

236 The first Name Line (Field #0040) on Form 1065, Page 1, must be left-justified and significant. **(Leading space or spaces are not allowed)**

237 The first Name Line (Field #0590) on Form 8865, Page 1, must be left-justified and significant. **(Leading space or spaces are not allowed)**

238 The first Name Line (Field #0040) on Form 1065, Page 1, must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), Slash (/), In Care Of (%), less than sign (<), or blanks

239 The first Name Line (Field #0590) on Form 8865, Page 1, must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), Slash (/), In Care Of (%), less than sign (<), or blanks

240 The first Name Line (Field #0040) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.

241 The first Name Line (Field #0590) on Form 8865, Page 1, must not have two (2) or more consecutive embedded spaces.

NAME LINE 2 (Domestic or Foreign) - (Fields #0050, #0055, #0600, #0605):

242 The second Name Line or In Care of Name Line (Field #0050, Field #0055) on Form 1065, Page 1, if significant must be left-justified.

243 The second Name Line or In Care of Name Line (Field #0600, #0605) on Form 8865, Page 1, if significant must be left-justified.

NAME LINE 2 (Domestic or Foreign) - (Fields #0050, #0055, #0600, #0605):

244 The second Name Line or In Care of Name Line (Field #0050, Field #0055) on Form 1065, Page 1, must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), Slash (/), In Care Of (%), less than sign (<), or blanks

245 The second Name Line or In Care of Name Line (Field #0600, #0605) on Form 8865, Page 1, must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), Slash (/), In Care Of (%), less than sign (<), or blanks

246 The second Name Line or In Care of Name Line (Field #0050, Field #0055) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.

247 The second Name Line or In Care of Name Line (Field #0600, #0605) on Form 8865, Page 1, must not have two (2) or more consecutive embedded spaces.

STREET ADDRESS - (DOMESTIC AND FOREIGN)

248 If the Foreign Address Indicator (Field #0035) is blank, then the Street Address (Field #0060) must be significant.

250 The Street Address (Field #0060, #0064, #0065) on Form 1065, Page 1, must be left-justified.

252 The Street Address (Field #0060, #0064, #0065) on Form 1065, Page 1, must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), / (Slash), - (Hyphen)

254 The Street Address (Field #0060, #0064, #0065) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.

FOREIGN STREET ADDRESS

255 If the Foreign Street Address (Fields #0064, #0065) on the Form 1065 are significant, then the State (Field #0080), must be equal to ".b" (period,space), and the Foreign Country Code (Field #0085) must be significant.

CITY FIELD - (Domestic Only)

256 The City (Field #0070) on Form 1065, Page 1, must be left-justified.

258 The City (Field #0070) on Form 1065, Page 1, must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), or Blank

260 The City (Field #0070) on Form 1065, Page 1, must not contain two (2) or more consecutive embedded spaces.

262 The City (Field #0070) on Form 1065, Page 1, must be present.

STATE FIELD - (Domestic Only)

264 The State Code (Field #0080) on Form 1065, Page 1, must be a valid significant entry.

266 The State Code (Field #0080) on Form 1065, Page 1, must be valid.

FOREIGN COUNTRY CODE

268 If the Foreign Country Code (Field #0085) on Form 1065 is not a valid 2 character alpha code (See Section 1 of this publication for the valid codes).

ZIP CODE FIELD – FOR UNITED STATES – (FIELDS #0090, #0640)

270 The Zip Code (Field #0090) on Form 1065, Page 1, must be numeric.

The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.

VALID FORMAT: nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb

ZIP CODE FIELD – FOR UNITED STATES – (FIELDS #0090, #0640)

271 If Form 1065, Foreign Address Lines, (Fields #0064 and #0065) are significant, then Form 1065 Field #0090 must be blank.

272 If Form 1065, Business Code (Field #0120) or Form 5713 (Field #0320) is not within the valid range:

VALID RANGE: 111100 – 813000

273 If Form 8865, Principal Business Activity Code (Field #0690) is not within the valid range:

VALID RANGE: 111100 - 813000

275 Form 8865, Date of Organization (Field #0670) must be in the valid format and not greater than the current year.

VALID FORMAT: YYYYMMDD

VALID RANGE: MM = 01-12, YYYY = 2006 or less

276 Form 1065, Date Business Started, Line E (Field #0140) must be in the valid format and not greater than the current year.

VALID FORMAT: YYYYMM

VALID RANGE: MM = 01-12, YYYY = 2006 or less

278 The Preparers Taxpayer Identification Number, SSN or PTIN (Field #0580) on Form 1065 must be in the following format if significant:

If PTIN - VALID FORMAT: Pnnnnnnnn - The first position must always contain a **"P"** followed by 8 numerics, and not equal to all zeroes or all nines.

If SSN - must be numeric and cannot be all zeroes or all nines

279 If Form 1065, Page 2, Field #0960 equals **"X"**, then Field #0970 must be significant.

280 If "Form 8693 Approved" Indicator (Field #0541) of the Form 1065 equals **"X"**, then the "Date Form 8693 Approved" (Field #0542) of the Form 1065 must be present.

ZIP CODE FIELD – FOR UNITED STATES – (FIELDS #0090, #0640)

281 If Form 1065, Page 2, (Field #0998) is significant then (Field #0998) must equal the Form 8865 count in the Summary Record (Field #0790).

290 If the Foreign Address Lines 1 and 2 (Field #0064, #0065) and Foreign Country (Field #0085) are significant, then the “Foreign Address Indicator (Field #0035) must equal “X”.

292 If the Foreign Address Indicator (Field #0035) equals “X”, then the City (Field #0070) must be blank, State (Field #0080) must be “.b” (period,space) and the Zip Code (Field #0090) must be blank.

294 If the “Foreign Address Change Box” (Field #0180) equals “X”, and Foreign Address Lines 1 and 2 (Field #0064, #0065) and Foreign Country (Field #0085) are significant, the return cannot be filed electronically.

SECTION 8 VALIDATION OF FORMS AND SCHEDULES

.02 SCHEDULE K-1 VALIDATION CRITERIA

The following Reject Codes and validation criteria pertain to the Schedule K-1 (Form 1065) and Schedule K-1 (Form 8865).

REJECT CODE	VALIDATION CRITERIA
300	The Partner's Identifying Number (Field #0200) on the Schedule K-1 (Form 1065), Page 1, must be numeric or equal to the literal, **"APPLD FOR"** when the SSN has been applied for or "FOREIGNUS" for non-resident individuals who are not required to have an SSN.
301	The Partner's Identifying Number (Field #0300) on the Schedule K-1 (Form 8865), Page 1, must be numeric or equal to the literal, **"APPLD FOR"** when the SSN has been applied for or "FOREIGNUS" for non-resident individuals who are not required to have an SSN.
302	The Partner's Identifying Number (Field #0200), on the Schedule K-1 (Form 1065), Page 1, must be within the valid SSN, EIN, or ITIN range. **VALID SSN RANGE: 001-01-0001 - 690-99-9999,** **700-01-0001 - 729-99-9999,** **750-01-0001 - 763-99-9999,** **764-01-0001 - 899-99-9999** **VALID ITIN RANGE: 900-70-0000 - 999-80-9999** **VALID EIN RANGE: 01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14,15, 16, 20, 21, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99**

REJECT CODE	VALIDATION CRITERIA
303	The Partner's Identifying Number (Field #0300), on the Schedule K-1 (Form 8865), Page 1, must be within the valid SSN, EIN, or ITIN range. **VALID SSN RANGE: 001-01-0001 - 690-99-9999, 700-01-0001 - 729-99-9999, 750-01-0001 - 763-99-9999, 764-01-0001 – 899-99-9999** **VALID ITIN RANGE: 900-70-0000 - 999-80-9999** **VALID EIN RANGE: 01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14,15, 16, 20, 21, 22, 23, 24, 26, 25, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99**

NAME LINE 1 (FIELD #0060, #0110, #0210 and #0310):

304 The first Name Line (Field #0060, Field #0210) on the Schedule K-1 (Form 1065), Page 1, must be present.

305 The first Name Line (Field #0110, Field #0310) on the Schedule K-1 (Form 8865), Page 1, must be present.

306 The first Name Line (Field #0060, Field #0210) on the Schedule K-1 (Form 1065), Page 1, must be left-justified and significant.

307 The first Name Line (Field #0110, Field #0310) on the Schedule K-1 (Form 8865), Page 1, must be left-justified and significant.

308 The first Name Line (Field #0060, Field #0210) on the Schedule K-1(Form 1065) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-) or blanks

309 The first Name Line (Field #0110, Field #0310) on the Schedule K-1(Form 8865) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-) or blanks

NAME LINE 1 (FIELDS #0060, #0110, #0210 and #0310) - CONTINUED:

310 The first Name Line (Field #0060, Field #0210) on the Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces.

311 The first Name Line (Field #0110, Field #0310) on the Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces.

NAME LINE 2 (FIELDS #0070, #0120, #0220 and #0320):

312 The second Name Line (Field #0070, Field #0220) on the Schedule K-1(Form 1065) if significant must be left-justified.

313 The second Name Line (Field #0120, Field #0320) on the Schedule K-1(Form 8865) if significant must be left-justified.

314 The second Name Line (Field #0070, Field #0220) on the Schedule K-1(Form 1065) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), (Ampersand) (&), Hyphen (-), Slash (/), In Care Of (%) less than sign (<), or blanks

315 The second Name Line (Field #0120, Field #0320) on the Schedule K-1(Form 8865) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), (Ampersand) (&), Hyphen (-), Slash (/), In Care Of (%) less than sign (<), or blanks

316 The second Name Line (Field #0070, Field #0220) on the Schedule K-1(Form 1065) must not have two (2) or more consecutive embedded spaces.

317 The second Name Line (Field #0120, Field #0320) on the Schedule K-1(Form 8865) must not have two (2) or more consecutive embedded spaces.

STREET ADDRESS (FIELDS #0080, #0090, #0130, #0140, #0230, #0240, #0330, #0340):

318 The Street Address (Field #0080, Field #0230) on Schedule K-1 (Form 1065) must be significant, and if present (Field #0090, Field #0240) must be significant.

319 The Street Address (Field #0130, Field #0330) on Schedule K-1 (Form 8865) must be significant, and if present (Field #0140, Field #0340) must be significant.

320 The Street Address (Field #0080, Field #0230) on Schedule K-1 (Form 1065) must be left-justified, and if present (Field #0090, Field #0240) must be left-justified.

321 The Street Address (Field #0130, Field #0330) on Schedule K-1 (Form 8865) must be left-justified, and if present (Field #0140, Field #0340) must be left-justified.

322 The Street Address (Field #0080, Field #0230) on Schedule K-1 (Form 1065) must contain only valid characters, and if present (Field #0090, Field #0240) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Hyphen (-), Slash (/), blanks or literal "NONE"

323 The Street Address (Field #0130, Field #0330) on Schedule K-1 (Form 8865) must contain only valid characters, and if present (Field #0140, Field #0340) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Hyphen (-), Slash (/), blanks or literal "NONE"

324 The Street Address (Field #0080, Field #0230) on Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces, and if present (Field #0090, Field #0240) must not have two (2) or more consecutive embedded spaces.

325 The Street Address (Field #0130, Field #0330) on Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces, and if present (Field #0140, Field #0340) must not have two (2) or more consecutive embedded spaces.

CITY FIELDS (FIELDS #0100, #0150, #0250, #0350):

326 The City (Field #0100, Field #0250) on Schedule K-1(Form 1065) must be left-justified.

327 The City (Field #0150, Field #0350) on Schedule K-1(Form 8865) must be left-justified.

328 The City (Field #0100, Field #0250) on Schedule K-1 (Form 1065) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), or blanks

329 The City (Field #0150, Field #0350) on Schedule K-1 (Form 8865) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), or blanks

330 The City (Field #0100, Field #0250) on the Schedule K-1 (Form 1065) must not contain two (2) or more consecutive embedded spaces.

331 The City (Field #0150, Field #0350) on Schedule K-1 (Form 8865) must not contain two (2) or more consecutive embedded spaces.

332 The City Fields (#0100, #0250) or (#0110, #0260) on the Schedule K-1 (Form 1065) must be present.

333 The City Fields (#0150, #0350) or (#0160, #0360) on the Schedule K-1 (Form 8865) must be present.

STATE FIELDS (FIELDS #0120, #0170, #0270, #0370):

334 The State Code (Field #0120, Field #0270) on Schedule K-1(Form 1065) must be a valid significant entry. (See Section 1 for the valid State Code)

335 The State Code (Field #0170, Field #0370) on Schedule K-1(Form 8865) must be a valid significant entry. (See Section 1 for the valid State Code)

336 The State Code (Field #0120, Field #0270) on Schedule K-1 (Form 1065) must be valid or equal to **".b "**.

STATE FIELDS (FIELDS #0120, #0170, #0270, #0370) - CONTINUED:

337 The State Code (Field #0170, Field #0370) on Schedule K-1 (Form 8865) must be valid or equal to a period and blank **".b "**.

338 The State Code (Field #0120, Field #0270) on Schedule K-1 (Form 1065) must be left-justified.

339 The State Code (Field #0170, Field #0370) on Schedule K-1 (Form 8865) must be left-justified.

ZIP CODE FIELDS - FOR FOREIGN ZIP CODE (FIELDS #0140, #0290, #0190, #0390)

340 The Zip Code (Field #0140, Field #0290) on Schedule K-1 (Form 1065) must be equal to blanks if the State Code (Field #0120, Field #0270) on Schedule K-1(Form 1065) is equal to **".b"**.

341 The Zip Code (Field #0190, Field #0390) on Schedule K-1 (Form 8865) must be equal to blanks if the State Code (Field #0170, Field #0370) on Schedule K-1(Form 8865) is equal to **".b"**.

ZIP CODE FIELDS - FOR UNITED STATES ZIP CODES (FIELDS #0140, #0190, #0290, #0390)

342 The Zip Code (Field #0140, Field #0290) on Schedule K-1 (Form 1065) must be numeric.

The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.

VALID FORMAT: nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb

ZIP CODE FIELDS - FOR UNITED STATES ZIP CODES - CONTINUED (FIELDS #0140, #0190, #0290, #0390)

343 The Zip Code (Field #0190, Field #0390) on Schedule K-1 (Form 8865) must be numeric.

The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.

VALID FORMAT: nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb

344 If there are not at least 2 Schedule K-1 (Form 1065) records within a return.

345 If Form 1065, Page 1,(Fields #0010, #0020) are significant, then Schedule K-1 (Fields# 0010, #0020) must be equal to the Form 1065 Fields #0010 and #0020.

346 If Form 1065, Page 1, Field #0005 is equal to nnnn12, then Schedule K-1, Field #0010 and #0020 must be equal to blank.

SECTION 8 VALIDATION OF FORMS AND SCHEDULES

.03 GENERAL VALIDATION CRITERIA – ALL FORMS AND SCHEDULES

REJECT CODE **VALIDATION CRITERIA**

400 When transmitting Form 1065 the following Forms/Schedules **must** be submitted in the proper sequence as illustrated below:

Form 1065	**Page 1, 2, 3 & 4**	**REQUIRED**
Schedule A (Form 5713)	Page 1	Optional
Schedule B (Form 5713)	Page 1	Optional
Schedule C (Form 5713)	Page 1 & 2	Optional
Schedule D (Form 1065)	Page 1	Optional
Schedule F (Form 1040)	Page 1 & 2	Optional
Schedule J (Form 5471)	Page 1	Optional
Schedule M (Form 5471)	Page 1	Optional
Schedule M-3 (Form 1065)	Page 1, 2 &3	Optional
Schedule N (Form 5471)	Page 1	Optional
Schedule O (Form 5471)	Page 1 & 2	Optional
Form T	Page 1-4	Optional
Form 970	Page 1 & 2	Optional
Form 982	Page 1	Optional
Form 3468	Page 1	Optional
Form 4255	Page 1	Optional
Form 4562	Page 1 & 2	Optional
Form 4684	Page 1 & 2	Optional
Form 4797	Page 1 & 2	Optional
Form 5471	Page 1-4	Optional
Form 5713	Page 1-4	Optional
Form 5884	Page 1	Optional
Form 5884A	Page 1	Optional
Form 6252	Page 1	Optional
Form 6478	Page 1	Optional
Form 6765	Page 1	Optional
Form 6781	Page 1	Optional

400 (CONTINUED) - Proper sequence of Forms/Schedules

Form 8082	Page 1 & 2	Optional
Form 8271	Page 1	Optional
Form 8275	Page 1 & 2	Optional
Form 8275R	Page 1 & 2	Optional
Form 8283	Page 1 & 2	Optional
Form 8308	Page 1	Optional
Form 8586	Page 1	Optional
Form 8594	Page 1	Optional
Form 8609A	Page 1	Optional
Form 8611	Page 1	Optional
Form 8621	Page 1 & 2	Optional
Form 8697	Page 1 & 2	Optional
Form 8820	Page 1	Optional
Form 8824	Page 1 & 2	Optional
Form 8825	Page 1 & 2	Optional
Form 8826	Page 1	Optional
Form 8832	Page 1	Optional
Form 8834	Page 1 & 2	Optional
Form 8835	Page 1&2	Optional
Form 8844	Page 1	Optional
Form 8845	Page 1	Optional
Form 8846	Page 1	Optional
Form 8847	Page 1	Optional
Form 8861	Page 1	Optional
Form 8864	Page 1	Optional
Form 8866	Page 1	Optional
Form 8873	Page 1&2	Optional
Form 8874	Page 1	Optional
Form 8881	Page 1	Optional
Form 8882	Page 1	Optional
Form 8886	Page 1&2	Optional
Form 8896	Page 1	Optional
Form 8913	Page 1	Optional
Form 8916-A	Page 1	Optional
Statement Record	Page 1-99	Optional
Preparer Note Explanation	Page 1–20	Optional
Election Explanation	Page 1–20	Optional
Regulatory Explanation	Page 1–20	Optional
Schedule K-1 (Form 1065)	Page 1	**(2 Required)**
Schedule K-1 Statement (Form 1065)	Page 1– 99	Optional

400 (CONTINUED) - Proper sequence of Forms/Schedules

If the 8865 has to be transmitted with the 1065 it must follow the last Form/Schedule or Schedule K-1 or K-1 Statements within the 1065 return. When transmitting Form 8865 the following Form/Schedule must be submitted in the proper sequence as illustrated below:

Form 8865	Page 1-7	Optional
Schedule A (Form 5713)	Page 1	Optional
Schedule B (Form 5713)	Page 1	Optional
Schedule C (Form 5713)	Page 1 & 2	Optional
Schedule F (Form 1040)	Page 1 & 2	Optional
Schedule J (Form 5471)	Page 1	Optional
Schedule M (Form 5471)	Page 1	Optional
Schedule M-3 (Form 1065)	Page 2 & 3	Optional
Schedule N (Form 5471)	Page 1	Optional
Schedule O (Form 5471)	Page 1 & 2	Optional
Schedule O (Form 8865)	Page 1	Optional
Schedule P (Form 8865)	Page 1	Optional
Form T	Page 1-4	Optional
Form 970	Page 1 & 2	Optional
Form 982	Page 1	Optional
Form 3468	Page 1	Optional
Form 4255	Page 1	Optional
Form 4562	Page 1 & 2	Optional
Form 4684	Page 1 & 2	Optional
Form 4797	Page 1 & 2	Optional
Form 5471	Page 1-4	Optional
Form 5713	Page 1-4	Optional
Form 5884	Page 1	Optional
Form 5884A	Page 1	Optional
Form 6252	Page 1	Optional
Form 6478	Page 1	Optional
Form 6765	Page 1	Optional
Form 6781	Page 1	Optional

400 (CONTINUED) - Proper sequence of Forms/Schedules

Form 8082	Page 1 & 2	Optional
Form 8271	Page 1	Optional
Form 8275	Page 1 & 2	Optional
Form 8275R	Page 1 & 2	Optional
Form 8283	Page 1 & 2	Optional
Form 8586	Page 1	Optional
Form 8594	Page 1	Optional
Form 8609A	Page 1	Optional
Form 8611	Page 1	Optional
Form 8621	Page 1 & 2	Optional
Form 8697	Page 1 & 2	Optional
Form 8820	Page 1	Optional
Form 8824	Page 1 & 2	Optional
Form 8825	Page 1 & 2	Optional
Form 8826	Page 1	Optional
Form 8832	Page 1	Optional
Form 8834	Page 1 &2	Optional
Form 8835	Page 1 & 2	Optional
Form 8844	Page 1	Optional
Form 8845	Page 1	Optional
Form 8846	Page 1	Optional
Form 8847	Page 1	Optional
Form 8861	Page 1	Optional
Form 8864	Page 1	Optional
Form 8866	Page 1 & 2	Optional
Form 8873	Page 1	Optional
Form 8874	Page 1	Optional
Form 8881	Page 1	Optional
Form 8882	Page 1	Optional
Form 8886	Page 1-2	Optional
Form 8896	Page 1	Optional
Statement Record	Page 1-99	Optional
Preparer Note Explanation	Page 1-20	Optional
Election Explanation	Page 1-20	Optional
Regulatory Explanation	Page 1-20	Optional
Schedule K-1 (Form 8865)	**Page 1**	**(1 REQUIRED when applicable)**
Schedule K-1 Statement (Form 8865)	Page 1-99	Optional
Summary Record		**REQUIRED**

400 **(CONTINUED)** - Proper sequence of Forms, Schedules and Schedule K-1 Statements

NOTE:
If you have multiple 8865's in the file, you will have the first 8865 and it's supporting forms and schedules (including K-1's) followed by the second 8865 and its supporting forms and schedules (including K-1's).

NOTE:
Statement Reference numbering will be continuous until a new 1065.

Example:

Form 1065…STM001 STM002 STM003
Form 8865…STM004 STM005 STM006
Form 8865… STM007 STM008 STM009
New Form 1065---- STM001 STM002 STM003

NOTE:
If transmitting a Form 8865 with a 1065 and you have multiple forms or schedules within the return, the form occurrence number should continue to increment.

Example: **Form 1065**
Form 4562 Page 1 occurrence number will be (001)
Form 4562 Page 1 occurrence number will be (002)
Form 8865
Form 4562 Page 1 occurrence number will be (003)
Form 4562 Page 1 occurrence number will be (004)

NOTE:

See Section 3, Types of Records, for additional information on the proper filing sequence for the 1065 return, other forms and schedules, statement records, Summary Record and RECAP Record.

NOTE:

Form 4684, Form 8275, Form 8275-R, Form 8824 and Form 8825 multiple Page 2 may be transmitted after the initial Page 1, without transmitting an additional Page 1.

NOTE:

Form 4684, Page 2, may be transmitted without a page 1 being present within the transmission.

400 **(CONTINUED)** - Proper sequence of Forms, Schedules and Schedule K-1 Statements

NOTE:
Form 6765, Page 2, may be transmitted without Page 1 being present within the transmission. However, Page 1 of Form 6765 can not be transmitted without Page 2.

NOTE:
All pages of a form or schedule need not be present with the exception of Form 1065, Schedule K-1 (Form 1065) and Schedule K-1 (Form 8865).

Page 1 of a form or schedule can be transmitted without any subsequent pages if the subsequent pages contain no data. However, if Page 2, 3, 4, 5, 6 and/or 7 contains data, Page 1 must be present. If Page 2, 3, 4, 5, 6 and/or 7 contain data, they must be transmitted in numerical order.

NOTE:
Page 1 of Form T can be transmitted without any subsequent pages if the subsequent pages contain no data. If Page 1, 2, 3 and/or 4 contain data, they must be transmitted in numerical order. Any page of Form T may be transmitted without additional Form T pages.

402 If the Employer Identification Number (EIN) is not numeric.

404 The EIN (9 digit number) on Form 1065 (field #0003) Partnership's EIN, Schedule K-1 (Form 1065) field #0003 (Partnership's EIN) and #0200 (Partner's EIN) cannot contain all the same numbers.

(**Example:** 999999999, 888888888, 222222222 and 000000000)

408 If the EIN is not nine numeric characters. The first two (2) positions of the EIN must represent a valid EIN Prefix equal to one of the following:

01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14, 15, 16, 20, 21, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 57,58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99

REJECT CODE	VALIDATION CRITERIA
410	The EIN of the Form 1065 Record ID (Field #0003) **must** be present, and equal to the EIN of the Record ID on all multiple pages of forms, schedules and statement records within the return.

Forms/Schedules		Field Number
Form 1065	Page 2-4	0673, 1063, 1703
Schedule C (Form 5713)	Page 2	0233
Schedule F (Form 1040)	Page 2	0773
Schedule O (Form 5471)	Page 2	1073
Schedule M-3 (Form 1065)	Page 2 & 3	0337, 1547
Form T	Page 2-4	1023, 1423, 2683
Form 970	Page 2	0283
Form 4562	Page 2	0803
Form 4684	Page 2	0493
Form 4797	Page 2	1383
Form 5471	Page 2-4	0973, 2423, 3403
Form 5713	Page 2-4	0513, 1603, 2523
Form 6765	Page 2	0446
Form 8082	Page 2	0523
Form 8275	Page 2	0423
Form 8275R	Page 2	0423
Form 8283	Page 2	0593
Form 8621	Page 2	0443
Form 8697	Page 2	0483
Form 8824	Page 2	0226
Form 8825	Page 2	0933
Form 8832	Page 2	0283
Form 8835	Page 2	1193
Form 8865	Page 2-7	1033, 2473, 3143, 3793, 4413, 4773
Form 8873	Page 2	0473
Form 8886	Page 2	0603

REJECT CODE | **VALIDATION CRITERIA**

411 The EIN on Form 8865, (Field #0650) must be equal to the Foreign EIN Field on any form/schedule filed with the Form 8865. **NOTE:** The Foreign EIN Field of a form or schedule must be blank if not filed with Form 8865.

Form/Schedule	EIN Field Number
Schedule C (Form 5713)	0010
Schedule F (Form 1040)	0070
Schedule J (Form 5471)	0010
Schedule K-1 (Form 8865)	0100
Schedule M (Form 5471)	0010
Schedule M-3 (Form 1065)	0010
Schedule N (Form 5471)	0010
Schedule O (Form 5471)	0010
Schedule O (Form 8865)	0010
Schedule P (Form 8865)	0010
Form T	0010
Form 970	0010
Form 982	0010
Form 3468	0010
Form 4255	0009
Form 4562	0010
Form 4684	0010
Form 4797	0010
Form 5471	0110
Form 5713	0040
Form 5884	0010
Form 5884A	0010
Form 6252	0010
Form 6478	0010
Form 6781	0009
Form 8082	0010
Form 8271	0010
Form 8275	0010
Form 8275R	0010
Form 8283	0007
Form 8586	0010
Form 8594	0010
Form 8609A	0010
Form 8611	0010
Form 8621	0020

411 (CONTINUED) – EIN Check on 8865

Form/Schedule	EIN Field Number
Form 8697	0080
Form 8820	0010
Form 8824	0010
Form 8825	0010
Form 8826	0010
Form 8832	0010
Form 8834	0010
Form 8835	0010
Form 8844	0010
Form 8845	0010
Form 8846	0010
Form 8847	0010
Form 8861	0010
Form 8864	0010
Form 8866	0080
Form 8873	0010
Form 8874	0010
Form 8881	0010
Form 8882	0010
Form 8884	0010
Form 8886	0010
Form 8896	0010
Form 8916-A	0010

412 If an unidentified record has been filed.

414 If duplicate returns were submitted.

416 If the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule is not in ascending, numeric sequence and within the valid range.

418 If the Form Occurrence Number (Field #0005) on Page 1 of a form is not in ascending numeric sequence and within the valid range.

REJECT CODE	VALIDATION CRITERIA
420	If the Schedule Occurrence Number on Page 2 of a schedule is not equal to the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule.
422	If the Form Occurrence Number on Page 2, 3, 4, 5, 6, or 7 of a form is not equal to the Form Occurrence Number (Field #0005) on Page 1 of a form. For multiple page 2's of Form 4684, Form 8275, Form 8275R, Form 8824 and Form 8825, after the initial page 1, if the form occurrence number of those pages is not in ascending numeric sequence. Example of correct Sequence: Page 1 0000001 Page 2 0000001 Page 1 0000002 Page 2 0000002 Page 2 0000003 Page 1 0000004 Page 2 0000004 For multiple page 1's, 2's, 3's, or 4's of Form T after the initial page 1, if the form occurrence number of those pages is not in ascending numeric sequence. Example of Form T Sequence: Page 1 0000001 Page 2 0000001 Page 3 0000001 Page 2 0000002 Page 2 0000003 Page 3 0000002
424	The Form 1065 Date (Fields #0010,# 0020, #0675, #1065, #1705) must be in the valid format and fall within the valid range. **VALID FORMAT: YYYYMM** **VALID RANGE: MM = 01-12, YYYY = 2007 or less**

REJECT CODE	VALIDATION CRITERIA
426	The Zip Code for Form 1065, Schedule K-1 (Form 1065) and Schedule K-1 (Form 8865) must be valid and must be a valid State/Zip Code combination. **NOTE: The valid range for the last two digits of the 5 digit Zip Code is 01- 99.**
428	If significant, all money amount fields must be numeric.
430	All money amount Fields marked with 3 asterisks **(***)** in the Record Layouts (Field Description) **must** be numeric and contain only positive money amounts.

Forms/Schedules	Field Number(s)
Form 1065	0370, 0400, 0430, 0440, 0450, 0680, 0760
Schedule D (Form 1065)	0810
Schedule F (Form 1040)	0700
Schedule K-1 (Form 1065)	0470, 0560, 0570, 0590, 0600, 0720
Schedule K-1 (Form 8865)	0630, 0830, 0840, 0860, 0870, 1220
Schedule M-3 (Form 1065)	0200, 0210, 0220, 0230
Form 4684	0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820, 0900, 0910, 0940, 0950, 0970, 0980, 1060, 1070, 1100, 1110, 1130, 1140
Form 4797	1250
Form 5471	2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350, 3360
Form 6781	0460, 0470
Form 8825	0800, 0810

REJECT CODE	VALIDATION CRITERIA
432	The following Fields on the Return, Schedules and Forms **must** contain no significant data **(NO ENTRY FIELDS).**

Forms/Schedules	Field Number(s)
Form 1065	0190
Schedule B (Form 5713)	0100, 0110, 0170, 0180, 0240, 0250, 0310, 0320, 0380, 0390, 0450, 0460, 0520, 0530, 0590, 0600, 0660, 0670, 0730, 0740, 0800, 0810, 0870, 0880, 0940, 0950, 1010, 1020, 1050, 1060
Schedule F (Form 1040)	0010, 0340
Schedule K-1 (Form 1065)	0040
Schedule K-1 (Form 8865)	0040
Form 4684	1000, 1020, 1170, 1190, 0685, 0775, 0865, 1215
Form 4797	1350, 1360, 1550, 1790, 2030, 2270
Form 5471	0505
Form 5713	0160, 0340, 0350, 0380, 0390, 0400, 0410, 0420, 0430, 0440, 0450, 0480, 0490, 0500, 0732, 0734, 0810, 0860, 0910 0960, 1010, 1060, 1110, 1160, 1210, 1260, 1310, 1360, 1410, 1460, 1510, 1680, 1730, 1780, 1830, 1880, 1930, 1980, 2030, 2110, 2160, 2210, 2260, 2310, 2360, 2410, 2460, 2780, 2870, 2960, 3050, 3140, 3230, 3320, 3410, 3500, 3590, 3680, 3770, 3860, 3950, 4040, 4130

432 **(CONTINUED) -** Fields designated as **"NO ENTRY"** Fields

Forms/Schedules	Field Number(s)
Form 5884	0110, 0120
Form 5884A	0045, 0125
Form 6765	0540, 0550
Form 8082	0030
Form 8271	0050, 0090, 0130, 0170, 0210, 0250, 0290, 0330, 0370
Form 8283	0060, 0115, 0170, 0280, 0390
Form 8586	0140, 0150
Form 8697	0155
Form 8820	0060, 0070
Form 8835	0210, 0220, 1250, 1255, 1360
Form 8844	0124, 0128, 0250, 0260
Form 8845	0080, 0090
Form 8861	0090, 0100
Form 8864	0118, 0200, 0210
Form 8865	0615
Form 8882	0150, 0160
Form 8896	0200, 0210
Summary Record	0700

436 If the Field(s) on the following forms or schedules contain a decimal (.).

Forms/Schedules	Field Number(s)
Schedule K-1 (Form 1065)	0350, 0360, 0370, 0380, 0390, 0400
Schedule K-1 (Form 8865)	0500, 0510, 0520, 0530, 0540, 0550, 0560, 0570
Schedule M (Form 5471)	0024
Schedule N (Form 5471)	0035, 0050, 0090, 0130, 0170
Schedule O (Form 8865)	0050, 0120, 0190, 0260, 0330, 0400, 0470, 0540, 0610, 0680, 0750, 0820, 0900, 0970, 1040, 1110, 1180, 1250, 1320, 1390, 1460
Schedule P (Form 8865)	0120, 0130, 0230, 0240, 0340, 0350, 0450, 0460, 0560, 0570, 0670, 0680, 0730, 0740, 0790, 0800, 0850, 0860
Form 4255	0020, 0110, 0140, 0230, 0260, 0350, 0380, 0470
Form 4562	0860, 0950, 1040, 1140, 1210, 1280, 1870, 1930
Form 5471	1065, 1255, 1445, 1635, 1825, 2460, 2500, 2540, 2580, 2620, 2660, 3700
Form 6765	0100
Form 8609A	0210, 0240, 0280
Form 8835	0045, 0600, 0930, 1020, 1120, 1170
Form 8865	0712
Form 8873	0580, 0760
Form 8874	0095, 0185, 0275

REJECT CODE	VALIDATION CRITERIA
440	If the following Field(s) of **Form 1065** contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0300	0310
0340	0350
0520	0530
0545	0547
0710	0720
0730	0740
0800 **(If "X")**	0820
0860 **(If "X")**	0870
1100	1105
1200	1205
1220	1225
1240	1245
1290	1295
1410	1415
1430	1435
1480	1485
1530	1535
None	1537
1590	1595
1640	1645
None	1665
1880, 1890	1895
1920, 1930	1935
2140, 2150	2155
2220, 2230	2235
2280, 2290	2295
2520	2515
2560	2555

REJECT CODE	VALIDATION CRITERIA

442 If the following Field(s) of **Schedule F (Form 1040)** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0190	0200
0260 **(If "X")**	0250

443 If the following Field(s) of **Schedule O (Form 8865)** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
1800 **(If "X")**	1813

444 If the following Field(s) of **Schedule K-1 (Form 1065)** record contains a significant entry, then the corresponding Field **must** contain "STM099".

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0520 **(If "X")**	0525
0529	0535
0539	0545
0549	0555
0559	0565
0569	0575
0579	0585
0589	0595
0599	0605
0609	0615
0619	0625
0629	0635
0639	0645
0649	0655
0719	0725

REJECT CODE	VALIDATION CRITERIA

445 If the following Field(s) of **Schedule N (Form 5471)** record contains a significant entry, then the corresponding Field **must** contain "STMnnn:

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0040	0045
0080	0085
0120	0125
0160	0165
0530	0535
0540	0545
0560	0565
0600	0605
0660	0665
0740	0745

446 If the following Field(s) of **Schedule K-1 (Form 8865)** record contains a significant entry, then the corresponding Field **must** contain "STM100":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0680 **(If "X")**	0685
0800	0805
0810	0815
0820	0825
0830	0835
0840	0845
0850	0855
0860	0865
0870	0875
0880	0885
0890	0895
0900	0905
0910	0915
0920	0925
1220	1225

447 If the following Fields(s) of **Form 982** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0100	0085
0210	0250

448 If the following Fields(s) of **Form 970** record contains a significant entry, then the corresponding Field **must** contain **"**STMnnn**":**

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
None	0070
0080 **(If "X")**	0095
0100 **(If "X")**	0115
0160 **(If "X")**	0165
0180 **(If "X")**	0185
0200 **(If "X")**	0205
0210 **(If "X")**	0225
0240 **(If "X")**	0245
None	0270
0310 **(If "X")**	0315
None	0320
0330 **(If "X")**	0345
None	0355
0400 **(If "X")**	0405
0450 **(If "X")**	0455
None	0495

449 If the following Fields(s) of **Form 3468** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0020 **(If "X")**	0025

REJECT CODE	VALIDATION CRITERIA

450 If the following Field(s) of **Schedule M-3 (Form 1065)** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0150 **(If "X")**	0155
0170 **(If "X")**	0175
0200	0205
0210	0215
0220	0225
0230	0235
0240	0243
0244	0247
0250	0255
0260	0265
0270	0275
0340, 0350, 0360	0365
0410, 0420, 0430	0435
0440, 0450, 0460	0465
0470, 0480, 0490	0495
0540, 0550, 0560, 0570	0575
0580, 0590, 0600, 0610	0615
0620, 0630, 0640, 0650	0655
0660, 0670, 0680, 0690	0695
1240, 1250, 1260	1265
1300, 1310, 1320, 1330	1335
2660, 2670, 2680, 2690	2695

454 If the following Field(s) of **Form 4562** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0183	0184

REJECT CODE	VALIDATION CRITERIA

455 If the following Field(s) of **Form T** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0130	0135
1310 **(If "X")**	1315, 1325, 1335, 1345, 1355, 1365
1540	1545

456 If the following Field(s) of **Form 5471** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0135 **(If "X")**	0136
2110	2120
2130	2140
2290	2300
2310	2320
2770	2780
2790	2800
2830	2840
2850	2860
2870	2880
2890	2900
3090	3100
3110	3120
3170	3180
3190	3200
3230	3240
3250	3260
3305	3310
3315	3320
3410 **(If "X")**	3425
3430 **(If "X")**	3445
3450 **(If "X")**	3465
3620	3625
3630	3635
3790 **(If "X")**	3810
3800 **(If "X")**	3810

457 If the following fields(s) of **Form 5713** contains a significant entry, then the corresponding field **must** contain "STMnnn".

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
2470 **(If "X")**	2485
2490 **(If "X")**	2505

458 If the following Field(s) of **Form 6252** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0360 **(If "X")**	0370

459 If the following Field(s) of **Form 6765** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0170 **(If "X")**	0190
0420 **(If "X")**	0440

460 If the following Field(s) of **Form 6781** record contains a significant entry, then the corresponding field must contain "STMnnn".

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0040 **(If "X")**	0050
0460, 0470	0450
0640, 0650	0630

462 If the following Field(s) on Form 8283 record contains a significant entry, then the corresponding field must contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0500 **(If "X")**	0510
0530 **(If "X")**	0540
0560 **(If "X")**	0570

464 If the following Field(s) of **Form 8621** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0250 **(If "X")**	0255
0360	0365
0500, 0510	0555

466 If the following Field(s) of **Form 8824** record contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0215 **(If "X")**	0217

467 If the following Fields on **Form 8846 r**ecord contains a significant entry, then the corresponding Field **must** contain "STMnnn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0050	0065

REJECT CODE	VALIDATION CRITERIA
468	If the following Field(s) of **Form 8865** record contains a significant entry, then the corresponding Field **must** contain "STMnnn".

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0960	0965
0980 **(If "X")**	0995
2270	2275
2300	2305
2440	2445
3180	3185
3260	3265
3280	3285
3300	3305
3350	3355
3540	3545
3560	3565
3610	3615
3660	3665
3720	3725
3760	3765
None	3785
3940, 3950	3955
3980, 3990	3995
4200, 4210	4215
4280, 4290	4295
4340, 4350	4355
4460, 4470	4475
4690	4685
4730	4725

REJECT CODE	VALIDATION CRITERIA

469 If the following Field(s) of **Form 8873** record contains a significant entry, then the corresponding Field **must** contain "STMnnn".

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0020 **(If "X")**	0025
0030 **(If "X")**	0035
0085 **(If "X")**	0090
0095 **(If "X")**	0100
0110 **(If "X")**	0115
0310, 0320	0325
0330, 0340	0345
0430, 0440	0445

480 If Year of Electronic Postmark Date (Field #1150) of the Summary Record is present, then Year of Electronic Postmark Date must be equal to the current processing year.

490 If one of the three (3) Fields of the Summary Record is present (Field #1150, #1160, #1170), then all the following Fields must be present: Electronic Postmark Date (Field #1150), Electronic Postmark Time (Field #1160) and Electronic Postmark Time Zone (Field #1170).

492 If Fields 0400 and/or 0410 of the Summary Record is significant, or not equal to 0, reject the return. If the 1065 return requires a Form 6765, you can still file your return electronically. However, you must attach Form 6765 to the Form 8453P.

. 04 CONSISTENCY CHECKS - VALIDATION CRITERIA

REJECT CODE	VALADATION CRITERIA
500	If Partnership Met Requirement (Form 1065, Schedule B, Field #0925) equals **"X"**, then Total Assets (Form 1065, Field #0150) must be significant or zero, **AND** Form 1065 Schedule L, and Schedules M-1 and M-2 must be present.
501	If Form 1065, Page 1, Less Returns and Allowances (Field #0270) is significant, then Field #0250 or #0260 must be significant.
502	If Form 1065, Page 1, Cost of Goods Sold (Field #0280) does not equal Form 1065, Page 2, Cost of Goods Sold (Field #0770).
503	If Form 1065, Page 1, Gross Profit,(Field #0290) is significant and not equal to zeros or blanks, then Fields #0270 or #0280 must be significant.
504	If Form 1065, Page 1, Net Farm Profit (Field #0320) is significant, then Schedule F (Form 1040) must be present.
505	If Form 1065, Page 1, Total Income (Loss) (Field #0360) is significant, then Field #0290, or #0300, or #0320, or #0330, or #0340 must be significant.
506	If Form 1065, Page 1, Total (Field #0540) is significant, then Field #0370, or #0400, or #0410, or #0420, or #0430, or #0440, or #0450, or #0460, or #0470, or #0480, or #0490, or #0500, or #0510, or #0520 must be significant.
507	If Form 1065, Page 2, Total (Field #0750) is significant, then Field #0680, or #0690, or #0700, or #0710, or #0730 must be significant.
508	If Form 1065, Page 3, Net Income (Loss),(Field #1080) is significant, then Page 1 of the first Form 8825 (Field #0910) must be significant.
509	If Form 1065 Field #0545 is significant, then 1065 Field #0544, must equal **"X"**.
511	If Schedule D (Form 1065) (Field #0415) is significant, then Form 1065, Page 3, Net Short Term Capital Gain/Loss (Field #1170) or Other Income/Loss (Field #1220) must be significant.
512	If Schedule D (Form 1065) (Field #0820) is significant, then either Form 1065, Page 3, Net Long Term Capital Gain/Loss (Field #1180) or Other Income (Field #1220) must be significant.

REJECT CODE	VALIDATION CRITERIA
513	If Form 1065, Page 3, Net Gain(Loss)(Field #1210) is significant, then Form 4797 must be present.
514	If Form 1065, Page 3, Section 179 Expense Deduction, (Field #1230) is significant, then Form 4562 must be present.
515	If Form 1065, Page 3, Schedule K has an entry in Field #1330, or #1340 of $500.00 or more, then Form 8586 must be present.
516	If Form 1065, Page 1 (Check if Schedule M-3 required) (Field #0245) equal **"X"**, then Schedule M-3 must be present within the transmission.
520	If Schedule C (Form 5713) Line 1a (Field #0020) = **"X"** and Form 5713, Line 7d (Field #0580) = **"X"**, then Schedule C (Form 5713) Field #0040, #0050, #0060, and #0070 must be significant.
521	If Schedule C (Form 5713) Line 1b (Field #0030) equals **"X"** and Form 5713, Line 7d (Field #0580) = **"X"**, then Schedule C (Form 5713) Field #0080 and Schedule B (Form 5713) Field #1030 must equal.
522	If Schedule C (Form 5713) Line 1a (Field #0020) equals **"X"** and Form 5713, Line 7b (Field #0540) = **"X"**, then Schedule C (Form 5713) Field #0090, #0100, #0110, #0120, and #0130 must be significant.
523	If Schedule C (Form 5713) Line 1b (Field #0030) equals **"X"** and Form 5713, Line 7b (Field #0540) = **"X"**, then Schedule C (Form 5713) Field #0140 and Schedule B (Form 5713) Field #1040 must equal.
524	If Schedule C (Form 5713) Line 1a (Field #0020) equals **"X"** and Form 5713, Line 7c (Field #0560) = **"X"**, then Schedule C (Form 5713) Field #0150, #0160, and #0170 must be significant.
526	If Schedule C (Form 5713) Line 1a (Field #0020) equals **"X"** and Form 5713, Line 7i (Field #0720) = **"X"**, then Schedule C (Form 5713) Field #0190, #0200, and #0210 must be significant.
528	Either Schedule F (Form 1040) Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal **"X"**. Both must not equal **"X"**.
529	If Schedule F (Form 1040) is present and Field #0300 is significant, then one of the following Fields #0130-0190, or #0210-0240, or #0270-0290, or #0950 must be significant.

REJECT CODE	VALIDATION CRITERIA
530	If Schedule F (Form 1040) is present and Field #0950 is significant, then Field #0300 must equal Field #0950.
531	If Schedule F (Form 1040) Field #0040 equals **"X"**, then Schedule F (Form 1040) Fields #0300 or #0710 must be significant.
532	If Schedule F (Form 1040) Field #0050 equals **"X"**, then Schedule F (Form 1040) Fields #0710 or #0950 must be significant.
533	If Schedule F (Form 1040) is present, then Field (#0720) must be "**PAL**" or Blank.
534	If Schedule M-3 (Form 1065) Field #0030 equals **"X"**, then Field #0032 must be numeric.
535	If Schedule M-3 (Form 1065) Field #0040 equals "X", then Field #0042 must be numeric.
537	If Schedule M-3 (Form 1065) Fields #2110, 2120, 2130 or 2140 are significant, then the Form 8916-A must be attached.
539	If Schedule N (Form 5471) (Field #0750) is significant, then Schedule N (Field #0640) must be equal.
541	If Form T Field #1380 is significant, then Field #1400 must also be present and valid. (YYYYMMDD) YYYY=2007 or less, MM= 01-12, DD=01-31.
563	If Form 4797 is present and (Field #0650) is significant, then Form 1065, Page 3 (Field #1210) must be equal.
564	If Form 4684 is present and (Field #1040) is significant, then Form 4797(Field #2380) must be significant.
565	If Form 4684 is present and (Field #1180), or (Field #1200) or (Field #1210) is significant, then Form 1065, Page 3, (Field #1220) must be significant.
566	If Schedule D (Form 1065), (Field #0390) is significant, then Form 6252 (Field #0280) or (Field #0450) must be significant.
570	If Form 5713, Page 1, Line 3a (Field #0360) is significant, then Line 14 (Field #2170), column (d), Schedule L, Form 1065 must be significant.
571	If Form 5713, Page 1, Line 3b (Field #0370) is significant, then Line 22 (Field #0550), Page 1, Form 1065 must be significant.

REJECT CODE	VALIDATION CRITERIA
573	If Form 5713, Page 2, Line 8 (Field #0740) equals **"X"**, then Field #0770, #0780, #0790, and #0800 must be significant.
574	If Form 5713, Page 3, Line 9 (Field #1610) equals **"X"**, then Field #1640, #1650, #1660, and #1670 must be significant.
575	If Form 5713, Page 3, Line 10 (Field #2040) equals **"X"**, then Field #2070, #2080, #2090, and #2100 must be significant.
576	If Form 5713, Page 3, Line 11 (Field #2470) or Line 12 (Field #2490) equals **"X"**, then Form 5713, Page 4 must be present.
577	If Form 5713, Page 4, Line 13a (Field #2530, #2550, #2570, #2590, #2610, #2630, #2650, #2670, #2690 or #2710) equals **"X"**, then (Field #2740, #2750, #2760, #2770, #2790 and #2800, #2810 and #2820) must be significant.
582	If Form 6252 is present and (Field #0310) equals **"X"**, then (Field #0320) must be significant**.**
583	If Form 6252 is present and (Field #0280) or (Field #0450) is significant, then Form 4797 or Schedule D (Form 1065) must be present.
584	If Form 6252 is present and (Field #0055) equals **"X"**, then (Field #0060) and (Field #0065) must be blank.
585	If Form 6252 is present and (Field #0270) or (Field #0440) is significant, then Form 4797 (Field #1300) must be equal.
586	If Form 6781 is present and (Field #0210) is significant, then Form 1065, (Field #1220) must be significant.
587	If Form 6781 is present and (Field #0240) or (Field #0250) is significant, then Schedule D (Form 1065), (Field #0400) or (Field #0800) must be significant.
588	If Form 8621 is present and (Field #0360) Total amount distributed is greater than (Field #0350) Add Lines 1c and 2c, then (Field #0365) must equal "STMnnn".
590	If Form 8586 has an entry in Field #0110, then Form 8609-A must be present.
595	If Form 8621 is present and (Field #0240) equals **"X"**, then (Field #0550) must be significant.
596	If Form 8621 is present and (Field #0250) equals **"X"**, then (Field #0540) must be significant.

REJECT CODE	VALIDATION CRITERIA
597	If Form 8621 is present and (Field #0260) equals **"X"**, then (Field #0350), (Field #0360), (Field #0370), (Field #0380), (Field #0390), (Field #0400), (Field #0410) and (Field #0420) must be significant.
598	If Form 8621 is present and (Field #0270) equals **"X"**, then (Field #0550) must be significant.
599	If Form 8825 is present, Field #800 is significant, then Field #0040, or #0240, or #0430, or #0620, or #0960, or #1160, or #1350 or #1540 must be significant.

REJECT CODE	VALIDATION CRITERIA
613	Exceeded maximum number of errors (96).
614	If Form 3468 is present and Field #0040, or #0060, or #0080 is significant, then Field #0025 must equal “STMnnn”.
616	If Form 3468 is present and Field #0020 equals **“X”**, either Field #0040, or #0060, or #0080 must be significant, and Field #0025 must equal “STMnnn”.
621	If Form 6765 is present and Field #0180 is significant , then Field #0200, #0210, #0220, #0230, #0240, #0250, #0260, #0270, #0280, #0290, #0300, #0310, #0320, #0330, #0340, #0350, #0360, #0370, #0380, #0390, #0400, #0410, #0420 and #0430 must be blank.
625	If Form 8835 is present and Field #0015 equals **“FY”**, then Field #0010 and Field #0020 of Form 1065, Page 1, must be significant.
626	If Form 8835 is present and Field #0015 equals **“FY”**, then either Field #0035, or #0055 must equal “STMnnn”.
627	If Form 8865 Field #0080 (Category 1 Filer) or Field #0090 (Category 2 Filer) or Field #0100 (Category 3 Filer), or Field #0110 (Category 4 Filer) is not equal to **“X”** 1 of the 4 fields must equal **“X”**.
628	If Form 8865 is present and Field #0080 equals **“X”**, and Page 2, (Field #1040) equals **“X”** then Form 8865, Page 1-7, and Schedule K-1 (Form 8865) must be present.
629	If Form 8865 is present and (Field #0090) equals **“X”**, and Page 2, (Field #1040) equals **“X”** then Form 8865, Page 1, Page 2, Page 7 and Schedule K-1 (Form 8865) must be present.
641	If Form 8865, Page 4, Field #3160 (Net Income or Loss) is significant, then Form 8825 must be present.
642	If Form 8865, Fields #2290 and #3270 (Net Gain or Loss) is significant, then Form 4797 must be present.
643	If Form 8865, Page 4, Field #3410 (Qualified Rehabilitation Expenditures) is significant, then Form 3468 must be present.
650	If Form 8865 is present and (Field #0800) equals **“X”**, then Form 1065, Page 2 (Field #0998) must be significant.
660	If Form 8913 (Field #0600) is significant, then Field #0580 and Field #0590 must be significant.

REJECT CODE	VALIDATION CRITERIA
661	If Form 8913 (Field #0600) is significant, then Form 1065 (Field #0552) must equal.
664	If Form 8916-A (Fields #0800, #0810,# 0820, #0830) are significant, then Schedule M-3(Form1065) (Fields #0860, #0870, #0880, #0890) must be equal.

.05 STATEMENT RECORDS & STATEMENT FIELDS - VALIDATION CRITERIA

REJECT CODE	VALIDATION CRITERIA
700	If a Statement Record is present there must be a corresponding "STMnnn" reference. Note: If a statement record is present but there is no corresponding field or a statement record is present and there's no corresponding "STMnnn".
701	A Statement Reference **may or may not** be used on the following fields of a form or schedule. If a Statement Reference is used the field must contain "STMnnn".

Forms/Schedules	STM Reference Field Number(s)
Form 1065	0455, 0660, 0907, 0997, 1055, 1075, 1085, 1285, 1335, 1345, 1355, 1365, 1375, 1385, 1395, 1555, 1575, 1585, 1635, 1675, 2345, 2375, 2415, 2445, 2585
Schedule D (Form 1065)	0020, 0420, 0825
Schedule F (Form 1040)	0450, 0460, 0580
Schedule K-1 (Form 1065)	0715, 0717, 0785, 0787, 0825, 0865, 0867, 1005, 1007, 1065, 1067, 1125, 1165, 1245, 1247, 1255
Schedule K-1 (Form 8865)	1195, 1197, 1395, 1397, 1485, 1575, 1577, 1835, 1837, 1975, 1977, 2155, 2235, 2415, 2417, 2500
Schedule M-3 (Form 1065)	0057, 0405, 0535, 1475, 2735
Schedule N (Form 5471)	0755, 0036
Schedule O (Form 5471)	0345, 0615, 0620, 0865, 1255, 1645, 1975, 1980 2000
Schedule O (Form 8865)	0337, 0617, 0907, 1187, 1467, 1470, 1555, 1635 1715, 1795, 1797, 1815

701 **(CONTINUED)** - Statement References and Statement Records

Forms/Schedules	STM Reference Field Number(s)
Schedule P (Form 8865)	0357, 0687, 0867, 0870
Form T	0495, 0655, 0955, 1005, 1045, 1535, 2145, 2345, 2595, 2665, 3045, 3205
Form 970	0065, 0125, 0365, 0485
Form 3468	0415
Form 4255	0375, 0495
Form 4562	0182, 0115, 0705, 0790, 1105 1325, 1735, 1768, 1965
Form 4684	0020, 0510, 0605
Form 4797	0345, 0995, 2195, 2475
Form 5471	0225, 0285, 0345, 0405, 0407, 0835, 1915 2675, 3815
Form 5713	0305, 1565, 2035, 2465, 4175
Form 5884	0085
Form 6252	0075
Form 6478	0165
Form 6781	0010, 0155, 0190, 0260, 0815
Form 8283	0410, 0415, 0420, 0670, 0945
Form 8586	0025, 0105, 0125
Form 8594	0315
Form 8621	0605, 1210

701 **(CONTINUED)** - Statement References and Statement Records

Forms/Schedules	STM Reference Field Number(s)
Form 8697	0145, 0185, 0187, 0235, 0245, 0275, 0277, 0325, 0335, 0365, 0367, 0415, 0425, 0515, 0517, 0615, 0617, 0635, 0715, 0717, 0735
Form 8824	0025, 0035, 0305 0345, 0395, 0405
Form 8825	0210, 0840, 1090
Form 8826	0025
Form 8832	0495
Form 8835	0035, 0055
Form 8861	0065, 0067
Form 8864	0008, 0125
Form 8865	0007, 0715, 0585, 1029, 1445, 1795, 2215, 2225, 2385, 2465, 2715, 3035, 3135, 3345, 3395, 3405, 3415, 3445, 3475, 3505, 3525, 3685, 3705, 3715, 3755, 3789, 4395, 4515, 4545, 4585, 4615, 4755, 4757, 5615
Form 8866	0145, 0185, 0187, 0235, 0245, 0275, 0277, 0325, 0335, 0365, 0367, 0415, 0425
Form 8873	0045
Form 8874	0305, 0345
Form 8881	0035
Form 8882	0065, 0100
Form 8886	0039, 0050, 0205, 0245, 0405, 0900
Form 8913	0750
Form 8916-A	0775

REJECT CODE	VALIDATION CRITERIA
702	Statement Records must be in ascending numeric order. **(Statement numbers do not have to be in consecutive order).**
703	The Schedule K-1 sequence number (Field #0020) on the Statement Record must be equal to the Schedule Occurrence Number (Field #0005) on the corresponding Schedule K-1.
704	The nnn (Numeric) portion of “STMnnn” must be 001-098 or 101-999 for Form 1065 and related forms and schedules. (Exception: Schedule K-1 (Form 1065) and the Schedule K-1 (Form 8865). **NOTE: 099 is reserved for Schedule K-1 (Form 1065)** **100 is reserved for Schedule K-1 (Form 8865)**
705	The page number (Field #0002) on the Statement Record must be equal to Page 01-99. **NOTE: A statement record may have up to 99 pages and each page may consist of 50 lines per page.**
706	The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.
707	The line number (Field #0010) on the Statement Record must be equal to "LNnn". The line number must be between 01 and 50.
708	The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with one and incremented by one.
709	The nnn (Numeric) portion of “STMnnn” must be 099 for the Schedule K-1 (Form 1065) statements.
710	The nnn (Numeric) portion of “STMnnn” must be 100 for the Schedule K-1 (Form 8865) statements.
712	The Page Number (Field #0002) on the following Records must be equal to 01 – 20: Preparer Note Record Regulatory Explanation Record Election Explanation Record

.06 SUMMARY RECORD - VALIDATION CRITERIA

REJECT CODE	VALIDATION CRITERIA
800	A Summary Record must be in the correct sequence and present with every return.
801	If the total number of logical records on the Summary Record (to include the Summary Record, (Field #0060) is not equal to the IRS count of logical records within the return. example: Logical record consist of: 1065 pages 1 – 4 = 4 2 K-1's = 2 1 Summary Record = 1 Total Logical Record count 7
802	If the total number of Statement Records (Excluding Schedule K-1's) on the Summary Record (Field #1020) is not equal to the IRS count of Statement Records within the return.
803	If the total number of **"**STM099**"** records which correspond to Schedule K-1 (Form 1065) records on the Summary Record (Field #1070) is not equal to the IRS count of STM099 records within the return.
804	If the count for Schedule A (Form 5713), Page 1, on the Summary Record (Field #0870) is not equal to the IRS count for Schedule A (Form 5713), Page 1, records within the return.
807	If the count for Schedule B (Form 5713), Page 1, on the Summary Record (Field #0900) is not equal to the IRS count for Schedule B (Form 5713), Page 1, records within the return.
808	If the count for Schedule C (Form 5713), Page 1, on the Summary Record (Field #0910) is not equal to the IRS count for Schedule C (Form 5713), Page 1, records within the return.
809	If the count for Schedule D (Form 1065), Page 1, on the Summary Record (Field #0920) is not equal to the IRS count of Schedule D (Form 1065), Page 1, records within the return.

REJECT CODE	VALIDATION CRITERIA
810	If the count for Schedule F, Page 1, on the Summary Record (Field #0930) is not equal to the IRS count for Schedule F, Page 1, records within the return.
811	If the count for Schedule F, Page 2, on the Summary Record (Field #0940) is not equal to the IRS count for Schedule F, Page 2, records within the return.
812	If the count for Schedule C (Form 5713), Page 2, on the Summary Record (Field #0915) is not equal to the IRS count for Schedule C (Form 5713), Page 2, records within the return.
814	If the count for Schedule J (Form 5471), Page 1, on the Summary Record (Field #0950) is not equal to the IRS count of Schedule J (Form 5471), Page 1, records within the return.
815	If the total number of Schedule K-1 (Form 8865) records on the Summary Record (Fields #1050) is not equal to the IRS count of Schedule K-1 (Form 8865) records within the return.
816	If the total number of Schedule K-1 (Form 1065) records on the Summary Record (Fields #1030) is not equal to the IRS count of Schedule K-1 (Form 1065) records within the return.
817	If the count for Schedule M (Form 5471), Page 1, on the Summary Record (Field #0960) is not equal to the IRS count of Schedule M (Form 5471), Page 1, records within the return.
818	If the count for Schedule N (Form 5471), Page 1, on the Summary Record (Field #0970) is not equal to the IRS count of Schedule N (Form 5471), Page 1, records within the return.
819	If the count for Schedule O (Form 5471), Page 1, on the Summary Record (Field #0980) is not equal to the IRS count of Schedule O (Form 5471), Page 1, records within the return.
820	If the count for Schedule O (Form 5471), Page 2, on the Summary Record (Field #0990) is not equal to the IRS count of Schedule O (Form 5471), Page 2, records within the return.
821	If the count for Form 970, Page 1, on the Summary Record, (Field #0080) is not equal to the IRS count for the Form 970, Page1, records within the return.

REJECT CODE	VALIDATION CRITERIA
822	If the count for Form 970, Page 2, on the Summary Record, (Field #0085) is not equal to the IRS count for the Form 970, Page 2 records within the return.
823	If the count for Form 982, Page 1, on the Summary Record (Field #0090) is not equal to the IRS count for Form 982, Page 1, records within the return.
826	If the count for Form 3468, Page 1, on the Summary Record (Field #0100) is not equal to the IRS count of Form 3468, Page 1, records within the return.
837	If the count for Form 4255, Page 1, on the Summary Record (Field #0210) is not equal to the IRS count of Form 4255, Page 1, records within the return.
839	If the count for Form 4562, Page 1, on the Summary Record (Field #0220) is not equal to the IRS count for Form 4562, Page 1, records within the return.
840	If the count for Form 4562, Page 2, on the Summary Record (Field #0230) is not equal to the IRS count for Form 4562, Page 2, records within the return.
841	If the count for Form 4684, Page 1, on the Summary Record (Field #0240) is not equal to the IRS count of Form 4684, Page 1, records within the return.
842	If the count for Form 4684, Page 2, on the Summary Record (Field #0250) is not equal to the IRS count of Form 4684, Page 2, records within the return.
843	If the count for Form 4797, Page 1, on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1, records within the return.
844	If the count for Form 4797, Page 2, on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2, records within the return.
846	If the count for Form 5471, Page 1, on the Summary Record (Field #0290) is not equal to the IRS count of Form 5471, Page 1, records within the return.
848	If the count for Form 5471, Page 2, on the Summary Record (Field #0300) is not equal to the IRS count of Form 5471, Page 2, records within the return.
849	If the count for Form 5471, Page 3, on the Summary Record (Field #0310) is not equal to the IRS count of Form 5471, Page 3, records within the return.
850	If the count for Form 5471, Page 4, on the Summary Record (Field #0320) is not equal to the IRS count of Form 5471, Page 4, records within the return.

REJECT CODE	VALIDATION CRITERIA
851	If the count for Form 5713, Page 1, on the Summary Record (Field #0330) is not equal to the IRS count of Form 5713, Page 1, records within the return.
852	If the count for Form 5713, Page 2, on the Summary Record (Field #0340) is not equal to the IRS count of Form 5713, Page 2, records within the return.
853	If the count for Form 5713, Page 3, on the Summary Record (Field #0350) is not equal to the IRS count of Form 5713, Page 3, records within the return.
854	If the count for Form 5713, Page 4, on the Summary Record (Field #0360) is not equal to the IRS count of Form 5713, Page 4, records within the return.
855	If the count for Form 5884, Page 1, on the Summary Record (Field #0370) is not equal to the IRS count of Form 5884, Page 1, records within the return.
856	If the count for Form 5884A, Page 1, on the Summary Record (Field #0375) is not equal to the IRS count of Form 5884A, Page 1, records within the return.
857	If the count for Form 6252, Page 1, on the Summary Record (Field #0380) is not equal to the IRS count of Form 6252, Page 1, records within the return.
858	If the count for Form 6478, Page 1, on the Summary Record (Field #0390) is not equal to the IRS count of Form 6478, Page 1, records within the return.
859	If the count for Form 6765, Page 1, on the Summary Record (Field #0400) is not equal to the IRS count of Form 6765, Page 1, records within the return.
860	If the count for Form 6765, Page 2, on the Summary Record (Field #0410) is not equal to the IRS count of Form 6765, Page 2, records within the return.
861	If the count for Form 6781, Page 1, on the Summary Record (Field #0420) is not equal to the IRS count of Form 6781, Page 1, records within the return.
862	If the count for Form 8082, Page 1, on the Summary Record (Field #0430) is not equal to the IRS count of Form 8082, Page 1, records within the return.
863	If the count for Form 8082, Page 2, on the Summary Record (Field #0440) is not equal to the IRS count of Form 8082, Page 2, records within the return.
864	If the count for Form 8271 on the Summary Record (Field #0450) is not equal to the IRS count for Form 8271 records within the return.
865	If the count for Form 8275, Page 1, on the Summary Record (Field #0460) is not equal to the IRS count of Form 8275, Page 1, records within the return.

REJECT CODE	VALIDATION CRITERIA
866	If the count for Form 8275, Page 2, on the Summary Record (Field #0470) is not equal to the IRS count of Form 8275, Page 2, records within the return.
868	If the count for Form 8275R, Page 2, on the Summary Record (Field #0490) is not equal to the IRS count of Form 8275R, Page 2, records within the return.
869	If the count for Form 8283, Page 1, on the Summary Record (Field #0500) is not equal to the IRS count of Form 8283, Page 1, records within the return.
870	If the count for Form 8283, Page 2, on the Summary Record (Field #0510) is not equal to the IRS count of Form 8283, Page 2, records within the return.
871	If the count for Form 8308 on the Summary Record (Field #1080) is not equal to the IRS count for Form 8308 records within the return.
872	If the count for Form 8586 on the Summary Record (Field #0540) is not equal to the IRS count for Form 8586 records within the return.
873	If the count for Form 8594, Page 1, on the Summary Record (Field #0550) is not equal to the IRS count for Form 8594, Page 1, records within the return.
874	If the count for Form 8609A on the Summary Record (#0575) is not equal to the IRS count for Form 8609A records within the return.
876	If the count for Form 8611 on the Summary Record (Field #0580) is not equal to the IRS count for Form 8611 records within the return.
877	If the count for Form 8621, Page 1, on the Summary Record (Field #0590) is not equal to the IRS count for Form 8621, Page 1, records within the return.
878	If the count for Form 8621, Page 2, on the Summary Record (Field #0600) is not equal to the IRS count for Form 8621, Page 2, records within the return.
880	If the count for Form 8697, Page 1, on the Summary Record (Field #0620) is not equal to the IRS count of Form 8697, Page 1, records within the return.
881	If the count for Form 8697, Page 2, on the Summary Record (Field #0630) is not equal to the IRS count of Form 8697, Page 2, records within the return.
882	If the count for Form 8820, Page 1, on the Summary Record (Field #0640) is not equal to the IRS count for Form 8820, Page 1, records within the return.
883	If the count for Form 8824, Page 1, on the Summary Record (Field #0650) is not equal to the IRS count for Form 8824, Page 1, records within the return.

REJECT CODE	VALIDATION CRITERIA
884	If the count for Form 8824, Page 2 on the Summary Record (Field #0660) is not equal to the IRS count for Form 8824, Page 2, records within the return.
885	If the count for Form 8825, Page 1, on the Summary Record (Field #0670) is not equal to the IRS count for Form 8825, Page 1, records within the return.
886	If the count for Form 8825, Page 2, on the Summary Record (Field #0680) is not equal to the IRS count for Form 8825, Page 2, records within the return.
887	If the count for Form 8826, Page 1, on the Summary Record (Field #0690) is not equal to the IRS count for Form 8826, Page 1, records within the return.
889	If the count for Form 8835, Page 1, on the Summary Record (Field #0730) is not equal to the IRS count for Form 8835, Page 1, records within the return.
890	If the count for Form 8845, Page 1, on the Summary Record (Field #0750) is not equal to the IRS count of Form 8845, Page 1, records within the return.
891	If the count for Form 8846, Page 1, on the Summary Record (Field #0760) is not equal to the IRS count for Form 8846, Page 1, records within the return.
892	If the count for Form 8847, Page 1, on the Summary Record (Field #0770) is not equal to the IRS count of Form 8847, Page 1, records within the return.
893	If the count for Form 8861, Page 1, on the Summary Record (Field #0780) is not equal to the IRS count of Form 8861, Page 1, records within the return.
894	If the count for Form 8835, Page 2, on the Summary Record (Field #0735) is not equal to the IRS count for Form 8835, Page 2, records within the return.

REJECT CODE	VALIDATION CRITERIA
900	If the count for Form 8866, Page 1, on the Summary Record (Field #0860) is not equal to the IRS count of Form 8866, Page 1, records within the return.
901	If the count for Form 8874 on the Summary Record (Field #0865) is not equal to the IRS count for Form 8874 records within the return.
902	If the count for Form 8864 on the Summary Record (Field #0785) is not equal to the IRS count for Form 8864 records within the return.
903	If the count for Form 8832, Page 1, on the Summary Record (Field #0710) is not equal to the IRS count of Form 8832, Page 1, records within the return.
904	If the count for Form 8834, Page 1, on the Summary Record (Field #0720) is not equal to the IRS count of Form 8834, Page 1, records within the return.
905	If the count for Form 8844, Page 1, on the Summary Record (Field #0740) is not equal to the IRS count of Form 8844, Page 1, records within the return.
906	If the count for Form 8865, Page 1, on the Summary Record (Field #0790) is not equal to the IRS count of Form 8865, Page 1, records within the return.
907	If the count for Form 8865, Page 2, on the Summary Record (Field #0800) is not equal to the IRS count of Form 8865, Page 2, records within the return.
908	If the count for Form 8865, Page 3, on the Summary Record (Field #0810) is not equal to the IRS count of Form 8865, Page 3, records within the return.
909	If the count for Form 8865, Page 4, on the Summary Record (Field #0820) is not equal to the IRS count of Form 8865, Page 4, records within the return.
910	If the count for Form 8865, Page 5, on the Summary Record (Field #0830) is not equal to the IRS count of Form 8865, Page 5, records within the return.
911	If the count for Form 8865, Page 6, on the Summary Record (Field #0840) is not equal to the IRS count of Form 8865, Page 6, records within the return.
912	If the count for Form 8865, Page 7, on the Summary Record (Field #0850) is not equal to the IRS count of Form 8865, Page 7, records within the return.
913	If the total number of **"**STM100**"** records which correspond to Schedule K-1 (Form 8865) records on the Summary Record (Field #1075) is not equal to the IRS count of STM 100 records within the return.

REJECT CODE	VALIDATION CRITERIA
914	If the count for Schedule O (Form 8865), Page 1, on the Summary Record (Field #1000) is not equal to the IRS count for Schedule O (Form 8865), Page 1, records within the return.
915	If the count for Schedule P (Form 8865), Page 1, on the Summary Record (Field #1010) is not equal to the IRS count for Schedule P (Form 8865), Page 1, records within the return.
916	On the Summary Record (Field 1098) is missing or not a valid number.
917	If the count for Form 8873, Page 1, on the Summary Record (Field #0863) is not equal to the IRS count for Form 8873, Page 1, records within the return.
918	If the count for Form 8873, Page 2, on the Summary Record (Field #0864) is not equal to the IRS count for Form 8873, Page 2, records within the return.
920	If the count for Preparer Note Explanation Record (Field #1092) of the Summary Record is not equal to the IRS count for Preparer Note Explanation Records within the return.
921	If the count for Election Explanation Record (Field #1094) of the Summary Record is not equal to the IRS count for Election Explanation Records within the return.
922	If the count for Regulatory Explanation Record (Field #1096) of the Summary Record is not equal to the IRS count for Regulatory Explanation Record within the return.
923	If the count for Form T, Page 1, on the Summary Record (Field #0070) is not equal to the IRS count for Form T, Page 1, records within the return.
924	If the count for Form T, Page 2, on the Summary Record (Field #0071) is not equal to the IRS count for Form T, Page 2, records within the return.
925	If the count for Form T, Page 3, on the Summary Record (Field #0072) is not equal to the IRS count for Form T, Page 3, records within the return.
926	If the count for Form T, Page 4, on the Summary Record (Field #0073) is not equal to the IRS count for Form T, Page 4, records within the return.
928	If the Summary Record count of Form 8886, Page 1, is greater than zero, Form 8886 cannot be filed electronically until after March 15, 2007.

REJECT CODE	VALIDATION CRITERIA
929	If the Summary Record count of Form 8886, Page 2, is greater than zero, Form 8886 cannot be filed electronically until after March 15, 2007.
930	If the count for Form 8881 on the Summary Record (Field #1081) is not equal to the IRS count for the Form 8881 records within the return.
931	If the count for Form 8882 on the Summary Record (Field #1082) is not equal to the IRS count for the Form 8882 records within the return.
932	If the count for Form 8896 on the Summary Record (Field #0869) is not equal to the IRS count for the Form 8896 records within the return.
933	If the count for Schedule M-3 (Form 1065), Page 1, on the Summary Record (Field #0965) is not equal to the IRS count for the Schedule M-3 (Form 1065), Page 1, records within the return.
934	If the count for Schedule M-3 (Form 1065), Page 2, on the Summary Record (Field #0967) is not equal to the IRS count for the Schedule M-3 (Form 1065), Page 2, records within the return.
935	If the count for Schedule M-3 (Form 1065), Page 3, on the Summary Record (Field #0969) is not equal to the IRS count for the Schedule M-3 (Form 1065), Page 3, records within the return.
937	If the count for Form 8832, Page 2, on the Summary Record (Field #0715) is not equal to the IRS count for the Form 8832, Page 2, records within the return.
938	If the count for Form 8913, Page 1, on the Summary Record (Field #0866) is not equal to the IRS count of Form 8913, Page 1, records within the return.
939	If the count for Form 8916-1, Page 1, on the Summary Record (Field #1084) is not equal to the IRS count of Form 8916-A, records within the return.

SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2006

Internal Revenue Service has provided the ability for IRS e-file program participants, who transmit directly to the Electronic Management System (EMS), to use only IRS approved encryption methods for the 2006 and later filing seasons. States that are retrieving their returns from the State Retrieval SubSystem (SRS) have been informed that they will do so via the EMS. This information pertains to IRS e-file software developers who currently prepare software packages for direct dial-up transmission to IRS e-file EMS sites for individual and business electronic returns and electronic tax documents, for states participating in IRS federal/state e-file, and also for transmitters who have dedicated leased lines. All trading partners (transmitters) who directly transmit to the IRS EMS must use either the IRS Internet solution (described below) or they must purchase and install in IRS facilities Federal Information Processing Standards (FIPS)-compliant and IRS-approved encrypted dedicated leased lines. This solution is not for the Forms 1120 and 990 series submitted directly to the Modernized e-file (MeF) platform through the Registered User Portal or through the Application-to-Application method. It is not for the Information Returns, such as 1098, 1099, etc. to the FIRE system. It is not for the filing of forms W-2 to the Social Security Administration. The IRS will attempt to ensure that the standards described in the encryption solution documentation are generally compliant to those adopted by other IRS e-commerce Internet interfaces.

DATES

As of November 1, 2006, EMS will be accessed with a new Login-ID created to strengthen authentication. An eight-byte, alphanumeric EMS Login-Id will be sent for each ETIN in a letter to Trading Partners in October 2006.

ENCRYPTION

Test transmissions to EMS via encrypted transmissions, using either (1) Internet Secure Sockets Layer (SSL) with TELNET/S protocol or (2) FIPS-compliant, trading-partner provided encrypted dedicated leased line. If transmitters do not have the IRS documents concerning Internet Filing or Dedicated Leased Line Encryption: Send your e-mail for encryption and specifications to e Efile.transmission.encryption@Irs.gov

SUPPLEMENTARY INFORMATION

The Internet filing solution utilizes Secure Sockets Layer (SSL) Version 3.0 with 128-bit encryption keys in an operational mode using the current modem based file transmission commands within a client commonly termed “TELNET/S”. The dedicated line encryption options must be compliant with Federal Information Processing Standards (FIPS) and approved by IRS. See below for more information. The Internet filing solution is a replacement of the current dial-up transmissions to the EMS. If the software package for direct filing to IRS EMS provides for Internet filing, it must include an interface to the IRS EMS Front-End Processing Systems’ Encrypted Interface URL site.

BACKGROUND

The Internal Revenue Service is charged with protecting taxpayer information using the most feasible, efficient and appropriate methods of protection available. Encrypting the transmissions between the trading partners and the IRS enhances and completes the existing security provided by the trading partners’ systems and by the IRS security zone. Many IRS trading partners are subject to the Gramm-Leach-Bliley Act (GLBA) of 1999 and the Federal Trade Commission Privacy and Safeguards Rules, effective May 23, 2003. The methods the IRS offers in this announcement fully accommodate the requirements of the GLBA to encrypt the transmission of sensitive data. Encryption solutions began with the Acceptance Testing System (ATS) in November 2004.

SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2006

COST IMPACTS AND TAXPAYER BURDENS

The cost impact of the Internet SSL method to IRS e-filers is expected to be minimal. Support for SSL is provided at no extra cost in most Operating Systems available for the last five years, and is supported by the majority of Internet Service Providers (ISPs). The transmitters will incur the cost of the ISP, however, many of them already have and use an ISP. Currently the transmitters must pay for the long distance telephone call to the IRS front-end sites, and must make multiple calls if their transmission volume is high. Historic technologies also incur "dropped" calls. With use of the Internet, these occurrences should be reduced. Additionally, dial up access to ISPs are normally via local calls, including alternate phone numbers. Throughput transmission times to EMS have been very fast via the Internet.

ADDRESSES

Authorized IRS e-file Software Developers and dedicated leased line transmitters who have not requested the encryption solution documentation, should immediately e-mail requests with the "Doing-Business-As" Company name, ETIN, and EFIN to efile.transmission.encryption@irs.gov

FOR FURTHER INFORMATION CONTACT

Questions will also be taken over the telephone. Call Carolyn Davis - 202-283-0589 (not a toll-free number). You may write to Carolyn E. Davis, Senior Program Analyst, IRS, Electronic Tax Administration, OS:CIO:I:ET:S:TP, 5000 Ellin Road, Room C4-187, Lanham, MD 20706.

SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2006

GUIDELINES FOR TRADING PARTNERS USING EMS

While the following information is provided primarily for those who use scripts to control interaction with EMS, it is also useful for individuals who login and conduct their sessions "manually."

1. Use ***pattern matching, not timers***, to control the flow of scripts. Scripts should be able to handle all messages and prompts from EMS, not just the main "retrieve acknowledgment" and "submit a file" paths. See Appendix F for an example of a script that is entirely controlled by simple pattern-matching.
2. If it is absolutely necessary to use a timer when waiting for a message or prompt, then the timer value should not be less than 100 seconds. EMS always sends a response within 100 seconds (worst case) after the last user-interaction (EMS prompt or user response). The timer in the script should function only as a "fail-safe" device in case of unanticipated system behavior.
3. Log off using the "Logoff" menu option on the main menu, instead of simply hanging up. Do not hang up until the "DISCONNECTING FROM EFS" message has been received. This is true for both scripted and human interaction with EMS.
4. When a message is received indicating that EMS is unavailable, don't try again immediately. Wait at least 10 minutes.
5. For TPs that are registered as reporting agents, there are additional prompts to allow a transmission file to be "signed." Since TPs have one ETIN for all form types, and registration types can be added or deleted, scripts should implement responses to the additional prompts if they are displayed, but still operate properly if they are not.
6. Do not login repeatedly when there is no work to do (i.e., no files to submit or acknowledgments to pick up). In most cases, EMS provides a negative acknowledgment within 10 minutes of submission if the file is not accepted for further processing. If EMS has not provided a negative acknowledgment within 35 minutes, the file, except in rare circumstances, has been forwarded to the appropriate tax-return-processing system. For MeF and 94X files, which are forwarded immediately to the tax-return-processing system, acknowledgements are available shortly after that system has processed each file. For files that are batched and "drained" at published times, acknowledgments from the tax-return-processing system will not be available for hours.
7. If a TP has multiple concurrent sessions at the same physical site using the same ETIN, only one session will retrieve acknowledgments. Unless the other sessions are used to submit files, they will not accomplish any useful work.

SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2006

What's New for EMS in 2006

- All BMF production returns for all return types must be encrypted, effective January 9, 2006.
- Software Developers must integrate the encryption solution in their transmission packages for direct filing.
- October 20, 2005, was the last time to use IRS provided dial-up and IRS-provided Integrated Services Digital Network (ISDN) lines to EMS for individual returns and State Acknowledgments. Business returns continued to be transmitted via dial-up and IRS-provided ISDN lines through December 29, 2005.
- Effective January 13, 2006, all IMF production transmissions must be sent either through the Internet solution described above or via IRS-approved Trading Partner-provided encrypted dedicated/leased line.
- Effective January 9, 2006, all BMF production transmissions must be sent either through the Internet solution described above or via IRS-approved Trading Partner-provided encrypted dedicated/leased line.

Internet access replaces the dial-up infrastructure

- Transmitters of 1065 returns must follow the Processing Chart for 1065 e-file in 2007 for the list of Uniform Resource Locators (URL) designated by site.
- Effective, January 9, 2006, transmitters of business returns must use efileC.ems.irs.gov for production returns. For the 1120 family and the 990 family returns, efileC can also accept returns for Tax Years 2003, 2004, and 2005. From October 20, 2005 to December 29, 2005, efileC.ems.irs.gov will be used for 2005 production. Testing for 2006 business returns will be on efileB.ems.irs.gov.

SECTION 9 EMS GENERAL INFORMATION FOR TAX YEAR 2006

EMS Password Rules

A trading partner's password must conform to the following rules.

1. Passwords must be 8 characters long.

2. Passwords must contain:

   a. at least one uppercase alphabetic character,
   b. at least one lowercase alphabetic character and
   c. at least one numeric or special character.

3. Allowable special characters are:

Exclamation Point	!	Less Than Sign	<
Pound Sign	#	Equal Sign	=
Dollar Sign	$	Greater Than Sign	>
Percent Sign	%	Question Mark	?
Ampersand	&	At Sign	@
Left Parenthesis	(	Left Square Bracket	[
Right Parenthesis	)	Right Square Bracket	]
Asterisk	*	Underscore	_
Plus Sign	+	Right Curly Brace	{
Comma	,	Left Curly Brace	}
Hyphen	-	Vertical Bar	|
Period	.	Tilde	~
Slash	/		
Colon	:		
Semi-colon	;		

4. Passwords must not contain:

   a. the login ID
   b. reverse shift of the login ID
   c. circular shift of the login ID
   d. different upper/lower case version of the login ID

5. A new password must differ by at least three characters from the current password.

6. A new password must not match any password (the last five) in the TP's EMS-maintained password history.

SECTION 10 USING EMS AND SYSTEM PROMPTS

Logging On to the System

The EMS has incorporated a new password management feature within the trading partner interface, which is documented in Section 1 of this manual. This section illustrates the different responses for each password condition when a trading partner's password must be changed. Section 1 is categorized into five subsections, which are listed as follows:

- Successful Login – No Password Change Required, Section 1.1
- Successful Login – Password Change Required, Section 1.2
- Unsuccessful Login, Section 1.3
- EMS Unavailable, Section 1.4
- EMS Main Menu Processing, Section 1.5

Note: Password rules can be found in Appendix G.

The following discussion describes how a TP logs on to the system. When a TP connects to EMS, the "Authorized Use" banner shown in Exhibit 1-1 is displayed.

```
UTHORIZED USE ONLY!

operty of the United States Government.  The Government may monitor any activity
 on the system and retrieve any
 information stored within the system.  By accessing and using this system, you
 are consenting to such monitoring and information retrieval for law
 enforcement and other purposes.  Users should have no expectation of privacy
 as to communication on or stored within the system, including information
 stored locally on the hard drive or other media in use within the unit (e.g.,
 floppy disks, tapes, CD-ROM, etc.).
```

Exhibit 1-1 Authorized Use Banner

The TP is then prompted for his/her EMS Login ID and password as shown in Exhibit 1-2. (Note: Not only will the password not be displayed, but also there will be no indication of how many characters the TP has typed.)

```
login: xxxxxxxx
Password:
```

Exhibit 1-2 Login and Password Prompts

SECTION 10 USING EMS AND SYSTEM PROMPTS

Successful Login - No Password Change Required

If the TP successfully logs on and the TP's password will expire in seven days or less, then the message shown in Exhibit 1-3 is displayed and processing continues as described in Section 1.5. (Note that "N" will be replaced by the number of days remaining until the password must be changed.)

```
Password must be changed in N day(s).
```

Exhibit 1-3 Password Change in N Days

If there are more than seven days until the password expires, then processing continues as described in Section 1.5

Successful Login - Password Change Required

There are times when a TP correctly supplies his/her EMS Login ID and password, but is required to change his/her password before proceeding. These include:

- the TP first logs in
- the TP's current password has expired after 90 days
- the TP's password has been reset by an EMS system administrator as a result of the TP contacting the Home Submission Processing Center (SPC) EMS Help Desk

When any of these situations occur, the TP is prompted to enter a new password and to confirm his/her new password by re-entering it as shown in Exhibit 1-4.

```
Enter new password:
Re-enter new password:
```

Exhibit 1-4 New Password Prompts

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 1-5 is displayed. The TP will subsequently use the new password to log into either EMS processing center. Processing then continues as described in Section 1.5.

```
Password changed.
```

Exhibit 1-5 Password Change Confirmation

However, if the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed. A TP is given three tries to change his/her password.

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 1-6 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her new password as shown in Exhibit 1-4. If this is the third unsuccessful attempt, then the TP is disconnected.

```
New passwords don't match.
```

Exhibit 1-6 Unmatched New Passwords Message

If the TP enters a new password that does not meet the rules, then the password is not changed and the message shown in Exhibit 1-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her new password as previously shown in Exhibit 1-4. If this is the third unsuccessful attempt, the TP is disconnected.

```
Password rule(s) have not been met.
```

Exhibit 1-7 Password Rule Violation Message

If the TP has concurrent sessions, only one can change the password. If the TP attempts to login to a second session, while the first session is actively changing the password, the message shown in Exhibit 1-8 is displayed and the TP is disconnected.

```
Login failed.  Another session is trying to change the password.
```

Exhibit 1-8 Another Login Session Changing Password Message

If a system error occurs during the change password operation, the password may or may not be changed. The message shown in Exhibit 1-9 is displayed and the TP is disconnected. The TP may need to try both his/her old and new passwords on his/her next login.

```
System error.
```

Exhibit 1-9 System Error Message

Unsuccessful Login

After each unsuccessful login attempt due to the TP entering an incorrect EMS Login ID or password, the system displays the message shown in Exhibit 1-10.

```
Login incorrect
```

Exhibit 1-10 Login Incorrect Message

After three consecutive unsuccessful login attempts, the TP is disconnected. After six consecutive unsuccessful login attempts (in two or more consecutive sessions) the TP's account is disabled. Once the account has been disabled, any attempt to login to the account causes the system to display the message shown in Exhibit 1-11 and the TP to be disconnected. If this happens, the TP should contact the Home SPC EMS Help Desk.

```
This account is currently disabled.
```

Exhibit 1-11 Disabled Account Message

EMS Unavailable

If the EMS application is not available when the TP attempts to login, one of two messages is displayed after the login id and password prompts. If EMS is unavailable because of scheduled down time, the message shown in Exhibit 1-12 is displayed and the TP is disconnected.

```
EFS is currently unavailable. Additional information may be
available on IRS quick alerts.
```

Exhibit 1-12 EFS Unavailable Message

SECTION 10 USING EMS AND SYSTEM PROMPTS

If the EMS application is unavailable for unscheduled reasons, the message shown in Exhibit 1-13 is displayed and the TP is disconnected.

```
EFS is busy.  Wait at least 10 minutes, then retry.
```

Exhibit 1-13 EFS Busy Message

EMS Main Menu Processing

Once the TP has successfully completed the login process (including changing his/her password, if necessary), the “last login” message is displayed as shown in the Exhibit 1-14.

```
Last login: Tue Sep 4 10:39:31 from computername
```

Exhibit 1-14 Last Login Message

The “Official Use” banner shown in Exhibit 1-15 is then displayed.

```
-------------------------------------------------------
      F O R   O F F I C I A L   U S E   O N L Y

                 #    #####    ####
                 #    #    #  #
                 #    #    #   ####
                 #    #####        #
                 #    #   #   #    #
                 #    #    #   ####

              U.S. Government computer

      F O R   O F F I C I A L   U S E   O N L Y
-------------------------------------------------------
```

Exhibit 1-15 "Official Use" Banner

Next the Main Menu is displayed. The list of choices depends on whether the TP is a State TP or not. The Main Menu for non-State TPs is shown in Exhibit 1-16 while the Main Menu for State TPs is shown in Exhibit 1-17. Since most TPs are not State TPs the Main Menu exhibits in the remainder of this document, except for Section 8, will look like Exhibit 1-16.

SECTION 10 USING EMS AND SYSTEM PROMPTS

From the Main Menu, the non-State TP can now choose to end the session, receive acknowledgment files and transmit a file, change the protocol and/or compression settings, request a Transmission Status Report, or change his/her password. Whenever the TP completes a process initially selected from the Main Menu other than Logoff, he/she is returned to the Main Menu screen.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

Exhibit 1-16 Initial Main Menu for non-State TP

From the Main Menu, the State TP can now choose to end the session, receive acknowledgment files and transmit a state ack file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, or request the State Return Menu to perform the State functions described in Section 9. Whenever the State TP completes a process initiated by menu items 2-6, he/she is returned to the Main Menu screen. Whenever the State TP chooses to exit the State Return Menu, he/she is returned to the Main Menu. **(not applicable for Form 1065 filers)**

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu

Enter your choice:
```

Exhibit 1-17 Initial Main Menu for State TP

SECTION 10 USING EMS AND SYSTEM PROMPTS

For all TPs, the current file transfer protocol is displayed in brackets next to the “Change File Transfer Protocol” menu item. Likewise, the TP’s current compression method is displayed in brackets next to the “Change Compression Method” menu item. The possible file transfer protocols and compression method values are identified in Section 2, where the “File Transfer Protocols” and “File Compression Methods” menus are discussed.

It should be noted that a TP’s initial compression method is “NONE.” Since the EMS does not auto-sense compressed files, a TP must select a compression method before submitting compressed files. If the TP has selected a compression method, his/her acknowledgment files and Transmission Status
Report are compressed and returned using the selected compression method.

At any prompt, if the TP does not respond in 60 seconds the following message is displayed: “DISCONNECTING FROM EFS” and the TP is disconnected.

If the TP enters a character that is not one of the listed number choices, i.e., is not 1-6 for non-State TPs or is not 1-7 for State TPs, then an invalid menu selection message along with the Main Menu is displayed. An example is provided in Exhibit 1-18. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password

Enter your choice:  8


Invalid menu selection.  Try again.

     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password

Enter your choice:
```

Exhibit 1-18 Invalid Main Menu Selection

SECTION 10 USING EMS AND SYSTEM PROMPTS

Changing Settings

This section explains how to change the TP's communication protocol and compression settings.

Changing the Transmission Protocol

To change the transmission protocol, the TP chooses "Change File Transfer Protocol" as shown in Exhibit 2-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  3
```

Exhibit 2-1 Choosing Change File Transfer Protocol

When the TP chooses "Change File Transfer Protocol," the menu shown depends on whether or not the TP has been approved to use the FTP protocol (see Appendix C for FTP usage). If the TP cannot use the FTP protocol, the menu shown in Exhibit 2-2 is displayed. Brackets frame the TP's current file transfer protocol. The TP's initial setting is "ZMODEM."

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
3) [ZMODEM]
4) XMODEM-1K
5) YMODEM BATCH

Enter your choice:
```

Exhibit 2-2 Initial File Transfer Protocol Menu Display without FTP

If the TP has been approved to use the FTP protocol, he/she must provide certain configuration information to the IRS before being able to use FTP. Once the TP's FTP configuration information has been added to the EMS system, then the menu shown in Exhibit 2-3 is displayed.

```
          FILE TRANSFER PROTOCOLS MENU

          1) Return to MAIN MENU
          2) [ZMODEM]
          3) XMODEM-1K
          4) YMODEM BATCH
          5) FTP

     Enter your choice:
```

Exhibit 2-3 Initial File Transfer Protocol Menu Display with FTP

The TP can change the protocol or return to the Main Menu. Exhibit 2-4 demonstrates the TP changing his/her file transfer protocol to FTP.

```
          FILE TRANSFER PROTOCOLS MENU

          1) Return to MAIN MENU
          2) [ZMODEM]
          3) XMODEM-1K
          4) YMODEM BATCH
          5) FTP

     Enter your choice: 5
```

Exhibit 2-4 Changing File Transfer Protocol to FTP

After the TP selects a protocol, the Main Menu is redisplayed with the selected protocol in brackets as shown in Exhibit 2-5. This protocol setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

```
          MAIN MENU

          1) Logoff
          2) Receive/Send File(s)
          3) Change File Transfer Protocol [FTP]
          4) Change Compression Method [NONE]
          5) Request Transmission Status Report
          6) Change Password

     Enter your choice:
```

Exhibit 2-5 Redisplay of Main Menu after Protocol Change

While in the File Transfer Protocols Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 2-6).

```
     FILE TRANSFER PROTOCOLS MENU

     1) Return to MAIN MENU
     2) [ZMODEM]
     3) XMODEM-1K
     4) YMODEM BATCH
     5) FTP

Enter your choice:  0
```

Exhibit 2-6 Invalid File Transfer Protocol Menu Selection

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu is displayed as shown in Exhibit 2-7. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
Invalid menu selection.  Try again.

     FILE TRANSFER PROTOCOLS MENU

     1) Return to MAIN MENU
     2) [ZMODEM]
     3) XMODEM-1K
     4) YMODEM BATCH
     5) FTP

Enter your choice:
```

Exhibit 2-7 Invalid File Transfer Protocol Menu Selection Response

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses “Return to MAIN MENU,” the Main Menu is redisplayed with the newly chosen protocol in brackets (Exhibit 2-8).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

Exhibit 2-8 Redisplay of Main Menu after Protocol Change

The TP can choose any menu item to continue or choose Logoff to end the session.

Changing the Compression Method

To change the compression method, the TP chooses “Change Compression Method” from the Main Menu as shown in Exhibit 2-9.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  4
```

Exhibit 2-9 Choosing Change Compression Method

The File Compression Methods Menu is displayed as shown in Exhibit 2-10. Brackets frame the current compression method. The two supported compression methods are gzip (a freeware program available at www.gzip.org) and compress (a Unix compression utility).

```
          FILE COMPRESSION METHODS MENU

          1) Return to MAIN MENU
          2) [None]
          3) GZIP
          4) COMPRESS

     Enter your choice:  3
```

Exhibit 2-10 Initial File Compression Methods Menu Display

The TP can change his/her compression method or return to the Main Menu. Exhibit 2-11 demonstrates the TP changing his/her compression method to gzip.

```
          FILE COMPRESSION METHODS MENU

          1) Return to MAIN MENU
          2) [None]
          3) GZIP
          4) COMPRESS

     Enter your choice:  3
```

Exhibit 2-11 Changing Compression Method to GZIP

After the TP chooses a compression method, the Main Menu is redisplayed with the selected method framed by brackets as shown in Exhibit 2-12. This compression method setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting is "None." Before using compression, the TP must select a method from the File Compression Methods Menu. (If, after choosing the compression method, the TP sends a file and EMS fails to decompress it, the file is rejected and an error acknowledgment is sent to the TP. Refer to Appendix B for the format of this error acknowledgment.)

```
          MAIN MENU

          1) Logoff
          2) Receive/Send File(s)
          3) Change File Transfer Protocol [FTP]
          4) Change Compression Method [GZIP]
          5) Request Transmission Status Report
          6) Change Password

     Enter your choice:
```

Exhibit 2-12 Main Menu Display After Change Compression Method Menu

While in the File Compression Methods Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 2-13).

```
          FILE COMPRESSION METHODS MENU

          1) Return to MAIN MENU
          2) [None]
          3) GZIP
          4) COMPRESS

     Enter your choice:  5
```

Exhibit 2-13 Invalid File Compression Menu Selection

If the TP enters an invalid character, an invalid menu selection message along with the File Compression Methods Menu is displayed as shown in Exhibit 2-14. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
     Invalid menu selection.  Try again.

          FILE COMPRESSION METHODS MENU

          1) Return to MAIN MENU
          2) None
          3) [GZIP]
          4) COMPRESS

     Enter your choice:
```

Exhibit 2-14 Invalid File Compression Methods Menu Selection Response

After the TP chooses a valid option from the File Compression Methods Menu or chooses “Return to MAIN MENU,” the Main Menu is redisplayed with the newly chosen compression method in brackets (Exhibit 2-15).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

Exhibit 2-15 Main Menu Display After Change Compression Method Menu

The TP can now choose any menu item to continue or choose Logoff to end the session.

SECTION 10 USING EMS AND SYSTEM PROMPTS

Receiving Acknowledgments

From the Main Menu, the TP receives acknowledgment files and/or transmits a file by choosing "Receive/Send File(s)." This section discusses receiving acknowledgment files, and Section 4 discusses sending files to the EMS System.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  2
```

Exhibit 3-1 Choosing Receive/Send File(s)

When the TP chooses the "Receive/Send File(s)" menu item, the EMS TP Interface software checks to see if there are acknowledgment files to be sent to the TP. If there are no acknowledgment files, the message in Exhibit 3-2 is displayed and processing continues as discussed in Section 4. This allows TPs to submit files even if there are no acknowledgment files waiting delivery.

```
Number of Acknowledgment File(s) in outbound mailbox: 000
```

Exhibit 3-2 Zero Acknowledgment File Display

If there are acknowledgment files, the text shown in Exhibit 3-3 is displayed. The message shows the number of acknowledgment files waiting delivery to the TP. All acknowledgment files waiting delivery to the TP are delivered before the TP can submit a file. The count of acknowledgment files is updated every time the TP selects item 2) Receive/Send File(s), from the Main Menu. Additional acknowledgment files that were generated during the session are reflected in this count.

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y or y
```

Exhibit 3-3 One or More Acknowledgment Files Display

If the TP enters anything other than “Y” or “y,” the Main Menu (Exhibit 3-1) is redisplayed. If the TP fails to respond affirmatively three consecutive times he/she is disconnected.

If the TP responds to the prompt affirmatively, a message notifying the TP that the file transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem or Ymodem, the message in Exhibit 3-4 is displayed. For FTP, the message shown in Exhibit 3-5 is displayed. The file transfer begins after the appropriate notice.

```
EFS ready for modem download.
```

Exhibit 3-4 Modem Download Notice

```
Putting File(s) by FTP.
```

Exhibit 3-5 FTP “Putting Files” Notice

All acknowledgment files are sent as separate files. If the TP is also using compression, each file is separately compressed. (See Appendix A for a description of acknowledgment file names.)

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 3-6 is displayed followed by the Main Menu (Exhibit 3-1). If this happens three times in a row, the TP is disconnected.

```
Error transmitting Acknowledgment File(s).
```

Exhibit 3-6 Acknowledgment File Transmission Error Message

If the TP Interface software does not detect an error, the message shown in Exhibit 3-7 is displayed.

```
Acknowledgment File(s) transmission complete.
```

Exhibit 3-7 Acknowledgment File Transmission Complete Message

Next, the TP is asked if he/she wants to send a file. Section 4 discusses sending files. After the receive acknowledgment process has completed, if the TP has been suspended, he/she is not allowed to transmit new files. Instead, the message "SUSPENDED TRANSMITTER/ETIN" is displayed, and the TP is disconnected from EMS (Exhibit 3-8).

```
SUSPENDED TRANSMITTER/ETIN.

DISCONNECTING FROM EFS.
```

Exhibit 3-8 Suspended TP Message

A suspended transmitter is allowed to log on to EMS to continue to receive acknowledgments but not allowed to transmit. Suspension occurs for the following reasons:

- Submission of a file with a virus (refer to Appendix B)
- Submission of a file with an XML threat (refer to Appendix B)
- Suspension by tax examiner for procedural reasons

Should this occur, the TP must contact the Home SPC EMS Help Desk to request removal of the suspended status.

SECTION 10 USING EMS AND SYSTEM PROMPTS

Sending Files

This section describes the process of transmitting files to EMS. It details the messages and prompts for TPs registered as both reporting agents and transmitters, as reporting agents only, and as transmitters only. Processing differs depending on what roles the TP is registered for and what role the TP is using to send the current file.

TPs execute the process discussed here after receiving their acknowledgment files as described in Section 3. Section 4 is divided into the following sections:

- Starting the Send Process, Section 4.1
- TP Registered as Both Reporting Agent and Transmitter, Section 4.2
- Sending as Transmitter, Section 4.3
- Sending as Reporting Agent, Section 4.4

It is important to note the differences in the "Sending Files" screens based on a combination of the TP registration and the mode in which the file is being sent. When a TP is registered as both a transmitter and reporting agent, an additional prompt is displayed to determine how the TP is submitting the current file. Whenever the TP is acting as a reporting agent, there is an additional prompt asking for the reporting agent PIN.

Starting the Send Process

After the receive acknowledgements process has completed, or if there are no acknowledgment files to receive, the TP is asked if he/she wants to send a file as shown in Exhibit 4-1.

```
Do you want to send a file? Y/[N]: Y or y
```

Exhibit 4-1 Send Tax Return File Prompt

If the TP enters anything other than "Y" or "y," the Main Menu (Exhibit 4-1) is redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP is disconnected.

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, Ymodem, or Xmodem, he/she is prompted to start the file transfer as shown in Exhibit 4-2.

```
Enter an upload command to your modem program now.
```

Exhibit 4-2 Modem Upload Prompt

If the TP is using the FTP protocol, he/she is prompted to supply a file name as shown in Exhibit 4-3. After supplying the file name the TP is notified that the FTP transfer is beginning. This notice is also shown in Exhibit 4-3.

```
Enter the LOCAL name of the file you are sending from your
system: myfile
Getting file by FTP.
```

Exhibit 4-3 FTP File Name Prompt

If the TP responds to the filename prompt in Exhibit 4-3 with only a carriage return (<CR>), then the notice shown in Exhibit 4-4 is displayed. If the TP responds with only a <CR> three times in a row, the TP is disconnected.

```
Invalid file name. Enter the LOCAL name of the file you
are sending from your system: <CR>
```

Exhibit 4-4 Invalid File Name Message

Once the TP has been notified that the file transfer is beginning (Exhibit 4-2 or 4-3), the TP has 60 seconds to begin his/her file transfer. If the EMS does not receive at least part of the TP's file within 60 seconds, the TP is disconnected.

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 4-5 is displayed followed by the Main Menu. If this happens three consecutive times, the TP is disconnected.

```
Error receiving file. You must send it again.
```

Exhibit 4-5 Transmission Receipt Error Message

SECTION 10 USING EMS AND SYSTEM PROMPTS

If the TP Interface software does not detect an error, the transmission confirmation message shown in Exhibit 4-6 is displayed followed by the Main Menu (Exhibit 4-7). If the TP hangs up without receiving the confirmation message, there is no guarantee that the EMS will process the file(s).

The transmission confirmation message contains the Global Transmission Key (GTX Key) and the reference file name. The GTX Key is the unique identifier assigned by the EMS to the file sent by the TP, and is used to track the processing of the file and its subsequent acknowledgment. The reference file name is used when constructing the name of the acknowledgment file delivered to the TP. (See Appendix A for a description of the GTX Key and its relationship to the reference file name.)

```
Transmission file has been received with the following GTX Key:

      S20041020123423.1700                 10200001
```

Exhibit 4-6 Transmission Confirmation Message Display

The Main Menu is displayed again as shown in Exhibit 4-7. The TP can choose any menu item to continue or Logoff to end the session.

```
     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [FTP]
     4) Change Compression Method [GZIP]
     5) Request Transmission Status Report
     6) Change Password

Enter your choice:
```

Exhibit 4-7 Main Menu Display

See Section 8, Exhibit 8-1 for an example of a complete session.

SECTION 10 USING EMS AND SYSTEM PROMPTS

Request Transmission Status Report

A Transmission Status Report may be requested from the Main Menu shown in Exhibit 5-1. Examples of Transmission Status Reports are contained in Appendix D. A transmission status report will show the status of all transmissions submitted by the TP since 12:00 a.m. five days ago. For State TPs the report also shows the status of all state acknowledgments that have been received and redirected to other TPs since 12:00 a.m. five days ago. Only one report may be requested per TP session. The report is returned to the TP in an HTML format file that is suitable for viewing with a Web browser after the TP session completes.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  5
```

Exhibit 5-1 Choosing Request Transmission Status Report

When the TP chooses the “Request Transmission Status Report” menu item, a message notifying the TP that the report transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 5-2 is displayed. For FTP, the message shown in Exhibit 5-3 is displayed. The file transfer will begin after the appropriate message.

```
EFS ready for Report download.
```

Exhibit 5-2 Modem Download Message

```
Putting Report by FTP.
```

Exhibit 5-3 FTP “Putting Report File” Message

If the TP has selected compression, the report is compressed. (See Appendix D for a description of Transmission Status Report file names.)

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 5-4 is displayed followed by the Main Menu. If this happens three times in a row, the TP is disconnected.

```
Error transmitting Report File.
```

Exhibit 5-4 Report File Transmission Error Message

If the TP Interface software does not detect an error, the message shown in Exhibit 5-5 is displayed.

```
Report File transmission complete.
```

Exhibit 5-5 Report File Transmission Complete Message

After the file transfer has completed, the Main Menu is redisplayed.

TPs can make only one report request per session. If the TP tries to request a report again, the message shown in Exhibit 5-6 is displayed followed by the Main Menu. If this happens three times in a session, the TP is disconnected.

```
Only one Report request allowed.
```

Exhibit 5-6 Report Request Error

SECTION 10 USING EMS AND SYSTEM PROMPTS

Changing Password

TPs are responsible for maintaining their passwords. When a TP changes his/her password at one EMS processing center, it will be propagated to the other EMS processing center. Therefore, a TP should only execute the change password procedures once per new password.

To change his/her password, the TP chooses “Change Password” as shown in Exhibit 6-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  6
```

Exhibit 6-1 Choosing “Change Password”

The TP is then prompted to enter his/her current password and to enter his/her new password twice as shown in Exhibit 6-2. Not only will the passwords not be displayed, but also there will be no indication of how many characters the TP has typed. The new password must meet the rules described in Appendix G.

```
Enter current password:
Enter new password:
Re-enter new password:
```

Exhibit 6-2 Current and New Password Prompts

If the TP’s responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 6-3 is displayed. The TP will now use the new password to log into any EMS processing center. The Main Menu is then redisplayed as shown in Exhibit 6-4.

```
Password changed.
```

Exhibit 6-3 Password Change Confirmation

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

Exhibit 6-4 Redisplay of Main Menu

If the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed. A TP is given three tries per session to change his/her password.

If the TP incorrectly enters his/her current password, the password is not changed and the message shown in Exhibit 6-5 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 6-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 6-4.

```
Incorrect current password.
```

Exhibit 6-5 Incorrect Current Password Message

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 6-6 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 6-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 6-4.

```
New passwords don't match.
```

Exhibit 6-6 Unmatched New Passwords Message

If the TP enters a new password that does not meet the rules identified in Appendix G, then the password is not changed and the message shown in Exhibit 6-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 6-2.

If this is the third unsuccessful attempt, then the Main Menu is redisplayed as shown in Exhibit 6-4.

```
Password rule(s) have not been met.
```

Exhibit 6-7 Password Rule Violation Message

If it has been less than seven days since the last time the TP changed his/her password, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 6-2, the password is not changed and the message shown in Exhibit 6-8 is displayed. The TP is then returned to the Main Menu as previously shown in Exhibit 6-4. If it has been less than seven days and the TP needs to change his/her password, he/she should contact his/her Home SPC EMS Help Desk.

```
Less than 7 days from last change. Password not changed.
```

Exhibit 6-8 Less Than 7 Days Message

If the TP has concurrent sessions, only one can change the password. If the TP attempts to change his/her password in more than one session, only one will be allowed and the message shown in Exhibit 6-9 is displayed to the other session(s). After this message is displayed, the TP is returned to the Main Menu as previously shown in Exhibit 6-4.

```
Password not changed. Another session is trying to change the
password.
```

Exhibit 6-9 Another Session Changing Password Message

If a system error occurs during the change password operation, the password may or may not be changed. The messages shown in Exhibit 6-10 are displayed and the TP’s session is terminated. The TP may need to try both his/her current and new passwords on his/her next login.

```
System error.

DISCONNECTING FROM EFS.
```

Exhibit 6-10 System Error and Disconnecting Message

The TP can only choose the “Change Password” menu item once during a session. If the TP chooses the “Change Password” menu item more than once, the message shown in Exhibit 6-11 is displayed immediately. If this happens three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 6-4. **Note**: You will not go through the password prompts for this scenario.

```
Can only choose Change Password once.
```

Exhibit 6-11 Change Password Once Message

Except in the case of a system error the Main Menu is displayed as previously shown in Exhibit 6-4 after the TP completes the change password process whether or not he/she was successful.

SECTION 10 USING EMS AND SYSTEM PROMPTS

Logging Off the System

To end his/her session, TP chooses “Logoff” from the Main Menu (Exhibit 7-1).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  1
```

Exhibit 7-1 Choosing Logoff

The TP Interface software performs any necessary cleanup activities, records statistical information, and then displays the message shown in Exhibit 7-2. The TP should not hang up before receiving the disconnect message. If he/she does hang up prematurely, EMS may not complete its cleanup activities. This could result in the TP receiving his/her acknowledgment files again in the next login session or having the submission file discarded.

```
DISCONNECTING FROM EFS.
```

Exhibit 7-2 End of TP Session Message

SECTION 10 USING EMS AND SYSTEM PROMPTS

Trading Partner Session Examples

This section provides complete examples of the TP sessions that receive acknowledgment files and submit a tax return file. The following four scenarios based on the TP registration are illustrated:

- TP registered only as a transmitter (Exhibit 8-1)
- TP registered as both a transmitter and reporting agent submitting a file as a transmitter (Exhibit 8-2)
- TP registered as both a transmitter and a reporting agent, submitting a file as a reporting agent (Exhibit 8-3)
- TP registered only as a reporting agent (Exhibit 8-4)

Exhibit 8-1 illustrates a complete TP session when the TP can be only a transmitter. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, and session termination.

```
WARNING:  THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government.  The Government may
monitor any activity on the system and retrieve any information stored within the system.
By accessing and using this system, you are consenting to such monitoring and information
retrieval for law enforcement and other purposes.  Users should have no expectation of
privacy as to communication on or stored within the system, including information stored
locally on the hard drive or other media in use within the unit (e.g., floppy disks,
tapes, CD-ROM, etc.).

login: 00000
Password:
Last login: Tue Sep  4 10:39:31 from computername

         -------------------------------------------------------
               F O R   O F F I C I A L   U S E   O N L Y

                          #    #####    ####
                          #    #    #  #
                          #    #    #   ####
                          #    #####        #
                          #    #   #   #    #
                          #    #    #   ####

                       U.S. Government computer

               F O R   O F F I C I A L   U S E   O N L Y
         -------------------------------------------------------

         MAIN MENU

         1) Logoff
         2) Receive/Send File(s)
         3) Change File Transfer Protocol [ZMODEM]
         4) Change Compression Method [NONE]
         5) Request Transmission Status Report
         6) Change Password

     Enter your choice:  2
```

Exhibit 8-1 Transmitter TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered Only as Transmitter)

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

S20041020123423.1700                  10200001

     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password

Enter your choice:  1

DISCONNECTING FROM EFS.
```

Exhibit 8-1 (A) Transmitter TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered Only as Transmitter)

SECTION 10 USING EMS AND SYSTEM PROMPTS

GTX KEY AND ACKNOWLEDGMENT FILE NAME FORMATS

The format of the GTX key is SYYYYMMDDhhmmss.xxxx where S is the processing site identifier, YYYY=year, MM=month, DD=day, hh=hour, mm=minutes, ss=seconds, and xxxx=milliseconds. The site identifier is 'T' for transmissions processed in Memphis and 'U' for transmissions processed in Martinsburg.

The format of the reference name is MMDDnnnn where MM month and DD day match the GTX Key. The nnnn number is a 4-digit sequence number generated by the EMS. The reference name is used to generate the acknowledgment file name.

The acknowledgment file can be positive or negative. If the acknowledgment filename ends with ".NAK", then the EMS detected an error in the file submitted by the TP and processing of the file was discontinued.

The EMS acknowledgment files will be named as described in Exhibit A-1.

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
94X – XML			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
94X XML System Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065/112x and 99x Families (XML)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
MeF Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065/1041 – Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit A-1 Ack File Names

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
XML PIN Registration			
EMS Communications Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS PIN Registration Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1040/ETD – Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State Ack Transmission			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS Acceptance Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State Ack Redirected to TP ETIN	MMDDnnnn.Sss (see Note 6)	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit A-1 (cont.) Ack File Names

Note 1: MM = month
DD = day
nnnn = 4 digit sequence number

MMDD is taken from the GTX Key
nnnn is a 4-digit sequence number generated by the EMS at the time the TP submitted his/her file.

Note 2: gzip preserves the uncompressed ACK file name (e.g., MMDDnnnn.ACK) in its archive.

Note 3: Compress does not preserve the uncompressed ACK file name.

If a TP submits a file that is given the GTX Key S20041020154710.0800," the first four digits of the reference name would be "1020." The next four digits would be a sequence number generated by the EMS, e.g., "0001."

The reference name would then be "10200001." An EMS error acknowledgment file would be named "10200001.NAK." An acknowledgment from the Unisys system would be named "10200001.ACK." If the acknowledgment file is compressed with gzip it will be named "10200001.GZ." If the acknowledgment file is compressed with Unix compress it will be named "10200001.Z."

Note 4: Two acknowledgments are sent for files submitted in X12 format. When these two acknowledgment files are compressed, the files will have the same name. Therefore, compressed functional acknowledgment files will have an 'F' appended to the compressed ack file name. TPs may have to rename their compressed functional ack files before they are able to decompress the files.

Note 5: The acknowledgment file names shown in this appendix use upper case letters. These are the names as they appear on EMS. Some file transfer protocols and/or some operating systems may translate the names into lowercase.

Appendix B

Error Acknowledgment Format for Detected Viruses and Decompression Failures

SECTION 10 USING EMS AND SYSTEM PROMPTS

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED VIRUSES

EMS checks all incoming files for viruses. If a virus is detected, EMS returns an error acknowledgment to the TP in XML format. If EMS detects a virus, the TP is placed in suspended status. Should this occur, the TP must contact the Home SPC EMS Help Desk to request removal of the suspended status.

Below is the format for the error acknowledgment that is returned to the TP when a virus is detected in the transmission. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned acknowledgment. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it contained a virus
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
       <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
       <TransmissionStatus>R</TransmissionStatus>
       <Errors errorCount="1">
              <Error errorId="1">
                     <ErrorCategory>Unsupported</ErrorCategory>
                     <ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN
                     THIS FILE]]></ErrorMessage>
                     <RuleNumber>T0000-009</RuleNumber>
                     <Severity>Reject and Stop</Severity>
              </Error>
       </Errors>
       <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

SECTION 10 USING EMS AND SYSTEM PROMPTS

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED XML VULNERABILITIES AND THREATS

EMS checks all incoming files for XML vulnerabilities or threats. If an XML vulnerability is detected, EMS returns an error acknowledgment to the TP in XML format. If EMS detects a virus, the TP is placed in suspended status. Should this occur, the TP must contact the Home SPC EMS Help Desk to request removal of the suspended status.

Below is the format for the error acknowledgment that is returned to the TP when an XML vulnerability is detected in the transmission. All TP's receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the XML threat. These values vary for each returned acknowledgment. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it failed to decompress
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
       <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
       <TransmissionStatus>R</TransmissionStatus>
       <Errors errorCount="1">
              <Error errorId="1">
                     <ErrorCategory>Unsupported</ErrorCategory>
                     <ErrorMessage>EMS received your file, but could not process
                     it.  Please check your file and re-transmit.</ErrorMessage>
                     <RuleNumber>T0000-010</RuleNumber>
                     <Severity>Reject and Stop</Severity>
              </Error>
       </Errors>
       <GTXKey> T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

SECTION 10 USING EMS AND SYSTEM PROMPTS

ERROR ACKNOWLEDGMENT FORMAT FOR DECOMPRESSION FAILURES

If the TP has established a profile that uses one of the supported compression methods, then EMS will decompress the file before processing it. If there is a problem and the file fails to decompress, then the TP will receive the error acknowledgment shown below. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it failed to decompress
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
       <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
       <TransmissionStatus>R</TransmissionStatus>
       <Errors errorCount="1">
              <Error errorId="1">
                     <ErrorCategory>Unsupported</ErrorCategory>
                     <ErrorMessage>EMS received your file, but could not process
                     it.  Please check your file and re-transmit.</ErrorMessage>
                     <RuleNumber>T0000-010</RuleNumber>
                     <Severity>Reject and Stop</Severity>
              </Error>
       </Errors>
       <GTXKey> T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

Appendix C

EMS Communications and Encryption

SECTION 10 USING EMS AND SYSTEM PROMPTS

EMS COMMUNICATIONS AND ENCRYPTION

The Memphis and Martinsburg Computing Centers offer a variety of communications services and capabilities that allow TPs to file tax returns and electronic documents. These capabilities include both dedicated digital and Internet communication services as well as several file transfer protocols. The use of these features is summarized in this appendix.

As of November 1, 2005 analog and IRS ISDN services are no longer available. However, it may be possible for a TP to use ISDN if he/she provides his/her own equipment.

C.1 Digital Service

Use of digital services requires authorization from the IRS. Please contact Darryl Giles at (202) 283-5193, e-mail darryl.s.giles@irs.gov.

As of November 1, 2005, all dedicated lines must be encrypted using at least 128-bit encryption provided by a Federal Information Processing Standards (FIPS) approved method. A TP, using the digital service, is responsible for choosing, procuring, and installing his/her cryptographic solution. To determine if a cryptographic solution meets FIPS standards obtain the "NIST Validation List Certification Number and Date" from the solution provider. This information can be verified by checking the NIST website at http://csrc.nist.gov/cryptval/. There are validation lists for each major FIPS Cryptographic Standard. Each list has a sequence number, and lists the manufacturer/supplier, date of validation, name of the implementation, its operational environment, and a further description of other characteristics.

The IRS recommends the use of Internet Protocol Security (IPsec) as the cryptographic solution for the digital service. Additional information for TPs who use Cisco routers and may need to upgrade them to support IPsec is provided in Section C.1.6.

The following paragraphs describe the hardware and software necessary to use the digital communication service.

C.1.1 Cisco 7206 Router

Two (2) Cisco 7206 routers have been installed in both Martinsburg and Memphis. Each Cisco 7206 has an aggregate bandwidth of 600 Mbps and contains six slots for communications adapters. While one of the routers is a hot spare, the active 7206 is configured as follows:

- One (1) Ethernet adapter with four (4) ports–-10 Mbps each port
- One (1) High speed synchronous adapter, which supports eight (8) ports
- One (1) High speed synchronous adapter, which supports four (4) ports
- All high speed synchronous ports support speeds up to 2.048 Mbps. Connections to these ports are mostly through the Kentrox unit described next, although some TPs have connected to the interfaces, directly from their own high-speed communications equipment.
- TP's use either Point-to-Point Protocol (PPP) or Frame Relay link encapsulation when connecting to the high speed synchronous ports.

C.1.2 Kentrox D-serv

The Kentrox D-SERV is the Channel Service Unit/Digital Service Unit (CSU/DSU) to be used by TPs desiring a direct connect 56 Kbps digital circuit. It meets all the requirements of the AT&T Technical Publications TR 62310 and TR 41450. TPs must purchase a D-SERV unit and a 56 Kbps digital circuit to begin testing over a dedicated line. The D-SERV unit ordered by the TP must be designed for connection to the Kentrox Universal Shelf listed below. The D-SERV interface cards should be configured as follows:

- V.35 interface--configuration switch S1 UP and interface switches S1-S5 DOWN and S6-S10 UP.
- Constant Carrier--configuration switch S2 DOWN.
- Data Clock--56 Kbps, synchronous, internal clock. S3 UP, S4 DOWN, S5 UP, S6 UP and S7 DOWN.

C.1.3 Kentrox Universal shelf

A Kentrox Universal Shelf has been installed in the Memphis and Martinsburg Computing Centers. Each shelf supports up to twelve 56 Kbps D-SERV interface cards.

C.1.4 Dedicated/Leased Lines

Use of dedicated/leased lines services requires authorization from the IRS. Please contact Darryl Giles at (202) 283-5193, e-mail Darryl.S.Giles@irs.gov.

As of November 1, 2005, all dedicated lines must be encrypted using at least 128-bit encryption provided by a Federal Information Processing Standards (FIPS) approved method. A TP using the dedicated/leased line service is responsible for choosing, procuring, and installing his/her encryption solution. To determine if a cryptographic solution meets FIPS obtain the "NIST Validation List Certification Number and Date" from the solution provider. This information can be verified by checking the NIST website at http://csrc.nist.gov/cryptval/. There are validation lists for each major FIPS Cryptographic Standard. Each list has a sequence number, and lists the manufacturer/supplier, date of validation, name of the implementation, its operational environment, and a further description of other characteristics.

The IRS recommends the use of Internet Protocol Security (IPsec) as the cryptographic solution for the dedicated/leased line service. Additional information for TP's who use Cisco routers and may need to upgrade them to support IPsec is provided in this Section.

C.1.5 Communication Services

Connection to EMS using the dedicated/leased lines service provides the TP with a Transmission Control Protocol/Internet Protocol (TCP/IP) interface. To use this service the TP must have the following:

- A system that supports the TCP/IP protocols.
- The ability to make a Telnet connection from his/her system to an EMS host.
- If the TP plans to use File Transfer, Protocol FTP) for data transfer, his/her system must support an FTP server and have the ability to accept an FTP connection from the EMS. The TP must supply a user logon and password for the EMS system to use when connecting to his/her FTP server.
- A router capable of supporting PPP or Frame Relay over the digital circuit.

Once the TP establishes a connection using EMS dedicated/leased line service the following capabilities are available.

- Connecting over a TCP/IP link allows a TP to connect to any host available to him/her at the computing center.
- Fail over protection. EMS systems have a fail over capability and if there is a system failure a backup system becomes available. This system uses the same TCP/IP address as the primary system. This allows the TP to connect to the backup system without having to reconfigure the host address.

C.1.5 Communication Services (continued)

- Transfer of data using FTP. If a TP has a host system that supports FTP, he/she may use this as a protocol to send and receive files to the EMS system. For TPs using this transfer method the only configuration needed is to setup a user account for EMS to use and directories for EMS to use to “get” return files and “put” acknowledgment files. EMS transmits one file for each acknowledgment file available for processing. The file transfers are binary and the “#” hash mark is displayed for every 1,024 bytes of data transferred.

- File transfers over Telnet. If a TP uses TCP/IP to connect to the EMS system, his/her logon to the system is through Telnet. If the TP does not want to use FTP to transfer files, he/she may use another file transfer protocol such as Zmodem over the Telnet session. This capability is currently available in many of the Telnet application programs. The file transfer rate of Zmodem over a Telnet session is not as fast as FTP. See Sections C.3 and C.4 for more details.

- One final aspect of a TCP/IP connection to the EMS is that TCP/IP supports multiple simultaneous connections to the same host or multiple hosts. A TP may submit files over multiple concurrent sessions. However, only one session per host can retrieve acknowledgment files.

C.1.6 IPSEC and CISCO Router Requirements

- To support IPsec encryption, TPs with existing Cisco routers may need to upgrade their router's IOS® and memory to the minimum requirements listed in Exhibit C-1 for their specific platform. TPs that are registered Cisco users can download the newer IOS version from Cisco's website (**www.cisco.com**).

IOS version features will vary per router. As a rule, the IRS will use the highest 12.2 GD (General Deployment) release at the time of implementation with the following feature sets: IP PLUS/IPSEC 3DES.

Exhibit C-1 Minimum Cisco IOS Version and Memory Requirements

Cisco Router Series	IOS Version	Memory
Cisco 800 Series	c800-k9osy6-mw.12.2-13.T (12/8) - IPsec Triple DES Encryption (IP/FW PLUS IPSEC 3DES)	DRAM - 12 MB FLASH - 8 MB
Cisco 1700 Series	c1700-k9o3sy7-mz.12.2-13.T (48/16) – IPsec Triple DES Encryption (IP/FW PLUS IPSEC 3DES)	DRAM - 48 MB FLASH - 16 MB
CISCO 2600 SERIES: (2602, 2610, 2611, 2620)	C2600-IK9O3S-MZ.12.2-13.T (96/32) - IPSEC TRIPLE DES ENCRYPTION (IP PLUS IPSEC 3DES)	DRAM - 96 MB FLASH - 32 MB
CISCO 7206 SERIES: (IRS OWNED AND MAINTAINED)	c7200-ik9o3s-mz.12.2-13.T (128/16) – IPsec Triple DES Encryption (IP/FW/IDS IPSEC 3DES)	DRAM - 128 MB Flash - 16 MB

Depending on other functions used by the router (e.g., NAT, IOS firewall, T1 lines, number of users), the CPU utilization can be seriously degraded by adding encryption functionality. It is recommended that acceleration modules be added. If possible, it is also recommended that the base router component be upgraded (i.e., 1700 to a 1750, 2600 to a 2650, etc.). There are no hardware upgrades or module additions for the 800 series routers; therefore, TPs using these routers should consider upgrading to a 1750 series router. The Cisco 1600 series and 2500 series routers do not support IPsec and must be upgraded. Cisco recommends an upgrade to the next highest platform. (i.e., 1600 Router to 1700 Router or 2500 Router to 2600 Router). See the Cisco website for details.

- Those TPs that wish to purchase new routers can do so by purchasing Cisco's "VPN bundles." Exhibit C-2 identifies IRS recommended bundles.

Exhibit C-2 IRS Recommended Cisco VPN Router Bundles

Product Number	Description
CISCO1751-VPN/K9	1751 VPN Bundle with VPN Module, 64 MB DRAM, IP Plus/FW/3DES
CISCO1760-VPN/K9	1760 VPN Bundle with VPN Module, 64 MB DRAM, IP Plus/FW/3DES
CISCO1760-V3PN/K9	1760 VPN Bundle with VPN Module, 96 MB DRAM, IP Plus/VOX/FW/3DES
C2651XM-2FE/VPN/K9	2651XM/VPN Bundle, AIM-VPN/BPII/2FE/IOS FW/IPSec 3DES, 128DRAM
C2691-VPN/K9	2691 VPN Bundle, AIM-VPN/EPII, Plus FW/IPSEC 3DES, 128DRAM
C3725-VPN/K9	3725 VPN Bundle, AIM-VPN/EPII, Plus IOS FW/IPSEC 3DES, 128DRAM
C3745-VPN/K9	3745 VPN Bundle, AIM-VPN/HPII, Plus IOS FW/IPSEC 3DES, 128DRAM

C.2 Internet Service

To use the Internet service, a TP accesses EMS via his/her own Internet Service Provider (ISP) and does not need to have a static IP address. However, the TP must use Secure Socket Layer (SSL) with Telnet/S layered on top of it. His/her Telnet/SSL software must conform to:

- RFC 854 – Telnet Protocol Specification
- SSL 3.0 Specification (http://wp.netscape.com/eng/ssl3)

The Telnet/SSL traffic must be transmitted to EMS on TCP port 992. The TP may need to configure his/her firewall(s) to allow this traffic to pass through. **This has been the most common cause of failure to connect to EMS through the Internet.** Most businesses routinely block traffic on ports not commonly used for security reasons. The TP connects to EMS using one of the following fully qualified Domain Name System (DNS) names.

- efileA.ems.irs.gov – Martinsburg Computing Center
- efileB.ems.irs.gov – Memphis Computing Center
- efileC.ems.irs.gov – Memphis Computing Center

The EMS URL Chart with specific returns and dates, and the processing schedules for draining the test and productions transmissions for processing are found on www.irs.gov.

If the TP's software allows him/her to establish concurrent sessions to the same computing center, the TP may submit files over multiple concurrent sessions. However, only one session can retrieve acknowledgment files. TPs should note that FTP is not available as a file transfer protocol when using the Internet service.

SECTION 10 USING EMS AND SYSTEM PROMPTS

CONFIGURING TERMINAL EMULATION SOFTWARE

A TP may need to provide the following information when he/she is configuring their terminal emulation software.

- **Terminal Name**. Should be something meaningful to the TP. This information is not transmitted to EMS.
- **Terminal Type**. Select a member of the Virtual Terminal (VT) family (e.g., VT100 or VT220).
- **SSL Version**. SSL3. In many terminal emulation packages this is a pull-down menu beside the Destination or Host Name and is not labeled. TLS-1 defaults since it is the latest SSL version but SSL-3 must be chosen.
- **Port.** 992. This port number is often filled in automatically by the terminal emulation software if Telnet/SSL is chosen.
- **Destination or Host Name**. One of the fully qualified names listed previously.
- Destination Host Type. Unix.
- **User Certificate Mode**. No user certificate is required. However, EMS accepts any certificate from the TP. If the TP wants to send a certificate, it can be self-generated.
- **Host Certificate**. EMS sends an Entrust certificate, which the terminal emulation software must accept.
- **Certificate Viewing**. If the TP wants to see the certificates being exchanged and the terminal emulation software supports certificate viewing, then this feature should be turned on.
- **Operating System (OS)**. If your terminal emulation software asks for an OS, it is asking about the Trading Partner's system, not the EMS system. Enter the local system parameters upon which the terminal emulation software will be running.
- **Data Characters**. Please specify eight bit data characters if your terminal emulation software does not default to it.
-

  The IRS has tested several terminal emulation software packages supporting Telnet-SSL including PowerTerm Pro Enterprise for Unix Version 8.8.3, Hummingbird Exceed, and Attachmate. Many other commercial and open-source packages can also be used as long as they support the Telnet specification RFC 854 and the SSL 3.0 specification. If a TP cannot successfully connect using an internally developed package we recommend using one of the above packages, which can often be evaluated free, to verify the connectivity parameters outlined above. Additional guidance is given in C.3 and C.4.

C.3 Telnet Options

If the TP uses Zmodem, Xmodem-1K, or Ymodem-batch to transfer files over the Telnet session, to be successful the TP's Telnet program must support connections that allow all eight bits of the data to pass through. This is often accomplished on the Telnet command line as "telnet –8 host". If the TP uses the "telnet -8" method, the screen display may appear distorted and after typing in the TP identification information the systems appears to be hung. If this occurs the TP should terminate his/her responses with a Line-Feed Character. On a standard keyboard, depressing the Control Key and the "j" key at the same time generates this character. As an alternative to the "telnet -8" option, the TP may set binary mode before beginning a file transfer and unset binary mode upon completion of the transfer.

Most versions of Telnet have a sequence of characters (called an Escape Sequence) that, when encountered by the Telnet program, interrupts the Telnet session. Unless hidden by the TPs terminal emulation software, the TP normally sees a message displaying the Escape Sequence when the Telnet connection is first started. Although it is possible for the TP to have a successful session when an Escape Sequence exists, at some point a file transfer may abort based on its size or the data in the file. For this reason it is recommended that the Escape Sequence be disabled, if possible. The TP should check his/her Telnet documentation to determine how to do this.

C.4 Zmodem Options

The most common file transfer software used over the Telnet Session is Zmodem. The package consists of the "sz" command for sending files and the "rz" command for receiving files. As with the Telnet session options described in Section C.3, there are options that may need to be invoked to achieve a successful file transfer. In addition, it is important to note that these options are not necessarily mutually exclusive from the Telnet options. It may be that having a specific Zmodem option set might mean that a Telnet option does not need to be invoked. It is recommended that TPs explore the Zmodem options first. These options are available if the TP is experiencing problems:

- Zmodem Escape Control Characters.
- This option, usually "-e", will have Zmodem watch for control characters and modify them so that they pass through undetected as control characters. The option is sometimes available on both the "sz" and "rz" commands. Other versions have the –e option available only on the "rz".
-
- Zmodem Binary.
- This is another option available on some versions of Zmodem. The TP should check his/her documentation for any option that attempts to make the link transparent to control character sequences.
-
- Zmodem Timeout Values.
- Within Zmodem there are options for how long to wait for an expected packet of data. The default is normally 10 seconds. In most cases, this value should be acceptable. However, the TP should never set these values to wait forever.

-
- Zmodem buffer timeout.
- There may be times when the timeout values may need to be changed. This can occur with TPs, whose connection to their ISP is through a dial-up line. Because of the buffering ability of telecommunications equipment and the amount of communications equipment usually in place for an Internet connection, the amount of data that can be stored could cause an error. This can happen if a file that is to be transmitted is approximately the same size as one of the buffers present in the data link. The sending program will have completed the streaming of all the data in the file but the receiving side may not have gotten any data yet. If the sending side has its receive packet timeout set too low, it may timeout before the receiver can receive and transmit the packet.
-
- Zmodem sliding window.
- If this option is not enabled, the sender transmits all of a file without waiting for an acknowledgment. This results in a faster file transfer. However, some of the intermediate communications equipment may store data while it is transferred to the receiver. Sometimes this causes the sender to "get ahead" of the receiver. In this case, the TP may need to enable the sliding window option. This results in intermediate acknowledgments and a slower file transfer. The smaller the value of the sliding window setting the slower the file transfer.
-
- Zmodem Debugging.
- When testing the TP's Internet connectivity, the TP should become familiar with the debug capabilities of his/her Zmodem software. If the TP experiences problems with the transfer of data, generating a debug file could assist the TP and IRS system support personnel in determining the nature of the problem.
-
- **Crash Recovery**. EMS does not retain partial files. Therefore, if a transmission to EMS is interrupted, the TP must retransmit from the beginning of the file. For acknowledgment files and state return files, EMS can resume the transmission from where the interruption occurred in the transmission if the TP's software supports it.

SECTION 10 USING EMS AND SYSTEM PROMPTS

Acronym List

ACK	Acknowledgment
CSU/DSU	Channel Service Unit/Digital Service Unit
DCN	Declaration Control Number
DES	Data Encryption Standard
DNS	Domain Name Service
DNS	Domain Nate System
EFS	Electronic Filing System
EMS	Electronic Management System
ETA	Electronic Tax Administration
ETIN	Electronic Transmitter Identification Number
FAK	Functional Acknowledgment
FIPS	Federal Information Processing Standard
FTP	File Transfer Protocol
FW	Firewall
GD	General Deployment
GTX	Global Transaction Key
IOS	Internetworking Operating System
IP	Internet Protocol
IPsec	Internet Protocol Security
IRS	Internal Revenue Service
ISDN	Integrated Services Digital Network
ISP	Internet Service Provider
NAK	Negative Acknowledgment (or error acknowledgment)
NAT	Network Address Translation
NIST	National Institute of Standards and Technology
PIN	Personal Identification Number
PPP	Point-to-Point Protocol
RA	Reporting Agent
SPC	Submission Processing Center
SRS	State Retrieval Subsystem
SSL	Secure Sockets Layer
TCP/IP	Transmission Control Protocol/Internet Protocol
TP	Trading Partner
TPDS	Third Party Data Store
VPN	Virtual Private Network
VT	Virtual Terminal
XML	eXtensible Markup Language

Appendix H

EEC Form Identification Error Codes

SECTION 10 USING EMS AND SYSTEM PROMPTS)

General Error Acknowledgments
Applicable to all Return Types

Messages applicable to all return types.

Error Message	Description
1. "A VIRUS <Virus Name> WAS DETECTED IN THIS FILE"	The FEPS has detected a virus in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help desk for permission to transmit. Please note that this error Acknowledgement is in XML format.
2. "An XML THREAT WAS DETECTED IN THIS FILE"	The FEPS has detected an XML threat in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help Desk for permission to transmit. Please note that this error Acknowledgment is in XML Format.
3. "EMS RECEIVED YOUR FILE, BUT COULD NOT PROCESS IT. PLEASE CHECK YOUR FILE AND RE-TRANSMIT."	This error ack is returned in XML format when EMS receives a file, but fails to decompress and process it.
4. TRANSMISSION FILE NOT IN ACCEPTABLE FORMAT	This error Acknowledgment is returned in XML Format if a TP attempts to transmits a 940 or 941 tax Return in EDI (X12) or Proprietary (MGT) Format.

Proprietary Format Error Acknowledgments

Error Message	Description	Applicable Form Types
1. "A VIRUS (VIRUS NAME) WAS DETECTED IN THIS FILE"	This message is returned if a virus is detected in XML format.	94x, 1040, 1041, ETD, 1065, PIN Registration, MEF, StAck
2. "ADDITIONAL TAX DATA AFTER RECAP RECORD"	If tax data exists after the final RECAP record, EMS rejects the transmission.	1040, 1041, ETD, 1065, LOA, StAck
3. "AN XML THREAT WAS DETECTED IN THIS FILE"	This message is returned if an XML Threat is detected in XML Format.	94X, MeF
4. "EIN IN TRANA DOES NOT MATCH EIN PROFILE"	If the EIN in columns 15-23 of the TRANA record does not match the EIN of the trading partner sending the transmission, EMS rejects the transmission.	1041, 1065, LOA
5. "EIN IN TRANB DOES NOT MATCH EIN IN TRANA"	If the EIN in columns 15-23 of the TRANB record does not match the EIN in columns 15-23 of the TRANA record, EMS rejects the transmission.	1041, 1065, LOA
6. "EMS RECEIVED YOUR FILE, BUT COULD NOT PROCESS IT. PLEASE CHECK YOUR FILE AND RE-TRANSMIT."	This error ack is returned in XML format when EMS receives a file, but fails to decompress and process it.	94x, 1040, 1041, ETD, 1065, PIN Registration, MEF, StAck
7. "INVALID FORM FORMAT BEGINNING AT RECORD n".	For IRS Proprietary Format ETD transmissions, EMS validates that every forms begins with a FRM record (valid Record ID, Form Number, and Page Fields) and ends with a summary record. In addition, the form record must contain a numeric TIN that matches the TIN in the summary record. If not, EMS rejects the entire transmission and returns an Error Ack file with the new meesage or	ETD

Error Message	Description	Applicable Form Types
7. (CONTINUED)	If the last record byte count and end of record (#) do not agree, record sentinel **** is in columns 9-14, byte count is >120 characters or is not numberic, or the CR or LF inbedded within the record, EMS rejects the transmission. do not present, "RECAP" is	ETD
8. "INVALID FORM TYPE FOR THIS EMS PROCESSING SITE"	If the EMS Site is not processing the form type specified in the transmission type code field (column 118) of the TRANA record, EMS rejects the transmission.	1040, 1041, 1065, ETD, StAck
9. "INVALID JULIAN DAY IN THE TRANA RECORD"	If the Julian day in columns 91-93 of the TRANA record is less than the current Julian Day – 2 or more than the current Julian Day + 1.	1040, ETD, 1065
10. "INVALID PROCESSING SITE DESIGNATOR. B=OGDEN"	For 1065 and 1041 transmissions, if the letter code for Site Designator in column 75 of the TRANA record is not equal to 'B' (Ogden), the value specified within eny_info table, EMS rejects the transmission. 1041_1065_processing_site_code and city_name come from the proc_form_cfg table.	1041, 1065
11. "INVALID PROCESSING YEAR CODE	For 1065 transmissions, if the processing year code in column 110 of the TRANA record is not 'P' for Prior or 'C' for Current, EMS rejects the transmission.	1065
12. "INVALID PRODUCTION-TEST CODE. P = PRODUCTION, T = TEST"	If the test/production indicator in column 117 of the TRANA record does not equal 'T' or 'P', EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck
13. "INVALID RECAP: WRONG LENGTH OR EMBEDDED #"	If the byte count of the last record is less than 120 and the end of record # agrees with the byte count, EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck

Error Message	Description	Applicable Form Types
14. "INVALID RECORD FORMAT IN RECORD NUMBER n" is an Error Ack message.	These modifications would ensure that the number of bytes validated by EMS is the number of bytes that the trading partner intended to include in the record. EMS validates according to the following rules: For IRS Proprietary format records, EMS validates that each record begins with a 4 digit byte count, followed by the 4 asterisk record sentinel and the last character is a #, based on the byte count in the first four digits. If these fields are not present, EMS rejects the entire transmission and generates an error acknowledgment file with the new Error Ack message.	1040, 1041, ETD, 1065
15. "INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR"	If EMS Site is processing the form type for the site designator (column 75) specified in the TRANA record, but not for the specified test/production indicator (column 117), EMS rejects the transmission.	1040, 1041, 1065, ETD, StAck
16. "INVALID TAX RETURN FORMAT BEGINNING AT RECORD n" is an Error Ack message that will be generated after the first occurrence of a Validation Error.	For IRS Proprietary format return transmissions, EMS validates that every return envelope begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered in this return envelope, EMS rejects the entire transmission and returns the new Error Ack. No validation takes place after this first error is encountered. or	1040, 1041, 1065

Error Message	Description	Applicable Form Types
16. (continued)	If the last record byte count and end of record (#) do not agree, record sentinel **** is not present, “RECAP ” is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EMS rejects the transmission.	1040, 1041, 1065
17. “INVALID TOTAL FORM COUNT IN RECAP” is a message for an Error Ack file.	EMS rejects the entire transmission and generates an Error Ack file with the new message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.	ETD
18. “INVALID TOTAL RETURN COUNT IN RECAP” is a modification of an existing message for an Error Ack file. This is a modification of an existing message and will apply to all form types. An example of the original message reads “INVALID TOTAL RETURN COUNT IN RECAP; DOES NOT MATCH 1065 PGO1 COUNT”.	EMS rejects the entire transmission and generates this new Error Ack file with the message “INVALID TOTAL RETURN COUNT IN RECAP,” if the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record.	1040, 1041, 1065
19. “INVALID TRANA: WRONG LENGTH OR EMBEDDED #”	If the byte count of the first record is less than 120 and the end of record # agrees with the byte count, EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck
20. “INVALID TRANB: WRONG LENGTH OR EMBEDDED #”	If the byte count of the second record is less than 120 and the end of record # agrees with the byte count, EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck
21. “INVALID TRANSMISSION TYPE CODE”	If the letter in column 118 of the TRANA record is not a valid transmission type code, EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck
22. “THE ETIN CORRESPONDING TO THE EMS LOGIN ID AND THE ETIN IN THE TRANA RECORD WERE DIFFERENT”	If the ETIN in columns 84-88 of the TRANA record does not match the login ETIN, EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck

23. "MULTIPLE TRANA/TRANB RECORDS DETECTED"	If Multiple TRANA, TRANB, or RECAP records are found within a file, EMS rejects the transmission.	1040, 1041, ETD, 1065
24. "NO FORMS WITHIN THE TRANSMISSION".	If there are no forms within an ETD or LoA transmission, EMS rejects the entire transmission.	ETD
25. "NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM"	If there is no RECAP record within the tax return. If the last record byte count and end of record (#) do not agree, record sentinel **** is not present, "RECAP " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck
26. "NO RETURNS WITHIN THE TRANSMISSION" is an Error Ack message.	If there are no returns within a transmission, EMS rejects the entire transmission.	1040, 1041, 1065
27. "NO TRANA RECORD RECEIVED"	If the first record byte count and end of record (#) do not agree, record sentinel **** is not present, "TRANA " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck
28. "NO TRANB RECORD RECEIVED"	If the second record byte count and end of record (#) do not agree, record sentinel **** is not present, "TRANB " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck
29. "PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE"	If the test/production indicator in column 117 of the TRANA record does not match the test/production mode in the trading partner profile, EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck
30. "TRANSMITTER NOT VALID FOR TRANSMISSION TYPE"	If the trading partner's profile does not allow the transmission type specified in column 118 of the TRANA record, EMS rejects the transmission.	1040, 1041, ETD, 1065, StAck

SECTION 11 RECORD LAYOUTS

The following pages contain the record layouts of each form and schedule accepted electronically. In addition, it covers the record layouts for the Statement Record, Summary Record and RECAP Record. Please refer to Publication 3416, 1065 *e-file* Program, U.S. Return of Partnership Income (Publication 1525 Supplement), for the actual design/layout for each form and schedule and field number assigned to each line reference. Publication 3416 should be used in conjunction with this publication.

NOTE:

At the time of printing this publication some of the Tax Year 2006 forms and schedules may not have been finalized, or the record layouts for some forms and schedules may need to be added or deleted. Therefore, the information pertaining to record layouts for some of the forms and schedules in this section may be subject to change. If there are any changes to the record layouts or validation criteria, we will finalize / display this information in the final version of this publication and on the IRS Website.

SECTION 11.01 TRANSMISSION (TRANA) RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0120
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"TRANAb"
0010	EMPLOYER IDENTIFICATION NUMBER (EIN) OF TRANSMITTER		9	15 - 23	N (MUST MATCH SAME FIELD ON "TRANB" RECORD)
0020	TRANSMITTER'S NAME		35	24 - 58	A/N
0030	TYPE OF TRANSMITTER		16	59 - 74	"PREPARER" OR "PREPARER'S AGENT"
0040	PROCESSING SITE		1	75 - 75	"B" = OGDEN
0050	TRANSMISSION DATE		8	76 - 83	N FORMAT: YYYYMMDD
0060	ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN)		7	84 - 90	N (ETIN PLUS TRANSMITTER'S USER CODE) FORMAT: NNNNNnn NNNNN=ETIN nn=TRANSMITTER'S USE CODE; MAY BE ZERO FILLED
0070	JULIAN DATE		3	91 - 93	N RANGE: 001-366
0080	TRANSMISSION SEQUENCE NUMBER FOR JULIAN DATE IN (FIELD 0070)		2	94 - 95	N
	NOTE: SEQUENCE NUMBER MUST BE UNIQUE FOR EVERY TRANSMISSION.				
0090	ACKNOWLEDGMENT TRANSMISSION FORMAT		1	96 - 96	"A" = ASCII
0100	RECORD TYPE INDICATOR		1	97 - 97	"F" = FIXED "V" = VARIABLE
0110	RESERVED		6	98 - 103	IRS USE ONLY
0120	FILLER		5	104 - 108	BLANKS
0130	RESERVED		1	109 - 109	BLANKS
0140	PROCESSING YEAR		1	110 - 110	"C" = CURRENT "P" = PRIOR
0150	RESERVED		6	111 - 116	IRS USE ONLY
0160	PRODUCTION-TEST CODE		1	117 - 117	"P" = PRODUCTION "T" = TEST
0170	TRANSMISSION TYPE CODE		1	118 - 118	"P" = PARTNERSHIP RETURN
0180	RESERVED		1	119 - 119	IRS USE ONLY
	RECORD TERMINUS CHARACTER		1	120 - 120	"#"

SECTION 11.02 TRANSMISSION (TRANB) RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0120
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"TRANBb"
0010	EMPLOYER IDENTIFICATION NUMBER (EIN) OF TRANSMITTER		9	15 - 23	N (MUST MATCH SAME FIELD ON "TRANA" RECORD)
0020	ADDRESS		35	24 - 58	A/N
0030	CITY, STATE, ZIP CODE		35	59 - 93	A/N
0040	AREA CODE, TELEPHONE NO.		10	94 - 103	N
0050	FILLER		16	104 - 119	BLANKS
	RECORD TERMINUS CHARACTER		1	120 - 120	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1025
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"RETbbb"
0001	TYPE		6	15 - 20	"1065bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	TAX PERIOD		6	36 - 41	YYYYMM
0006	FILLER		1	42 - 42	BLANK
0007	FORM 8453-P INDICATOR		2	43 - 44	N "00" OR "01"

NOTE: VALUE = "00" IF A SINGLE RETURN IS RELATED TO A FORM 8453-P.
VALUE = "01" IF THE RETURN IS PART OF A SERIES OF RETURNS RELATED TO A FORM 8453-P.

0010	FISCAL BEGINNING		8	45 - 52	FORMAT: YYYYMMDD OR BLANK
0020	FISCAL ENDING		8	53 - 60	FORMAT: YYYYMMDD OR BLANK
0030	NAME CONTROL		4	61 - 64	A/N
0035	FOREIGN ADDRESS INDICATOR		1	65 - 65	X = FOREIGN ADDRESS BLANK = DOMESTIC
0040	NAME OF PARTNERSHIP LINE 1 (DOMESTIC OR FOREIGN)		35	66 - 100	A/N
0050	NAME OF PARTNERSHIP LINE 2 (DOMESTIC OR FOREIGN)		35	101 - 135	A/N
0055	IN CARE OF NAME LINE (DOMESTIC OR FOREIGN)		35	136 - 170	A/N OR BLANK
0060	ADDRESS LINE 1 (DOMESTIC ONLY)		35	171 - 205	A/N OR "NONE"
0064	ADDRESS LINE 1 (FOREIGN ONLY)		35	206 - 240	A/N; ALLOWABLE SPECIAL CHARACTERS ARE SLASH (/) AND HYPHEN (-)
0065	ADDRESS LINE 2 (FOREIGN ONLY)		35	241 - 275	A/N OR BLANK; ALLOWABLE SPECIAL CHARACTERS ARE SLASH (/) AND HYPHEN (-)
0070	CITY (DOMESTIC ONLY)		22	276 - 297	A
0080	STATE (DOMESTIC ONLY)		2	298 - 299	A OR “.b”
0085	FOREIGN COUNTRY CODE		2	300 - 301	A

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0090	ZIP CODE (DOMESTIC ONLY)		12	302 - 313	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0100	PRINCIPAL BUSINESS	A	15	314 - 328	A/N
0110	PRINCIPAL PRODUCT	B	15	329 - 343	A/N
0120	BUSINESS CODE	C	6	344 - 349	N RANGE: 111100-813000
0130	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)	K-12	9	350 - 358	N
0140	DATE BUSINESS STARTED	E	6	359 - 364	FORMAT: YYYYMM
0150	TOTAL ASSETS	F	16	365 - 380	N
0160	INITIAL RETURN	G(1)	1	381 - 381	"X" OR BLANK
0170	FINAL RETURN	G(2)	1	382 - 382	"X" OR BLANK
0175	NAME CHANGE	G(3)	1	383 - 383	"X" OR BLANK
0180	CHANGE IN ADDRESS	G(4)	1	384 - 384	"X" OR BLANK
0190	AMENDED RETURN	G(5)	1	385 - 385	NO ENTRY
0195	COMMON TRUST RETURN		1	386 - 386	"X" OR BLANK
0200	ACCOUNTING METHOD CASH	H(1)	1	387 - 387	"X" OR BLANK
0210	ACCOUNTING METHOD ACCURAL	H(2)	1	388 - 388	"X" OR BLANK
0220	ACCOUNTING METHOD OTHER	H(3)	1	389 - 389	"X" OR BLANK
0230	ACCOUNTING METHOD OTHER, SPECIFY	H(3)	15	390 - 404	A/N
0240	NUMBER OF SCHEDULES K-1	I	7	405 - 411	N 0000002 - 9999999

NOTE: IF # OF SCHEDULES K-1 EXCEEDS 9999999 ENTER 9999999 IN FIELD #240.

0245	IS SCHEDULE M-3 REQUIRED	J	1	412 - 412	“X” OR BLANK
0250	GROSS RECEIPTS OR SALES	1a	14	413 - 426	N
0260	LESS RETURNS AND ALLOWANCES	1b	14	427 - 440	N
0270	LESS RETURNS AND ALLOWANCES BALANCE	1c	12	441 - 452	N
0280	COST OF GOODS SOLD (SCHEDULE A, LINE 8)	2	14	453 - 466	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0290	GROSS PROFIT (LINE 1c MINUS LINE 2)	3	12	467 - 478	N
0300	ORDINARY INCOME (LOSS) FROM PARTNERSHIPS AND ESTATES AND TRUSTS	4	14	479 - 492	N
@0310	ORDINARY INCOME (LOSS)	4	6	493 - 498	"STMnnn" OR BLANK
0320	NET FARM PROFIT (LOSS) (SCHEDULE F FORM 1040)	5	14	499 - 512	N
0330	NET GAIN (LOSS) (Attach Form 4797)	6	14	513 - 526	N
0340	OTHER INCOME	7	14	527 - 540	N
@0350	OTHER INCOME (ATTACH SCHEDULE)	7	6	541 - 546	"STMnnn" OR BLANK
0360	TOTAL INCOME (LOSS) (COMBINE LINES 3 - 7)	8	16	547 - 562	N
0370	SALARIES AND WAGES (less employment credits)	9	14	563 - 576	N ***
0400	GUARANTEED PAYMENTS TO PARTNERS	10	14	577 - 590	N ***
0410	REPAIRS AND MAINTENANCE	11	14	591 - 604	N
0420	BAD DEBTS	12	14	605 - 618	N
0430	RENT	13	14	619 - 632	N ***
0440	TAXES AND LICENSES	14	14	633 - 646	N ***
0450	INTEREST	15	14	647 - 660	N ***
*0455	INTEREST (ATTACHMENT)	15	6	661 - 666	"STMnnn" OR BLANK
0460	DEPRECIATION	16a	12	667 - 678	N
0470	DEPRECIATION (SCHEDULE A AND ELSEWHERE)	16b	12	679 - 690	N
0480	BALANCE OF DEPRECIATION	16c	14	691 - 704	N
0490	DEPLETION	17	14	705 - 718	N
0500	RETIREMENT PLANS	18	14	719 - 732	N
0510	EMPLOYEE BENEFIT PROGRAM	19	14	733 - 746	N
0520	OTHER DEDUCTIONS	20	14	747- 760	N
@0530	OTHER DEDUCTIONS (ATTACH SCHEDULE)	20	6	761 - 766	"STMnnn" OR BLANK
0540	TOTAL DEDUCTIONS (ADD LINES 9c - 20)	21	14	767 - 780	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0541	"FORM 8693 APPROVED" INDICATOR		1	781 - 781	"X" OR BLANK
0542	DATE FORM 8693 APPROVED		8	782 - 789	FORMAT: YYYYMMDD OR BLANK
0544	PUBLICLY TRADED PARTNERSHIPS (INDICATOR)		1	790 – 790	“X” OR BLANK
0545	PUBLICLY TRADED PARTNERSHIPS 3.5% TAX AMOUNT DUE		15	791 - 805	N
@0547	PUBLICLY TRADED PARTNERSHIPS 3.5% TAX COMPUTATION (ATTACH COMPUTATION)		6	806 - 811	"STMnnn" OR BLANK
0550	ORDINARY BUSINESS INCOME (LOSS) SUBTRACT LINE 21 FROM LINE 8	22	12	812 - 823	N
0552	CREDIT FOR FEDERAL TELEPHONE EXCISE TAX PAID	23	12	824 - 835	N
0555	PAID PREPARERS AUTHORIZATION (YES BOX)		1	836 - 836	"X" OR BLANK
0557	PAID PREPARERS AUTHORIZATION (NO BOX)		1	837 - 837	"X" OR BLANK
0560	PREPARER'S NAME		35	838 - 872	A/N OR BLANK
0570	CHECK IF PREPARER SELF-EMPLOYED		1	873 - 873	"X" OR BLANK
0580	PREPARER'S TIN (PTIN OR SSN)		9	874 - 882	A/N OR BLANK
0590	FIRM'S NAME OR PREPARER'S IF SELF-EMPLOYED		35	883 - 917	A/N
0600	PREPARER'S FIRM'S EIN		9	918 - 926	N OR BLANK
0610	PREPARER'S FIRM'S ADDRESS		35	927 - 961	A/N
0620	PREPARER'S FIRM'S CITY		22	962 - 983	A/N
0630	PREPARER'S FIRMS STATE		2	984 - 985	A/N
0640	PREPARER'S FIRM'S ZIP CODE		12	986 - 997	N OR nnnnnnnnnbbb OR BLANK
0645	DOMESTIC PREPARER'S PHONE NUMBER		10	998 - 1007	N
0646	FOREIGN PREPARER'S TELEPHONE NUMBER		10	1008 - 1017	N ALLOWABLE SPECIAL CHARACTERS ARE HYPHEN AND SPACE
0650	EXTENSION REQUESTED		1	1018 - 1018	"X" OR BLANK (See Note Below)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0660	GLOBAL 1065 STATEMENT RECORD (PAGE 1)		6	1019 - 1024	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1025 - 1025	"#"

NOTE: FIELD #650 (EXTENSION REQUESTED INDICATOR) IS NOT PART OF THE RETURN AND DOES NOT APPEAR ON THE FORM. AN "X" SHOULD BE ENTERED WHENEVER AN EXTENSION OF TIME TO FILE HAS BEEN REQUESTED.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0402
	START RECORD SENTINEL		4	5 - 8	"****"
0670	RECORD ID		6	9 - 14	"RETbbb"
0671	TYPE		6	15 - 20	"1065bb"
0672	PAGE NUMBER		5	21 - 25	"PG02b"
0673	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0674	FILLER		1	35 - 35	BLANK
0675	TAX PERIOD		6	36 - 41	YYYYMM
0676	FILLER		1	42 - 42	BLANK
0680	INVENTORY AT THE BEGINNING OF YEAR	A-1	16	43 - 58	N ***
0690	PURCHASES LESS COST OF ITEMS WITHDRAWN FOR PERSONAL USE	A-2	14	59 - 72	N
0700	COST OF LABOR	A-3	12	73 - 84	N
0710	ADDITIONAL SEC 263A COSTS	A-4	12	85 - 96	N
@0720	ADDITIONAL SEC 263A COSTS (ATTACH SCHEDULE)	A-4	6	97 - 102	"STMnnn" OR BLANK
0730	OTHER COSTS	A-5	12	103 - 114	N
@0740	OTHER COSTS (ATTACH SCHEDULE)	A-5	6	115 - 120	"STMnnn" OR BLANK
0750	TOTAL (ADD LINES 1-5)	A-6	14	121 - 134	N
0760	INVENTORY END OF YEAR	A-7	16	135 - 150	N ***
0770	COST OF GOODS SOLD (LINE 7 MINUS LINE 6)	A-8	14	151 - 164	N
0780	CLOSING INVENTORY COST	A-9a (I)	1	165 - 165	"X" OR BLANK
0790	CLOSING INVENTORY LOWER COST OR MARKET	A-9a (II)	1	166 - 166	"X" OR BLANK
0800	CLOSING INVENTORY OTHER	A-9a (III)	1	167 - 167	"X" OR BLANK
0810	CLOSING INVENTORY OTHER (SPECIFY)	A-9a (III)	15	168 - 182	A/N
@0820	EXPLANATION OF CLOSING INVENTORY	A-9a (III)	6	183 - 188	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0830	CLOSING INVENTORY WRITEDOWN OR "SUBNORMAL" GOODS	A-9b	1	189 - 189	"X" OR BLANK
0840	LIFO INVENTORY ADOPTED THIS TAX YEAR	A-9c	1	190 - 190	NO ENTRY
0850	RULES OF SEC 263A APPLY TO PARTNERSHIP (YES BOX)	A-9d	1	191 - 191	"X" OR BLANK
0855	RULES OF SEC 263A APPLY TO PARTNERSHIP (NO BOX)	A-9d	1	192 - 192	"X" OR BLANK
0860	CHANGES IN INVENTORY METHOD (YES BOX)	A-9e	1	193 - 193	"X" OR BLANK
0865	CHANGES IN INVENTORY METHOD (NO BOX)	A-9e	1	194 - 194	"X" OR BLANK
@0870	CHANGES IN INVENTORY METHOD (ATTACH EXPLANATION)	A-9e	6	195 - 200	"STMnnn" OR BLANK
0880	DOMESTIC GENERAL PARTNERSHIP	B-1A	1	201 - 201	"X" OR BLANK
0882	DOMESTIC LIMITED PARTNERSHIP	B-1B	1	202 - 202	"X" OR BLANK
0884	DOMESTIC LIMITED LIABILITY COMPANY	B-1C	1	203 - 203	"X" OR BLANK
0886	DOMESTIC LIMITED LIABILITY PARTNERSHIP	B-1D	1	204 - 204	"X" OR BLANK
0887	FOREIGN PARTNERSHIP	B-1E	1	205 - 205	"X" OR BLANK
0889	OTHER	B-1f	1	206 - 206	"X" OR BLANK
0890	ARE ANY PARTNERS IN THIS PARTNERSHIP ALSO PARTNERSHIPS (YES BOX)	B2	1	207 - 207	"X" OR BLANK
0895	ARE ANY PARTNERS IN THIS PARTNERSHIP ALSO PARTNERSHIPS (NO BOX)	B2	1	208 - 208	"X" OR BLANK
0900	PARTNERSHIP OWN INTEREST IN ANOTHER PARTNERSHIP OR FOREIGN DISREGARDED ENTITY (YES BOX)	B3	1	209 - 209	"X" OR BLANK
0905	PARTNERSHIP OWN INTEREST IN ANOTHER PARTNERSHIP OR FOREIGN DISREGARDED ENTITY (NO BOX)	B3	1	210 - 210	"X" OR BLANK
*0907	ATTACH STATEMENT - IF YES TO FIELD #0900	B3	6	211 - 216	"STMnnn" OR BLANK
0910	DID PARTNERSHIP FILE FORM 8893 OR AN ELECTION STATEMENT UNDER SECTION 6231(a)(1)(B)(ii) (YES BOX)		1	217 - 217	"X" OR BLANK |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0915	DID THIS PARTNERSHIP FILE FORM 8893 OR AN ELECTION STATEMENT UNDER SECTION 6231(a)(1)(B)(ii) (NO BOX)	B4	1	218 - 218	"X" OR BLANK
0920	DOES THIS PARTNERSIP MEET ALL THE REQUIREMENTS SHOWN IN QUESTION 5 (YES BOX)	B5	1	219 - 219	"X" OR BLANK
0925	DOES THIS PARTNERSHIP MEET ALL THE REQUIREMENTS SHOWN IN QUESTION 5 (NO BOX)	B5	1	220 - 220	"X" OR BLANK
0930	DOES THE PARTNERSHIP HAVE ANY FOREIGN PARTNERS (YES BOX)	B6	1	221 - 221	"X" OR BLANK
0935	DOES THIS PARTNERSHIP HAVE ANY FOREIGN PARTNERS (NO BOX)	B6	1	222 - 222	"X" OR BLANK
0940	IS THIS PARTNERSHIP A PUBLICLY TRADED PARTNERSHIP (YES BOX)	B7	1	223 - 223	"X" OR BLANK
0945	IS THIS PARTNERSHIP A PUBLICLY TRADED PARTNERSHIP (NO BOX)	B7	1	224 - 224	"X" OR BLANK
0950	HAS THIS PARTNERSHIP FILED, FORM 8264 (YES BOX)	B8	1	225 - 225	"X" OR BLANK
0955	HAS THIS PARTNERSHIP FILED FORM 8264 (NO BOX)	B8	1	226 - 226	"X" OR BLANK
0960	DID THE PARTNERSHIP HAVE AUTHORITY OVER A FINANCIAL ACCOUNT IN A FOREIGN COUNTRY (YES BOX)	B9	1	227 - 227	"X" OR BLANK
0965	DID THE PARTNERSHIP HAVE AUTHORITY OVER A FINANCIAL ACCOUNT IN A FOREIGN COUNTRY (NO BOX)	B9	1	228 - 228	"X" OR BLANK
0970	NAME OF FOREIGN COUNTRY	B9	35	229 - 263	A/N
0980	WAS PARTNERSHIP THE GRANTOR OF, OR TRANSFEROR TO, A FOREIGN TRUST (YES BOX)	B10	1	264 - 264	"X" OR BLANK
0985	WAS PARTNERSHIP THE GRANTOR OF, OR TRANSFEROR TO, A FOREIGN TRUST (NO BOX)	B10	1	265 - 265	"X" OR BLANK
0990	WAS THERE A DISTRIBUTION OR TRANSFER (YES BOX)	B11	1	266 - 266	"X" OR BLANK
0995	WAS THERE A DISTRIBUTION OR TRANSFER (NO BOX)	B11	1	267 - 267	"X" OR BLANK
*0997	ATTACH STATEMENT	B11	6	268 - 273	"STMnnn OR BLANK"
0998	ENTER THE NUMBER OF FORMS 8865 ATTACHED TO RETURN	B12	7	274 - 280	N RANGE: 0 - 9999999
1000	NAME OF DESIGNATED TMP		35	281 - 315	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1010	IDENTIFYING NUMBER OF TMP		9	316 - 324	N
1020	ADDRESS OF DESIGNATED TMP		35	325 - 359	A/N
1030	CITY DESIGNATED TMP		22	360 - 381	A/N
1040	STATE OF DESIGNATED TMP		2	382 - 383	A OR ".b"
1050	ZIP CODE OF DESIGNATED TMP		12	384 - 395	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
*1055	GLOBAL 1065 STATEMENT RECORD (PAGE 2)		6	396 - 401	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	402 - 402	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1041
	START RECORD SENTINEL		4	5 - 8	"****"
1060	RECORD ID		6	9 - 14	"RETbbb"
1061	TYPE		6	15 - 20	"1065bb"
1062	PAGE NUMBER		5	21 - 25	"PG03b"
1063	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1064	FILLER		1	35 - 35	BLANK
1065	TAX PERIOD		6	36 - 41	YYYYMM
1066	FILLER		1	42 - 42	BLANK
1070	ORDINARY BUSINESS INCOME (LOSS)	K-1	12	43 - 54	N
*1075	ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES (ATTACHMENT)	K-1	6	55 - 60	"STMnnn" OR BLANK
1080	NET INCOME FROM RENTAL REAL ESTATE ACTIVITIES (ATTACH FORM 8825)	K-2	12	61 - 72	N
*1085	NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES (ATTACHMENT)	K-2	6	73 - 78	"STMnnn" OR BLANK
1090	GROSS INCOME FROM OTHER RENTAL ACTIVITIES	K-3a	12	79 - 90	N
1100	EXPENSES	K-3b	12	91 - 102	N
@1105	EXPENSES (ATTACH SCHEDULE)	K-3b	6	103 - 108	"STMnnn" OR BLANK
1110	NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES	K-3c	12	109 - 120	N
1120	GUARANTEED PAYMENTS	K-4	12	121 - 132	N
1130	INTEREST INCOME	K-5	12	133 - 144	N
1140	ORDINARY DIVIDENDS	K-6a	12	145 - 156	N
1150	QUALIFIED DIVIDENDS	K-6b	12	157 - 168	N
1160	ROYALTIES	K-7	12	169 - 180	N
1170	NET SHORT-TERM CAPITAL GAIN (LOSS)	K-8	12	181 - 192	N
1180	NET LONG-TERM CAPITAL GAIN (LOSS)	K-9a	12	193 - 204	N
1190	COLLECTIBLES 28% GAIN (LOSS)	K-9b	12	205 - 216	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1200	UNRECAPTURED SECTION 1231 GAIN	K-9c	12	217 - 228	N
1205	SECTION 1250 GAIN	K-9c	6	229 - 234	"STMnnn" OR BLANK
1210	NET GAIN (LOSS) SECTION 1231 (ATTACH FORM 4797)	K-10	12	235 - 246	N
1220	OTHER INCOME (LOSS)	K-11	12	247 - 258	N
1223	OTHER DEDUCTIONS (TYPE)	K-11	20	259 - 278	A/N
@1225	OTHER INCOME (LOSS) (ATTACH SCHEDULE)	K-11	6	279 - 284	"STMnnn" OR BLANK
1230	EXPENSE DEDUCTION SEC. 179 (ATTACH FORM 4562)	K-12	12	285 - 296	N
1240	CONTRIBUTIONS	K-13a	12	297 - 308	N
@1245	CONTRIBUTIONS (ATTACH SCHEDULE)	K-13a	6	309 - 314	"STMnnn" OR BLANK
1260	INVESTMENT INTEREST EXPENSE	K-13b	12	315 - 326	N
1270	SECTION 59(e)(2) EXPENDITURES: TYPE	K-13c(1)	50	327 - 376	A/N
1280	SECTION 59(e)(2) EXPENDITURES: AMOUNT	K-13c(2)	12	377 - 388	N
@1285	SECTION 59(e)(2) EXPENDITURES (ATTACHMENT)	K-13c(2)	6	389 - 394	"STMnnn" OR BLANK
1290	OTHER DEDUCTIONS	K-13d	12	395 - 406	N
1293	OTHER DEDICTIONS (TYPE)	K-13d	20	407 - 426	A/N
@1295	OTHER DEDUCTIONS (ATTACH SCHEDULE)	K-13d	6	427 - 432	"STMnnn" OR BLANK
1300	NET EARNINGS (loss) FROM SELF-EMPLOYMENT	K-14a	12	433 - 444	N
1310	GROSS FARMING OR FISHING INCOME	K-14b	12	445 - 456	N
1320	GROSS NON-FARM INCOME	K-14c	12	457 - 468	N
1330	LOW-INCOME HOUSING CREDIT: FROM PARTNERSHIPS TO WHICH SECTION 42(j)(5) APPLIES	K-15a	12	469 - 480	N
*1335	FROM PARTNERSHIPS TO WHICH SECTION 42(j)(5) APPLIES (ATTACHMENT)	K-15a	6	481 - 486	"STMnnn" OR BLANK
1340	LOW-INCOME HOUSING CREDIT: OTHER	K-15b	12	487 - 498	N
*1345	OTHER THAN ON LINE 15a (ATTACHMENT)	K-15b	6	499 - 504	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1350	QUALIFIED REHABILITATION EXPENDITURES RELATED TO REAL ESTATE ACTIVITY(ies) (ATTACH FORM 3468)	K-15c	12	505 - 516	N
1353	FORM 3468 LINE REFERENCE	K-15c	6	517 - 522	A/N
*1355	QUALIFIED REHABILITATION EXPENDITURES RELATED TO RENTAL REAL ESTATE ACTIVITIES (ATTACHMENT)	K-15c	6	523 - 528	"STMnnn" OR BLANK
1360	OTHER RENTAL REAL ESTATE CREDITS	K-15d	12	529 - 540	N
1363	TYPE OF RENTAL CREDIT	K-15d	15	541 - 555	A/N
*1365	OTHER RENTAL REAL ESTATE CREDITS (ATTACHMENT)	K-15d	6	556 - 561	"STMnnn" OR BLANK
1370	OTHER CREDITS	K-15e	12	562 - 573	N
1373	TYPE OF OTHER RENTAL CREDIT	K-15e	15	574 - 588	A/N
*1375	OTHER RENTAL CREDITS (ATTACHMENT)	K-15e	6	589 - 594	"STMnnn" OR BLANK
1380	OTHER CREDITS & CREDIT RECAPTURE	K-15f	12	595 - 606	N
1383	TYPE OF OTHER CREDIT	K-15f	20	607 - 626	A/N
*1385	OTHER CREDITS & CREDIT RECAPTURE (ATTACHMENT)	K-15f	6	627 - 632	"STMnnn" OR BLANK
1390	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION	K-16a	22	633 - 654	A/N
*1395	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION (ATTACHMENT)	K-16a	6	655 - 660	"STMnnn" OR BLANK
1400	GROSS INCOME FROM ALL SOURCES	K-16b	12	661 - 672	N
1410	GROSS INCOME SOURCED AT PARTNER LEVEL	K-16c	12	673 - 684	N
@1415	GROSS INCOME SOURCED AT PARTNER LEVEL (ATTACHMENT)	K-16c	6	685 - 690	"STMnnn" OR BLANK
1420	PASSIVE	K-16d	12	691 - 702	N
1430	LISTED CATEGORIES	K-16e	12	703 - 714	N
@1435	LISTED CATEGORIES (ATTACH SCHEDULE)	K-16e	6	715 - 720	"STMnnn" OR BLANK
1440	GENERAL LIMITATIONS	K-16f	12	721 - 732	N
1450	DEDUCTIONS ALLOCATED AND APPORTIONED AT PARTNER LEVEL: INTEREST EXPENSE	K-16g	12	733 - 744	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1460	DEDUCTIONS ALLOCATED AND APPORTIONED AT PARTNER LEVEL: OTHER	K-16h	12	745 - 756	N
1470	PASSIVE	K-16i	12	757 - 768	N
1480	LISTED CATEGORIES	K-16j	12	769 - 780	N
@1485	LISTED CATEGORIES (ATTACH SCHEDULE)	K-16j	6	781 - 786	"STMnnn" OR BLANK
1490	GENERAL LIMITATIONS	K-16k	12	787 - 798	N
1500	CHECK BOX (Paid)	K-16L	1	799 - 799	“X” OR BLANK
1510	CHECK BOX (Accrued)	K-16L	1	800 - 800	“X” OR BLANK
1520	TOTAL FOREIGN TAXES	K-16L	12	801 - 812	N
1530	REDUCTION IN TAXES AVAILABLE FOR CREDIT	K-16m	12	813 - 824	N
@1535	REDUCTION IN TAXES AVAILABLE FOR CREDIT (ATTACH SCHEDULE)	K-16m	6	825 - 830	"STMnnn" OR BLANK
@1537	OTHER FOREIGN TAX INFORMATION	K-16n	6	831 - 836	"STMnnn" OR BLANK
1540	POST 1986 DEPRECIATION ADJUSTMENT	K-17a	12	837 - 848	N
1550	ADJUSTED GAIN OR LOSS	K-17b	12	849 - 860	N
*1555	ADJUSTED GAIN OR LOSS (ATTACHMENT)	K-17b	6	861 - 866	"STMnnn" OR BLANK
1560	DEPLETION (OTHER THAN OIL AND GAS)	K-17c	12	867 - 878	N
1570	OIL, GAS AND GEOTHERMAL PROPERTIES - GROSS INCOME	K-17d	12	879 - 890	N
*1575	OIL, GAS AND GEOTHERMAL PROPERTIES (ATTACHMENT)	K-17d	6	891 - 896	"STMnnn" OR BLANK
1580	OIL, GAS AND GEOTHERMAL PROPERTIES - DEDUCTIONS	K-17e	12	897 - 908	N
*1585	OIL, GAS AND GEOTHERMAL PROPERTIES - DEDUCTIONS (ATTACHMENT)	K-17e	6	909 - 914	"STMnnn" OR BLANK
1590	OTHER ALTERNATIVE MINIMUM TAX ITEMS	K-17f	12	915 - 926	N
@1595	OTHER ALTERNATIVE MINIMUM TAX ITEMS (ATTACH SCHEDULE)	K-17f	6	927 - 932	"STMnnn" OR BLANK
1600	TAX-EXEMPT INCOME & NONDEDUCTIBLE EXPENSE	K-18a	12	933 - 944	N
1610	OTHER TAX-EXEMPT INCOME	K-18b	12	945 - 956	N
1620	NONDEDUCTIBLE EXPENSE	K-18c	12	957 - 968	N
1630	DISTRIBUTIONS: CASH & MARKETABLE SECURITIES	K-19a	12	969 - 980	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*1635	DISTRIBUTIONS: CASH & MARKETABLE SECURITIES (ATTACH STATEMENT)	K-19a	6	981 - 986	"STMnnn" OR BLANK
1640	OTHER PROPERTY	K-19b	12	987 - 998	N
@1645	OTHER PROPERTY (ATTACH STATEMENT)	K-19b	6	999 - 1004	"STMnnn" OR BLANK
1650	INVESTMENT INCOME	K-20a	12	1005 - 1016	N
1660	INVESTMENT	K-20b	12	1017 - 1028	N
@1665	OTHER ITEMS AND AMOUNTS (ATTACH SCHEDULE)	K-20c	6	1029 - 1034	"STMnnn" OR BLANK
*1675	GLOBAL 1065 STATEMENT RECORD (PAGE 3)		6	1035 - 1040	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1041 - 1041	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1315
	START RECORD SENTINEL		4	5 - 8	"****"
1700	RECORD ID		6	9 - 14	"RETbbb"
1701	TYPE		6	15 - 20	"1065bb"
1702	PAGE NUMBER		5	21 - 25	"PG04b"
1703	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1704	FILLER		1	35 - 35	BLANK
1705	TAX PERIOD		6	36 - 41	YYYYMM
1706	FILLER		1	42 - 42	"b"
1710	NET INCOME (LOSS)	1	12	43 - 54	N
1711	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS CORPORATE	2a(i)	12	55 - 66	N
1712	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS INDIVIDUAL (ACTIVE)	2a(ii)	12	67 - 78	N
1713	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS INDIVIDUAL (PASSIVE)	2a(iii)	12	79 - 90	N
1714	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS PARTNERSHIP	2a(iv)	12	91 - 102	N
1715	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS EXEMPT ORGANIZATION	2a(v)	12	103 - 114	N
1716	ANALYSIS BY PARTNER TYPE: GENERAL PARTNERS NOMINEE/OTHER	2a(vi)	12	115 - 126	N
1717	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS CORPORATE	2b(i)	12	127 - 138	N
1718	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS INDIVIDUAL (ACTIVE)	2b(ii)	12	139 - 150	N
1719	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS INDIVIDUAL (PASSIVE)	2b(iii)	12	151 - 162	N
1720	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS PARTNERSHIP	2b(iv)	12	163 - 174	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1721	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS EXEMPT ORGANIZATION	2b(v)	12	175 - 186	N
1722	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS NOMINEE/OTHER	2b(vi)	12	187 - 198	N
1740	ASSETS: CASH BEGINNING OF TAX YEAR	L-1(b)	12	199 - 210	N
1750	ASSETS: CASH END OF TAX YEAR	L-1(d)	12	211 - 222	N
1760	ASSETS: TRADE NOTES AND ACCOUNTS RECEIVABLE BEGINNING OF TAX YEAR	L-2a(a)	12	223 - 234	N
1770	ASSETS: TRADE NOTES AND ACCOUNTS RECEIVABLE END OF TAX YEAR	L-2a(c)	12	235 - 246	N
1780	ASSETS: LESS ALLOWANCE FOR BAD DEBTS BEGINNING OF TAX YEAR	L-2b(a)	12	247 - 258	N
1790	ASSETS: LESS ALLOWANCE FOR BAD DEBTS BEGINNING OF TAX YEAR	L-2b(b)	12	259 - 270	N
1800	ASSETS: LESS ALLOWANCE FOR BAD DEBTS END OF TAX YEAR	L-2b(c)	12	271 - 282	N
1810	ASSETS: LESS ALLOWANCE FOR BAD DEBTS END OF TAX YEAR	L-2b(d)	12	283 - 294	N
1820	ASSETS: INVENTORIES BEGINNING OF TAX YEAR	L-3(b)	12	295 - 306	N
1830	ASSETS: INVENTORIES END OF TAX YEAR	L-3(d)	12	307 - 318	N
1840	ASSETS: U.S. GOVERNMENT OBLIGATIONS BEGINNING OF TAX YEAR	L-4(b)	12	319 - 330	N
1850	ASSETS: U.S. GOVERMENT OBLIGATIONS END OF TAX YEAR	L-4(d)	12	331 - 342	N
1860	ASSETS: TAX EXEMPT SECURITIES BEGINNING OF TAX YEAR	L-5(b)	12	343 - 354	N
1870	ASSETS: TAX EXEMPT SECURITIES END OF TAX YEAR	L-5(d)	12	355 - 366	N
1880	ASSETS: OTHER CURRENT ASSETS BEGINNING OF TAX YEAR	L-6(b)	12	367 - 378	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1890	ASSETS: OTHER CURRENT ASSETS END OF TAX YEAR	L-6(d)	12	379 - 390	N
@1895	ASSETS: OTHER CURRENT ASSETS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	L-6(d)	6	391 - 396	"STMnnn" OR BLANK
1900	ASSETS: MORTGAGE AND REAL ESTATE LOANS BEGINNING OF TAX YEAR	L-7(b)	12	397 - 408	N
1910	ASSETS: MORTGAGE AND REAL ESTATE LOANS END OF TAX YEAR	L-7(d)	12	409 - 420	N
1920	ASSETS: OTHER INVESTMENTS BEGINNING OF TAX YEAR	L-8(b)	12	421 - 432	N
1930	ASSETS: OTHER INVESTMENTS END OF TAX YEAR	L-8(d)	12	433 - 444	N
@1935	ASSETS: OTHER INVESTMENTS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	L-8(d)	6	445 - 450	"STMnnn" OR BLANK
1940	ASSETS: BUILDINGS AND OTHER DEPRECIABLE ASSETS BEGINNING OF TAX YEAR	L-9a(a)	12	451 - 462	N
1950	ASSETS: BUILDINGS AND OTHER DEPRECIABLE ASSETS END OF TAX YEAR	L-9a(c)	12	463 - 474	N
1960	ASSETS: LESS ACCUMULATED DEPRECIATION BEGINNING OF TAX YEAR	L-9b(a)	12	475 - 486	N
1970	ASSETS: LESS ACCUMULATED DEPRECIATION BEGINNING OF TAX YEAR	L-9b(b)	12	487 - 498	N
1980	ASSETS: LESS ACCUMULATED DEPRECIATION END OF TAX YEAR	L-9b(c)	12	499 - 510	N
1990	ASSETS: LESS ACCUMULATED DEPRECIATION END OF TAX YEAR	L-9b(d)	12	511 - 522	N
2000	ASSETS: DEPLETABLE ASSETS BEGINNING OF TAX YEAR	L-10a(a)	12	523 - 534	N
2010	ASSETS: DEPLETABLE ASSETS END OF TAX YEAR	L10a(c)	12	535 - 546	N
2020	ASSETS: LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	L-10b(a)	12	547 - 558	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2030	ASSETS: LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	L-10b(b)	12	559 - 570	N
2040	ASSETS: LESS ACCUMULATED DEPLETION END OF TAX YEAR	L-10b(c)	12	571 - 582	N
2050	ASSETS: LESS ACCUMULATED DEPLETION END OF TAX YEAR	L-10b(d)	12	583 - 594	N
2060	ASSETS: LAND (NET AMORTIZATION) BEGINNING OF TAX YEAR	L-11(b)	12	595 - 606	N
2070	ASSETS: LAND (NET OF ANY AMORTIZATION) END OF TAX YEAR	L-11(d)	12	607 - 618	N
2080	ASSETS: INTANGIBLE ASSETS (AMORTIZABLE ONLY) BEGINNING OF TAX YEAR	L-12a(a)	12	619 - 630	N
2090	ASSETS: INTANGIBLE ASSETS (AMORTIZABLE ONLY) END OF TAX YEAR	L-12a(c)	12	631 - 642	N
2100	ASSETS: LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	L-12b(a)	12	643 - 654	N
2110	ASSETS: LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	L-12b(b)	12	655 - 666	N
2120	ASSETS: LESS ACCUMULATED AMORTIZATION END OF TAX YEAR	L-12b(c)	12	667 - 678	N
2130	ASSETS: LESS ACCUMULATED AMORTIZATION END OF TAX YEAR	L-12b(d)	12	679 - 690	N
2140	ASSETS: OTHER ASSETS BEGINNING OF TAX YEAR	L-13(b)	12	691 - 702	N
2150	ASSETS: OTHER ASSETS END OF TAX YEAR	L-13(d)	12	703 - 714	N
@2155	ASSETS: OTHER ASSETS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	L-13(d)	6	715 - 720	"STMnnn" OR BLANK
2160	ASSETS: TOTAL ASSETS BEGINNING OF TAX YEAR	L-14(b)	12	721 - 732	N
2170	ASSETS: TOTAL ASSETS END OF TAX YEAR	L-14(d)	12	733 - 744	N
2180	LIABILITIES AND CAPITAL ACCOUNTS PAYABLE BEGINNING OF TAX YEAR	L-15(b)	12	745 - 756	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2190	LIABILITIES AND CAPITAL ACCOUNTS PAYABLE END OF TAX YEAR	L-15(d)	12	757 - 768	N
2200	LIABILITIES AND CAPITAL MORTGAGES, NOTES, BONDS BEGINNING OF TAX YEAR	L-16(b)	12	769 - 780	N
2210	LIABILITIES AND CAPITAL: MORTGAGES, NOTES, BONDS END OF TAX YEAR	L-16(d)	12	781 - 792	N
2220	LIABILITIES AND CAPITAL: OTHER CURRENT LIABILITIES BEGINNING OF TAX YEAR	L-17(b)	12	793 - 804	N
2230	LIABILITIES AND CAPITAL: OTHER CURRENT LIABILITIES END OF TAX YEAR	L-17(d)	12	805 - 816	N
@2235	LIABILITIES AND CAPITAL: OTHER CURRENT LIABILITIES BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	L-17(d)	6	817 - 822	"STMnnn" OR BLANK
2240	LIABILITIES AND CAPITAL: ALL NONRECOURSE LOANS BEGINNING OF TAX YEAR	L-18(b)	12	823 - 834	N
2250	LIABILITIES AND CAPITAL: ALL NONRECOURSE LOANS END OF TAX YEAR	L-18(d)	12	835 - 846	N
2260	LIABILITIES AND CAPITAL: MORTGAGES, NOTES, BONDS PAYABLE IN 1 YEAR OR MORE BEGINNING OF TAX YEAR	L-19(b)	12	847 - 858	N
2270	LIABILITIES AND CAPITAL: MORTGAGES, NOTES, BONDS PAYABLE IN 1 YEAR OR MORE END OR TAX YEAR	L-19(d)	12	859 - 870	N
2280	LIABILITIES AND CAPITAL: OTHER LIABILITIES BEGINNING OF TAX YEAR	L-20(b)	12	871 - 882	N
2290	LIABILITIES AND CAPITAL: OTHER LIABILITIES END OF TAX YEAR	L-20(d)	12	883 - 894	N
@2295	LIABILITIES AND CAPITAL: OTHER LIABILITIES BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	L-20(d)	6	895 - 900	"STMnnn" OR BLANK
2300	LIABILITIES AND CAPITAL: PARTNER'S CAPITAL ACCOUNTS BEGINNING OF TAX YEAR	L-21(b)	12	901 - 912	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2310	LIABILITIES AND CAPITAL: PARTNER'S CAPITAL ACCOUNTS ENDING OF TAX YEAR	L-21(d)	12	913 - 924	N
2320	LIABILITIES AND CAPTIAL: TOTAL LIABILITIES AND CAPITAL BEGINNING OF TAX YEAR	L-22(b)	12	925 - 936	N
2330	LIABILITIES AND CAPITAL: TOTAL LIABILITIES AND CAPITAL END OF TAX YEAR	L-22(d)	12	937 - 948	N
2340	RECONCILIATION: NET INCOME PER BOOKS	M-1 1	12	949 - 960	N
*2345	INCOME NOT RECORDED ON BOOKS THIS YEAR (ITEMIZE)	M-1 2	6	961 - 966	"STMnnn" OR BLANK
2350	RECONCILIATION: INCOME INCLUDED ON SCHEDULE K-1 LINES 1-11	M-1 2	12	967 - 978	N
2355	RECONCILIATION: GUARANTEED PAYMENTS	M-1 3	12	979 - 990	N
2360	RECONCILIATION: DEPRECIATION	M-1 4(a)	12	991 - 1002	N
2370	RECONCILIATION: TRAVEL AND ENTERTAINMENT	M-1 4(b)	12	1003 - 1014	N
*2375	RECONCILIATION: ATTACH STATEMENT FOR OTHER EXPENSES	M-1 4(b)	6	1015 - 1020	"STMnnn" OR BLANK
2380	RECONCILIATION: TOTAL FOR OTHER EXPENSES	M-1 4(b)	12	1021 - 1032	N
2390	TOTAL EXPENSES LINE 4	M-1	12	1033 - 1044	N
2400	RECONCILIATION: ADD (LINES 1-4)	M-1 5	12	1045 - 1056	N
2410	RECONCILIATION: TAX EXEMPT INTEREST SCHEDULE K-1, LINE 1-11	M-1 6(a)	12	1057 - 1068	N
*2415	RECONCILIATION: ATTACH STATEMENT FOR OTHER INCOME	M-1 6(a)	6	1069 - 1074	"STMnnn" OR BLANK
2420	RECONCILIATION: TOTAL FOR OTHER INCOME	M-1 6(a)	12	1075 - 1086	N
2430	TOTAL	M-1 6	12	1087 - 1098	N
2440	DEDUCTIONS INCLUDED ON SCHEDULE K LINES 1-13d AND 16l	M-1 7(a)	12	1099 - 1110	N
*2445	RECONCILIATION: ATTACH STATEMENT FOR OTHER DEDUCTIONS	M-1 7(a)	6	1111 - 1116	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2450	RECONCILIATION: TOTAL FOR OTHER DEDUCTIONS	M-1 7(a)	12	1117 - 1128	N
2460	TOTAL	M-1 7	12	1129 - 1140	N
2470	RECONCILIATION: ADD (LINES 6 AND 7)	M-1 8	12	1141 - 1152	N
2480	RECONCILIATION INCOME (loss) SUBTRACT LINE 8 FROM LINE 5	M-1 9	12	1153 - 1164	N
2490	ANALYSIS OF PARTNERS: BALANCE BEGINNING OF YEAR	M-2 1	12	1165 - 1176	N
2500	ANALYSIS OF PARTNERS: CAPITAL CONTRIBUTED: CASH	M-2 2a	12	1177 - 1188	N
2505	ANALYSIS OF PARTNER: CAPITAL CONTRIBUTED: PROPERTY	M-2 2b	12	1189 - 1200	N
2510	ANALYSIS OF PARTNERS: NET INCOME	M-2 3	12	1201 - 1212	N
@2515	ANALYSIS OF PARTNERS: OTHER INCREASES	M-2 4	6	1213 - 1218	"STMnnn" OR BLANK
2520	ANALYSIS OF PARTNERS: OTHER INCREASES	M-2 4	12	1219 - 1230	N
2530	ANALYSIS OF PARTNERS: ADD LINES (1-4)	M-2 5	12	1231 - 1242	N
2540	ANALYSIS OF PARTNERS: DISTRIBUTIONS - CASH	M-2 6(a)	12	1243 - 1254	N
2550	ANALYSIS OF PARTNERS: DISTRIBUTIONS - PROPERTY	M-2 6(b)	12	1255 - 1266	N
@2555	ANALYSIS OF PARTNERS: OTHER DECREASES (ITEMIZE)	M-2 7	6	1267 - 1272	"STMnnn" OR BLANK
2560	ANALYSIS OF PARTNERS: OTHER DECREASES	M-2 7	12	1273 - 1284	N
2570	ANALYSIS OF PARTNERS: ADD LINES (6 AND 7)	M-2 8	12	1285 - 1296	N
2580	ANALYSIS OF PARTNERS: BALANCE END OF YEAR	M-2 9	12	1297 - 1308	N
*2585	GLOBAL STATEMENT RECORD (PAGE 4)		6	1309 - 1314	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1315 - 1315	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1253
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SCHbbA"
0001	FORM NUMBER		6	15 - 20	"5713bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0020	BOYCOTTING ISRAEL		1	43 - 43	"X" OR BLANK
0030	BOYCOTTING OTHER		1	44 - 44	"X" OR BLANK
0040	IDENTIFY OTHER COUNTRY		35	45 - 79	A/N
0050	NAME OF COUNTRY	a(1)	35	80 - 114	A/N
0060	BOYCOTT PURCHASES	a(2)	12	115 - 126	N
0070	BOYCOTT SALES	a(3)	12	127 - 138	A
0080	BOYCOTT PAYROLL	a(4)	12	139 - 150	N
0090	NAME OF COUNTRY	b(1)	35	151 - 185	A/N OR BLANK
0100	BOYCOTT PURCHASES	b(2)	12	186 - 197	N OR BLANK
0110	BOYCOTT SALES	b(3)	12	198 - 209	N OR BLANK
0120	BOYCOTT PAYROLL	b(4)	12	210 - 221	N OR BLANK
0130	NAME OF COUNTRY	c(1)	35	222 - 256	A/N OR BLANK
0140	BOYCOTT PURCHASES	c(2)	12	257 - 268	N OR BLANK
0150	BOYCOTT SALES	c(3)	12	269 - 280	N OR BLANK
0160	BOYCOTT PAYROLL	c(4)	12	281 - 292	N OR BLANK
0170	NAME OF COUNTRY	d(1)	35	293 - 327	A/N OR BLANK
0180	BOYCOTT PURCHASES	d(2)	12	328 - 339	N OR BLANK
0190	BOYCOTT SALES	d(3)	12	340 - 351	N OR BLANK
0200	BOYCOTT PAYROLL	d(4)	12	352 - 363	N OR BLANK
0210	NAME OF COUNTRY	e(1)	35	364 - 398	A/N OR BLANK
0220	BOYCOTT PURCHASES	e(2)	12	399 - 410	N OR BLANK
0230	BOYCOTT SALES	e(3)	12	411 - 422	N OR BLANK
0240	BOYCOTT PAYROLL	e(4)	12	423 - 434	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0250	NAME OF COUNTRY	f(1)	35	435 - 469	A/N OR BLANK
0260	BOYCOTT PURCHASES	f(2)	12	470 - 481	N OR BLANK
0270	BOYCOTT SALES	f(3)	12	482 - 493	N OR BLANK
0280	BOYCOTT PAYROLL	f(4)	12	494 - 505	N OR BLANK
0290	NAME OF COUNTRY	g(1)	35	506 - 540	A/N OR BLANK
0300	BOYCOTT PURCHASES	g(2)	12	541 - 552	N OR BLANK
0310	BOYCOTT SALES	g(3)	12	553 - 564	N OR BLANK
0320	BOYCOTT PAYROLL	g(4)	12	565 - 576	N OR BLANK
0330	NAME OF COUNTRY	h(1)	35	577 - 611	A/N OR BLANK
0340	BOYCOTT PURCHASES	h(2)	12	612 - 623	N OR BLANK
0350	BOYCOTT SALES	h(3)	12	624 - 635	N OR BLANK
0360	BOYCOTT PAYROLL	h(4)	12	636 - 647	N OR BLANK
0370	NAME OF COUNTRY	i(1)	35	648 - 682	A/N OR BLANK
0380	BOYCOTT PURCHASES	i(2)	12	683 - 694	N OR BLANK
0390	BOYCOTT SALES	i(3)	12	695 - 706	N OR BLANK
0400	BOYCOTT PAYROLL	i(4)	12	707 - 718	N OR BLANK
0410	NAME OF COUNTRY	j(1)	35	719 - 753	A/N OR BLANK
0420	BOYCOTT PURCHASES	j(2)	12	754 - 765	N OR BLANK
0430	BOYCOTT SALES	j(3)	12	766 - 777	N OR BLANK
0440	BOYCOTT PAYROLL	j(4)	12	778 - 789	N OR BLANK
0450	NAME OF COUNTRY	k(1)	35	790 - 824	A/N OR BLANK
0460	BOYCOTT PURCHASES	k(2)	12	825 - 836	N OR BLANK
0470	BOYCOTT SALES	k(3)	12	837 - 848	N OR BLANK
0480	BOYCOTT PAYROLL	k(4)	12	849 - 860	N OR BLANK
0490	NAME OF COUNTRY	L(1)	35	861 - 895	A/N OR BLANK
0500	BOYCOTT PURCHASES	L(2)	12	896 - 907	N OR BLANK
0510	BOYCOTT SALES	L(3)	12	908 - 919	N OR BLANK
0520	BOYCOTT PAYROLL	L(4)	12	920 - 931	N OR BLANK
0530	NAME OF COUNTRY	m(1)	35	932 - 966	A/N OR BLANK
0540	BOYCOTT PURCHASES	m(2)	12	967 - 978	N OR BLANK
0550	BOYCOTT SALES	m(3)	12	979 - 990	N OR BLANK
0560	BOYCOTT PAYROLL	m(4)	12	991 - 1002	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0570	NAME OF COUNTRY	n(1)	35	1003 - 1037	A/N OR BLANK
0580	BOYCOTT PURCHASES	n(2)	12	1038 - 1049	N OR BLANK
0590	BOYCOTT SALES	n(3)	12	1050 - 1061	N OR BLANK
0600	BOYCOTT PAYROLL	n(4)	12	1062 - 1073	N OR BLANK
0610	NAME OF COUNTRY	o(1)	35	1074 - 1108	A/N OR BLANK
0620	BOYCOTT PURCHASES	o(2)	12	1109 - 1120	N OR BLANK
0630	BOYCOTT SALES	o(3)	12	1121 - 1132	N OR BLANK
0640	BOYCOTT PAYROLL	o(4)	12	1133 - 1144	N OR BLANK
0650	TOTAL - BOYCOTT PURCHASES	(2)	12	1145 - 1156	N
0660	TOTAL - BOYCOTT SALES	(3)	12	1157 - 1168	N
0670	TOTAL - BOYCOTT PAYROLL	(4)	12	1169 - 1180	N
0680	NUMERATOR OF BOYCOTT FACTOR ADD TOTALS OF COL. 2, 3, AND 4	1(4)	12	1181 - 1192	N
0690	TOTAL PURCHASES FROM COUNTRIES OTHER THAN UNITED STATES	2a	12	1193 - 1204	N
0700	TOTAL SALES TO OR FROM COUNTRIES OTHER THAN UNITED STATES	2b	12	1205 - 1216	N
0710	TOTAL PAYROLL PAID OR ACCRUED FOR SERVICES PERFORMED IN OTHER COUNTRIES OTHER THAN UNITED STATES	2c	12	1217 - 1228	N
0720	TOTAL OF LINES 2a, b, AND c	2d	12	1229 - 1240	N
0730	INTERNATIONAL BOYCOTT FACTOR DIVIDE LINE 1 BY LINE 2d	3	12	1241 - 1252	N
	RECORD TERMINUS CHARACTER		1	1253 - 1253	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1864
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SCHbbB"
0001	FORM NUMBER		6	15 - 20	"5713bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0020	BOYCOTTING ISRAEL		1	43 - 43	"X" OR BLANK
0030	BOYCOTTING OTHER		1	44 - 44	"X" OR BLANK
0040	IDENTIFY OTHER COUNTRY		35	45 - 79	A/N
0050	NAME OF COUNTRY	a(1)	35	80 - 114	A/N
0060	CODE	a(2)	6	115 - 120	N
0070	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	a(3)	35	121 - 155	A/N
0080	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	a(4)	12	156 - 167	N
0090	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	a(5)	12	168 - 179	N
0100	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	a(6)	12	180 - 191	NO ENTRY
0110	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	a(7)	12	192 - 203	NO ENTRY
0120	NAME OF COUNTRY	b(1)	35	204 - 238	A/N OR BLANK
0130	CODE	b(2)	6	239 - 244	N OR BLANK
0140	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	b(3)	35	245 - 279	A/N OR BLANK
0150	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	b(4)	12	280 - 291	N OR BLANK
0160	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	b(5)	12	292 - 303	N OR BLANK
0170	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	b(6)	12	304 - 315	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0180	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	b(7)	12	316 - 327	NO ENTRY
0190	NAME OF COUNTRY	c(1)	35	328 - 362	A/N OR BLANK
0200	CODE	c(2)	6	363 - 368	N OR BLANK
0210	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	c(3)	35	369 - 403	A/N OR BLANK
0220	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	c(4)	12	404 - 415	N OR BLANK
0230	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	c(5)	12	416 - 427	N OR BLANK
0240	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	c(6)	12	428 - 439	NO ENTRY
0250	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	c(7)	12	440 - 451	NO ENTRY
0260	NAME OF COUNTRY	d(1)	35	452 - 486	A/N OR BLANK
0270	CODE	d(2)	6	487 - 492	N OR BLANK
0280	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	d(3)	35	493 - 527	A/N OR BLANK
0290	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	d(4)	12	528 - 539	N OR BLANK
0300	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	d(5)	12	540 - 551	N OR BLANK
0310	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	d(6)	12	552 - 563	NO ENTRY
0320	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	d(7)	12	564 - 575	NO ENTRY
0330	NAME OF COUNTRY	e(1)	35	576 - 610	A/N OR BLANK
0340	CODE	e(2)	6	611 - 616	N OR BLANK
0350	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	e(3)	35	617 - 651	A/N OR BLANK
0360	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	e(4)	12	652 - 663	N OR BLANK
0370	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	e(5)	12	664 - 675	N OR BLANK
0380	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	e(6)	12	676 - 687	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0390	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	e(7)	12	688 - 699	NO ENTRY
0400	NAME OF COUNTRY	f(1)	35	700 - 734	A/N OR BLANK
0410	CODE	f(2)	6	735 - 740	N OR BLANK
0420	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	f(3)	35	741 - 775	A/N OR BLANK
0430	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	f(4)	12	776 - 787	N OR BLANK
0440	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	f(5)	12	788 - 799	N OR BLANK
0450	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	f(6)	12	800 - 811	NO ENTRY
0460	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	f(7)	12	812 - 823	NO ENTRY
0470	NAME OF COUNTRY	g(1)	35	824 - 858	A/N OR BLANK
0480	CODE	g(2)	6	859 - 864	N OR BLANK
0490	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	g(3)	35	865 - 899	A/N OR BLANK
0500	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	g(4)	12	900 - 911	N OR BLANK
0510	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	g(5)	12	912 - 923	N OR BLANK
0520	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	g(6)	12	924 - 935	NO ENTRY
0530	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	g(7)	12	936 - 947	NO ENTRY
0540	NAME OF COUNTRY	h(1)	35	948 - 982	A/N OR BLANK
0550	CODE	h(2)	6	983 - 988	N OR BLANK
0560	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	h(3)	35	989 - 1023	A/N OR BLANK
0570	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	h(4)	12	1024 - 1035	N OR BLANK
0580	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	h(5)	12	1036 - 1047	N OR BLANK
0590	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	h(6)	12	1048 - 1059	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0600	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	h(7)	12	1060 - 1071	NO ENTRY
0610	NAME OF COUNTRY	i(1)	35	1072 - 1106	A/N OR BLANK
0620	CODE	i(2)	6	1107 - 1112	N OR BLANK
0630	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	i(3)	35	1113 - 1147	A/N OR BLANK
0640	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	i(4)	12	1148 - 1159	N OR BLANK
0650	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	i(5)	12	1160 - 1171	N OR BLANK
0660	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	i(6)	12	1172 - 1183	NO ENTRY
0670	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	i(7)	12	1184 - 1195	NO ENTRY
0680	NAME OF COUNTRY	j(1)	35	1196 - 1230	A/N OR BLANK
0690	CODE	j(2)	6	1231 - 1236	N OR BLANK
0700	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	j(3)	35	1237 - 1271	A/N OR BLANK
0710	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	j(4)	12	1272 - 1283	N OR BLANK
0720	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	j(5)	12	1284 - 1295	N OR BLANK
0730	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	j(6)	12	1296 - 1307	NO ENTRY
0740	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	j(7)	12	1308 - 1319	NO ENTRY
0750	NAME OF COUNTRY	k(1)	35	1320 - 1354	A/N OR BLANK
0760	CODE	k(2)	6	1355 - 1360	N OR BLANK
0770	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	k(3)	35	1361 - 1395	A/N OR BLANK
0780	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	k(4)	12	1396 - 1407	N OR BLANK
0790	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	k(5)	12	1408 - 1419	N OR BLANK
0800	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	k(6)	12	1420 - 1431	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0810	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	k(7)	12	1432 - 1443	NO ENTRY
0820	NAME OF COUNTRY	L(1)	35	1444 - 1478	A/N OR BLANK
0830	CODE	L(2)	6	1479 - 1484	N OR BLANK
0840	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	L(3)	35	1485 - 1519	A/N OR BLANK
0850	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	L(4)	12	1520 - 1531	N OR BLANK
0860	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	L(5)	12	1532 - 1543	N OR BLANK
0870	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	L(6)	12	1544 - 1555	NO ENTRY
0880	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	L(7)	12	1556 - 1567	NO ENTRY
0890	NAME OF COUNTRY	m(1)	35	1568 - 1602	A/N OR BLANK
0900	CODE	m(2)	6	1603 - 1608	N OR BLANK
0910	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	m(3)	35	1609 - 1643	A/N OR BLANK
0920	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	m(4)	12	1644 - 1655	N OR BLANK
0930	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	m(5)	12	1656 - 1667	N OR BLANK
0940	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	m(6)	12	1668 - 1679	NO ENTRY
0950	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	m(7)	12	1680 - 1691	NO ENTRY
0960	NAME OF COUNTRY	n(1)	35	1692 - 1726	A/N OR BLANK
0970	CODE	n(2)	6	1727 - 1732	N OR BLANK
0980	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	n(3)	35	1733 - 1767	A/N OR BLANK
0990	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	n(4)	12	1768 - 1779	N OR BLANK
1000	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	n(5)	12	1780 - 1791	N OR BLANK
1010	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	n(6)	12	1792 - 1803	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1020	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	n(7)	12	1804 - 1815	NO ENTRY
1030	TOTAL - FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	o(4)	12	1816 - 1827	N
1040	TOTAL - PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	o(5)	12	1828 - 1839	N
1050	TOTAL - IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	o(6)	12	1840 - 1851	NO ENTRY
1060	TOTAL - FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	o(7)	12	1852 - 1863	NO ENTRY
	RECORD TERMINUS CHARACTER		1	1864 - 1864	"#"

SECTION 11.9 SCHEDULE C (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0282
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SCHbbC"
0001	FORM NUMBER		6	15 - 20	"5713bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	INTERNATIONAL BOYCOTT FACTOR FROM SCHEDULE A (FORM 5713)	1a	1	52 - 52	"X" OR BLANK
0030	ATTRIBUTABLE TAXES AND INCOME FROM SCHEDULE B (FORM 5713)	1b	1	53 - 53	"X" OR BLANK
0040	FOREIGN TAX CREDIT BEFORE ADJUSTMENT FROM FORM 1116 OR FORM 1118	2a(1)	12	54 - 65	N OR BLANK
0050	INTERNATIONAL BOYCOTT FACTOR FROM SCHEDULE A (FORM 5713) LINE 3	2a(2)	12	66 - 77	N OR BLANK
0060	REDUCTION OF FOREIGN TAX CREDIT	2a(3)	12	78 - 89	N OR BLANK
0070	ADJUSTED FOREIGN TAX CREDIT	2a(4)	12	90 - 101	N OR BLANK
0080	AMOUNT FROM LINE O, COLUMN (4), SCH B (FORM 5713)	2b	12	102 - 113	N OR BLANK
0090	PRORATED SHARE OF TOTAL INCOME	3a(1)	12	114 - 125	N OR BLANK
0100	PRORATED SHARE OF INCOME ATTRIBUTABLE TO EARNINGS AND PROFITS	3a(2)	12	126 - 137	N OR BLANK
0110	SUBTRACT LINE 3(a)2 FROM LINE 3(a)1	3a(3)	12	138 - 149	N OR BLANK
0120	INTERNATIONAL BOYCOTT FACTOR FROM SCHEDULE A (FORM 5713)	3a(4)	12	150 - 161	N OR BLANK
0130	PRORATED SHARE OF SUBPART F INTERNATIONAL BOYCOTT INCOME	3a(5)	12	162 - 173	N OR BLANK
0140	AMOUNT FROM LINE O, COLUMN (5), SCH B (FORM 5713)	3b	12	174 - 185	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	PRORATED SHARE OF SECTION 995(b)(1)(F)(L) AMOUNT	4a(1)	12	186 - 197	N OR BLANK
0160	INTERNATIONAL BOYCOTT FACTOR FROM SCHEDULE A (FORM 5713)	4a(2)	12	198 - 209	N OR BLANK
0170	PRORATED SHARE OF IC-DISC INTERNATIONAL BOYCOTT INCOME	4a(3)	12	210 - 221	N OR BLANK
0180	AMOUNT FROM LINE O, COLUMN (6), SCH B (FORM 5713)	4a(4)	12	222 - 233	N OR BLANK
0190	ADD AMOUNTS FROM COLUMNS	5a(1)	12	234 - 245	N OR BLANK
0200	INTERNATIONAL BOYCOTT FACTOR FROM SCHEDULE A (FORM 5713)	5a(2)	12	246 - 257	N OR BLANK
0210	EXEMPT FOREIGN TRADE INCOME	5a(3)	12	258 - 269	N OR BLANK
0220	AMOUNT FROM LINE O, COLUMN (7), SCH B (FORM 5713)	5b	12	270 - 281	N OR BLANK
	RECORD TERMINUS CHARACTER		1	282 - 282	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0079
	START RECORD SENTINEL		4	5 - 8	"****"
0230	RECORD IDENTIFICATION		6	9 - 14	"SCHbbC"
0231	FORM NUMBER		6	15 - 20	"5713bb"
0232	PAGE NUMBER		5	21 - 25	"PG02b"
0233	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0234	FILLER		1	35 - 35	BLANK
0235	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0240	FORM 8873 AMOUNT	6a	12	43 - 54	N
0250	INTERNATIONAL BOYCOTT FACTOR	6b	12	55 - 66	N
0260	REDUCTION OF QUALIFYING FOREIGN TRADE INCOME	6c	12	67 - 78	N
	RECORD TERMINUS CHARACTER		1	79 - 79	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0714
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbD"
0001	SCHEDULE TYPE		6	15 - 20	"1065bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
*0020	STATEMENT REFERENCE		6	52 - 57	"STMnnn" OR BLANK

NOTE: IF THERE ARE MORE THAN FOUR (4) TRANSACTIONS OR THE ALLOWED SPACE FOR PART I IS NOT SUFFICIENT USE FIELD *0020 AS A STATEMENT (STM) REFERENCE. THE STM RECORD MUST BEGIN WITH THE FIRST TRANSACTION.

0030	ASSETS HELD 1 YR OR LESS TRANSACTION 1 DESCRIPTION OF PROPERTY	PART I 1(a)	15	58 - 72	A/N
0040	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 DATE ACQUIRED	PART I 1(b)	8	73 - 80	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0050	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 DATE SOLD	PART I 1(c)	8	81 - 88	FORMAT: YYYYMMDD, "VARIOUS", "WORTHLSS" OR BLANK
0060	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 SALES PRICE	PART I 1(d)	12	89 - 100	N OR "EXPIRED" OR "WORTHLSS"
0070	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 COST OR OTHER BASIS	PART I 1(e)	12	101 - 112	N OR "EXPIRED"
0080	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 GAIN OR (LOSS)	PART I 1(f)	12	113 - 124	N
0090	ASSETS HELD 1 YEAR OR LESS TRANSACTION DESCRIPTION OF PROPERTY	PART I 1(a)	15	125 - 139	A/N
0100	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 DATE ACQUIRED	PART I 1(b)	8	140 - 147	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0110	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 DATE SOLD	PART I 1(c)	8	148 - 155	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK OR “WORTHLSS”

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0120	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 SALES PRICE	PART I 1(d)	12	156 - 167	N OR "EXPIRED" OR "WORTHLSS"
0130	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 COST OR OTHER BASIS	PART I 1(e)	12	168 - 179	N OR "EXPIRED"
0140	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 GAIN OR (LOSS)	PART I 1(f)	12	180 - 191	N
0150	ASSETS HELD 1 YEAR OR LESS TRANSACATION 3 DESCRIPTION OF PROPERTY	PART I 1(a)	15	192 - 206	A/N
0160	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 DATE ACQUIRED	PART I 1(b)	8	207 - 214	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0170	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 DATE SOLD	PART I 1(c)	8	215 - 222	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK OR “WORTHLSS”
0180	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 SALES PRICE	PART I 1(d)	12	223 - 234	N OR "EXPIRED" OR "WORTHLSS"
0190	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 COST OR OTHER BASIS	PART I 1(e)	12	235 - 246	N OR "EXPIRED"
0200	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 GAIN OR (LOSS)	PART I 1(f)	12	247 - 258	N
0210	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 DESCRIPTION OF PROPERTY	PART I 1(a)	15	259 - 273	A/N
0220	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 DATE ACQUIRED	PART I 1(b)	8	274 - 281	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0230	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 DATE SOLD	PART I 1(c)	8	282 - 289	FORMAT: YYYYMMDD, "VARIOUS" OR "WORTHLSS" OR BLANK
0240	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 SALES PRICE	PART I 1(d)	12	290 - 301	N OR "EXPIRED" OR "WORTHLSS"
0250	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 COST OR OTHER BASIS	PART I 1(e)	12	302 - 313	N OR "EXPIRED"
0260	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 GAIN OR (LOSS)	PART I 1(f)	12	314 - 325	N
0390	SHORT-TERM CAPITAL GAIN FROM INSTALLMENT SALES (FORM 6252 LINE, 26 OR 37)	PART I 2(f)	12	326 - 337	N
0395	SHORT-TERM CAPITAL LOSS FROM LIKE-KIND EXCHANGE	PART I 3(f)	12	338 - 349	N
0400	PARTNERSHIP'S SHARE OF NET SHORT-TERM CAPITAL GAIN (LOSS)	PART I 4(f)	12	350 - 361	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0415	NET SHORT-TERM CAPITAL GAIN OR LOSS	PART I 5(f)	12	362 - 373	N
*0420	STATEMENT REFERENCE	PART II	6	374 - 379	"STMnnn" OR BLANK

NOTE: IF THERE ARE MORE THAN FOUR (4) TRANSACTIONS OR THE ALLOWED SPACE FOR PART II IS NOT SUFFICIENT USE FIELD *0420 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST TRANSACTION.

0430	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 DESCRIPTION OF PROPERTY	PART II 6(a)	15	380 - 394	A/N
0440	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 DATE ACQUIRED	PART II 6(b)	8	395 - 402	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0450	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 DATE SOLD	PART II 6(c)	8	403 - 410	FORMAT: YYYYMMDD, "VARIOUS", "WORTHLSS" OR BLANK
0460	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 SALES PRICE	PART II 6(d)	12	411 - 422	N OR "EXPIRED" OR "WORTHLSS"
0470	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 COST OR OTHER BASIS	PART II 6(e)	12	423 - 434	N OR "EXPIRED"
0480	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 GAIN OR (LOSS) FOR THE ENTIRE YEAR	PART II 6(f)	12	435 - 446	N
0490	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 DESCRIPTION OF PROPERTY	PART II 6(a)	15	447 - 461	A/N
0500	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 DATE ACQUIRED	PART II 6(b)	8	462 - 469	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0510	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 DATE SOLD	PART II 6(c)	8	470 - 477	FORMAT: YYYYMMDD, "VARIOUS", "WORTHLSS" OR BLANK
0520	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 SALES PRICE	PART II 6(d)	12	478 - 489	N OR "EXPIRED" OR "WORTHLSS"
0530	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 COST OR OTHER BASIS	PART II 6(e)	12	490 - 501	N OR "EXPIRED"
0540	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 GAIN OR (LOSS) FOR THE ENTIRE YEAR	PART II 6(f)	12	502 - 513	N
0550	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 DESCRIPTION OF PROPERTY	PART II 6(a)	15	514 - 528	A/N
0560	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 DATE ACQUIRED	PART II 6(b)	8	529 - 536	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0570	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 DATE SOLD	PART II 6(c)	8	537 - 544	FORMAT: YYYYMMDD, "VARIOUS", "WORTHLSS" OR BLANK
0580	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 SALES PRICE	PART II 6(d)	12	545 - 556	N OR "EXPIRED" OR "WORTHLSS"
0590	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 COST OR OTHER BASIS	PART II 6(e)	12	557 - 568	N OR "EXPIRED"
0600	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 GAIN OR (LOSS) FOR THE ENTIRE YEAR	PART II 6(f)	12	569 - 580	N
0610	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 DESCRIPTION OF PROPERTY	PART II 6(a)	15	581 - 595	A/N
0620	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 DATE ACQUIRED	PART II 6(b)	8	596 - 603	FORMAT: YYYYMMDD, "VARIOUS", "INHERIT" OR BLANK
0630	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 DATE SOLD	PART II 6(c)	8	604 - 611	FORMAT: YYYYMMDD, "VARIOUS" OR "WORTHLSS"
0640	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 SALES PRICE	PART II 6(d)	12	612 - 623	N OR "EXPIRED" OR "WORTHLSS"
0650	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 COST OR OTHER BASIS	PART II 6(e)	12	624 - 635	N OR "EXPIRED"
0660	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 GAIN (LOSS) (d) MINUS (e)	PART II 6(f)	12	636 - 647	N
0790	LONG-TERM CAPITAL GAIN FROM INSTALLMENT SALES (FORM 6252, LINE 26 OR 37)	PART II 7(f)	12	648 - 659	N
0795	LONG-TERM CAPITAL GAIN(LOSS) FROM LIKE-KIND	PART II 8(f)	12	660 - 671	N
0800	PARTNERSHIP'S SHARE OF NET LONG-TERM GAIN (LOSS) FROM OTHER PARTNERSHIP, ESTATES AND TRUSTS	PART II 9(f)	12	672 - 683	N
0810	CAPITAL GAIN DISTRIBUTIONS	PART II 10(f)	12	684 - 695	N ***
0820	NET LONG-TERM CAPITAL GAIN (LOSS) COMBINE LINES 6 -10 IN COLUMN (f)	PART II LINE 11	12	696 - 707	N
*0825	SCHEDULE D GLOBAL STATEMENT		6	708 - 713	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	714 - 714	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0835
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbF"
0001	SCHEDULE TYPE		6	15 - 20	"1040bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	SOCIAL SECURITY NUMBER		9	43 - 51	NO ENTRY
0020	PRINCIPAL PRODUCT	A	50	52 - 101	A/N
0030	PRINCIPAL AGRICULTURAL CODE	B	6	102 - 107	A/N
0040	ACCOUNTING METHOD (CASH)	C 1	1	108 - 108	"X" OR BLANK
0050	ACCOUNTING METHOD (ACCURAL)	C 2	1	109 - 109	"X" OR BLANK
0070	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	110 - 118	N OR BLANK
0080	DID YOU "MATERIALLY PARTICIPATE" IN THIS BUSINESS (YES BOX)	E	1	119 - 119	"X" OR BLANK
0085	DID YOU "MATERIALLY PARTICIPATE" IN THIS BUSINESS (NO BOX)	E	1	120 - 120	"X" OR BLANK
0110	SALES OF LIVESTOCK	PT I 1	12	121 - 132	N
0120	COST OF LIVESTOCK	PT I 2	12	133 - 144	N
0130	SUBTRACT LINE 2 FROM LINE 1	PT I 3	12	145 - 156	N
0140	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 4	12	157 - 168	N
0150	TOTAL COOPERATIVE DISTRIBUTIONS	PT I 5a	12	169 - 180	N
0160	TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 5b	12	181 - 192	N
0170	AGRICULTURAL PROGRAM PAYMENTS	PT I 6a	12	193 - 204	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0180	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 6b	12	205 - 216	N
0190	CCC LOANS REPORTED UNDER ELECTION	PT I 7a	12	217 - 228	N
@0200	CCC LOANS STATEMENT	PT I 7b	6	229 - 234	"STMnnn" OR BLANK
0210	CCC LOANS FORFEITED	PT I 7b	12	235 - 246	N
0220	CCC LOANS TAXABLE AMOUNT	PT I 7c	12	247 - 258	N
0230	CROP INSURANCE PROCEEDS	PT I 8a	12	259 - 270	N
0240	CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 8b	12	271 - 282	N
@0250	ELECTION TO DEFER	PT I 8c	6	283 - 288	"STMnnn" OR BLANK
0260	ELECTION TO DEFER	PT I 8c	1	289 - 289	"X" OR BLANK
0270	AMOUNT DEFERRED	PT I 8d	12	290 - 301	N
0280	CUSTOM HIRE	PT I 9	12	302 - 313	N
0290	OTHER INCOME, INCLUDING FEDERAL AND STATE GASOLINE	PT I 10	12	314 - 325	N
0300	ADD AMOUNTS IN COL 3-10	PT I 11	12	326 - 337	N
0320	CAR AND TRUCK EXPENSES (ATTACH FORM 4562)	PT II 12	12	338 - 349	N
0330	CHEMICAL	PT II 13	12	350 - 361	N
0340	CONSERVATION EXPENSES	PT II 14	12	362 - 373	NO ENTRY
0350	CUSTOM HIRE	PT II 15	12	374 - 385	N
0360	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 16	12	386 - 397	N
0370	EMPLOYEE BENEFIT PROGRAMS	PT II 17	12	398 - 409	N
0380	FEED PURCHASED	PT II 18	12	410 - 421	N
0390	FERTILIZERS AND LIME	PT II 19	12	422 - 433	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0400	FREIGHT AND TRUCKING	PT II 20	12	434 - 445	N
0410	GASOLINE, FUEL AND OIL	PT II 21	12	446 - 457	N
0420	INSURANCE	PT II 22	12	458 - 469	N
0430	MORTGAGE	PT II 23a	12	470 - 481	N
0440	OTHER	PT II 23b	12	482 - 493	N
*0450	FORM 1098 EXPLANATION	PT II	6	494 - 499	"STMnnn" OR BLANK
*0460	FORM 1098 NAME/ADDRESS	PT II	6	500 - 505	"STMnnn" OR BLANK
0470	LABOR HIRED	PT II 24	12	506 - 517	N
0480	PENSION AND PROFIT-SHARING PLANS	PT II 25	12	518 - 529	N
0490	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 26a	12	530 - 541	N
0500	OTHER (LAND, ANIMALS, ETC)	PT II 26b	12	542 - 553	N
0510	REPAIRS AND MAINTENANCE	PT II 27	12	554 - 565	N
0520	SEEDS AND PLANTS PURCHASED	PT II 28	12	566 - 577	N
0530	STORAGE AND WAREHOUSING	PT II 29	12	578 - 589	N
0540	SUPPLIES PURCHASED	PT II 30	12	590 - 601	N
0550	TAXES	PT II 31	12	602 - 613	N
0560	UTILITIES	PT II 32	12	614 - 625	N
0570	VETERINARY FEES AND MEDICINE	PT II 33	12	626 - 637	N
*0580	OTHER EXPENSES	PT II 34	6	638 - 643	"STMnnn" OR BLANK

NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0580 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.

+0590	OTHER EXPENSES (SPECIFY)	PT II 34a	15	644 - 658	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
+0600	OTHER EXPENSES	PT II 34a	12	659 - 670	N
+0610	OTHER EXPENSES (SPECIFY)	PT II 34b	15	671 - 685	A/N
+0620	OTHER EXPENSES	PT II 34b	12	686 - 697	N
+0630	OTHER EXPENSES (SPECIFY)	PT II 34c	15	698 - 712	A/N
+0640	OTHER EXPENSES	PT II 34c	12	713 - 724	N
+0650	OTHER EXPENSES (SPECIFY)	PT II 34d	15	725 - 739	A/N
+0660	OTHER EXPENSES	PT II 34d	12	740 - 751	N
+0670	OTHER EXPENSES (SPECIFY)	PT II 34e	15	752 - 766	A/N
+0680	OTHER EXPENSES	PT II 34e	12	767 - 778	N
+0690	OTHER EXPENSES (SPECIFY)	PT II 34f	15	779 - 793	A/N
+0700	OTHER EXPENSES	PT II 34f	12	794 - 805	N***
0710	ADD TOTAL EXPENSES LINES 12 - 34f	PT II 35	12	806 - 817	N
0720	PAL INDICATOR	36	3	818 - 820	"PAL" OR BLANK
0730	NET FARM PROFIT OR (LOSS)	PT II 36	12	821 - 832	N
0740	ALL IS INVESTMENT IS AT RISK	PT II 37a	1	833 - 833	"X" OR BLANK
0750	SOME INVESTMENT IS NOT AT RISK	PT II 37b	1	834 - 834	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	835 - 835	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0259
	START RECORD SENTINEL		4	5 - 8	"****"
0770	RECORD ID		6	9 - 14	"SCHbbF"
0771	SCHEDULE TYPE		6	15 - 20	"1040bb"
0772	PAGE NUMBER		5	21 - 25	"PG02b"
0773	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0774	FILLER		1	35 - 35	BLANK
0775	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0780	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT III 38	12	43 - 54	N
0790	TOTAL COOPERATIVE DISTRIBUTIONS	PT III 39a	12	55 - 66	N
0800	TOTAL COOPERATIVE TAXABLE AMOUNT	PT III 39b	12	67 - 78	N
0810	AGRICULTURAL PROGRAM PAYMENTS	PT III 40a	12	79 - 90	N
0820	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT III 40b	12	91 - 102	N
0830	CCC LOANS REPORTED UNDER ELECTION	PT III 41a	12	103 - 114	N
0840	CCC LOANS FORFEITED	PT III 41b	12	115 - 126	N
0850	CCC LOANS FORFEITED TAXABLE AMOUNT	PT III 41c	12	127 - 138	N
0860	CROP INSURANCE PROCEEDS	PT III 42	12	139 - 150	N
0870	CUSTOM HIRE INCOME	PT III 43	12	151 - 162	N
0880	OTHER INCOME INCLUDING FEDERAL AND STATE GASOLINE OR FUEL TAX	PT III 44	12	163 - 174	N
0890	ADD AMOUNTS FOR LINES 38-44	PT III 45	12	175 - 186	N
0900	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS BEGINNING OF YEAR	PT III 46	12	187 - 198	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0910	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS DURING OF YEAR	PT III 47	12	199 - 210	N
0920	ADD LINES 46 AND 47	PT III 48	12	211 - 222	N
0930	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS END OF YEAR	PT III 49	12	223 - 234	N
0940	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS SOLD SUBTRACT LINE 49 FROM LINE 48	PT III 50	12	235 - 246	N
0950	GROSS INCOME SUBTRACT LINE 50 FROM LINE 45	PT III 51	12	247 - 258	N
	RECORD TERMINUS CHARACTER		1	259 - 259	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0645
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SCHbbJ"
0001	FORM NUMBER		6	15 - 20	"5471bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	NAME OF FOREIGN CORPORATION		35	52 - 86	A/N
0030	BALANCE BEGINNING OF YEAR	1(a)	18	87 - 104	N
0040	CURRENT YEAR E&P	2a(a)	18	105 - 122	N
0050	CURRENT YEAR DEFICIT IN E&P	2b(a)	18	123 - 140	N
0060	TOTAL CURRENT AND ACCUMULATED E&P (LINE 1 PLUS LINE 2a, MINUS LINE 2b)	3	18	141 - 158	N
0070	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC.959(c) IN CURRENT YEAR	4(a)	18	159 - 176	N
0080	ACTUAL DISTRIBUTIONS OF NON-PREVIOUSLY TAXED E&P	5b(a)	18	177 - 194	N
0090	BALANCE OF E&P NOT PREVIOUSLY TAXED AT END OF YEAR (LINE 3 MINUS LINE 4, MINUS LINE 5b)	6b(a)	18	195 - 212	N
0100	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(a)	18	213 - 230	N
0110	BALANCE BEGINNING OF YEAR	1(b)	18	231 - 248	N
0120	TOTAL CURRENT AND ACCUMULATED E&P (LINE 1 PLUS LINE 2a, MINUS LINE 2b)	3(b)	18	249 - 266	N
0130	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC.959(c) IN CURRENT YEAR	4(b)	18	267 - 284	N
0140	ACTUAL DISTRIBUTIONS OF NON-PREVIOUSLY TAXED E&P	5b(b)	18	285 - 302	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	BALANCE OF E&P NOT PREVIOUSLY TAXED AT END OF YEAR (LINE 3 MINUS LINE 4, MINUS LINE 5b)	6b(b)	18	303 - 320	N
0160	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(b)	18	321 - 338	N
0170	BALANCE BEGINNING OF YEAR	1(c) (i)	18	339 - 356	N
0180	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC.959(c) IN CURRENT YEAR	4(c) (i)	18	357 - 374	N
0190	ACTUAL DISTRIBUTION OR RECLASSIFICATION OF PREVIOUSLY TAXED E&P	5a(c) (i)	18	375 - 392	N
0200	BALANCE OF PREVIOUSLY TAXED E&P AT END OF YEAR (LINE 1 PLUS LINE 4, MINUS LINE 5a)	6a(c) (i)	18	393 - 410	N
0210	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(c) (i)	18	411 - 428	N
0220	BALANCE BEGINNING OF YEAR	1(c) (ii)	18	429 - 446	N
0230	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC. 959(c) IN CURRENT YEAR	4(c) (ii)	18	447 - 464	N
0240	ACTUAL DISTRIBUTION OR RECLASSIFICATION OF PREVIOUSLY TAXED E&P	5a(c) (ii)	18	465 - 482	N
0250	BALANCE OF PREVIOUSLY TAXED E & P AT THE END OF YEAR (LINE 1 PLUS LINE 4, MINUS LINE 5a)	6a(c) (ii)	18	483 - 500	N
0260	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(c) (ii)	18	501 - 518	N
0270	BALANCE BEGINNING OF YEAR	1(c) (iii)	18	519 - 536	N
0280	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC. 959(c) IN CURRENT YEAR	4(c) (iii)	18	537 - 554	N
0290	ACTUAL DISTRIBUTION OR RECLASSIFICATION OF PREVIOUSLY TAXED E&P	5a(c) (iii)	18	555 - 572	N
0300	BALANCE OF PREVIOUSLY TAXED E&P AT END OF YEAR LINE 1 PLUS LINE 4, MINUS LINE 5a	6a(c) (iii)	18	573 - 590	N
0310	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(c) (iii)	18	591 - 608	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0320	BALANCE BEGINNING OF YEAR	1(d)	18	609 - 626	N
0330	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(d)	18	627 - 644	N
	RECORD TERMINUS CHARACTER		1	645 - 645	"#"

SECTION 11.15 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1520
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbK1"
0001	FORM NUMBER		6	15 - 20	"1065bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
	NOTE: IF NUMBER OF SCHEDULES K-1 EXCEEDS 999999, ENTER 9999999.				
0010	FISCAL YEAR BEGINNING		8	43 - 50	YYYYMMDD OR BLANK
0020	FISCAL YEAR ENDING		8	51 - 58	YYYYMMDD OR BLANK
0030	FINAL K-1		1	59 - 59	"X" OR BLANK
0040	AMENDED K-1		1	60 - 60	NO ENTRY
0050	PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN OR SSN)	A	9	61 - 69	N, "APPLD FOR" OR "FOREIGNUS"
0060	PARTNERSHIP'S NAME 1	B	35	70 - 104	A/N
0070	PARTNERSHIP'S NAME 2	B	35	105 - 139	A/N
0080	PARTNERSHIP'S ADDRESS 1	B	35	140 - 174	A/N
0090	PARTNERSHIP'S ADDRESS 2	B	35	175 - 209	A/N
0100	PARTNERSHIP'S CITY (DOMESTIC ONLY)	B	22	210 - 231	A
0110	PARTNERSHIP'S FOREIGN CITY, STATE OR PROVINCE	B	35	232 - 266	A/N
0120	PARTNERSHIP'S STATE (DOMESTIC ONLY)	B	2	267 - 268	A OR ".b"
0130	PARTNERSHIP'S FOREIGN COUNTRY	B	22	269 - 290	A/N
0140	PARTNERSHIP'S ZIP CODE (DOMESTIC ONLY)	B	12	291 - 302	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0150	IRS CENTER WHERE PARTNERSHIP FILED RETURN	C	5	303 - 307	"OGDEN"
0160	PUBLICLY TRADED PARTNERSHIP	D	1	308 - 308	"X" OR BLANK
0170	TAX SHELTER REGISTRATION	E	1	309 - 309	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0180	TAX SHELTER REGISTRATION NUMBER	E	12	310 - 321	N
0190	FORM 8271 ATTACHED	F	1	322 - 322	"X" OR BLANK
0200	PARTNER'S IDENTIFYING NUMBER (PARTNER'S EIN or SSN)	G	9	323 - 331	N OR "APPLD FOR" OR "FOREIGNUS"
0210	PARTNER'S NAME 1	H	35	332 - 366	A/N
0220	PARTNER'S NAME 2	H	35	367 - 401	A/N
0230	PARTNER'S ADDRESS 1	H	35	402 - 436	A/N
0240	PARTNER'S ADDRESS 2	H	35	437 - 471	A/N
0250	PARTNER'S CITY (DOMESTIC ONLY)	H	22	472 - 493	A |
0260	PARTNER'S FOREIGN CITY, STATE OR PROVINCE	H	35	494 - 528	A/N
0270	PARTNER'S STATE (DOMESTIC ONLY)	H	2	529 - 530	A OR ".b"
0280	PARTNER'S FOREIGN COUNTRY	H	22	531 - 552	A/N
0290	PARTNER'S ZIP CODE (DOMESTIC ONLY)	H	12	553 - 564	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0300	GENERAL PARTNER OR LLC MEMBER-MANAGER	I	1	565 - 565	"X" OR BLANK
0310	LIMITED PARTNER OR OTHER LLC MEMBER	I	1	566 - 566	"X" OR BLANK
0320	DOMESTIC PARTNER	J	1	567 - 567	"X" OR BLANK
0330	FOREIGN PARTNER	J	1	568 - 568	"X" OR BLANK
0340	WHAT TYPE OF ENTITY IS THE PARTNER	K	35	569 - 603	A/N
0350	PARTNER'S % OF PROFIT BEGINNING OF YEAR	L	6	604 - 609	N OR BLANK
0360	PARTNER'S % OF PROFIT END OF YEAR	L	6	610 - 615	N OR BLANK
0370	PARTNER'S % OF LOSS BEGINNING OF YEAR	L	6	616 - 621	N OR BLANK
0380	PARTNER'S % OF LOSS END OF YEAR	L	6	622 - 627	N OR BLANK
0390	PARTNER'S % OF CAPITAL BEGINNING OF YEAR	L	6	628 - 633	N OR BLANK
0400	PARTNER'S % OF CAPITAL END OF YEAR	L	6	634 - 639	N OR BLANK
0410	PARTNER'S SHARE OF LIABILITIES EOY: NONRECOURSE	M	12	640 - 651	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0420	PARTNER'S SHARE OF LIABILITIES EOY: QUALIFIED NONRECOURSE FINANCING	M	12	652 - 663	N
0430	PARTNER'S SHARE OF LIABILITIES EOY: RECOURSE	M	12	664 - 675	N
0440	PARTNER'S BEGINNING CAPITAL ACCOUNT	N	12	676 - 687	N
0450	PARTNER'S CAPITAL CONTRIBUTED DURING YEAR	N	12	688 - 699	N
0460	PARTNER'S CURRENT YR INCREASE (DECREASE)	N	12	700 - 711	N
0470	PARTNER'S WITHDRAWALS & DISTRIBUTIONS	N	12	712 - 723	N***
0480	PARTNER'S ENDING CAPITAL ACCOUNT	N	12	724 - 735	N
0490	TAX BASIS	N	1	736 - 736	"X" OR BLANK
0500	GAAP	N	1	737 - 737	"X" OR BLANK
0510	SECTION 704(b) BOOK	N	1	738 - 738	"X" OR BLANK
0520	OTHER (EXPLAIN)	N	1	739 - 739	"X" OR BLANK
@0525	EXPLANATION (IF FIELD #0520, "X")	N	6	740 - 745	"STM099" OR BLANK
0529	ASTERISK LINE 1	1	1	746 - 746	* OR BLANK
0530	ORDINARY BUSINESS INCOME (LOSS)	1	12	747 - 758	N
@0535	ORDINARY BUSINESS INCOME (LOSS) ATTACH STATEMENT	1	6	759 - 764	"STM099" OR BLANK
0539	ASTERISK LINE 2	2	1	765 - 765	* OR BLANK
0540	NET RENTAL REAL ESTATE INCOME (LOSS)	2	12	766 - 777	N
@0545	NET RENTAL REAL ESTATE INCOME ATTACH STATEMENT	2	6	778 - 783	"STM099" OR BLANK
0549	ASTERISK LINE 3	3	1	784 - 784	* OR BLANK
0550	OTHER NET RENTAL INCOME (LOSS)	3	12	785 - 796	N
@0555	OTHER NET RENTAL INCOME (LOSS) ATTACH STATEMENT	3	6	797 - 802	"STM099" OR BLANK
0559	ASTERISK LINE 4	4	1	803 - 803	* OR BLANK
0560	GUARANTEED PAYMENTS	4	12	804 - 815	N ***
@0565	GUARANTEED PAYMENTS ATTACH STATEMENT	4	6	816 - 821	"STM099" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0569	ASTERISK LINE 5	5	1	822 - 822	* OR BLANK
0570	INTEREST INCOME	5	12	823 - 834	N ***
@0575	INTEREST INCOME ATTACH STATEMENT	5	6	835 - 840	"STM099" OR BLANK
0579	ASTERISK LINE 6a	6a	1	841 - 841	* OR BLANK
0580	ORDINARY DIVIDENDS	6a	12	842 - 853	N
@0585	ORDINARY DIVIDENDS ATTACH STATEMENT	6a	6	854 - 859	"STM099" OR BLANK
0589	ASTERISK LINE 6b	6b	1	860 - 860	* OR BLANK
0590	QUALIFIED DIVIDENDS	6b	12	861 - 872	N ***
@0595	QUALIFIED DIVIDENDS ATTACH STATEMENT	6b	6	873 - 878	"STM099" OR BLANK
0599	ASTERISK LINE 7	7	1	879 - 879	* OR BLANK
0600	ROYALTIES	7	12	880 - 891	N ***
@0605	ROYALTIES ATTACH STATEMENT	7	6	892 - 897	"STM099" OR BLANK
0609	ASTERISK LINE 8	8	1	898 - 898	* OR BLANK
0610	NET SHORT TERM CAPITAL GAIN (LOSS)	8	12	899 - 910	N
@0615	NET SHORT TERM CAP GAIN (LOSS) ATTACH STATEMENT	8	6	911 - 916	"STM099" OR BLANK
0619	ASTERISK LINE 9a	9a	1	917 - 917	* OR BLANK
0620	NET LONG TERM CAPITAL GAIN (LOSS)	9a	12	918 - 929	N
@0625	NET LONG-TERM CAP GAIN (LOSS) ATTACH STATEMENT	9a	6	930 - 935	"STM099" OR BLANK
0629	ASTERISK LINE 9b	9b	1	936 - 936	* OR BLANK
0630	COLLECTIBLES (28%) GAIN (LOSS)	9b	12	937 - 948	N
@0635	COLLECTIBLES 28% GAIN (LOSS) ATTACH STATEMENT	9b	6	949 - 954	"STM099" OR BLANK
0639	ASTERISK LINE 9c	9c	1	955 - 955	* OR BLANK
0640	UNRECAPTURED SECTION 1250 GAIN	9c	12	956 - 967	N
@0645	UNRECAPTURED SECTION 1250 GAIN ATTACH STATEMENT	9c	6	968 - 973	"STM099" OR BLANK
0649	ASTERISK LINE 10	10	1	974 - 974	* OR BLANK
0650	SECTION 1231 GAIN (LOSS)	10	12	975 - 986	N
@0655	SECTION 1231 GAIN (LOSS) ATTACH STATEMENT	10	6	987 - 992	"STM099" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0660	OTHER INCOME - CODE 1	11	1	993 - 993	A/N
0670	OTHER INCOME - AMOUNT 1	11	12	994 - 1005	N
0680	OTHER INCOME - CODE 2	11	1	1006 - 1006	A/N OR BLANK
0690	OTHER INCOME - AMOUNT 2	11	12	1007 - 1018	N OR BLANK
0700	OTHER INCOME - CODE 3	11	1	1019 - 1019	A/N OR BLANK
0710	OTHER INCOME - AMOUNT 3	11	12	1020 - 1031	N OR BLANK
*0715	OTHER INCOME ATTACH SCHEDULE(S)	11	6	1032 - 1037	"STM099" OR BLANK
*0717	OTHER INCOME ADD'L LINE 11 CODES/AMOUNTS	11	6	1038 - 1043	"STM099" OR BLANK
0719	ASTERISK LINE 12	12	1	1044 - 1044	* OR BLANK
0720	SECTION 179 DEDUCTION	12	12	1045 - 1056	N ***
@0725	SECTION 179 DEDUCTION ATTACH STATEMENT	12	6	1057 - 1062	"STM099" OR BLANK
0730	OTHER DEDUCTIONS - CODE 1	13	1	1063 - 1063	A/N
0740	OTHER DEDUCTIONS - AMOUNT 1	13	12	1064 - 1075	N
0750	OTHER DEDUCTIONS - CODE 2	13	1	1076 - 1076	A/N OR BLANK
0760	OTHER DEDUCTIONS - AMOUNT 2	13	12	1077 - 1088	N OR BLANK
0770	OTHER DEDUCTIONS - CODE 3	13	1	1089 - 1089	A/N OR BLANK
0780	OTHER DEDUCTIONS - AMOUNT 3	13	12	1090 - 1101	N OR BLANK
*0785	OTHER DEDUCTIONS ATTACH SCHEDULE(S)	13	6	1102 - 1107	"STM099" OR BLANK
*0787	OTHER DEDUCTIONS ADD'L LINE 13 CODES/AMOUNTS	13	6	1108 - 1113	"STM099" OR BLANK
0790	SELF-EMPLOYMENT EARNINGS (LOSS) - CODE 1	14	1	1114 - 1114	A/N
0800	SELF-EMPLOYMENT EARNINGS (LOSS) - AMOUNT 1	14	12	1115 - 1126	N
0810	SELF-EMPLOYMENT EARNINGS (LOSS) - CODE 2	14	1	1127 - 1127	A/N OR BLANK
0820	SELF-EMPLOYMENT EARNINGS (LOSS) - AMOUNT 2	14	12	1128 - 1139	N OR BLANK
*0825	SELF-EMPLOYMENT EARNINGS (ATTACH SCHEDULE)	14	6	1140 - 1145	"STM099" OR BLANK
0830	CREDITS - CODE 1	15	1	1146 - 1146	A/N
0840	CREDITS – AMOUNT 1	15	12	1147 - 1158	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0850	CREDITS – CODE 2	15	1	1159 - 1159	A/N OR BLANK
0860	CREDITS – AMOUNT 2	15	12	1160 - 1171	N OR BLANK
*0865	CREDITS 15 ATTACH SCHEDULE(S)		6	1172 - 1177	"STM099" OR BLANK
*0867	CREDITS 15 ADD'L LINE 15 CODES/AMOUNTS		6	1178 - 1183	"STM099" OR BLANK
0869	FOREIGN COUNTRY NAME	16	35	1184 – 1218	A/N OR BLANK
0870	FOREIGN TRANSACTIONS - CODE 1	16	1	1219 - 1219	A/N
0880	FOREIGN TRANSACTIONS - AMOUNT 1	16	12	1220 - 1231	N
0890	FOREIGN TRANSACTIONS - CODE 2	16	1	1232 - 1232	A/N OR BLANK
0900	FOREIGN TRANSACTIONS - AMOUNT 2	16	12	1233 - 1244	N OR BLANK
0910	FOREIGN TRANSACTIONS - CODE 3	16	1	1245 - 1245	A/N OR BLANK
0920	FOREIGN TRANSACTIONS - AMOUNT 3	16	12	1246 - 1257	N OR BLANK
0930	FOREIGN TRANSACTIONS - CODE 4	16	1	1258 - 1258	A/N OR BLANK
0940	FOREIGN TRANSACTIONS - AMOUNT 4	16	12	1259 - 1270	N OR BLANK
0950	FOREIGN TRANSACTIONS CODE 5	16	1	1271 - 1271	A/N OR BLANK
0960	FOREIGN TRANSACTIONS - AMOUNT 5	16	12	1272 - 1283	N OR BLANK
0970	FOREIGN TRANSACTIONS - CODE 6	16	1	1284 - 1284	A/N OR BLANK
0980	FOREIGN TRANSACTIONS - AMOUNT 6	16	12	1285 - 1296	N OR BLANK
0990	FOREIGN TRANSACTIONS - CODE 7	16	1	1297 - 1297	A/N OR BLANK
1000	FOREIGN TRANSACTIONS - AMOUNT 7	16	12	1298 - 1309	N OR BLANK
*1005	FOREIGN TRANSACTIONS ATTACH SCHEDULE(S)	16	6	1310 - 1315	"STM099" OR BLANK
*1007	FOREIGN TRANSACTIONS ADD'L LINE 16 CODES/AMOUNTS	16	6	1316 - 1321	"STM099" OR BLANK
1010	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 1	17	1	1322 - 1322	A/N
1020	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 1	17	12	1323 - 1334	N
1030	ALTERNATIVE MINIMUM TAX (ATM) ITEMS CODE 2	17	1	1335 - 1335	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1040	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 2	17	12	1336 - 1347	N OR BLANK
1050	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 3	17	1	1348 - 1348	A/N OR BLANK
1060	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 3	17	12	1349 - 1360	N OR BLANK
*1065	ALTERNATIVE MINIMUM TAX ATTACH SCHEDULE(S)	17	6	1361 - 1366	"STM099" OR BLANK
*1067	ALTERNATIVE MINIMUM TAX (AMT) ADD'L LINE 17 CODES/AMOUNTS	17	6	1367 - 1372	"STM099" OR BLANK
1070	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 1	18	1	1373 - 1373	A/N
1080	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 1	18	12	1374 - 1385	N
1090	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 2	18	1	1386 - 1386	A/N OR BLANK
1100	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 2	18	12	1387 - 1398	N OR BLANK
1110	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 3	18	1	1399 - 1399	A/N OR BLANK
1120	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 3	18	12	1400 - 1411	N OR BLANK
*1125	TAX-EXEMPT INCOME AND NONDEDUCTIBLE EXPENSE (ATTACH SCHEDULE)	18	6	1412 - 1417	"STM099" OR BLANK
1130	DISTRIBUTIONS - CODE 1	19	1	1418 - 1418	A/N
1140	DISTRIBUTIONS - AMOUNT 1	19	12	1419 - 1430	N
1150	DISTRIBUTIONS - CODE 2	19	1	1431 - 1431	A/N OR BLANK
1160	DISTRIBUTIONS - AMOUNT 2	19	12	1432 - 1443	N OR BLANK
*1165	DISTRIBUTIONS ATTACH SCHEDULE(S)	19	6	1444 - 1449	"STM099" OR BLANK
1170	OTHER INFORMATION - CODE 1	20	1	1450 - 1450	A/N
1180	OTHER INFORMATION - AMOUNT 1	20	12	1451 - 1462	N
1190	OTHER INFORMATION - CODE 2	20	1	1463 - 1463	A/N OR BLANK
1200	OTHER INFORMATION - AMOUNT 2	20	12	1464 - 1475	N OR BLANK
1210	OTHER INFORMATION - CODE 3	20	1	1476 - 1476	A/N OR BLANK
1220	OTHER INFORMATION - AMOUNT 3	20	12	1477 - 1488	N OR BLANK
1230	OTHER INFORMATION - CODE 4	20	1	1489 - 1489	A/N OR BLANK
1240	OTHER INFORMATION - AMOUNT 4	20	12	1490 - 1501	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*1245	OTHER INFORMATION ATTACH SCHEDULE(S)	20	6	1502 - 1507	"STM099" OR BLANK
*1247	OTHER INFORMATION ADDITIONAL LINE 20 INFORMATION	20	6	1508 - 1513	"STM099" OR BLANK
*1255	SCHEDULE K-1 GLOBAL STATEMENT ADDITIONAL INFORMATION		6	1514 - 1519	"STM099" OR BLANK
	RECORD TERMINUS CHARACTER		1	1520 - 1520	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1567
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbK1"
0001	FORM NUMBER		6	15 - 20	"8865bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIPS EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
	NOTE: IF NUMBER OF SCHEDULES K-1 EXCEEDS 999999, ENTER 9999999.				
0010	FISCAL YEAR BEGINNING		8	43 - 50	YYYYMMDD OR BLANK
0020	FISCAL YEAR ENDING		8	51 - 58	YYYYMMDD OR BLANK
0030	FINAL K-1		1	59 - 59	"X" OR BLANK
0040	AMENDED K-1		1	60 - 60	NO ENTRY
0100	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN OR SSN)	A	9	61 - 69	N OR BLANK
0110	PARTNERSHIP'S NAME 1	B	35	70 - 104	A/N
0120	PARTNERSHIP'S NAME 2	B	35	105 - 139	A/N
0130	PARTNERSHIP'S ADDRESS 1	B	35	140 - 174	A/N
0140	PARTNERSHIP'S ADDRESS 2	B	35	175 - 209	A/N
0150	PARTNERSHIP'S CITY (DOMESTIC ONLY)	B	22	210 - 231	A
0160	PARTNERSHIP'S FOREIGN CITY, STATE OR PROVINCE	B	35	232 - 266	A/N
0170	PARTNERSHIP'S STATE (DOMESTIC ONLY)	B	2	267 - 268	A OR ".b"
0180	PARTNERSHIP'S FOREIGN COUNTRY	B	22	269 - 290	A/N
0190	PARTNERSHIP'S ZIP CODE (DOMESTIC ONLY)	B	12	291 - 302	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0300	PARTNER'S IDENTIFYING NUMBER (EIN OR SSN)	C	9	303 - 311	N OR "APPLD FOR" OR "FOREIGNUS"
0310	PARTNER'S NAME 1	D	35	312 - 346	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0320	PARTNER'S NAME 2	D	35	347 - 381	A/N
0330	PARTNER'S ADDRESS 1	D	35	382 - 416	A/N
0340	PARTNER'S ADDRESS 2	D	35	417 - 451	A/N
0350	PARTNER'S CITY (DOMESTIC ONLY)	D	22	452 - 473	A
0360	PARTNER'S FOREIGN CITY, STATE OR PROVINCE	D	35	474 - 508	A/N
0370	PARTNER'S STATE (DOMESTIC ONLY)	D	2	509 - 510	A OR ".b"
0380	PARTNER'S FOREIGN COUNTRY	D	22	511 - 532	A/N
0390	PARTNER'S ZIP CODE (DOMESTIC ONLY)	D	12	533 - 544	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0500	PARTNER'S % OF PROFIT BEGINNING OF YEAR	E	6	545 - 550	N OR BLANK
0510	PARTNER'S % OF PROFIT END OF YEAR	E	6	551 - 556	N OR BLANK
0520	PARTNER'S % OF LOSS BEGINNING OF YEAR	E	6	557 - 562	N OR BLANK
0530	PARTNER'S % OF LOSS END OF YEAR	E	6	563 - 568	N OR BLANK
0540	PARTNER'S % OF CAPITAL BEGINNING OF YEAR	E	6	569 - 574	N OR BLANK
0550	PARTNER'S % OF CAPITAL END OF YEAR	E	6	575 - 580	N OR BLANK
0560	PARTNER'S % OF DEDUCTIONS BEGINNING OF YEAR	E	6	581 - 586	N OR BLANK
0570	PARTNER'S % OF DEDUCTIONS END OF YEAR	E	6	587 - 592	N OR BLANK
0600	PARTNER'S BEGINNING CAPITAL ACCOUNT	F	12	593 - 604	N
0610	PARTNER'S CAPITAL CONTRIBUTED DURING YEAR	F	12	605 - 616	N
0620	PARTNER'S CURRENT YR INCREASE (DECREASE)	F	12	617 - 628	N
0630	PARTNER'S WITHDRAWALS & DISTRIBUTIONS	F	12	629 - 640	N ***
0640	PARTNER'S ENDING CAPITAL ACCOUNT	F	12	641 - 652	N
0650	TAX BASIS	F	1	653 - 653	"X" OR BLANK
0660	GAAP	F	1	654 - 654	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0670	SECTION 704(b) BOOK	F	1	655 - 655	"X" OR BLANK
0680	OTHER (EXPLAIN)	F	1	656 - 656	"X" OR BLANK
@0685	EXPLANATION (IF FIELD #0680, "X")	F	6	657 - 662	"STM100" OR BLANK
0799	ASTERISK LINE 1	1	1	663 - 663	* OR BLANK
0800	ORDINARY BUSINESS INCOME (LOSS)	1	12	664 - 675	N
@0805	ORDINARY BUSINESS INCOME (LOSS) ATTACH STATEMENT	1	6	676 - 681	"STM100" OR BLANK
0809	ASTERISK LINE 2	2	1	682 - 682	* OR BLANK
0810	NET RENTAL REAL ESTATE INCOME (LOSS)	2	12	683 - 694	N
@0815	NET RENTAL REAL ESTATE INCOME ATTACH STATEMENT	2	6	695 - 700	"STM100" OR BLANK
0819	ASTERISK LINE 3	3	1	701 - 701	* OR BLANK
0820	OTHER NET RENTAL INCOME (LOSS)	3	12	702 - 713	N
@0825	OTHER NET RENTAL INCOME (LOSS) ATTACH STATEMENT	3	6	714 - 719	"STM100" OR BLANK
0829	ASTERISK LINE 4	4	1	720 - 720	* OR BLANK
0830	GUARANTEED PAYMENTS	4	12	721 - 732	N ***
@0835	GUARANTEED PAYMENTS ATTACH STATEMENT	4	6	733 - 738	"STM100" OR BLANK
0839	ASTERISK LINE 5	5	1	739 - 739	* OR BLANK
0840	INTEREST INCOME	5	12	740 - 751	N ***
@0845	INTEREST INCOME ATTACH STATEMENT	5	6	752 - 757	"STM100" OR BLANK
0849	ASTERISK LINE 6a	6a	1	758 - 758	* OR BLANK
0850	ORDINARY DIVIDENDS	6a	12	759 - 770	N
@0855	ORDINARY DIVIDENDS ATTACH STATEMENT	6a	6	771 - 776	"STM100" OR BLANK
0859	ASTERISK LINE 6b	6b	1	777 - 777	* OR BLANK
0860	QUALIFIED DIVIDENDS	6b	12	778 - 789	N ***
@0865	QUALIFIED DIVIDENDS ATTACH STATEMENT	6b	6	790 - 795	"STM100" OR BLANK
0869	ASTERISK LINE 7	7	1	796 - 796	* OR BLANK
0870	ROYALTIES	7	12	797 - 808	N ***
@0875	ROYALTIES ATTACH STATEMENT	7	6	809 - 814	"STM100" OR BLANK
0879	ASTERISK LINE 8	8	1	815 - 815	* OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0880	NET SHORT TERM CAPITAL GAIN (LOSS)	8	12	816 - 827	N
@0885	NET SHORT-TERM CAP GAIN (LOSS) ATTACH STATEMENT	8	6	828 - 833	"STM100" OR BLANK
0889	ASTERISK LINE 9a	9a	1	834 - 834	* OR BLANK
0890	NET LONG TERM CAPITAL GAIN (LOSS)	9a	12	835 - 846	N
@0895	NET LONG-TERM CAP GAIN (LOSS) ATTACH STATEMENT	9a	6	847 - 852	"STM100" OR BLANK
0899	ASTERISK LINE 9b	9b	1	853 - 853	* OR BLANK
0900	COLLECTIBLES (28%) GAIN (LOSS)	9b	12	854 - 865	N
@0905	COLLECTIBLES 28% GAIN (LOSS) ATTACH STATEMENT	9b	6	866 - 871	"STM100" OR BLANK
0909	ASTERISK LINE 9c	9c	1	872 - 872	* OR BLANK
0910	UNRECAPTURED SECTION 1250 GAIN	9c	12	873 - 884	N
@0915	UNRECAPTURED SECTION 1250 GAIN ATTACH STATEMENT	9c	6	885 - 890	"STM100" OR BLANK
0919	ASTERISK LINE 10	10	1	891 - 891	* OR BLANK
0920	SECTION 1231 GAIN (LOSS)	10	12	892 - 903	N
@0925	SECTION 1231 GAIN (LOSS) ATTACH STATEMENT	10	6	904 - 909	"STM100" OR BLANK
1100	OTHER INCOME - CODE 1	11	1	910 - 910	A/N
1110	OTHER INCOME - AMOUNT 1	11	12	911 - 922	N
1120	OTHER INCOME - CODE 2	11	1	923 - 923	A/N OR BLANK
1130	OTHER INCOME - AMOUNT 2	11	12	924 - 935	N OR BLANK
1140	OTHER INCOME - CODE 3	11	1	936 - 936	A/N OR BLANK
1150	OTHER INCOME - AMOUNT 3	11	12	937 - 948	N OR BLANK
1160	OTHER INCOME - CODE 4	11	1	949 - 949	A/N OR BLANK
1170	OTHER INCOME - AMOUNT 4	11	12	950 - 961	N OR BLANK
1180	OTHER INCOME - CODE 5	11	1	962 - 962	A/N OR BLANK
1190	OTHER INCOME - AMOUNT 5	11	12	963 - 974	N OR BLANK
*1195	OTHER INCOME ATTACH SCHEDULE(S)	11	6	975 - 980	"STM100" OR BLANK
*1197	OTHER INCOME ADD'L LINE 11 CODES/AMOUNTS	11	6	981 - 986	"STM100" OR BLANK
1219	ASTERISK LINE 12	12	1	987 - 987	* OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1220	SECTION 179 DEDUCTION	12	12	988 - 999	N ***
@1225	SECTION 179 DEDUCTION ATTACH STATEMENT	12	6	1000 - 1005	"STM100" OR BLANK
1300	OTHER DEDUCTIONS - CODE 1	13	1	1006 - 1006	A/N
1310	OTHER DEDUCTIONS - AMOUNT 1	13	12	1007 - 1018	N
1320	OTHER DEDUCTIONS - CODE 2	13	1	1019 - 1019	A/N OR BLANK
1330	OTHER DEDUCTIONS - AMOUNT 2	13	12	1020 - 1031	N OR BLANK
1340	OTHER DEDUCTIONS - CODE 3	13	1	1032 - 1032	A/N OR BLANK
1350	OTHER DEDUCTIONS - AMOUNT 3	13	12	1033 - 1044	N OR BLANK
1360	OTHER DEDUCTIONS - CODE 4	13	1	1045 - 1045	A/N OR BLANK
1370	OTHER DEDUCTIONS - AMOUNT 4	13	12	1046 - 1057	N OR BLANK
1380	OTHER DEDUCTIONS - CODE 5	13	1	1058 - 1058	A/N OR BLANK
1390	OTHER DEDUCTIONS - AMOUNT 5	13	12	1059 - 1070	N OR BLANK
*1395	OTHER DEDUCTIONS ATTACH SCHEDULE(S)	13	6	1071 - 1076	"STM100" OR BLANK
*1397	OTHER DEDUCTIONS ADD'L LINE 13 CODE/AMOUNTS	13	6	1077 - 1082	"STM100" OR BLANK
1430	SELF-EMPLOYMENT EARNINGS (LOSS) – CODE 1	14	1	1083 - 1083	A/N
1440	SELF-EMPLOYMENT EARNINGS (LOSS) – AMOUNT 1	14	12	1084 - 1095	N
1450	SELF-EMPLOYMENT EARNINGS (LOSS) – CODE 2	14	1	1096 - 1096	A/N OR BLANK
1460	SELF-EMPLOYMENT EARNINGS (LOSS) – AMOUNT 2	14	12	1097 - 1108	N OR BLANK
1470	SELF-EMPLOYMENT EARNINGS (LOSS) – CODE 3	14	1	1109 - 1109	A/N OR BLANK
1480	SELF-EMPLOYMENT EARNINGS (LOSS) - AMOUNT 3	14	12	1110 - 1121	N OR BLANK
*1485	SELF-EMPLOYMENT EARNINGS (ATTACH SCHEDULE)	14	6	1122 - 1127	"STM100" OR BLANK
1500	CREDITS – CODE 1 CODE 1	15	1	1128 - 1128	A/N
1510	CREDITS – AMOUNT 1 AMOUNT 1	15	12	1129 - 1140	N
1520	CREDITS – CODE 2 CODE 2	15	1	1141 - 1141	A/N OR BLANK
1530	CREDITS – AMOUNT 2	15	12	1142 - 1153	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1540	CREDITS – CODE 3	15	1	1154 - 1154	A/N OR BLANK
1550	CREDITS – AMOUNT 3	15	12	1155 - 1166	N OR BLANK
1560	CREDITS – CODE 4	15	1	1167 - 1167	A/N OR BLANK
1570	CREDITS – AMOUNT 4	15	12	1168 - 1179	N OR BLANK
*1575	CREDITS ATTACH SCHEDULE(S)	15	6	1180 - 1185	"STM100" OR BLANK
*1577	CREDITS ADDITIONAL LINE 15 CODES/ AMOUNTS	15	6	1186 - 1191	"STM100" OR BLANK
1690	FOREIGN COUNTRY NAME	16	35	1192 – 1226	A/N OR BLANK
1700	FOREIGN TRANSACTIONS - CODE 1	16	1	1227 - 1227	A/N
1710	FOREIGN TRANSACTIONS - AMOUNT 1	16	12	1228 - 1239	N
1720	FOREIGN TRANSACTIONS - CODE 2	16	1	1240 - 1240	A/N OR BLANK
1730	FOREIGN TRANSACTIONS - AMOUNT 2	16	12	1241 - 1252	N OR BLANK
1740	FOREIGN TRANSACTIONS - CODE 3	16	1	1253 - 1253	A/N OR BLANK
1750	FOREIGN TRANSACTIONS - AMOUNT 3	16	12	1254 - 1265	N OR BLANK
1760	FOREIGN TRANSACTIONS - CODE 4	16	1	1266 - 1266	A/N OR BLANK
1770	FOREIGN TRANSACTIONS - AMOUNT 4	16	12	1267 - 1278	N OR BLANK
1780	FOREIGN TRANSACTIONS - CODE 5	16	1	1279 - 1279	A/N OR BLANK
1790	FOREIGN TRANSACTIONS - AMOUNT 5	16	12	1280 - 1291	N OR BLANK
1800	FOREIGN TRANSACTIONS - CODE 6	16	1	1292 - 1292	A/N OR BLANK
1810	FOREIGN TRANSACTIONS - AMOUNT 6	16	12	1293 - 1304	N OR BLANK
1820	FOREIGN TRANSACTIONS - CODE 7	16	1	1305 - 1305	A/N OR BLANK
1830	FOREIGN TRANSACTIONS - AMOUNT 7	16	12	1306 - 1317	N OR BLANK
*1835	FOREIGN TRANSACTIONS ATTACH SCHEDULE(S)	16	6	1318- 1323	"STM100" OR BLANK
*1837	FOREIGN TRANSACTIONS ADDITIONAL LINE 16 CODE/ AMOUNTS	16	6	1324 - 1329	"STM100" OR BLANK
1900	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 1	17	1	1330 - 1330	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1910	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 1	17	12	1331 - 1342	N
1920	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 2	17	1	1343 - 1343	A/N OR BLANK
1930	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 2	17	12	1344 - 1355	N OR BLANK
1940	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 3	17	1	1356 - 1356	A/N OR BLANK
1950	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 3	17	12	1357 - 1368	N OR BLANK
1960	ALTERNATIVE MINIMUM TAX (AMT) ITEMS CODE 4	17	1	1369 - 1369	A/N OR BLANK
1970	ALTERNATIVE MINIMUM TAX (AMT) ITEMS AMOUNT 4	17	12	1370 - 1381	N OR BLANK
*1975	ALTERNATIVE MINIMUM TAX (AMT) ITEMS ATTACH SCHEDULE(S)	17	6	1382 - 1387	"STM100" OR BLANK
*1977	ALTERNATIVE MINIMUM TAX (AMT) ADDITIONAL LINE 17 CODES/ AMOUNTS	17	6	1388 - 1393	"STM100" OR BLANK
2100	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 1	18	1	1394 - 1394	A/N
2110	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 1	18	12	1395 - 1406	N
2120	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 2	18	1	1407 - 1407	A/N OR BLANK
2130	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 2	18	12	1408 - 1419	N OR BLANK
2140	TAX-EXEMPT INCOME & NONDEDUCTIBLE CODE 3	18	1	1420 - 1420	A/N OR BLANK
2150	TAX-EXEMPT INCOME & NONDEDUCTIBLE AMOUNT 3	18	12	1421 - 1432	N OR BLANK
*2155	TAX-EXEMPT INCOME AND NONDEDUCTIBLE EXPENSE (ATTACH SCHEDULE)	18	6	1433 - 1438	"STM100" OR BLANK
2200	DISTRIBUTIONS - CODE 1	19	1	1439 - 1439	A/N
2210	DISTRIBUTIONS - AMOUNT 1	19	12	1440 - 1451	N
2220	DISTRIBUTIONS - CODE 2	19	1	1452 - 1452	A/N OR BLANK
2230	DISTRIBUTIONS - AMOUNT 2	19	12	1453 - 1464	N OR BLANK
*2235	DISTRIBUTIONS ATTACH SCHEDULE(S)	19	6	1465 - 1470	"STM100" OR BLANK
2300	OTHER INFORMATION - CODE 1	20	1	1471 - 1471	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2310	OTHER INFORMATION - AMOUNT 1	20	12	1472 - 1483	N
2320	OTHER INFORMATION - CODE 2	20	1	1484 - 1484	A/N OR BLANK
2330	OTHER INFORMATION - AMOUNT 2	20	12	1485 - 1496	N OR BLANK
2340	OTHER INFORMATION - CODE 3	20	1	1497 - 1497	A/N OR BLANK
2350	OTHER INFORMATION - AMOUNT 3	20	12	1498 - 1509	N OR BLANK
2360	OTHER INFORMATION - CODE 4	20	1	1510 - 1510	A/N OR BLANK
2370	OTHER INFORMATION - AMOUNT 4	20	12	1511 - 1522	N OR BLANK
2380	OTHER INFORMATION - CODE 5	20	1	1523 - 1523	A/N OR BLANK
2390	OTHER INFORMATION - AMOUNT 5	20	12	1524 - 1535	N OR BLANK
2400	OTHER INFORMATION - CODE 6	20	1	1536 - 1536	A/N OR BLANK
2410	OTHER INFORMATION - AMOUNT 6	20	12	1537 - 1548	N OR BLANK
*2415	OTHER INFORMATION ATTACH SCHEDULE(S)	20	6	1549 - 1554	"STM100" OR BLANK
*2417	OTHER CREDITS (ATTACHMENT)	13	6	1555 - 1560	"STM100" OR BLANK
*2500	GLOBAL SCHEDULE K-1 STATEMENT (PAGE 1)		6	1561 - 1566	"STM100" OR BLANK
	RECORD TERMINUS CHARACTER		1	1567 - 1567	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1300
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SCHbbM"
0001	FORM NUMBER		6	15 - 20	"5471bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	NAME OF FOREIGN CORPORATION		35	52 - 86	A/N
0022	COUNTRY CODE FOR FUNCTIONAL CURRENCY		2	87 - 88	N
0024	EXCHANGE RATE		11	89 - 99	N FORMAT nnnnnnn.nnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
0030	SALES OF STOCK IN TRADE	1(b)	12	100 - 111	N
0040	SALES OF PROPERTY RIGHTS	2(b)	12	112 - 123	N
0050	COMPENSATION RECEIVED	3(b)	12	124 - 135	N
0060	COMMISSIONS RECEIVED	4(b)	12	136 - 147	N
0070	RENTS, ROYALTIES AND LICENSE FEES RECEIVED	5(b)	12	148 - 159	N
0080	DIVIDENDS RECEIVED	6(b)	12	160 - 171	N
0090	INTEREST RECEIVED	7(b)	12	172 - 183	N
0100	PREMINUMS RECEIVED	8(b)	12	184 - 195	N
0110	ADD LINES 1 - 8	9(b)	12	196 - 207	N
0120	PURCHASE OF STOCK IN TRADE	10(b)	12	208 - 219	N
0130	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(b)	12	220 - 231	N
0140	PURCHASE OF PROPERTY RIGHTS	12(b)	12	232 - 243	N
0150	COMPENSATION PAID	13(b)	12	244 - 255	N
0160	COMMISSIONS PAID	14(b)	12	256 - 267	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(b)	12	268 - 279	N
0180	DIVIDENDS PAID	16(b)	12	280 - 291	N
0190	INTEREST PAID	17(b)	12	292 - 303	N
0200	ADD LINES 10 - 17	18(b)	12	304 - 315	N
0210	AMOUNTS BORROWED	19(b)	12	316 - 327	N
0220	AMOUNTS LOANED	20(b)	12	328 - 339	N
0230	SALES OF STOCK IN TRADE	1(c)	12	340 - 351	N
0240	SALES OF PROPERTY RIGHTS	2(c)	12	352 - 363	N
0250	COMPENSATION RECEIVED	3(c)	12	364 - 375	N
0260	COMMISSIONS RECEIVED	4(c)	12	376 - 387	N
0270	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(c)	12	388 - 399	N
0280	DIVIDENDS RECEIVED	6(c)	12	400 - 411	N
0290	INTEREST RECEIVED	7(c)	12	412 - 423	N
0300	PREMIUMS RECEIVED	8(c)	12	424 - 435	N
0310	ADD LINES 1 - 8	9(c)	12	436 - 447	N
0320	PURCHASE OF STOCK IN TRADE	10(c)	12	448 - 459	N
0330	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(c)	12	460 - 471	N
0340	PURCHASE OF PROPERTY RIGHTS	12(c)	12	472 - 483	N
0350	COMPENSATION PAID	13(c)	12	484 - 495	N
0360	COMMISSIONS PAID	14(c)	12	496 - 507	N
0370	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(c)	12	508 - 519	N
0380	DIVIDENDS PAID	16(c)	12	520 - 531	N
0390	INTEREST PAID	17(c)	12	532 - 543	N
0400	ADD LINES 10 - 17	18(c)	12	544 - 555	N
0410	AMOUNTS BORROWED	19(c)	12	556 - 567	N
0420	AMOUNTS LOANED	20(c)	12	568 - 579	N
0430	SALES OF STOCK IN TRADE	1(d)	12	580 - 591	N
0440	SALES OF PROPERTY RIGHTS	2(d)	12	592 - 603	N
0450	COMPENSATION RECEIVED	3(d)	12	604 - 615	N
0460	COMMISSIONS RECEIVED	4(d)	12	616 - 627	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0470	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(d)	12	628 - 639	N
0480	DIVIDENDS RECEIVED	6(d)	12	640 - 651	N
0490	INTEREST RECEIVED	7(d)	12	652 - 663	N
0500	PREMIUMS RECEIVED	8(d)	12	664 - 675	N
0510	ADD LINES 1 - 8	9(d)	12	676 - 687	N
0520	PURCHASE OF STOCK IN TRADE	10(d)	12	688 - 699	N
0530	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(d)	12	700 - 711	N
0540	PURCHASE OF PROPERTY RIGHTS	12(d)	12	712 - 723	N
0550	COMPENSATION PAID	13(d)	12	724 - 735	N
0560	COMMISSIONS PAID	14(d)	12	736 - 747	N
0570	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(d)	12	748 - 759	N
0580	DIVIDENDS PAID	16(d)	12	760 - 771	N
0590	INTEREST PAID	17(d)	12	772 - 783	N
0600	ADD LINES 10 - 17	18(d)	12	784 - 795	N
0610	AMOUNTS BORROWED	19(d)	12	796 - 807	N
0620	AMOUNTS LOANED	20(d)	12	808 - 819	N
0630	SALES OF STOCK IN TRADE	1(e)	12	820 - 831	N
0640	SALES OF PROPERTY RIGHTS	2(e)	12	832 - 843	N
0650	COMPENSATION RECEIVED	3(e)	12	844 - 855	N
0660	COMMISSIONS RECEIVED	4(e)	12	856 - 867	N
0670	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(e)	12	868 - 879	N
0680	DIVIDENDS RECEIVED	6(e)	12	880 - 891	N
0690	INTEREST RECEIVED	7(e)	12	892 - 903	N
0700	PREMIUMS RECEIVED	8(e)	12	904 - 915	N
0710	ADD LINES 1 - 8	9(e)	12	916 - 927	N
0720	PURCHASE OF STOCK IN TRADE	10(e)	12	928 - 939	N
0730	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(e)	12	940 - 951	N
0740	PURCHASE OF PROPERTY RIGHTS	12(e)	12	952 - 963	N
0750	COMPENSATION PAID	13(e)	12	964 - 975	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0760	COMMISSIONS PAID	14(e)	12	976 - 987	N
0770	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(e)	12	988 - 999	N
0780	DIVIDENDS PAID	16(e)	12	1000 - 1011	N
0790	INTEREST PAID	17(e)	12	1012 - 1023	N
0800	ADD LINES 10 - 17	18(e)	12	1024 - 1035	N
0810	AMOUNTS BORROWED	19(e)	12	1036 - 1047	N
0820	AMOUNTS LOANED	20(e)	12	1048 - 1059	N
0830	SALES OF STOCK IN TRADE	1(f)	12	1060 - 1071	N
0840	SALES OF PROPERTY RIGHTS	2(f)	12	1072 - 1083	N
0850	COMPENSATION RECEIVED	3(f)	12	1084 - 1095	N
0860	COMMISSIONS RECEIVED	4(f)	12	1096 - 1107	N
0870	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(f)	12	1108 - 1119	N
0880	DIVIDENDS RECEIVED	6(f)	12	1120 - 1131	N
0890	INTEREST RECEIVED	7(f)	12	1132 - 1143	N
0900	PREMIUMS RECIEVED	8(f)	12	1144 - 1155	N
0910	ADD LINES 1 - 8	9(f)	12	1156 - 1167	N
0920	PURCHASE OF STOCK IN TRADE	10(f)	12	1168 - 1179	N
0930	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(f)	12	1180 - 1191	N
0940	PURCHASE OF PROPERTY RIGHTS	12(f)	12	1192 - 1203	N
0950	COMPENSATION PAID	13(f)	12	1204 - 1215	N
0960	COMMISSIONS PAID	14(f)	12	1216 - 1227	N
0970	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(f)	12	1228 - 1239	N
0980	DIVIDENDS PAID	16(f)	12	1240 - 1251	N
0990	INTEREST PAID	17(f)	12	1252 - 1263	N
1000	ADD LINES 10 - 17	18(f)	12	1264 - 1275	N
1010	AMOUNTS BORROWED	19(f)	12	1276 - 1287	N
1020	AMOUNTS LOANED	20(f)	12	1288 - 1299	N
	RECORD TERMINUS CHARACTER		1	1300 - 1300	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0411
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SCHbM3"
0001	FORM NUMBER		6	15 - 20	“1065bb”
0002	PAGE NUMBER		5	21 - 25	“PG01b”
0003	DOMESTIC PARTNERSHIP’S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N NNNNNNNNN
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP’S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	PARTNERSHIP’S TOTAL ASSETS AT THE END OF THE TAX YEAR EQUALS $10 MILLION OR MORE	A	1	52 - 52	“X” or BLANK
0030	PARTNERSHIP’S ADJUSTED TOTAL ASSET FOR THE TAX YEAR EQUALS $10 MILLION OR MORE	B	1	53 - 53	“X” or BLANK
0032	AMOUNT OF ADJUSTED TOTAL ASSETS FOR THE TAX YEAR	B	12	54 - 65	N
0040	TOTAL RECEIPTS FOR THE TAXABLE YEAR EQUALS $35 MILLION OR MORE	C	1	66 - 66	“X” or BLANK
0042	TOTAL RECEIPTS FOR THE TAX YEAR	C	12	67 - 78	N
0050	OWNS OR IS DEEMED TO OWN AN INTEREST OF 50 PERCENT	D	1	79 - 79	“X” or BLANK
0051	NAME OF REPORTABLE ENTITY PARTNER	D	35	80 - 114	A/N or BLANK
0052	IDENTIFYING NUMBER	D	9	115 - 123	N
0053	MAXIMUM PERCENTAGE OF DEEMED OWNERSHIP	D	6	124 - 129	N
0054	NAME OF REPORTABLE ENTITY PARTNER	D	35	130 - 164	A/N or BLANK
0055	IDENTIFYING NUMBER	D	9	165 - 173	N
0056	MAXIMUM PERCENTAGE OF DEEMED OWNERSHIP	D	6	174 - 179	N
*0057	ATTACH SCHEDULE ADDITIONAL REPORTABLE ENTITY (PARTNERS)	D	6	180 - 185	“STMnnn” or BLANK
0060	VOLUNTARY FILER	E	1	186 - 186	“X” or BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0070	DID PARTNERSHIP FILE SEC FORM 10-K FOR ITS INCOME STATEMENT PERIOD (YES BOX)	1(A)	1	187 - 187	“X” or BLANK
0080	DID PARTNERSHIP FILE SEC FORM 10-K FOR ITS INCOME STATEMENT PERIOD (NO BOX)	1(A)	1	188 - 188	“X” or BLANK
0090	DID PARTNERSHIP PREPARE A CERTIFIED AUDITED INCOME STATEMENT (YES BOX)	1(B)	1	189 - 189	“X” or BLANK
0100	DID PARTNERSHIP PREPARE A CERTIFIED AUDITED INCOME STATEMENT (NO BOX)	1(B)	1	190 - 190	“X” or BLANK
0110	DID PARTNERSHIP PREPARE AN INCOME STATEMENT FOR THAT PERIOD (YES BOX)	1(C)	1	191 - 191	“X” or BLANK
0120	DID PARTNERSHIP PREPARE AN INCOME STATEMENT FOR THAT PERIOD (NO BOX)	1(C)	1	192 - 192	“X” or BLANK
0130	INCOME STATEMENT PERIOD: BEGINNING	2(A)	8	193 - 200	FORMAT: "YYYYMMDD”
0140	INCOME STATEMENT PERIOD: ENDING	2(A)	8	201 - 208	FORMAT: "YYYYMMDD”
0150	INCOME STATEMENT PERIOD RESTATED (YES BOX)	3(A)	1	209 - 209	"X" or BLANK
@0155	ATTACH STATEMENT, IF YES TO FIELD #0150	3(A)	6	210 - 215	"STMnnn or BLANK”
0160	INCOME STATEMENT PERIOD RESTATED (NO BOX)	3(A)	1	216 - 216	“X” or BLANK
0170	HAS PARTNERSHIP INCOME STATEMENT RESTATED FOR ANY FIVE INCOME STATEMENT PERIODS (YES BOX)	3(B)	1	217 - 217	“X” or BLANK
@0175	ATTACH STATEMENT, IF YES TO FIELD #0170	3(B)	6	218 - 223	“STMnnn” or BLANK”
0180	HAS PARTNERSHIP INCOME STATEMENT RESTATED FOR ANY FIVE INCOME STATEMENT PERIODS (NO BOX)	3(B)	1	224 – 224	“X” or BLANK
0190	WORLDWIDE CONSOLIDATED NET INCOME (LOSS) FROM INCOME STATEMENT	4	12	225 - 236	N
02O0	NET INCOME FROM NONINCLUDIBLE ALLOWANCES	5(A)	12	237 - 248	N****
@0205	NET IMCOME FROM NONINCLUDIBLE (ATTACH SCHEDULE)	5(A)	6	249 - 254	“STMnnn” or BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0210	NET LOSS FROM NONINCLUDIBLE	5(B)	12	255 - 266	N****
@0215	NET LOSS FROM NONINCLUDIBLE (ATTACH SCHEDULE)	5(B)	6	267 - 272	“STMnnn” or BLANK
0220	NET INCOME FROM NONINCLUDIBLE U.S. ENTITIES	6(A)	12	273 - 284	N****
@0225	NET INCOME FROM NONINCLUDIBLE (ATTACHED SCHEDULE)	6(A)	6	285 - 290	“STMnnn” or BLANK
0230	NET LOSS FROM NONINCLUDIBLE U.S. ENTITIES ENTER AS A POSITIVE NUMBER	6(B)	12	291 – 302	N****
@0235	NET LOSS FROM NONINCLUDIBLE U.S. ENTITIES ENTER AS A POSITIVE NUMBER (ATTACHED SCHEDULE)	6(B)	6	303 - 308	“STMnnn” or BLANK
0240	NET INCOMEOF OTHER INCLUDIBLE ENTITIES	7(A)	12	309 - 320	N
@0243	NET INCOMEOF OTHER INCLUDIBLE ENTITIES (ATTACHED SCHEDULE)	7(A)	6	321 - 326	“STMnnn” or BLANK
0244	NET INCOMEOF OTHER INCLUDIBLE ENTITIES	7(B)	12	327 - 338	N
@0247	NET INCOMEOF OTHER INCLUDIBLE ENTITIES (ATTACHED SCHEDULE)	7(B)	6	339 - 344	“STMnnn” or BLANK
0250	ADJUSTMENT TO ELIMINATIONS OF TRANSACTIONS	8	12	345 - 356	N
@0255	ADJUSTMENT TO ELIMINATIONS OF TRANSACTIONS (ATTACHED SCHEDULE)	8	6	357 - 362	"STMnnn" or BLANK
0260	ADJUSTMENT TO RECONCILE INCOME STATEMENT	9	12	363 - 374	N
@0265	ADJUSTMENT TO RECONCILE INCOME STATEMENT (ATTACH SCHEDULE)	9	6	375 - 380	“STMnnn” or BLANK
0270	OTHER ADJUSTMENTS TO RECONCILE	10	12	381 - 392	N
@0275	OTHER ADJUSTMENTS TO RECONCILE (ATTACH SCHEDULE)	10	6	393 - 398	"STMnnn" or BLANK
0280	NET INCOME (LOSS) PER INCOME STATEMENT	11	12	399 - 410	N
RECORD TERMINUS CHARACTER			1	411 - 411	“#”

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1489
	START RECORD SENTINEL		4	5 - 8	"*****"
0334	RECORD IDENTIFICATION		6	9 - 14	"SCHbM3"
0335	FORM NUMBER		6	15 - 20	“1065bb”
0336	PAGE NUMBER		5	21 - 25	“PG02b”
0337	DOMESTIC PARTNERSHIP’S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N NNNNNNNNN
0338	FILLER		1	35 - 35	BLANK
0339	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0340	INCOME (LOSS) FROM EQUITY METHOD FOREIGN CORPORATIONS	1(A)	12	43 - 54	N
0350	INCOME (LOSS) FROM EQUITY METHOD FOREIGN CORPORATIONS	1(B)	12	55 - 66	N
0360	INCOME (LOSS) FROM EQUITY METHOD FOREIGN CORPORATIONS	1(C)	12	67 - 78	N
@0365	INCOME (LOSS) FROM EQUITY METHOD FOREIGN CORPORATIONS (ATTACH SCHEDULE)	1(C)	6	79 - 84	“STMnnn” OR BLANK
0370	GROSS FOREIGN DIVIDENDS	2(A)	12	85 - 96	N
0380	GROSS FOREIGN DIVIDENDS	2(B)	12	97 - 108	N
0390	GROSS FOREIGN DIVIDENDS	2(C)	12	109 - 120	N
0400	GROSS FOREIGN DIVIDENDS	2(D)	12	121 - 132	N
*0405	GROSS FOREIGN DIVIDENTS (ATTACH STATEMENT)	2(D)	6	133 – 138	“STMnnn” OR BLANK
0410	SUBPART F, QEF, AND SIMILAR INCOME INCLUSIONS	3(B)	12	139 - 150	N
0420	SUBPART F, QEF, AND SIMILAR INCOME INCLUSIONS	3(C)	12	151 – 162	N
0430	SUBPART F, QEF, AND SIMILAR INCOME INCLUSIONS	3(D)	12	163 - 174	N
@0435	SUBPART F, QEF, AND SIMILAR INCOME INCLUSIONS (ATTACH SCHEDULE)	3(D)	6	175 – 180	“STMnnn” OR BLANK
0440	GROSS FOREIGN DISTRIBUTIONS PREVIOUSLY TAXED	4(A)	12	181 - 192	N
0450	GROSS FOREIGN DISTRIBUTIONS PREVIOUSLY TAXED	4(B)	12	193 - 204	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0460	GROSS FOREIGN DISTRIBUTIONS PREVIOUSLY TAXED	4(C)	12	205 - 216	N
@0465	GROSS FOREIGN DISTRIBUTIONS PREVIOUSLY TAXED (ATTACH SCHEDULE)	4(C)	6	217 – 222	“STMnnn” OR BLANK
0470	INCOME (LOSS) FROM EQUITY METHOD U.S. CORPORTATIONS	5(A)	12	223 - 234	N
0480	INCOME (LOSS) FROM EQUITY METHOD U.S. CORPORTATIONS	5(B)	12	235 - 246	N
0490	INCOME (LOSS) FROM EQUITY METHOD U.S. CORPORTATIONS	5(C)	12	247 - 258	N
@0495	INCOME (LOSS) FROM EQUITY METHOD U.S. CORPORATIONS (ATTACH SCHEDULE)	5(C)	6	259 – 264	“STMnnn” OR BLANK
0500	U.S. DIVIDENDS	6(A)	12	265 - 276	N
0510	U.S. DIVIDENDS	6(B)	12	277 - 288	N
0520	U.S. DIVIDENDS	6(C)	12	289 - 300	N
0530	U.S. DIVIDENDS	6(D)	12	301 – 312	N
@0535	U.S. DIVIDENDS (ATTACH SCHEDULE)	6(D)	6	313 – 318	“STMnnn” OR BLANK
0540	INCOME (LOSS) FROM U.S. PARTNERSHIPS	7(A)	12	319 - 330	N
0550	INCOME (LOSS) FROM U.S. PARTNERSHIPS	7(B)	12	331 - 342	N
0560	INCOME (LOSS) FROM U.S. PARTNERSHIPS	7(C)	12	343 - 354	N
0570	INCOME (LOSS) FROM U.S. PARTNERSHIPS	7(D)	12	355 – 366	N
@0575	INCOME (LOSS) FROM U.S. PARTNERSHIPS (ATTACH SCHEDULE)	7(D)	6	367 - 372	"STMnnn" or BLANK
0580	INCOME (LOSS) FROM FROM FOREIGN PARTNERSHIPS	8(A)	12	373 - 384	N
0590	INCOME (LOSS) FROM FROM FOREIGN PARTNERSHIPS	8(B)	12	385 - 396	N
0600	INCOME (LOSS) FROM FROM FOREIGN PARTNERSHIPS	8(C)	12	397 - 408	N
0610	INCOME (LOSS) FROM FROM FOREIGN PARTNERSHIPS	8(D)	12	409 - 420	N
@0615	INCOME (LOSS) FROM FROM FOREIGN PARTNERSHIPS ATTACH DETAILS	8(D)	6	421 - 426	"STMnnn" or BLANK
0620	INCOME (LOSS) FROM OTHER PASS-THROUGH ENTITIES	9(A)	12	427 - 438	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0630	INCOME (LOSS) FROM OTHER PASS-THROUGH ENTITIES	9(B)	12	439 - 450	N
0640	INCOME (LOSS) FROM OTHER PASS-THROUGH ENTITIES	9(C)	12	451 - 462	N
0650	INCOME (LOSS) FROM OTHER PASS-THROUGH ENTITIES	9(D)	12	463 - 474	N
@0655	INCOME (LOSS) FROM OTHER PASS-THROUGH ENTITIES (ATTACH SCHEDULE)	9(D)	6	475 - 480	“STMnnn” or BLANK
0660	ITEMS RELATING TO REPORTABLE	10(A)	12	481 - 492	N
0670	ITEMS RELATING TO REPORTABLE	10(B)	12	493 - 504	N
0680	ITEMS RELATING TO REPORTABLE	10(C)	12	505 - 516	N
0690	ITEMS RELATING TO REPORTABLE	10(D)	12	517 - 528	N
@0695	ITEMS RELATING TO REPORTABLE (ATTACH DETAIL)	10(D)	6	529 - 534	"STMnnn" or BLANK
0700	INTEREST INCOME	11(A)	12	535 - 546	N
0710	INTEREST INCOME	11(B)	12	547 - 558	N
0720	INTEREST INCOME	11(C)	12	559 - 570	N
0730	INTEREST INCOME	11(D)	12	571 - 582	N
0740	TOTAL ACCURAL TO CASH ADJUSTMENT	12(A)	12	583 - 594	N
0750	TOTAL ACCURAL TO CASH ADJUSTMENT	12(B)	12	595 - 606	N
0760	TOTAL ACCURAL TO CASH ADJUSTMENT	12(C)	12	607 - 618	N
0770	TOTAL ACCURAL TO CASH ADJUSTMENT	12(D)	12	519 - 530	N
0780	HEDGING TRANSACTIONS	13(A)	12	531 - 642	N
0790	HEDGING TRANSACTIONS	13(B)	12	643 - 654	N
0800	HEDGING TRANSACTIONS	13(C)	12	655 - 666	N
0810	HEDGING TRANSACTIONS	13(D)	12	667 - 678	N
0820	MARK-TO-MARKET INCOME (LOSS)	14(A)	12	679 - 690	N
0830	MARK-TO-MARKET INCOME (LOSS)	14(B)	12	691 - 702	N
0840	MARK-TO-MARKET INCOME (LOSS)	14(C)	12	703 - 614	N
0850	MARK-TO-MARKET INCOME (LOSS)	14(D)	12	715 - 726	N
0860	COST OF GOODS SOLD	15(A)	12	727 - 738	N
0870	COST OF GOODS SOLD	15(B)	12	739 - 750	N

SECTION 11.17b SCHEDULE M-3, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0880	COST OF GOODS SOLD	15(C)	12	751	762	N
0890	COST OF GOODS SOLD	15(D)	12	763	774	N
0900	SALE VERSUS LEASE	16(A)	12	775	786	N
0910	SALE VERSUS LEASE	16(B)	12	787	798	N
0920	SALE VERSUS LEASE	16(C)	12	799	810	N
0930	SALE VERSUS LEASE	16(D)	12	811	822	N
0940	SECTION 481(a)	17(B)	12	823	834	N
0950	SECTION 481(a)	17(C)	12	835	846	N
0960	SECTION 481(a)	17(D)	12	847	858	N
0970	UNEARNED/DEFERRED REVENUE	18(A)	12	859	870	N
0980	UNEARNED/DEFERRED REVENUE	18(B)	12	871	882	N
0990	UNEARNED/DEFERRED REVENUE	18(C)	12	883	894	N
1000	UNEARNED/DEFERRED REVENUE	18(D)	12	895	906	N
1010	INCOME RECOGNITION FROM LONG-TERM CONTACTS	19(A)	12	907	918	N
1020	INCOME RECOGNITION FROM LONG-TERM CONTACTS	19(B)	12	919	930	N
1030	INCOME RECOGNITION FROM LONG-TERM CONTACTS	19(C)	12	931	942	N
1040	INCOME RECOGNITION FROM LONG-TERM CONTACTS	19(D)	12	943	954	N
1050	ORIGINAL ISSUE DISCOUNT AND OTHER INPUTED INTEREST	20(A)	12	955	966	N
1060	ORIGINAL ISSUE DISCOUNT AND OTHER INPUTED INTEREST	20(B)	12	967	978	N
1070	ORIGINAL ISSUE DISCOUNT AND OTHER INPUTED INTEREST	20(C)	12	979	990	N
1080	ORIGINAL ISSUE DISCOUNT AND OTHER INPUTED INTEREST	20(D)	12	991	1002	N
1090	INCOME STATEMENT GAIN/LOSS ON SALE EXCHANGE	21a (A)	12	1003	1014	N
1100	INCOME STATEMENT GAIN/LOSS ON SALE EXCHANGE	21a (B)	12	1015	1026	N
1110	INCOME STATEMENT GAIN/LOSS ON SALE EXCHANGE	21a(C)	12	1027	1038	N
1120	GROSS CAPITAL GAINS FROM SCHEDULE D	21b (B)	12	1039	1050	N
1130	GROSS CAPITAL GAINS FROM SCHEDULE D	21b(C)	12	1051	1062	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1140	GROSS CAPITAL GAINS FROM SCHEDULE D	21b (D)	12	1063 - 1074	N
1150	GROSS CAPITAL LOSSES FROM SCHEDULE D	21c (B)	12	1075 - 1086	N
1160	GROSS CAPITAL LOSSES FROM SCHEDULE D	21c(C)	12	1087 - 1098	N
1170	GROSS CAPITAL LOSSES FROM SCHEDULE D	21c (D)	12	1099 - 1110	N
1180	NET GAIN/LOSS REPORTED ON FORM 4797	21d (B)	12	1111 - 1122	N
1190	NET GAIN/LOSS REPORTED ON FORM 4797	21d(C)	12	1123 - 1134	N
1200	NET GAIN/LOSS REPORTED ON FORM 4797	21d (D)	12	1135 - 1146	N
1210	ABANDONMENT LOSSES	21e (B)	12	1147 - 1158	N
1220	ABANDONMENT LOSSES	21e(C)	12	1159 - 1170	N
1230	ABANDONMENT LOSSES	21e (D)	12	1171 - 1182	N
1240	WORTHLESS STOCK LOSSES	21f (B)	12	1183 - 1194	N
1250	WORTHLESS STOCK LOSSES	21f(C)	12	1195 - 1206	N
1260	WORTHLESS STOCK LOSSES	21f (D)	12	1207 - 1218	N
@1265	WORTHLESS STOCK LOSSES ATTACH DETAILS	21f (D)	6	1219 - 1224	"STMnnn" or BLANK
1270	OTHER GAIN/LOSS ON DISPOSITION	21g (B)	12	1225 - 1236	N
1280	OTHER GAIN/LOSS ON DISPOSITION	21g(C)	12	1237 - 1248	N
1290	OTHER GAIN/LOSS ON DISPOSITION	21g (D)	12	1249 - 1260	N
1300	OTHER INCOME (LOSS)	22(A)	12	1261 - 1272	N
1310	OTHER INCOME (LOSS)	22(B)	12	1273 - 1284	N
1320	PERMANENT DIFFERENCE	22(C)	12	1285- 1296	N
1330	OTHER INCOME (L0SS)	22(D)	12	1297 - 1308	N
@1335	OTHER INCOME (LOSS) ATTACH DETAILS	22(D)	6	1309 - 1314	"STMnnn" OR BLANK
1340	TOTAL INCOME (LOSS) ITEMS	23(A)	12	1315 - 1326	N
1350	TOTAL INCOME (LOSS) ITEMS	23(B)	12	1327 - 1338	N
1360	TOTAL INCOME (LOSS) ITEMS	23(C)	12	1339 - 1350	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1370	TOTAL INCOME (L0SS) ITEMS	23(D)	12	1351 - 1362	N
1380	TOTAL EXPENSE/ DEDUCTION ITEMS	24(A)	12	1363 - 1374	N
1390	TOTAL EXPENSE/ DEDUCTION ITEMS	24(B)	12	1375 - 1386	N
1400	TOTAL EXPENSE/ DEDUCTION ITEMS	24(C)	12	1387 - 1398	N
1410	TOTAL EXPENSE/ DEDUCTION ITEMS	24(D)	12	1399 - 1410	N
1420	OTHERS ITEMS WITH NO DIFFERENCES	25(A)	12	1411 - 1422	N
1430	OTHER INCOME (L0SS) AND EXPENSE/DEDUCTION ITEMS WITH NO DIFFERENCES	25(D)	12	1423 - 1434	N
1440	RECONCILIATION TOTALS	26(A)	12	1435 - 1446	N
1450	RECONCILIATION TOTALS	26(B)	12	1447 - 1458	N
1460	RECONCILIATION TOTALS	26(C)	12	1459 - 1470	N
1470	RECONCILIATION TOTALS	26(D)	12	1471 - 1482	N
*1475	RECONCILIATION TOTALS (ATTACH STATEMENT)	26(D)	6	1483 – 1488	‘STMnnn’ OR BLANK
RECORD TERMINUS CHARACTER			1	1489 – 1489	“#”

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 – 4	1501
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1544	RECORD IDENTIFICATION		6	9 - 14	"SCHbM3"
1545	FORM NUMBER		6	15 - 20	“1065bb”
1546	PAGE NUMBER		5	21 - 25	“PG03b”
1547	DOMESTIC PARTNERSHIP’S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N NNNNNNNNN
1548	FILLER		1	35 - 35	BLANK
1549	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
1550	STATE AND LOCAL CURRENT INCOME EXPENSE	1(A)	12	43 - 54	N
1560	STATE AND LOCAL CURRENT INCOME EXPENSE	1(B)	12	55 - 66	N
1570	STATE AND LOCAL CURRENT INCOME EXPENSE	1(C)	12	67 - 78	N
1580	STATE AND LOCAL CURRENT INCOME EXPENSE	1(D)	12	79 - 90	N
1590	STATE AND LOCAL DEFERRED INCOME TAX EXPENSE	2(A)	12	91 - 102	N
1600	STATE AND LOCAL DEFERRED INCOME TAX EXPENSE	2(B)	12	103 - 114	N
1610	STATE AND LOCAL DEFERRED INCOME TAX EXPENSE	2(C)	12	115 - 126	N
1620	STATE AND LOCAL DEFERRED INCOME TAX EXPENSE	2(D)	12	127 - 138	N
1630	FOREIGN CURRENT INCOME TAX EXPENSE	3(A)	12	139 - 150	N
1640	FOREIGN CURRENT INCOME TAX EXPENSE	3(B)	12	151 - 162	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1650	FOREIGN CURRENT INCOME TAX EXPENSE	3(C)	12	163 - 174	N
1660	FOREIGN CURRENT INCOME TAX EXPENSE	3(D)	12	175 - 186	N
1670	FOREIGN DEFERRED INCOME TAX EXPENSE	4(A)	12	187 - 198	N
1680	FOREIGN DEFERRED INCOME TAX EXPENSE	4(B)	12	199 - 210	N
1690	FOREIGN DEFERRED INCOME TAX EXPENSE	4(C)	12	211 - 222	N
1700	FOREIGN DEFERRED INCOME TAX EXPENSE	4(D)	12	223 - 234	N
1710	EQUITY-BASED COMPENSATION	5(A)	12	235 - 246	N
1720	EQUITY-BASED COMPENSATION	5(B)	12	247 - 258	N
1730	EQUITY-BASED COMPENSATION	5(C)	12	259 - 270	N
1740	EQUITY-BASED COMPENSATION	5(D)	12	271 - 282	N
1750	MEALS AND ENTERTAINMENT	6(A)	12	283 - 294	N
1760	MEALS AND ENTERTAINMENT	6(B)	12	295 - 306	N
1770	MEALS AND ENTERTAINMENT	6(C)	12	307 - 318	N
1780	MEALS AND ENTERTAINMENT	6(D)	12	319 - 230	N
1790	FINES AND PENALTIES	7(A)	12	231 - 242	N
1800	FINES AND PENALTIES	7(B)	12	243 - 354	N
1810	FINES AND PENALTIES	7(C)	12	355 - 366	N
1820	FINES AND PENALTIES	7(D)	12	367 - 378	N
1830	JUDGMENTS, DAMAGES, AWARDS AND SIMILAR COSTS	8(A)	12	379 - 390	N
1840	JUDGMENTS, DAMAGES, AWARDS AND SIMILAR COSTS	8(B)	12	391 - 402	N
1850	JUDGMENTS, DAMAGES, AWARDS AND SIMILAR COSTS	8(C)	12	403 - 414	N
1860	JUDGMENTS, DAMAGES, AWARDS AND SIMILAR COSTS	8(D)	12	415 - 426	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1870	GUARANTEED PAYMENTS	9(A)	12	427 - 438	N
1880	GUARANTEED PAYMENTS	9(B)	12	439 - 450	N
1890	GUARANTEED PAYMENTS	9(C)	12	451 - 462	N
1900	GUARANTEED PAYMENTS	9(D)	12	463 - 474	N
1910	PENSION AND PROFIT-SHARING	10(A)	12	475 - 486	N
1920	PENSION AND PROFIT-SHARING	10(B)	12	487 - 498	N
1930	PENSION AND PROFIT-SHARING	10(C)	12	499 - 510	N
1940	PENSION AND PROFIT-SHARING	10(D)	12	511 - 522	N
1950	OTHER POST-RETIREMENT BENEFITS	11(A)	12	523 - 534	N
1960	OTHER POST-RETIREMENT BENEFITS	11(B)	12	535 - 546	N
1970	OTHER POST-RETIREMENT BENEFITS	11(C)	12	547 - 558	N
1980	OTHER POST-RETIREMENT BENEFITS	11(D)	12	559 - 570	N
1990	DEFERRED COMPENSATION	12(A)	12	571 - 582	N
2000	DEFERRED COMPENSATION	12(B)	12	583 - 594	N
2010	DEFERRED COMPENSATION	12(C)	12	595 - 606	N
2020	DEFERRED COMPENSATION	12(D)	12	607 - 618	N
2030	CHARITABLE CONTRIBUTION OF CASH AND TANGIBLE PROPERTY	13(A)	12	619 - 630	N
2040	CHARITABLE CONTRIBUTION OF CASH AND TANGIBLE PROPERTY.	13(B)	12	631 - 642	N
2050	CHARITABLE CONTRIBUTION OF CASH AND TANGIBLE PROPERTY	13(C)	12	643 - 654	N
2060	CHARITABLE CONTRIBUTION OF CASH AND TANGIBLE PROPERTY	13(D)	12	655 - 666	N
2070	CHARITABLE CONTRIBUTION OF INTANGIBLE PROPERTY	14(A)	12	667 - 678	N
2080	CHARITABLE CONTRIBUTION OF INTANGIBLE PROPERTY	14(B)	12	679 - 690	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2090	CHARITABLE CONTRIBUTION OF INTANGIBLE PROPERTY	14(C)	12	691 - 702	N
2100	CHARITABLE CONTRIBUTION OF INTANGIBLE PROPERTY	14(D)	12	703 - 714	N
2110	ORGANIZATIONAL EXPENSES	15(A)	12	715 - 726	N
2120	ORGANIZATIONAL EXPENSES	15(B)	12	727 - 738	N
2130	ORGANIZATIONAL EXPENSES	15(C)	12	739 - 750	N
2140	ORGANIZATIONAL EXPENSES	15(D)	12	751 - 762	N
2150	SYNDICATION EXPENSES	16(A)	12	763 - 774	N
2160	SYNDICATION EXPENSES	16(B)	12	775 - 786	N
2170	SYNDICATION EXPENSES	16(C)	12	787 - 798	N
2180	SYNDICATION EXPENSES	16(D)	12	799 - 810	N
2190	CURRENT YEAR ACQUISTION/ REORGANIZATION INVESTMENT BANKING FEES	17(A)	12	811 - 822	N
2200	CURRENT YEAR ACQUISTION/ REORGANIZATION INVESTMENT BANKING FEES	17(B)	12	823 - 834	N
2210	CURRENT YEAR ACQUISTION/ REORGANIZATION INVESTMENT BANKING FEES	17(C)	12	835 - 846	N
2220	CURRENT YEAR ACQUISTION/ REORGANIZATION INVESTMENT BANKING FEES	17(D)	12	847 - 858	N
2230	CURRENT YEAR ACQUISTION/ REORGANIZATION LEGAL AND ACCOUNTING FEES	18(A)	12	859 - 870	N
2240	CURRENT YEAR ACQUISTION/ REORGANIZATION LEGAL AND ACCOUNTING FEES	18(B)	12	971 - 882	N
2250	CURRENT YEAR ACQUISTION/ REORGANIZATION LEGAL AND ACCOUNTING FEES	18(C)	12	883 - 894	N
2260	CURRENT YEAR ACQUISTION/ REORGANIZATION LEGAL AND ACCOUNTING FEES	18(D)	12	895 - 906	N
2270	AMORTIZATION/IMPAIRMENT OF GOODWILL	19(A)	12	907 - 918	N
2280	AMORTIZATION/IMPAIRMENT OF GOODWILL	19(B)	12	919 - 930	N
2290	AMORTIZATION/IMPAIRMENT OF GOODWILL	19(C)	12	931 - 942	N
2300	AMORTIZATION/IMPARMENT OF GOODWILL	19(D)	12	943 - 954	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2310	AMORTIZATION OF ACQUISITION, REORGANIZATION AND START-UP COSTS	20(A)	12	955 - 966	N
2320	AMORTIZATION OF ACQUISITION, REORGANIZATION AND START-UP COSTS	20(B)	12	967 - 978	N
2330	AMORTIZATION OF ACQUISITION, REORGANIZATION AND START-UP COSTS	20(C)	12	979 - 990	N
2340	AMORTIZATION OF ACQUISITION, REORGANIZATION AND START-UP COSTS	20(D)	12	991 - 1002	N
2350	OTHER AMORTIZATION OR IMPAIRMENT WRITE-OFFS	21(A)	12	1003 - 1014	N
2360	OTHER AMORTIZATION OR IMPAIRMENT WRITE-OFFS	21(B)	12	1015 - 1026	N
2370	OTHER AMORTIZATION OR IMPAIRMENT WRITE-OFFS	21(C)	12	1027 - 1038	N
2380	OTHER AMORTIZATION OR IMPAIRMENT WRITE-OFFS	21(D)	12	1039 - 1050	N
2390	SECTION 198 ENVIRONMENTAL REMEDIATION COST	22(A)	12	1051 - 1062	N
2400	SECTION 198 ENVIRONMENTAL REMEDIATION COST	22(B)	12	1063 - 1074	N
2410	SECTION 198 ENVIRONMENTAL REMEDIATION COST	22(C)	12	1075 - 1086	N
2420	SECTION 198 ENVIRONMENTAL REMEDIATION COST	22(D)	12	1087 - 1098	N
2430	DEPLETION-OIL & GAS	23a(A)	12	1099 - 1110	N
2440	DEPLETION-OIL & GAS	23a(B)	12	1111 - 1122	N
2450	DEPLETION-OIL & GAS	23a(C)	12	1123 - 1134	N
2460	DEPLETION-OTHER THAN OIL & GAS	23b(A)	12	1135 - 1146	N
2470	DEPLETION-OTHER THAN OIL & GAS	23b(B)	12	1147 - 1158	N
2480	DEPLETION-OTHER THAN OIL & GAS	23b(C)	12	1159 - 1170	N
2490	DEPLETION-OTHER THAN OIL & GAS	23b(D)	12	1171 - 1182	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2500	INTANGIBLE DRILLING & DEVELOPMENT COSTS	24(A)	12	1183 - 1194	N
2510	INTANGIBLE DRILLING & DEVELOPMENT COSTS	24(B)	12	1195 - 1206	N
2520	INTANGIBLE DRILLING & DEVELOPMENT COSTS	24(C)	12	1207 - 1218	N
2530	INTANGIBLE DRILLING & DEVELOPMENT COSTS	24(D)	12	1219 - 1230	N
2540	DEPRECIATION	25(A)	12	1231 - 1242	N
2550	DEPRECIATION	25(B)	12	1243 - 1254	N
2560	DEPRECIATION	25(C)	12	1255 - 1266	N
2570	DEPRECIATION	25(D)	12	1267 - 1278	N
2580	BAD DEBT EXPENSE	26(A)	12	1279 - 1290	N
2590	BAD DEBT EXPENSE	26(B)	12	1291 - 1302	N
2600	BAD DEBT EXPENSE	26(C)	12	1303 - 1314	N
2610	BAD DEBT EXPENSE	26(D)	12	1315 - 1326	N
2620	INTEREST EXPENSE	27(A)	12	1327 - 1338	N
2630	INTEREST EXPENSE	27(B)	12	1339 - 1350	N
2640	INTEREST EXPENSE	27(C)	12	1351 - 1362	N
2650	INTEREST EXPENSE	27(D)	12	1363 - 1374	N
2660	PURCHASE VERSUS LEASE (FOR PURCHASERS AND/OR LESSEES	28(A)	12	1375 - 1386	N
2670	PURCHASE VERSUS LEASE (FOR PURCHASERS AND/OR LESSEES	28(B)	12	1387 - 1398	N
2680	PURCHASE VERSUS LEASE (FOR PURCHASERS AND/OR LESSEES	28(C)	12	1399 - 1410	N
2690	PURCHASE VERSUS LEASE (FOR PURCHASERS AND/OR LESSEES	28(D)	12	1411 - 1422	N
2700	OTHER EXPENSE/ DEDUCTION ITEMS WITH DIFERENCES	29(A)	12	1423 - 1434	N
2710	OTHER EXPENSE/ DEDUCTION ITEMS WITH DIFERENCES	29(B)	12	1435 - 1446	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2720	OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES	29(C)	12	1447 - 1458	N
2730	OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES	29(D)	12	1459 - 1470	N
*2735	OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES (ATTACH SCHEDULE)	29(D)	6	1471 – 1476	“STMnnn” OR BLANK
2740	TOTAL EXPENSE/DEDUCTION ITEMS	30(A)	6	1477 - 1482	N
2750	TOTAL EXPENSE/DEDUCTION ITEMS	30(B)	6	1483 - 1488	N
2760	TOTAL EXPENSE/DEDUCTION ITEMS	30(C)	6	1489 -1494	N
2770	TOTAL EXPENSE/DEDUCTION ITEMS	30(B)	6	1495 - 1500	N
	RECORD TERMINUS CHARACTER		1	1501 - 1501	

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1388
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SCHbbN"
0001	FORM NUMBER		6	15 - 20	"5471bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	NAME OF FOREIGN CORPORATION		35	52 - 86	A/N
0030	COUNTRY CODE FOR FUNCTIONAL CURRENCY		2	87 - 88	ALPHA
0035	EXCHANGE RATE		11	89 - 99	N FORMAT nnnnnnn.nnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
*0036	FIRST TIME FILER INFORMATION (ATTACH SCHEDULE)		6	100 - 105	"STMnnn" OR BLANK
+0040	DESCRIPTION OF SECURITIES	PT I SEC A	20	106 - 125	A/N
@0045	ATTACH STATEMENT	PT I SEC A	6	126 - 131	"STMnnn" OR BLANK
0050	INTEREST RATE	PT I SEC A	6	132 - 137	N
0060	FACE VALUE: BEGINNING OF YEAR	PT I SEC A	12	138 - 149	N
0070	FACE VALUE: END OF YEAR	PT I SEC A	12	150 - 161	N
+0080	DESCRIPTION OF SECURITIES	PT I SEC A	20	162 - 181	A/N OR BLANK
@0085	ATTACH STATEMENT	PT I SEC A	6	182 - 187	"STMnnn" OR BLANK
0090	INTEREST RATE	PT I SEC A	6	188 - 193	N OR BLANK
0100	FACE VALUE: BEGINNING OF YEAR	PT I SEC A	12	194 - 205	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0110	FACE VALUE: END OF YEAR	PT I SEC A	12	206 - 217	N OR BLANK
+0120	DESCRIPTION OF SECURITIES	PT I SEC A	20	218 - 237	A/N OR BLANK
@0125	ATTACH STATEMENT	PT I SEC A	6	238 - 243	"STMnnn" OR BLANK
0130	INTEREST RATE	PT I SEC A	6	244 - 249	N OR BLANK
0140	FACE VALUE: BEGINNING OF YEAR	PT I SEC A	12	250 - 261	N OR BLANK
0150	FACE VALUE: END OF YEAR	PT I SEC A	12	262 - 273	N OR BLANK
+0160	DESCRIPTION OF SECURITIES	PT I SEC A	20	274 - 293	A/N OR BLANK
@0165	ATTACH STATEMENT	PT I SEC A	6	294 - 299	"STMnnn" OR BLANK
0170	INTEREST RATE	PT I SEC A	6	300 - 305	N OR BLANK
0180	FACE VALUE: BEGINNING OF YEAR	PT I SEC A	12	306 - 317	N OR BLANK
0190	FACE VALUE: END OF YEAR	PT I SEC A	12	318 - 329	N OR BLANK
0200	NAME OF HOLDER	PT I SEC B	40	330 - 369	A/N
0205	NAME OF HOLDER - NAME LINE 2	PT I SEC B	40	370 - 409	A/N
0210	ADDRESS	PT I SEC B	35	410 - 444	A/N
0220	CITY	PT I SEC B	22	445 - 466	A/N
0230	STATE	PT I SEC B	2	467 - 468	A/N
0240	ZIP CODE	PT I SEC B	12	469 - 480	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0250	CLASS OF SECURITIES (COMMON OR PREFERRED)	PT I SEC B	1	481 - 481	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0260	NUMBER OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	10	482 - 491	N
0270	FACE VALUE OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	12	492 - 503	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0280	NUMBER OF SECURITIES HELD END OF YEAR	PT I SEC B	10	504 - 513	N
0290	FACE VALUE OF SECURITIES HELD END OF YEAR	PT I SEC B	12	514 - 525	N
0300	EXPLANATION OF CHANGE IN HOLDINGS	PT I SEC B	40	526 - 565	A/N
0305	DATE OF CHANGE IN HOLDINGS	PT I SEC B	8	566 - 573	FORMAT: YYYYMMDD
0310	NAME OF HOLDER	PT I SEC B	40	574 - 613	A/N OR BLANK
0315	NAME OF HOLDER - NAME LINE 2	PT I SEC B	40	614 - 653	A/N
0320	ADDRESS	PT I SEC B	35	654 - 688	A/N OR BLANK
0330	CITY	PT I SEC B	22	689 - 710	A/N OR BLANK
0340	STATE	PT I SEC B	2	711 - 712	A/N OR BLANK
0350	ZIP CODE	PT I SEC B	12	713 - 724	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0360	CLASS OF SECURITIES (COMMON OR PREFERRED)	PT I SEC B	1	725 - 725	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0370	NUMBER OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	10	726 - 735	N OR BLANK
0380	FACE VALUE OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	12	736 - 747	N OR BLANK
0390	NUMBER OF SECURITIES HELD END OF YEAR	PT I SEC B	10	748 - 757	N OR BLANK
0400	FACE VALUE OF SECURITIES HELD END OF YEAR	PT I SEC B	12	758 - 769	N OR BLANK
0410	EXPLANATION OF CHANGE IN HOLDINGS	PT I SEC B	40	770 - 809	A/N OR BLANK
0415	DATE OF CHANGE IN HOLDING	PT I SEC B	8	810 - 817	FORMAT: YYYYMMDD OR BLANK
0420	NAME OF HOLDER	PT I SEC B	40	818 - 857	A/N OR BLANK
0425	NAME OF HOLDER - NAME LINE 2	PT I SEC B	40	858 - 897	A/N
0430	ADDRESS	PT I SEC B	35	898 - 932	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	CITY	PT I SEC B	22	933 - 954	A/N OR BLANK
0450	STATE	PT I SEC B	2	955 - 956	A/N OR BLANK
0460	ZIP CODE	PT I SEC B	12	957 - 968	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0470	CLASS OF SECURITIES (COMMON OR PREFERRED)	PT I SEC B	1	969 - 969	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0480	NUMBER OF SERCURITIES HELD BEGINNING OF YEAR	PT I SEC B	10	970 - 979	N OR BLANK
0490	FACE VALUE OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	12	980 - 991	N OR BLANK
0500	NUMBER OF SECURITIES HELD END OF YEAR	PT I SEC B	10	992 - 1001	N OR BLANK
0510	FACE VALUE OF SECURITIES HELD END OF YEAR	PT I SEC B	12	1002 - 1013	N OR BLANK
0520	EXPLANATION OF CHANGE IN HOLDINGS	PT I SEC B	40	1014 - 1053	A/N OR BLANK
0525	DATE CHANGE IN HOLDING	PT I SEC B	8	1054 - 1061	FORMAT: YYYYMMDD OR BLANK
+0530	GROSS INCOME	PT II 1	12	1062 - 1073	N
@0535	ATTACH SCHEDULE	PT II 1	6	1074 - 1079	"STMnnn" OR BLANK
+0540	DEDUCTIONS ALLOWED	PT II 2	12	1080 - 1091	N
@0545	ATTACH SCHEDULE	PT II 2	6	1092 - 1097	"STMnnn" OR BLANK
0550	TAXABLE INCOME (LOSS) (SUBTRACT LINE 2 FROM LINE 1)	PT II 3	12	1098 - 1109	N
0560	TAXES	PT II 4a	12	1110 - 1121	N
@0565	ATTACH SCHEDULE	PT II 4a	6	1122 - 1127	"STMnnn" OR BLANK
0570	CHARITABLE CONTRIBUTIONS	PT II 4b	12	1128 - 1139	N
0580	SPECIAL DEDUCTIONS DISALLOWED	PT II 4c	12	1140 - 1151	N
0590	NET OPERATING LOSS	PT II 4d	12	1152 - 1163	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0600	EXPENSES DEPRECIATION	PT II 4e	12	1164 - 1175	N
@0605	ATTACH SCHEDULE	PT II 4e	6	1176 - 1181	"STMnnn" OR BLANK
0610	TAXES AND CONTRIBUTIONS TO PENSION TRUSTS	PT II 4f	12	1182 - 1193	N
0620	TOTAL ADJUSTMENTS (COMBINE LINES 4a - 4f)	PT II 4g	12	1194 - 1205	N
0630	COMBINE LINE 3 AND LINE 4g	PT II 5	12	1206 - 1217	N
0640	DEDUCTION FOR DIVIDENDS PAID (FROM SECTION B, LINE 12)	PT II 6	12	1218 - 1229	N
0650	SUBTRACT LINE 6 FROM LINE 5	PT II 7	12	1230 - 1241	N
+0660	DEDUCTIONS ALLOWED	PT II 8	12	1242 - 1253	N
@0665	ATTACH DESIGNATION REQUIRED	PT II 8	6	1254 - 1259	"STMnnn" OR BLANK
0670	UNDISTRIBUTED FOREIGN PERSONAL HOLDING COMPANY INCOME (SUBTRACT LINE 8 FROM LINE 7)	PT II 9	12	1260 - 1271	N
0680	TAXABLE DIVIDENDS PAID: CASH - DATE PAID	PT II 10	8	1272 - 1279	FORMAT: YYYYMMDD
0690	TAXABLE DIVIDENDS PAID: CASH - AMOUNT	PT II 10a	12	1280 - 1291	N
0700	TAXABLE DIVIDENDS PAID: PROPERTY - DATE PAID	PT II 10	8	1292 - 1299	FORMAT: YYYYMMDD
0710	TAXABLE DIVIDENDS PAID: PROPERTY - AMOUNT	PT II 10b	12	1300 - 1311	N
0715	NATURE OF PROPERTY	PT II 10b	20	1312 - 1331	A/N
0720	TAXABLE DIVIDENDS PAID: OBLIGATIONS - DATE PAID	PT II 10	8	1332 - 1339	FORMAT: YYYYMMDD
0730	TAXABLE DIVIDENDS PAID: OBLIGATIONS - AMOUNT	PT II 10c	12	1340 - 1351	N
+0740	CONSENT DIVIDENDS	PT II 11	12	1352 - 1363	N
@0745	ATTACH SCHEDULE	PT II 11	6	1364 - 1369	"STMnnn" OR BLANK
0750	DEDUCTION FOR DIVIDENDS PAID (ADD LINES 10a - 11)	PT II 12	12	1370 - 1381	N
*0755	SECTION B ATTACHMENTS		6	1382 - 1387	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1388 - 1388	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2150
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SCHbbO"
0001	FORM NUMBER		6	15 - 20	"5471bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	NAME OF FOREIGN CORPORATION		35	52 - 86	A/N
0030	NAME OF SHAREHOLDER	PT I (a)	40	87 - 126	A/N
0035	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	127 - 166	A/N
0040	ADDRESS	PT I (b)	35	167 - 201	A/N
0050	CITY	PT I (b)	22	202 - 223	A/N
0060	STATE	PT I (b)	2	224 - 225	A/N
0070	ZIP CODE	PT I (b)	12	226 - 237	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0080	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	238 - 246	N
0090	DATE OF ORIGINAL 5% ACCQUISITION	PT I (d)	8	247 - 254	FORMAT: YYYYMMDD
0100	DATE OF ADDITIONAL 5% ACQUISITION	PT I (e)	8	255 - 262	FORMAT: YYYYMMDD
0110	NAME OF SHAREHOLDER	PT I (a)	40	263 - 302	A/N OR BLANK
0115	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	303 - 342	A/N
0120	ADDRESS	PT I (b)	35	343 - 377	A/N OR BLANK
0130	CITY	PT I (b)	22	378 - 399	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	STATE	PT I (b)	2	400 - 401	A/N OR BLANK
0150	ZIP CODE	PT I (b)	12	402 - 413	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0160	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	414 - 422	N OR BLANK
0170	DATE OF ORIGINAL 5% ACCQUISITION	PT I (d)	8	423 - 430	FORMAT: YYYYMMDD OR BLANK
0180	DATE OF ADDITIONAL 5% ACCQUISITION	PT I (e)	8	431 - 438	FORMAT: YYYYMMDD OR BLANK
0190	NAME OF SHAREHOLDER	PT I (a)	40	439 - 478	A/N OR BLANK
0195	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	479 - 518	A/N
0200	ADDRESS	PT I (b)	35	519 - 553	A/N OR BLANK
0210	CITY	PT I (b)	22	554 - 575	A/N OR BLANK
0220	STATE	PT I (b)	2	576 - 577	A/N OR BLANK
0230	ZIP CODE	PT I (b)	12	578 - 589	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0240	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	590 - 598	N OR BLANK
0250	DATE OF ORIGINAL 5% ACCQUISITION	PT I (d)	8	599 - 606	FORMAT: YYYYMMDD OR BLANK
0260	DATE OF ADDITIONAL 5% ACCQUISITION	PT I (e)	8	607 - 614	FORMAT: YYYYMMDD OR BLANK
0270	NAME OF SHAREHOLDER	PT I (a)	40	615 - 654	A/N OR BLANK
0275	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	655 - 694	A/N
0280	ADDRESS	PT I (b)	35	695 - 729	A/N OR BLANK
0290	CITY	PT I (b)	22	730 - 751	A/N OR BLANK
0300	STATE	PT I (b)	2	752 - 753	A/N OR BLANK
0310	ZIP CODE	PT I (b)	12	754 - 765	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0320	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	766 - 774	N OR BLANK
0330	DATE OF ORIGINAL ACCQUISITION	PT I (d)	8	775 - 782	FORMAT: YYYYMMDD OR BLANK
0340	DATE OF ADDITIONAL ACCQUISITION	PT I (e)	8	783 - 790	FORMAT: YYYYMMDD OR BLANK
*0345	PART I ADDITIONAL INFORMATION	PT 1	6	791 - 796	"STMnnn" OR BLANK
0350	NAME OF SHAREHOLDER	PT II SEC A	40	797 - 836	A/N OR BLANK
0355	NAME OF SHAREHOLDER - NAME LINE 2	PT II SEC A	40	837 - 876	A/N
0360	ADDRESS	PT II SEC A	35	877 - 911	A/N
0370	CITY	PT II SEC A	22	912 - 933	A/N
0380	STATE	PT II SEC A	2	934 - 935	A/N
0390	ZIP CODE	PT II SEC A	12	936 - 947	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0395	IDENTIFYING NUMBER OF SHAREHOLDER	PT II SEC A	9	948 - 956	N
0400	TYPE OF RETURN (ENTER FORM NUMBER)	PT II SEC A	8	957 - 964	A/N
0410	DATE RETURN FILED	PT II SEC A	8	965 - 972	FORMAT: YYYYMMDD
0420	IRS CENTER WHERE FILED	PT II SEC A	12	973 - 984	ANDOVER, ATLANTA, AUSTIN, CINCINNATI, FRESNO, HOLTSVILLE, KANSAS CITY, MEMPHIS, OGDEN, PHILADELPHIA
0430	DATE INFORMATION RETURN FILED UNDER SEC. 6046 FOR FOREIGN CORPORATION	PT II SEC A	8	985 - 992	FORMAT: YYYYMMDD OR BLANK
0440	NAME OF SHAREHOLDER	PT II SEC A	40	993 - 1032	A/N OR BLANK
0445	NAME OF SHAREHOLDER - NAME LINE 2	PT II SEC A	40	1033 - 1072	A/N
0450	ADDRESS	PT II SEC A	35	1073 - 1107	A/N OR BLANK
0460	CITY	PT II SEC A	22	1108 - 1129	A/N OR BLANK
0470	STATE	PT II SEC A	2	1130 - 1131	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0480	ZIP CODE	PT II SEC A	12	1132 - 1143	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0485	IDENTIFYING NUMBER OF SHAREHOLDER	PT II SEC A	9	1144 - 1152	N OR BLANK
0490	TYPE OF RETURN (ENTER FORM NUMBER)	PT II SEC A	8	1153 - 1160	A/N OR BLANK
0500	DATE RETURN FILED	PT II SEC A	8	1161 - 1168	FORMAT: YYYYMMDD OR BLANK
0510	IRS CENTER WHERE FILED	PT II SEC A	12	1169 - 1180	ANDOVER, ATLANTA, AUSTIN, CINCINNATI, FRESNO, HOLTSVILLE, KANSAS CITY, MEMPHIS, OGDEN, PHILADELPHIA
0520	DATE INFORMATION RETURN FILED UNDER SEC. 6046 FOR FOREIGN CORPORATION	PT II SEC A	8	1181 - 1188	FORMAT: YYYYMMDD OR BLANK
0530	NAME OF SHAREHOLDER	PT II SEC A	40	1189 - 1228	A/N OR BLANK
0535	NAME OF SHAREHOLDER - NAME LINE 2	PT II SEC A	40	1229 - 1268	A/N
0540	ADDRESS	PT II SEC A	35	1269 - 1303	A/N OR BLANK
0550	CITY	PT II SEC A	22	1304 - 1325	A/N OR BLANK
0560	STATE	PT II SEC A	2	1326 - 1327	A/N OR BLANK
0570	ZIP CODE	PT II SEC A	12	1328 - 1339	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0575	IDENTIFYING NUMBER OF SHAREHOLDER	PT II SEC A	9	1340 - 1348	N OR BLANK
0580	TYPE OF RETURN (ENTER FORM NUMBER)	PT II SEC A	8	1349 - 1356	A/N OR BLANK
0590	DATE RETURN FILED	PT II SEC A	8	1357 - 1364	FORMAT: YYYYMMDD OR BLANK
0600	IRS CENTER WHERE FILED	PT II SEC A	12	1365 - 1376	ANDOVER, ATLANTA, AUSTIN, CINCINNATI, FRESNO, HOLTSVILLE, KANSAS CITY, MEMPHIS, OGDEN, PHILADELPHIA
0610	DATE INFORMATION RETURN FILED UNDER SEC. 6046 FOR FOREIGN CORPORATION	PT II SEC A	8	1377 - 1384	FORMAT: YYYYMMDD OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0615	PART II SECTION A ADDITIONAL INFORMATION	PT II	6	1385 - 1390	"STMnnn" OR BLANK
*0620	ATTACH STATEMENT IF RETURN IS REQUIRED BECAUSE SHAREHOLDERS BECAME U.S. PERSONS	PT II SEC A	6	1391 - 1396	"STMnnn" OR BLANK
0630	NAME OF U.S. OFFICER OR DIRECTOR	PT II SEC B	40	1397 - 1436	A/N
0635	NAME OF U.S. OFFICER OR DIRECTOR - NAME LINE 2	PT II SEC B	40	1437 - 1476	A/N
0640	ADDRESS	PT II SEC B	35	1477 - 1511	A/N
0650	CITY	PT II SEC B	22	1512 - 1533	A/N
0660	STATE	PT II SEC B	2	1534 - 1535	A/N
0670	ZIP CODE	PT II SEC B	12	1536 - 1547	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0680	SOCIAL SECURITY NUMBER	PT II SEC B	9	1548 - 1556	N
0690	OFFICER	PT II SEC B	1	1557 - 1557	X OR BLANK
0700	DIRECTOR	PT II SEC B	1	1558 - 1558	X OR BLANK
0710	NAME OF U.S. OFFICER OR DIRECTOR	PT II SEC B	40	1559 - 1598	A/N OR BLANK
0715	NAME OF U.S. OFFICER OR DIRECTOR - NAME LINE 2	PT II SEC B	40	1599 - 1638	A/N
0720	ADDRESS	PT II SEC B	35	1639 - 1673	A/N OR BLANK
0730	CITY	PT II SEC B	22	1674 - 1695	A/N OR BLANK
0740	STATE	PT II SEC B	2	1696 - 1697	A/N OR BLANK
0750	ZIP CODE	PT II SEC B	12	1698 - 1709	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0760	SOCIAL SECURITY NUMBER	PT II SEC B	9	1710 - 1718	N OR BLANK
0770	OFFICER	PT II SEC B	1	1719 - 1719	X OR BLANK
0780	DIRECTOR	PT II SEC B	1	1720 - 1720	X OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0790	NAME OF U.S. OFFICER OF DIRECTOR	PT II SEC B	40	1721 - 1760	A/N OR BLANK
0795	NAME OF U.S. OFFICER OR DIRECTOR - NAME LINE 2	PT II SEC B	40	1761 - 1800	A/N
0800	ADDRESS	PT II SEC B	35	1801 - 1835	A/N OR BLANK
0810	CITY	PT II SEC B	22	1836 - 1857	A/N OR BLANK
0820	STATE	PT II SEC B	2	1858 - 1859	A/N OR BLANK
0830	ZIP CODE	PT II SEC B	12	1860 - 1871	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0840	SOCIAL SECURITY NUMBER	PT II SEC B	9	1872 - 1880	N OR BLANK
0850	OFFICER	PT II SEC B	1	1881 - 1881	X OR BLANK
0860	DIRECTOR	PT II SEC B	1	1882 - 1882	X OR BLANK
*0865	PART II SECTION B ADDITIONAL INFORMATION	PT II	6	1883 - 1888	"STMnnn" OR BLANK
0870	NAME OF SHAREHOLDER(S) FILING THIS SCHEDULE	PT II SEC C	40	1889 - 1928	A/N
0880	CLASS OF STOCK ACQUIRED	PT II SEC C	1	1929 - 1929	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0890	DATE OF ACQUISITION	PT II SEC C	8	1930 - 1937	FORMAT: YYYYMMDD
0900	METHOD OF ACQUISITION (PURCHASE, GIFT, TRADE, ETC.)	PT II SEC C	8	1938 - 1945	A/N
0910	NUMBER OF SHARES ACQUIRED DIRECTLY	PT II SEC C	10	1946 - 1955	N
0920	NUMBER OF SHARES ACQUIRED INDIRECTLY	PT II SEC C	10	1956 - 1965	N
0930	NUMBER OF SHARES ACQUIRED CONSTRUCTIVELY	PT II SEC C	10	1966 - 1975	N
0940	NAME OF SHAREHOLDER(S) FILING THIS SCHEDULE	PT II SEC C	40	1976 - 2015	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0950	CLASS OF STOCK ACQUIRED	PT II SEC C	1	2016 - 2016	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0960	DATE OF ACQUISITION	PT II SEC C	8	2017 - 2024	FORMAT: YYYYMMDD OR BLANK
0970	METHOD OF ACQUISITION (PURCHASE, GIFT, TRADE, ETC.)	PT II SEC C	8	2025 - 2032	A/N OR BLANK
0980	NUMBER OF SHARES ACQUIRED DIRECTLY	PT II SEC C	10	2033 - 2042	N OR BLANK
0990	NUMBER OF SHARES ACQUIRED INDIRECTLY	PT II SEC C	10	2043 - 2052	N OR BLANK
1000	NUMBER OF SHARES ACQUIRED CONSTRUCTIVELY	PT II SEC C	10	2053 - 2062	N OR BLANK
1010	NAME OF SHAREHOLDER(S) FILING THIS SCHEDULE	PT II SEC C	40	2063 - 2102	A/N OR BLANK
1020	CLASS OF STOCK ACQUIRED	PT II SEC C	1	2103 - 2103	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1030	DATE OF ACQUISITION	PT II SEC C	8	2104 - 2111	FORMAT: YYYYMMDD OR BLANK
1040	METHOD OF ACQUISITION (PURCHASE, GIFT, TRADE, ETC.)	PT II SEC C	8	2112 - 2119	A/N OR BLANK
1050	NUMBER OF SHARES ACQUIRED DIRECTLY	PT II SEC C	10	2120 - 2129	N OR BLANK
1060	NUMBER OF SHARES ACQUIRED INDIRECTLY	PT II SEC C	10	2130 - 2139	N OR BLANK
1065	NUMBER OF SHARES ACQUIRED CONSTRUCTIVELY	PT II SEC C	10	2140 - 2149	N OR BLANK
	RECORD TERMINUS CHARACTER		1	2150 - 2150	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2451
	START RECORD SENTINEL		4	5 - 8	"****"
1070	RECORD IDENTIFICATION		6	9 - 14	"SCHbbO"
1071	FORM NUMBER		6	15 - 20	"5471bb"
1072	PAGE NUMBER		5	21 - 25	"PG02b"
1073	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnn
1074	FILLER		1	35 - 35	BLANK
1075	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
1080	AMOUNT PAID OR VALUE GIVEN	PT II SEC C	12	43 - 54	N
1090	NAME FROM WHOM SHARES WERE ACQUIRED	PT II SEC C	40	55 - 94	A/N
1095	NAME FROM WHOM SHARES WERE ACQUIRED - NAME LINE 2	PT II SEC C	40	95 - 134	A/N
1100	ADDRESS	PT II SEC C	35	135 - 169	A/N
1110	CITY	PT II SEC C	22	170 - 191	A/N
1120	STATE	PT II SEC C	2	192 - 193	A/N
1130	ZIP CODE	PT II SEC C	12	194 - 205	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1135	COUNTRY	PT II SEC C	35	206 - 240	A/N OR BLANK
1140	AMOUNT PAID OR VALUE GIVEN	PT II SEC C	12	241 - 252	N OR BLANK
1150	NAME FROM WHOM SHARES WERE ACQUIRED	PT II SEC C	40	253 - 292	A/N OR BLANK
1155	NAME FROM WHOM SHARES WERE ACQUIRED - NAME LINE 2	PT II SEC C	40	293 - 332	A/N
1160	ADDRESS	PT II SEC C	35	333 - 367	A/N OR BLANK
1170	CITY	PT II SEC C	22	368 - 389	A/N OR BLANK
1180	STATE	PT II SEC C	2	390 - 391	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1190	ZIP CODE	PT II SEC C	12	392 - 403	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1195	COUNTRY	PT II SEC C	35	404 - 438	A/N OR BLANK
1200	AMOUNT PAID OR VALUE GIVEN	PT II SEC C	12	439 - 450	N OR BLANK
1210	NAME FROM WHOM SHARES WERE ACQUIRED	PT II SEC C	40	451 - 490	A/N OR BLANK
1215	NAME FROM WHOM SHARES WERE ACQUIRED - NAME LINE 2	PT II SEC C	40	491 - 530	A/N
1220	ADDRESS	PT II SEC C	35	531 - 565	A/N OR BLANK
1230	CITY	PT II SEC C	22	566 - 587	A/N OR BLANK
1240	STATE	PT II SEC C	2	588 - 589	A/N OR BLANK
1250	ZIP CODE	PT II SEC C	12	590 - 601	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1253	COUNTRY	PT II SEC C	35	602 - 636	A/N OR BLANK
*1255	PART II SECTION C ADDITIONAL INFORMATION	PT II	6	637 - 642	"STMnnn" OR BLANK
1260	NAME OF SHAREHOLDER DISPOSING OF STOCK	PT II SEC D	40	643 - 682	A/N
1270	CLASS OF STOCK	PT II SEC D	1	683 - 683	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1280	DATE OF DISPOSITION	PT II SEC D	8	684 - 691	FORMAT: YYYYMMDD
1290	METHOD OF DISPOSITION (BEQUEST, SALE, TRADE, ETC.)	PT II SEC D	8	692 - 699	A/N
1300	NUMBER OF SHARES DISPOSED DIRECTLY	PT II SEC D	10	700 - 709	N
1310	NUMBER OF SHARES DISPOSED INDIRECTLY	PT II SEC D	10	710 - 719	N
1320	NUMBER OF SHARES DISPOSED CONSTRUCTIVELY	PT II SEC D	10	720 - 729	N
1330	NAME OF SHAREHOLDER DISPOSING OF STOCK	PT II SEC D	40	730 - 769	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1340	CLASS OF STOCK	PT II SEC D	1	770 - 770	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1350	DATE OF DISPOSITION	PT II SEC D	8	771 - 778	FORMAT: YYYYMMDD OR BLANK
1360	METHOD OF DISPOSITION (BEQUEST, SALE, TRADE, ETC.)	PT II SEC D	8	779 - 786	A/N OR BLANK
1370	NUMBER OF SHARES DISPOSED DIRECTLY	PT II SEC D	10	787 - 796	N OR BLANK
1380	NUMBER OF SHARES DISPOSED INDIRECTLY	PT II SEC D	10	797 - 806	N OR BLANK
1390	NUMBER OF SHARES DISPOSED CONSTRUCTIVELY	PT II SEC D	10	807 - 816	N OR BLANK
1400	NAME OF SHAREHOLDER DISPOSING OF STOCK	PT II SEC D	40	817 - 856	A/N OR BLANK
1410	CLASS OF STOCK	PT II SEC D	1	857 - 857	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1420	DATE OF DISPOSITION	PT II SEC D	8	858 - 865	FORMAT: YYYYMMDD OR BLANK
1430	METHOD OF DISPOSITION (BEQUEST, SALE, TRADE, ETC.)	PT II SEC D	8	866 - 873	A/N OR BLANK
1440	NUMBER OF SHARES DISPOSED DIRECTLY	PT II SEC D	10	874 - 883	N OR BLANK
1450	NUMBER OF SHARES DISPOSED INDIRECTLY	PT II SEC D	10	884 - 893	N OR BLANK
1460	NUMBER OF SHARES DISPOSED CONSTRUCTIVELY	PT II SEC D	10	894 - 903	N OR BLANK
1470	AMOUNT RECEIVED	PT II SEC D	12	904 - 915	N
1480	NAME TO WHOM DISPOSITION OF STOCK WAS MADE	PT II SEC D	40	916 - 955	A/N
1485	NAME TO WHOM DISPOSITION OF STOCK WAS MADE - NAME LINE 3	PT II SEC D	40	956 - 995	A/N
1490	ADDRESS	PT II SEC D	35	996 - 1030	A/N
1500	CITY	PT II SEC D	22	1031 - 1052	A/N
1510	STATE	PT II SEC D	2	1053 - 1054	A/N
1520	ZIP CODE	PT II SEC D	12	1055 - 1066	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1525	COUNTRY	PT II SEC D	35	1067 - 1101	A/N OR BLANK
1530	AMOUNT RECEIVED	PT II SEC D	12	1102 - 1113	N OR BLANK
1540	NAME TO WHOM DISPOSITION OF STOCK WAS MADE	PT II SEC D	40	1114 - 1153	A/N OR BLANK
1545	NAME TO WHOM DISPOSITION OF STOCK WAS MADE - NAME LINE 2	PT II SEC D	40	1154 - 1193	A/N
1550	ADDRESS	PT II SEC D	35	1194 - 1228	A/N OR BLANK
1560	CITY	PT II SEC D	22	1229 - 1250	A/N OR BLANK
1570	STATE	PT II SEC D	2	1251 - 1252	A/N OR BLANK
1580	ZIP CODE	PT II SEC D	12	1253 - 1264	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1585	COUNTRY	PT II SEC D	35	1265 - 1299	A/N OR BLANK
1590	AMOUNT RECEIVED	PT II SEC D	12	1300 - 1311	N OR BLANK
1600	NAME TO WHOM DISPOSITION OF STOCK WAS MADE	PT II SEC D	40	1312 - 1351	A/N OR BLANK
1605	NAME TO WHOM DISPOSITION OF STOCK WAS MADE - NAME LINE 2	PT II SEC D	40	1352 - 1391	A/N
1610	ADDRESS	PT II SEC D	35	1392 - 1426	A/N OR BLANK
1620	CITY	PT II SEC D	22	1427 - 1448	A/N OR BLANK
1630	STATE	PT II SEC D	2	1449 - 1450	A/N OR BLANK
1640	ZIP CODE	PT II SEC D	12	1451 - 1462	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1643	COUNTRY	PT II SEC D	35	1463 - 1497	A/N OR BLANK
*1645	PART II SECTION D ADDITIONAL INFORMATION	PT II	6	1498 - 1503	"STMnnn" OR BLANK
1650	NAME OF TRANSFEROR	PT II SEC E	40	1504 - 1543	A/N
1655	NAME OF TRANSFEROR - NAME LINE 2	PT II SEC D	40	1544 - 1583	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1660	ADDRESS	PT II SEC E	35	1584 - 1618	A/N
1670	CITY	PT II SEC E	22	1619 - 1640	A/N
1680	STATE	PT II SEC E	2	1641 - 1642	A/N
1690	ZIP CODE	PT II SEC E	12	1643 - 1654	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1695	COUNTRY	PT II SEC E	35	1655 - 1689	A/N OR BLANK
1700	IDENTIFYING NUMBER (IF ANY)	PT II SEC E	9	1690 - 1698	N OR BLANK
1710	DATE OF TRANSFER	PT II SEC E	8	1699 - 1706	FORMAT: YYYYMMDD
1720	NAME OF TRANSFEROR	PT II SEC E	40	1707 - 1746	A/N OR BLANK
1725	NAME OF TRANSFEROR - NAME LINE 2	PT II SEC D	40	1747 - 1786	A/N
1730	ADDRESS	PT II SEC E	35	1787 - 1821	A/N OR BLANK
1740	CITY	PT II SEC E	22	1822 - 1843	A/N OR BLANK
1750	STATE	PT II SEC E	2	1844 - 1845	A/N OR BLANK
1760	ZIP CODE	PT II SEC E	12	1846 - 1857	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1765	COUNTRY	PT II SEC E	35	1858 - 1892	A/N OR BLANK
1770	IDENTIFYING NUMBER (IF ANY)	PT II SEC E	9	1893 - 1901	N OR BLANK
1780	DATE OF TRANSFER	PT II SEC E	8	1902 - 1909	FORMAT: YYYYMMDD OR BLANK
1790	NAME OF TRANSFEROR	PT II SEC E	40	1910 - 1949	A/N OR BLANK
1795	NAME OF TRANSFEROR - NAME LINE 2	PT II SEC D	40	1950 - 1989	A/N
1800	ADDRESS	PT II SEC E	35	1990 - 2024	A/N OR BLANK
1810	CITY	PT II SEC E	22	2025 - 2046	A/N OR BLANK
1820	STATE	PT II SEC E	2	2047 - 2048	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1830	ZIP CODE	PT II SEC E	12	2049 - 2060	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1835	COUNTRY	PT II SEC E	35	2061 - 2095	A/N OR BLANK
1840	IDENTIFYING NUMBER (IF ANY)	PT II SEC E	9	2096 - 2104	N OR BLANK
1850	DATE OF TRANSFER	PT II SEC E	8	2105 - 2112	FORMAT: YYYYMMDD OR BLANK
1860	DESCRIPTION OF ASSETS	PT II SEC E	40	2113 - 2152	A/N
1870	FAIR MARKET VALUE	PT II SEC E	12	2153 - 2164	N
1880	ADJUSTED BASIS	PT II SEC E	12	2165 - 2176	N
1890	DESCRIPTION OF ASSETS	PT II SEC E	40	2177 - 2216	A/N
1900	DESCRIPTION OF ASSETS	PT II SEC E	40	2217 - 2256	A/N OR BLANK
1910	FAIR MARKET VALUE	PT II SEC E	12	2257 - 2268	N OR BLANK
1920	ADJUSTED BASIS	PT II SEC E	12	2269 - 2280	N OR BLANK
1930	DESCRIPTION OF ASSETS	PT II SEC E	40	2281 - 2320	A/N OR BLANK
1940	DESCRIPTION OF ASSETS	PT II SEC E	40	2321 - 2360	A/N OR BLANK
1950	FAIR MARKET VALUE	PT II SEC E	12	2361 - 2372	N OR BLANK
1960	ADJUSTED BASIS	PT II SEC E	12	2373 - 2384	N OR BLANK
1970	DESCRIPTION OF ASSETS	PT II SEC E	40	2385 - 2424	A/N OR BLANK
*1975	PART II SECTION E ADDITIONAL INFORMATION	PT II	6	2425 - 2430	"STMnnn" OR BLANK
*1980	ATTACH SCHEDULE IF FILED TAX RETURN FOR ANY OF THE LAST 3 YEARS	PT II SEC F	6	2431 - 2436	"STMnnn" OR BLANK
1990	DATE OF ANY REORGANIZATION DURING THE LAST 4 YEARS	PT II SEC F	8	2437 - 2444	FORMAT: YYYYMMDD
*2000	ATTACH A CHART IF MEMBER OF A GROUP THAT MAKE UP A CHAIN OF OWNERSHIP	PT II SEC F	6	2445 - 2450	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	2451 - 2451	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2210
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SCHbbO"
0001	FORM NUMBER		6	15 - 20	"8865bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	NAME OF FOREIGN PARTNERSHIP		35	52 - 86	A/N
0030	CASH DATE OF TRANSFER	PT I (a)	8	87 - 94	FORMAT: YYYYMMDD
0040	CASH FAIR MARKET VALUE	PT I (c)	12	95 - 106	N
0050	CASH % INTEREST IN PARTNERSHIP	PT I (g)	6	107 - 112	N
0055	"SEE BELOW" INDICATOR	PT I (g)	1	113 - 113	"X" OR BLANK
0060	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	114 - 121	FORMAT: YYYYMMDD
0070	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	122 - 133	N
0080	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	134 - 145	N
0090	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	146 - 157	N
0100	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	158 - 168	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0110	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	169 - 180	N
0120	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	181 - 186	N
0125	"SEE BELOW" INDICATOR	PT I (g)	1	187 - 187	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0130	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	188 - 195	FORMAT: YYYYMMDD OR BLANK
0140	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	196 - 207	N OR BLANK
0150	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	208 - 219	N OR BLANK
0160	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	220 - 231	N OR BLANK
0170	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	232 - 242	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0180	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	243 - 254	N OR BLANK
0190	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	255 - 260	N OR BLANK
0195	"SEE BELOW" INDICATOR	PT I (g)	1	261 - 261	"X" OR BLANK
0200	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	262 - 269	FORMAT: YYYYMMDD OR BLANK
0210	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	270 - 281	N OR BLANK
0220	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	282 - 293	N OR BLANK
0230	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	294 - 305	N OR BLANK
0240	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	306 - 316	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0250	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	317 - 328	N OR BLANK
0260	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	329 - 334	N OR BLANK
0265	"SEE BELOW" INDICATOR	PT I (g)	1	335 - 335	"X" OR BLANK
0270	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	336 - 343	FORMAT: YYYYMMDD OR BLANK
0280	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	344 - 355	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0290	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	356 - 367	N OR BLANK
0300	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	368 - 379	N OR BLANK
0310	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	380 - 390	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0320	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	391 - 402	N OR BLANK
0330	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	403 - 408	N OR BLANK
0335	"SEE BELOW" INDICATOR	PT I (g)	1	409 - 409	"X" OR BLANK
*0337	ADDITIONAL MARKETABLE SECURITIES INFORMATION	PT I	6	410 - 415	"STMnnn" OR BLANK
0340	INVENTORY: DATE OF TRANSFER	PT I (a)	8	416 - 423	FORMAT: YYYYMMDD
0350	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	424 - 435	N
0360	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	436 - 447	N
0370	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	448 - 459	N
0380	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	460 - 470	A/N ALLOCATION METHODS: TRADITIONAL, CURATIVE, REMEDIAL
0390	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	471 - 482	N
0400	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	483 - 488	N
0405	"SEE BELOW" INDICATOR	PT I (g)	1	489 - 489	"X" OR BLANK
0410	INVENTORY: DATE OF TRANSFER	PT I (a)	8	490 - 497	FORMAT: YYYYMMDD OR BLANK
0420	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	498 - 509	N OR BLANK
0430	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	510 - 521	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	522 - 533	N OR BLANK
0450	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	534 - 544	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0460	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	545 - 556	N OR BLANK
0470	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	557 - 562	N OR BLANK
0475	"SEE BELOW" INDICATOR	PT I (g)	1	563 - 563	"X" OR BLANK
0480	INVENTORY: DATE OF TRANSFER	PT I (a)	8	564 - 571	FORMAT: YYYYMMDD OR BLANK
0490	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	572 - 583	N OR BLANK
0500	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	584 - 595	N OR BLANK
0510	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	596 - 607	N OR BLANK
0520	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	608 - 618	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0530	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	619 - 630	N OR BLANK
0540	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	631 - 636	N OR BLANK
0545	"SEE BELOW" INDICATOR	PT I (g)	1	637 - 637	"X" OR BLANK
0550	INVENTORY: DATE OF TRANSFER	PT I (a)	8	638 - 645	FORMAT: YYYYMMDD OR BLANK
0560	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	646 - 657	N OR BLANK
0570	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	658 - 669	N OR BLANK
0580	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	670 - 681	N OR BLANK
0590	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	682 - 692	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0600	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	693 - 704	N OR BLANK
0610	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	705 - 710	N OR BLANK
0615	"SEE BELOW" INDICATOR	PT I (g)	1	711 - 711	"X" OR BLANK
*0617	ADDITIONAL INVENTORY INFORMATION	PT I	6	712 - 717	"STMnnn" OR BLANK
0620	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	718 - 725	FORMAT: YYYYMMDD
0630	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	726 - 737	N
0640	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	738 - 749	N
0650	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	750 - 761	N
0660	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	762 - 772	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0670	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	773 - 784	N
0680	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	785 - 790	N
0685	"SEE BELOW" INDICATOR	PT I (g)	1	791 - 791	"X" OR BLANK
0690	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	792 - 799	FORMAT: YYYYMMDD OR BLANK
0700	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	800 - 811	N OR BLANK
0710	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	812 - 823	N OR BLANK
0720	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	824 - 835	N OR BLANK
0730	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	836 - 846	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0740	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	847 - 858	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0750	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	859 - 864	N OR BLANK
0755	"SEE BELOW" INDICATOR	PT I (g)	1	865 - 865	"X" OR BLANK
0760	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	866 - 873	FORMAT: YYYYMMDD OR BLANK
0770	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	874 - 885	N OR BLANK
0780	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	886 - 897	N OR BLANK
0790	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	898 - 909	N OR BLANK
0800	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	910 - 920	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0810	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	921 - 932	N OR BLANK
0820	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	933 - 938	N OR BLANK
0825	"SEE BELOW" INDICATOR	PT I (g)	1	939 - 939	"X" OR BLANK
0830	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	940 - 947	FORMAT: YYYYMMDD OR BLANK
0840	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	948 - 959	N OR BLANK
0850	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	960 - 971	N OR BLANK
0860	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	972 - 983	N OR BLANK
0870	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	984 - 994	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0890	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	995 - 1006	N OR BLANK
0900	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1007 - 1012	N OR BLANK
0905	"SEE BELOW" INDICATOR	PT I (g)	1	1013 - 1013	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0907	ADDITIONAL TANGIBLE PROPERTY INFORMATION	PT I	6	1014 - 1019	"STMnnn" OR BLANK
0910	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1020 - 1027	FORMAT: YYYYMMDD
0920	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1028 - 1039	N
0930	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1040 - 1051	N
0940	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1052 - 1063	N
0950	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1064 - 1074	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0960	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1075 - 1086	N
0970	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1087 - 1092	N
0975	"SEE BELOW" INDICATOR	PT I (g)	1	1093 - 1093	"X" OR BLANK
0980	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1094 - 1101	FORMAT: YYYYMMDD OR BLANK
0990	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1102 - 1113	N OR BLANK
1000	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OR TRANSFER	PT I (c)	12	1114 - 1125	N OR BLANK
1010	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1126 - 1137	N OR BLANK
1020	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1138 - 1148	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1030	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1149 - 1160	N OR BLANK
1040	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1161 - 1166	N OR BLANK
1045	"SEE BELOW" INDICATOR	PT I (g)	1	1167 - 1167	"X" OR BLANK
1050	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1168 - 1175	FORMAT: YYYYMMDD OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1060	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1176 - 1187	N OR BLANK
1070	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1188 - 1199	N OR BLANK
1080	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1200 - 1211	N OR BLANK
1090	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1212 - 1222	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1100	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1223 - 1234	N OR BLANK
1110	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1235 - 1240	N OR BLANK
1115	"SEE BELOW" INDICATOR	PT I (g)	1	1241 - 1241	"X" OR BLANK
1120	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1242 - 1249	FORMAT: YYYYMMDD OR BLANK
1130	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1250 - 1261	N OR BLANK
1140	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1262 - 1273	N OR BLANK
1150	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1274 - 1285	N OR BLANK
1160	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1286 - 1296	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1170	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1297 - 1308	N OR BLANK
1180	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1309 - 1314	N OR BLANK
1185	"SEE BELOW" INDICATOR	PT I (g)	1	1315 - 1315	"X" OR BLANK
*1187	ADDITIONAL INTANGIBLE PROPERTY INFORMATION	PT I	6	1316 - 1321	"STMnnn" OR BLANK
1190	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1322 - 1329	FORMAT: YYYYMMDD
1200	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1330 - 1341	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1210	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OR TRANSFER	PT I (c)	12	1342 - 1353	N
1220	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1354 - 1365	N
1230	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1366 - 1376	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1240	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1377 - 1388	N
1250	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1389 - 1394	N
1255	"SEE BELOW" INDICATOR	PT I (g)	1	1395 - 1395	"X" OR BLANK
1260	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1396 - 1403	FORMAT: YYYYMMDD OR BLANK
1270	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1404 - 1415	N OR BLANK
1280	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1416 - 1427	N OR BLANK
1290	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1428 - 1439	N OR BLANK
1300	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1440 - 1450	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1310	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1451 - 1462	N OR BLANK
1320	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1463 - 1468	N OR BLANK
1325	"SEE BELOW" INDICATOR	PT I (g)	1	1469 - 1469	"X" OR BLANK
1330	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1470 - 1477	FORMAT: YYYYMMDD OR BLANK
1340	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1478 - 1489	N OR BLANK
1350	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1490 - 1501	N OR BLANK
1360	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1502 - 1513	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1370	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1514 - 1524	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1380	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1525 - 1536	N OR BLANK
1390	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1537 - 1542	N OR BLANK
1395	"SEE BELOW" INDICATOR	PT I (g)	1	1543 - 1543	"X" OR BLANK
1400	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1544 - 1551	FORMAT: YYYYMMDD OR BLANK
1410	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1552 - 1563	N OR BLANK
1420	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1564 - 1575	N OR BLANK
1430	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1576 - 1587	N OR BLANK
1440	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1588 - 1598	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1450	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1599 - 1610	N OR BLANK
1460	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1611 - 1616	N OR BLANK
1465	"SEE BELOW" INDICATOR	PT I (g)	1	1617 - 1617	"X" OR BLANK
*1467	ADDITIONAL OTHER PROPERTY INFORMATION	PT I	6	1618 - 1623	"STMnnn" OR BLANK
*1470	SUPPLEMENTAL INFORMATION	PT I	6	1624 - 1629	"STMnnn" OR BLANK

NOTE: USE FIELD #1470 TO REPORT ANY INFORMATION REQUIRED TO BE REPORTED IN PART I IN GREATER DETAIL. IDENTIFY THE APPLICABLE COLUMN NUMBER NEXT TO THE INFORMATION ENTERED IN THIS SECTION.

1480	TYPE OF PROPERTY	PT II (a)	35	1630 - 1664	A/N
1490	DATE OF ORIGINAL TRANSFER	PT II (b)	8	1665 - 1672	FORMAT: YYYYMMDD
1500	DATE OF DISPOSITION	PT II (c)	8	1673 - 1680	FORMAT: YYYYMMDD
1510	MANNER OF DISPOSITION	PT II (d)	35	1681 - 1715	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1520	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	1716 - 1727	N
1530	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	1728 - 1739	N
1540	GAIN ALLOCATED TO PARTNER	PT II (g)	12	1740 - 1751	N
1550	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	1752 - 1763	N
*1555	COLUMNS A, B, D, AND H INFORMATION	PT II (h)	6	1764 - 1769	"STMnnn" OR BLANK
1560	TYPE OF PROPERTY	PT II (a)	35	1770 - 1804	A/N OR BLANK
1570	DATE OF ORIGINAL TRANSFER	PT II (b)	8	1805 - 1812	FORMAT: YYYYMMDD OR BLANK
1580	DATE OF DISPOSITION	PT II (c)	8	1813 - 1820	FORMAT: YYYYMMDD OR BLANK
1590	MANNER OF DISPOSITION	PT II (d)	35	1821 - 1855	A/N OR BLANK
1600	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	1856 - 1867	N OR BLANK
1610	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	1868 - 1879	N OR BLANK
1620	GAIN ALLOCATED TO PARTNER	PT II (g)	12	1880 - 1891	N OR BLANK
1630	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	1892 - 1903	N OR BLANK
*1635	COLUMN A, B, D AND H INFORMATION	PT II (h)	6	1904 - 1909	"STMnnn" OR BLANK
1640	TYPE OF PROPERTY	PT II (a)	35	1910 - 1944	A/N OR BLANK
1650	DATE OF ORIGINAL TRANSFER	PT II (b)	8	1945 - 1952	FORMAT: YYYYMMDD OR BLANK
1660	DATE OF DISPOSITION	PT II (c)	8	1953 - 1960	FORMAT: YYYYMMDD OR BLANK
1670	MANNER OF DISPOSITION	PT II (d)	35	1961 - 1995	A/N OR BLANK
1680	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	1996 - 2007	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1690	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	2008 - 2019	N OR BLANK
1700	GAIN ALLOCATED TO PARTNER	PT II (g)	12	2020 - 2031	N OR BLANK
1710	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	2032 - 2043	N OR BLANK
*1715	COLUMN A, B, D AND H INFORMATION	PT II (h)	6	2044 - 2049	"STMnnn" OR BLANK
1720	TYPE OF PROPERTY	PT II (a)	35	2050 - 2084	A/N OR BLANK
1730	DATE OF ORIGINAL TRANSFER	PT II (b)	8	2085 - 2092	FORMAT: YYYYMMDD OR BLANK
1740	DATE OF DISPOSITION	PT II (c)	8	2093 - 2100	FORMAT: YYYYMMDD OR BLANK
1750	MANNER OF DISPOSITION	PT II (d)	35	2101 - 2135	A/N OR BLANK
1760	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	2136 - 2147	N OR BLANK
1770	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	2148 - 2159	N OR BLANK
1780	GAIN ALLOCATED TO PARTNER	PT II (g)	12	2160 - 2171	N OR BLANK
1790	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	2172 - 2183	N OR BLANK
*1795	COLUMN A, B, D AND H INFORMATION	PT II (h)	6	2184 - 2189	"STMnnn" OR BLANK
*1797	ADDITIONAL PART II INFORMATION	PT II	6	2190 - 2195	"STMnnn" OR BLANK
1800	TRANSFER SUBJECT TO GAIN RECOGNITION UNDER SEC. 904(f)(3) OR SEC. 904(f)(5)F	PT III	1	2196 - 2196	"X" OR BLANK
1810	TRANSFER SUBJECT TO GAIN RECOGNITION UNDER SEC. 904(f)(3) OR SEC. 904(f)(5)F	PT III	1	2197 - 2197	"X" OR BLANK
@1813	GAIN RECOGNITION (ATTACH SCHEDULE)	PT III	6	2198 - 2203	"STMnnn" OR BLANK
*1815	SCHEDULE O (FORM 8865) GLOBAL STATEMENT		6	2204 - 2209	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	2210 - 2210	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1365
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SCHbbP"
0001	FORM NUMBER		6	15 - 20	"8865b"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	NAME OF FOREIGN PARTNERSHIP		35	52 - 86	A/N
0030	NAME	PT I (a)	35	87 - 121	A/N
0040	ADDRESS	PT I (a)	35	122 - 156	A/N
0050	CITY	PT I (a)	22	157 - 178	A/N
0060	STATE	PT I (a)	2	179 - 180	A/N
0070	ZIP CODE	PT I (a)	12	181 - 192	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0080	IDENTIFICATION NUMBER	PT I (a)	9	193 - 201	N
0090	DATE OF ACQUISITION	PT I (b)	8	202 - 209	FORMAT: YYYYMMDD
0100	FMV OF INTEREST ACQUIRED	PT I (c)	12	210 - 221	N
0110	BASIS IN INTEREST ACQUIRED	PT I (d)	12	222 - 233	N
0120	% OF INTEREST BEFORE ACQUISITION	PT I (e)	6	234 - 239	N
0125	"SEE BELOW" INDICATOR	PT I (e)	1	240 - 240	"X" OR BLANK
0130	% OF INTEREST AFTER ACQUISTION	PT I (f)	6	241 - 246	N
0135	"SEE BELOW" INDICATOR	PT I (f)	1	247 - 247	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	NAME	PT I (a)	35	248 - 282	A/N OR BLANK
0150	ADDRESS	PT I (a)	35	283 - 317	A/N OR BLANK
0160	CITY	PT I (a)	22	318 - 339	A/N OR BLANK
0170	STATE	PT I (a)	2	340 - 341	A/N OR BLANK
0180	ZIP CODE	PT I (a)	12	342 - 353	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0190	IDENTIFICATION NUMBER	PT I (a)	9	354 - 362	N OR BLANK
0200	DATE OF ACQUISITION	PT I (b)	8	363 - 370	FORMAT: YYYYMMDD OR BLANK
0210	FMV OF INTEREST ACQUIRED	PT I (c)	12	371 - 382	N OR BLANK
0220	BASIS IN INTEREST ACQUIRED	PT I (d)	12	383 - 394	N OR BLANK
0230	% OF INTEREST BEFORE ACQUISITION	PT I (e)	6	395 - 400	N OR BLANK
0235	"SEE BELOW" INDICATOR	PT I (e)	1	401 - 401	"X" OR BLANK
0240	% OF INTEREST AFTER ACQUISITION	PT I (f)	6	402 - 407	N OR BLANK
0245	"SEE BELOW" INDICATOR	PT I (f)	1	408 - 408	"X" OR BLANK
0250	NAME	PT I (a)	35	409 - 443	A/N OR BLANK
0260	ADDRESS	PT I (a)	35	444 - 478	A/N OR BLANK
0270	CITY	PT I (a)	22	479 - 500	A/N OR BLANK
0280	STATE	PT I (a)	2	501 - 502	A/N OR BLANK
0290	ZIP CODE	PT I (a)	12	503 - 514	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0300	IDENTIFICATION NUMBER	PT I (a)	9	515 - 523	N OR BLANK
0310	DATE OF ACQUISITION	PT I (b)	8	524 - 531	FORMAT: YYYYMMDD OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0320	FMV OF INTEREST ACQUIRED	PT I (c)	12	532 - 543	N OR BLANK
0330	BASIS IN INTEREST ACQUIRED	PT I (d)	12	544 - 555	N OR BLANK
0340	% OF INTEREST BEFORE ACQUISITION	PT I (e)	6	556 - 561	N OR BLANK
0345	"SEE BELOW" INDICATOR	PT I (e)	1	562 - 562	"X" OR BLANK
0350	% OF INTEREST AFTER ACQUISITION	PT I (f)	6	563 - 568	N OR BLANK
0355	"SEE BELOW" INDICATOR	PT I (f)	1	569 - 569	"X" OR BLANK
*0357	ADDITIONAL PART I INFORMATION	PT I	6	570 - 575	"STMnnn" OR BLANK
0360	NAME	PT II (a)	35	576 - 610	A/N
0370	ADDRESS	PT II (a)	35	611 - 645	A/N
0380	CITY	PT II (a)	22	646 - 667	A/N
0390	STATE	PT II (a)	2	668 - 669	A/N
0400	ZIP CODE	PT II (a)	12	670 - 681	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0410	IDENTIFICATION NUMBER	PT II (a)	9	682 - 690	N
0420	DATE OF DISPOSITION	PT II (b)	8	691 - 698	FORMAT: YYYYMMDD
0430	FMV OF INTEREST DISPOSED	PT II (c)	12	699 - 710	N
0440	BASIS IN INTEREST DISPOSED	PT II (d)	12	711 - 722	N
0450	% OF INTEREST BEFORE DISPOSITION	PT II (e)	6	723 - 728	N
0455	"SEE BELOW" INDICATOR	PT II (e)	1	729 - 729	"X" OR BLANK
0460	% OF INTEREST AFTER DISPOSITION	PT II (f)	6	730 - 735	N
0465	"SEE BELOW" INDICATOR	PT II (f)	1	736 - 736	"X" OR BLANK
0470	NAME	PT II (a)	35	737 - 771	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0480	ADDRESS	PT II (a)	35	772 - 806	A/N OR BLANK
0490	CITY	PT II (a)	22	807 - 828	A/N OR BLANK
0500	STATE	PT II (a)	2	829 - 830	A/N OR BLANK
0510	ZIP CODE	PT II (a)	12	831 - 842	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0520	IDENTIFICATION NUMBER	PT II (a)	9	843 - 851	N OR BLANK
0530	DATE OF DISPOSITION	PT II (b)	8	852 - 859	FORMAT: YYYYMMDD OR BLANK
0540	FMV OR INTEREST DISPOSED	PT II (c)	12	860 - 871	N OR BLANK
0550	BASIS IN INTEREST DISPOSED	PT II (d)	12	872 - 883	N OR BLANK
0560	% OF INTEREST BEFORE DISPOSITION	PT II (e)	6	884 - 889	N OR BLANK
0565	"SEE BELOW" INDICATOR	PT II (e)	1	890 - 890	"X" OR BLANK
0570	% OF INTEREST AFTER DISPOSITION	PT II (f)	6	891 - 896	N OR BLANK
0575	"SEE BELOW" INDICATOR	PT II (f)	1	897 - 897	"X" OR BLANK
0580	NAME	PT II (a)	35	898 - 932	A/N OR BLANK
0590	ADDRESS	PT II (a)	35	933 - 967	A/N OR BLANK
0600	CITY	PT II (a)	22	968 - 989	A/N OR BLANK
0610	STATE	PT II (a)	2	990 - 991	A/N OR BLANK
0620	ZIP CODE	PT II (a)	12	992 - 1003	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0630	IDENTIFICATION NUMBER	PT II (a)	9	1004 - 1012	N OR BLANK
0640	DATE OF ACQUISITION	PT II (b)	8	1013 - 1020	FORMAT: YYYYMMDD OR BLANK
0650	FMV OF INTEREST DISPOSED	PT II (c)	12	1021 - 1032	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0660	BASIS IN INTEREST DISPOSED	PT II (d)	12	1033 - 1044	N OR BLANK
0670	% OF INTEREST BEFORE DISPOSITION	PT II (e)	6	1045 - 1050	N OR BLANK
0675	"SEE BELOW" INDICATOR	PT II (e)	1	1051 - 1051	"X" OR BLANK
0680	% OF INTEREST AFTER DISPOSITION	PT II (f)	6	1052 - 1057	N OR BLANK
0685	"SEE BELOW" INDICATOR	PT II (f)	1	1058 - 1058	"X" OR BLANK
*0687	ADDITIONAL PART II INFORMATION		6	1059 - 1064	"STMnnn" OR BLANK
0690	DESCRIPTION OF CHANGE	PT III (a)	50	1065 - 1114	A/N
0700	DATE OF CHANGE	PT III (b)	8	1115 - 1122	FORMAT: YYYYMMDD
0710	FMV OF INTEREST CHANGED	PT III (c)	12	1123 - 1134	N
0720	BASIS IN INTEREST CHANGED	PT III (d)	12	1135 - 1146	N
0730	% OF INTEREST BEFORE CHANGE	PT III (e)	6	1147 - 1152	N
0735	"SEE BELOW" INDICATOR	PT III (e)	1	1153 - 1153	"X" OR BLANK
0740	% OF INTEREST AFTER CHANGE	PT III (f)	6	1154 - 1159	N
0745	"SEE BELOW" INDICATOR	PT III (f)	1	1160 - 1160	"X" OR BLANK
0750	DESCRIPTION OF CHANGE	PT III (a)	50	1161 - 1210	A/N OR BLANK
0760	DATE OF CHANGE	PT III (b)	8	1211 - 1218	FORMAT: YYYYMMDD OR BLANK
0770	FMV OF INTEREST CHANGED	PT III (c)	12	1219 - 1230	N OR BLANK
0780	BASIS IN INTEREST CHANGED	PT III (d)	12	1231 - 1242	N OR BLANK
0790	% OF INTEREST BEFORE CHANGE	PT III (e)	6	1243 - 1248	N OR BLANK
0795	"SEE BELOW" INDICATOR	PT III (e)	1	1249 - 1249	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0800	% OF INTEREST AFTER CHANGE	PT III (f)	6	1250 - 1255	N OR BLANK
0805	"SEE BELOW" INDICATOR	PT III (f)	1	1256 - 1256	"X" OR BLANK
0810	DESCRIPTION OF CHANGE	PT III (a)	50	1257 - 1306	A/N OR BLANK
0820	DATE OF CHANGE	PT III (b)	8	1307 - 1314	FORMAT: YYYYMMDD OR BLANK
0830	FMV OF INTEREST CHANGED	PT III (c)	12	1315 - 1326	N OR BLANK
0840	BASIS IN INTEREST CHANGED	PT III (d)	12	1327 - 1338	N OR BLANK
0850	% OF INTEREST BEFORE CHANGE	PT III (e)	6	1339 - 1344	N OR BLANK
0855	"SEE BELOW" INDICATOR	PT III (e)	1	1345 - 1345	"X" OR BLANK
0860	% OF INTEREST AFTER CHANGE	PT III (f)	6	1346 - 1351	N OR BLANK
0865	"SEE BELOW" INDICATOR	PT III (f)	1	1352 - 1352	"X" OR BLANK
*0867	ADDITIONAL PART III INFORMATION		6	1353 - 1358	"STMnnn" OR BLANK
*0870	SUPPLEMENTAL INFORMATION	PT IV	6	1359 - 1364	"STMnnn" OR BLANK

NOTE: USE FIELD #0870 TO REPORT ANY INFORMATION REQUIRED TO BE REPORTED IN PART I, PART II OR PART III IN GREATER DETAIL. IDENTIFY THE APPLICABLE COLUMN NUMBER NEXT TO THE INFORMATION ENTERED IN THIS SECTION.

	RECORD TERMINUS CHARACTER		1	1365 - 1365	"#"

SECTION 11.23 FORM T, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1777
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"Tbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	RANGE: 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	NAME OF BLOCK AND TITLE OF ACCOUNT	1	70	52 - 121	A/N
0030	LOCATION OF PROPERTY	2	70	122 - 191	A/N
0040	NAME AND ADRESS OF SELLER OR PERSON FROM WHOM PROPERTY WAS ACQUIRED	3a	40	192 - 231	A/N
0050	ADDRESS	3a	35	232 - 266	A/N
0060	CITY	3a	22	267 - 288	A/N
0070	STATE	3a	2	289 - 290	A/N
0080	ZIP CODE	3a	12	291 - 302	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0090	DATE ACQUIRED	3b	8	303 - 310	YYYYMMDD
0100	AMOUNT PAID IN CASH	4a	12	311 - 322	N
0110	AMOUNT PAID IN INTEREST-BEARING NOTES	4b	12	323 - 334	N
0120	AMOUNT PAID IN NON-INTEREST-BEARING NOTES	4c	12	335 - 346	N
0130	AMOUNT OF OTHER CONSIDERATION	5a	12	347 - 358	N
@0135	EXPLANATION OF AMOUNT ON LINE 5a	5b	6	359 - 364	"STMnnn" OR BLANK
0140	LEGAL EXPENSES	6	12	365 - 376	N
0150	CRUISING, SURVEYING AND OTHER ACQUISITION EXPENSES	7	12	377 - 388	N
0160	TOTAL COST OR OTHER BASIS OF PROPERTY	8	12	389 - 400	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	FORESTED LAND - NUMBER OF UNITS	9a	12	401 - 412	N
0180	FORESTED LAND - COST OR OTHER BASIS PER UNIT	9a	12	413 - 424	N
0190	FORESTED LAND - TOTAL COST OR OTHER BASIS	9a	12	425 - 436	N
0200	OTHER UNIMPROVED LAND - NUMBER OF UNITS	9b	12	437 - 448	N
0210	OTHER UNIMPROVED LAND - COST OR OTHER BASIS PER UNIT	9b	12	449 - 460	N
0220	OTHER UNIMPROVED LAND - TOTAL COST OR OTHER BASIS	9b	12	461 - 472	N
0225	IMPROVED LAND - DESCRIBE	9c	70	473 - 542	A/N
0230	IMPROVED LAND - NUMBER OF UNITS	9c	12	543 - 554	N
0240	IMPROVED LAND - COST OR OTHER BASIS PER UNIT	9c	12	555 - 566	N
0250	IMPROVED LAND - TOTAL COST OR OTHER BASIS	9c	12	567 - 578	N
0260	MERCHANTABLE TIMBER - UNIT	9d	20	579 - 598	A/N
0270	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	599 - 610	N
0280	MERCHANTABOE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	611 - 622	N
0290	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	623 - 634	N
0300	MERCHANTABLE TIMBER - UNIT	9d	20	635 - 654	A/N
0310	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	655 - 666	N
0320	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	667 - 678	N
0330	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	679 - 690	N
0340	MERCHANTABLE TIMBER - UNIT	9d	20	691 - 710	A/N
0350	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	711 - 722	N
0360	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	723 - 734	N
0370	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	735 - 746	N
0380	MERCHANTABLE TIMBER - UNIT	9d	20	747 - 766	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0390	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	767 - 778	N
0400	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	779 - 790	N
0410	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	791 - 802	N
0420	MERCHANTABLE TIMBER - UNIT	9d	20	803 - 822	A/N
0430	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	823 - 834	N
0440	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	835 - 846	N
0450	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	847 - 858	N
0460	MERCHANTABLE TIMBER - UNIT	9d	20	859 - 878	A/N
0470	MERCHANTABLE TIMBER - NUMBER OF UNITS	9d	12	879 - 890	N
0480	MERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9d	12	891 - 902	N
0490	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9d	12	903 - 914	N
*0495	MERCHANTABLE TIMBER - ADDITIONAL INFORMATION - ATTACHMENT	9d	6	915 - 920	"STMnnn" OR BLANK
0500	PREMERCHANTABLE TIMBER - UNIT	9e	20	921 - 940	A/N
0510	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	9e	12	941 - 952	N
0520	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9e	12	953 - 964	N
0530	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9e	12	965 - 976	N
0540	PREMERCHANTABLE TIMBER - UNIT	9e	20	977 - 996	A/N
0550	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	9e	12	997 - 1008	N
0560	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9e	12	1009 - 1020	N
0570	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9e	12	1021 - 1032	N
0580	PREMERCHANTABLE TIMBER - UNIT	9e	20	1033 - 1052	A/N
0590	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	9e	12	1053 - 1064	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0600	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9e	12	1065 - 1076	N
0610	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9e	12	1077 - 1088	N
0620	PREMERCHANTABLE TIMBER - UNIT	9e	20	1089 - 1108	A/N
0630	PREMERCHANTABLE TIMBER - NUMBER OF UNITS	9e	12	1109 - 1120	N
0640	PREMERCHANTABLE TIMBER - COST OR OTHER BASIS PER UNIT	9e	12	1121 - 1132	N
0650	PREMERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	9e	12	1133 - 1144	N
*0655	PREMERCHANTABLE TIMBER - ADDITIONAL INFORMATION - ATTACHMENT	9e	6	1145 - 1150	"STMnnn" OR BLANK
0660	IMPROVEMENTS - DESCRIBE	9f	35	1151 - 1185	A/N
0670	IMPROVEMENTS - UNIT	9f	20	1186 - 1205	A/N
0680	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1206 - 1217	N
0690	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1218 - 1229	N
0700	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1230 - 1241	N
0710	IMPROVEMENTS - DESCRIBE	9f	35	1242 - 1276	A/N
0720	IMPROVEMENTS - UNIT	9f	20	1277 - 1296	A/N
0730	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1297 - 1308	N
0740	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1309 - 1320	N
0750	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1321 - 1332	N
0760	IMPROVEMENTS - DESCRIBE	9f	35	1333 - 1367	A/N
0770	IMPROVEMENTS - UNIT	9f	20	1368 - 1387	A/N
0780	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1388 - 1399	N
0790	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1400 - 1411	N
0800	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1412 - 1423	N
0810	IMPROVEMENTS - DESCRIBE	9f	35	1424 - 1458	A/N
0820	IMPROVEMENTS - UNIT	9f	20	1459 - 1478	A/N
0830	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1479 - 1490	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0840	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1491 - 1502	N
0850	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1503 - 1514	N
0860	IMPROVEMENTS - DESCRIBE	9f	35	1515 - 1549	A/N
0870	IMPROVEMENTS - UNIT	9f	20	1550 - 1569	A/N
0880	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1570 - 1581	N
0890	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1582 - 1593	N
0900	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1594 - 1605	N
0910	IMPROVEMENTS - DESCRIBE	9f	35	1606 - 1640	A/N
0920	IMPROVEMENTS - UNIT	9f	20	1641 - 1660	A/N
0930	IMPROVEMENTS - NUMBER OF UNITS	9f	12	1661 - 1672	N
0940	IMPROVEMENTS - COST OR OTHER BASIS PER UNIT	9f	12	1673 - 1684	N
0950	IMPROVEMENTS - TOTAL COST OR OTHER BASIS	9f	12	1685 - 1696	N
*0955	IMPROVEMENTS - ATTACHMENT - ADDITIONAL INFORMATION	9f	6	1697 - 1702	"STMnnn" OR BLANK
0960	MINERAL RIGHTS - UNIT	9g	20	1703 - 1722	A/N
0970	MINERAL RIGHTS - NUMBER OF UNITS	9g	12	1723 - 1734	N
0980	MINERAL RIGHTS - COST OR OTHER BASIS PER UNIT	9g	12	1735 - 1746	N
0990	MINERAL RIGHTS TOTAL COST OR OTHER BASIS	9g	12	1747 - 1758	N
1000	TOTAL COST OR OTHER BASIS	9h	12	1759 - 1770	N
*1005	ACQUISITION INFORMATION ON TIMBER-CUTTING RIGHTS ON A PAY-AS-CUT BASIS STATEMENT		6	1771 - 1776	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1777 - 1777	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0534
	START RECORD SENTINEL		4	5 - 8	"****"
1020	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
1021	FORM NUMBER		6	15 - 20	"Tbbbbb"
1022	PAGE NUMBER		5	21 - 25	"PG02b"
1023	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1024	FILLER		1	35 - 35	BLANK
1025	FORM OCCURRENCE NUMBER		7	36 - 42	RANGE: 0000001-9999999
1030	NAME OF BLOCK AND TITLE OF ACCOUNT	1	70	43 - 112	A/N
1040	OTHER UNIT OF MEASURE DETAILS		70	113 - 182	A/N
*1045	NAME OF BLOCK AND TITLE OF ACCOUNT		6	183 - 188	“STMnnn” or Blank
1050	ESTIMATED TIMBER AT THE END OF PRECEDING TAX YEAR (QUANTITY)	2(a)	12	189 - 200	N
1060	ESTIMATED TIMBER AT THE END OF PRECEDING TAX YEAR (COST OR OTHER BASIS)	2(b)	12	201 - 212	N
1070	INCREASE OR DECREASE IN QUANTITY OF TIMBER	3(a)	12	213 - 224	N
1080	ADDITION FOR GROWTH (NUMBER OF YEARS COVERED)	4(a)	3	225 - 227	N
1090	ADDITION FOR GROWTH (QUANTITY)	4a(a)	12	228 - 239	N
1100	TRANSFERS - PREMERCHANTABLE TIMBER ACCOUNT (QUANTITY)	4b(a)	12	240 - 251	N
1110	TRANSFERS - PREMERCHANTABLE TIMBER ACCOUNT (COST OR OTHER BASIS)	4b(b)	12	252 - 263	N
1120	TRANSFERS - DEFERRED REFORESTATION ACCOUNT (QUANTITY)	4c(a)	12	264 - 275	N
1130	TRANSFERS - DEFERRED REFORESTATION ACCOUNT (COST OR OTHER BASIS)	4c(b)	12	276 - 287	N
1140	TIMBER ACQUIRED DURING TAX YEAR (QUANTITY)	5(a)	12	288 - 299	N
1150	TIMBER ACQUIRED DURING TAX YEAR (COST OR OTHER BASIS)	5(b)	12	300 - 311	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1160	ADDITIONS TO CAPITAL DURING TAX YEAR	6(b)	12	312 - 323	N
1170	TOTAL END OF TAX YEAR, BEFORE DEPLETION (QUANTITY)	7(a)	12	324 - 335	N
1180	TOTAL END OF TAX YEAR, BEFORE DEPLETION (COST OR OTHER BASIS)	7(b)	12	336 - 347	N
1190	UNIT RATE RETURNABLE THROUGH DEPLETION (COST OR OTHER BASIS)	8(b)	6	348 - 353	N
1200	QUANTITY OF TIMBER CUT DURING TAX YEAR	9(a)	12	354 - 365	N
1210	DEPLETION FOR THE CURRENT TAX YEAR (COST OR OTHER BASIS)	10(b)	12	366 - 377	N
1220	TIMBER SOLD OR OTHERWISE DISPOSED DURING TAX YEAR (QUANTITY)	11(a)	12	378- 389	N
1230	ALLOWABLE AS BASIS OF SALE (COST OR OTHER BASIS)	12(b)	12	390 - 401	N
1240	STANDING TIMBER LOST BY FIRE OR OTHER CAUSE DURING TAX YEAR (QUANTITY)	13(a)	12	402 - 413	N
1250	ALLOWABLE BASIS OF LOSS PLUS ANY EXCESS (COST OR OTHER BASIS)	14(b)	12	414 - 425	N
1260	TOTAL REDUCTIONS DURING TAX YEAR IN COLUMN (a), ADD LINES 18, 20, 22 (QUANTITY)	15a(a)	12	426 - 437	N
1270	COLUMN (b), ADD LINES 19, 21, 23 (COST OR OTHER BASIS)	15b(b)	12	438 - 449	N
1280	SUBTRACT LINE 24a FROM LINE 16 (QUANTITY)	16(a)	12	450 - 461	N
1290	SUBTRACT LINE 24b FROM LINE 16 (COST OR OTHER BASIS)	16(b)	12	462 - 473	N
1300	QUANTITY OF CUT TIMBER SOLD AS LOGS OR OTHER ROUGH PRODUCTS (COST OR OTHER BASIS)	17(b)	12	474 - 485	N
1310	SECTION 631(a) TIMBER CUTTING ELECTION YES BOX	18a	1	486 - 486	“X” OR BLANK
@1315	SECTION 631(a) ADJUSTED BASIS STATEMENT	18a	6	487– 492	“STMnnn” OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@1325	SECTION 631(a) CUT TIMBER DETAIL STATEMENT	18a	6	493 – 498	“STMnnn” OR BLANK
@1335	SECTION 631(a) TIMBER VALUATION STATEMENT	18a	6	499 – 504	“STMnnn” OR BLANK
@1345	SECTION 631(a) VALUATION COMPARISON	18a	6	505 – 510	“STMnnn” OR BLANK
@1355	SECTION 631(a) OPERATIONS STATEMENT	18a	6	511 – 516	“STMnnn” OR BLANK
@1365	SECTION 631(a) ACTIVITY STATUS STATEMENT	18a	6	517 – 522	“STMnnn” OR BLANK
1370	SECTION 631(a) TIMBER CUTTING ELECTION NO BOX	18a	1	523 – 523	“X” OR BLANK
1380	SECTION 631(a) REVOCATION YES BOX	18B	1	524 – 524	“X” OR BLANK
1390	SECTION 631(a) REVOCATION NO BOX	18B	1	525 – 525	“X” OR BLANK
1400	SECTION 631(a) REVOCATION EFFECTIVE DATE	18B	8	526 – 533	YYYYMMDD
	RECORD TERMINUS CHARACTER		1	534 - 534	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2145
	START RECORD SENTINEL		4	5 - 8	"****"
1420	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
1421	FORM NUMBER		6	15 - 20	"Tbbbbb"
1422	PAGE NUMBER		5	21 - 25	"PG03b"
1423	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1424	FILLER		1	35 - 35	BLANK
1425	FORM OCCURRENCE NUMBER		7	36 - 42	RANGE: 0000001-9999999
1430	NAME OF BLOCK AND TITLE OF ACCOUNT OF DIPOSITION	1	70	43 - 112	A/N
1440	LOCATION OF PROPERTY	2	70	113 - 182	A/N
1450	PURCHASER’S NAME	3a	40	183 - 222	A/N
1460	ADDRESS	3a	35	223 - 257	A/N
1470	CITY	3a	22	258 - 279	A
1480	STATE	3a	2	280 - 281	A/N
1490	ZIP CODE	3a	12	282 - 293	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1500	DATE OF SALE	3b	8	294 - 301	YYYYMMDD
1510	AMOUNT RECEIVED IN CASH	4a	12	302 - 313	N
1520	AMOUNT RECEIVED IN INTEREST-BEARING NOTES	4b	12	314 - 325	N
1530	AMOUNT RECEIVED IN NON-INTEREST-BEARING NOTES	4c	12	326 - 337	N
*1535	PROFIT OR LOSS INFORMATION ON TIMBER-CURRINT RIGHTS ON A PAY-AS-YOU-CUT BASIS STATEMENT	4	6	338 - 343	“STMnnn” OR BLANK
1540	AMOUNT OF OTHER CONSIDERATION	5a	12	344 - 355	N
@1545	EXPLANATION OF AMOUNT ON LINE 5a	5b	6	356 - 361	“STMnnn” OR BLANK
1550	TOTAL AMOUNT RECEIVED FOR PROPERTY	6	12	362 - 373	N
1560	FORESTED LAND – NUMBER OF UNITS	7a	12	374 - 385	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1570	FORESTED LAND – COST OR OTHER BASIS PER UNIT	7a	12	386 - 397	N
1580	FORESTED LAND – TOTAL COST OR OTHER BASIS	7a	12	398 - 409	N
1590	NONFORESTED LAND – NUMBER OF UNITS	7b	12	410 - 421	N
1600	NONFORESTED LAND – COST OR OTHER BABIS PER UNIT	7b	12	422 - 433	N
1610	NONFORESTED LAND – TOTAL COST OR OTHER BASIS	7b	12	434 - 445	N
1620	IMPROVED LAND – DESCRIBE	7c	70	446 - 515	A/N
1630	IMPROVED LAND – NUMBER OF UNITS	7c	12	516 - 527	N
1640	IMPROVED LAND – COST OR OTHER BASIS PER UNIT	7c	12	528 - 539	N
1650	IMPROVED LAND – TOTAL COST OR OTHER BASIS	7c	12	540 - 551	N
1665	OTHER UNIT OF MEASURE DETAILS	7d	70	552 - 621	A/N OR BLANK
1670	MERCHANTABLE TIMBER – UNIT	7d	20	622 - 641	A/N
1680	MERCHANTABLE TIMBER – NUMBER OR UNITS	7d	12	642 - 653	N
1690	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7d	12	654 - 665	N
1700	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	666 - 677	N
1710	MERCHANTABLE TIMBER – UNIT	7d	20	678 - 697	N
1720	MERCHANTABLE TIMBER – NUMBER OF UNITS	7d	12	698 - 709	N
1730	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNTI	7d	12	710 - 721	N
1740	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	722 - 733	N
1750	MERCHANTABLE TIMBER – UNIT	7d	20	734 - 753	A/N
1760	MERCHANTABLE TIMBER – NUMBER OF UNITS	7d	12	754 - 765	N
1770	MERCHANTABLE TIMBER – COST OF OTHER BASIS PER UNIT	7d	12	766 - 777	N
1780	MERCHANTABLE TIMBER - TOTAL COST OR OTHER BASIS	7d	12	778 - 789	N
1790	MERCHANTABLE TIMBER – UNIT	7d	20	790 - 809	N
1800	MERCHANTABLE TIMBER – NUMBER OF UNITS	7d	12	810 - 821	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1810	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7d	12	822 - 833	N
1820	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	834 - 845	N
1830	MERCHANTABLE TIMBER – UNIT	7d	20	846 - 865	N
1840	MERCHANTABLE TIMBER – NUMBER	7d	12	866 - 877	N
1850	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7d	12	878 - 889	N
1860	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	890 - 901	N
1870	MERCHANTABLE TIMBER – UNIT	7d	20	902 - 921	N
1880	MERCHANTABLE TIMBER – NUMBER OF UNITS	7d	12	922 - 933	N
1890	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7d	12	934 - 945	N
1900	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	946 - 957	N
1910	MERCHANTABLE TIMBER – UNIT	7d	20	958 - 977	N
1920	MERCHANTABLE TIMBER – NUMBER OF UNITS	7d	12	978 - 989	N
1930	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7d	12	990 - 1001	N
1940	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	1002 - 1013	N
1950	MERCHANTABLE TIMBER – UNIT	7d	20	1014 - 1033	N
1960	MERCHANTABLE TIMBER – NUMBER OF UNITS	7d	12	1034 - 1045	N
1970	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7d	12	1046 - 1057	N
1980	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	1058 - 1069	N
1990	MERCHANTABLE TIMBER – UNIT	7d	20	1070 - 1089	N
2000	MERCHANTABLE TIMBER – NUMBER OF UNITS	7d	12	1090 - 1101	N
2010	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7d	12	1102 - 1113	N
2020	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	1114 - 1125	N
2030	MERCHANTABLE TIMBER – UNIT	7d	20	1126 - 1145	N
2040	MERCHANTABLE TIMBER – NUMBER OF UNITS	7d	12	1146 – 1157	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2050	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7d	12	1158 - 1169	N
2060	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	1170 - 1181	N
2070	MERCHANTABLE TIMBER – UNIT	7d	20	1182 – 1201	N
2080	MERCHANTABLE TIMBER – NUMBER OF UNITS	7d	12	1202 – 1213	N
2090	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7d	12	1214 – 1225	N
2100	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	1226 – 1237	N
2110	MERCHANTABLE TIMBER – UNIT	7d	20	1238 – 1257	N
2120	MERCHANTABLE TIMBER – NUMBER OF UNITS	7d	12	1258 – 1269	N
2130	MERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7d	12	1270 – 1281	N
2140	MERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7d	12	1282 – 1293	N
*2145	MERCHANTABLE TIMBER – ADDITIONAL INFORMATION – ATTACHMENT	7d	6	1294 – 1299	“STMnnn” OR BLANK
2150	PREMERCHANTABLE TIMBER – UNIT	7e	20	1300 – 1319	N
2160	PREMERCHANTABLE TIMBER – NUMBER OF UNITS	7e	12	1320 – 1331	N
2170	PREMERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7e	12	1332 – 1343	N
2180	PREMERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7e	12	1344 – 1355	N
2190	PREMERCHANTABLE TIMBER – UNIT	7e	20	1356 – 1375	N
2200	PREMERCHANTABLE TIMBER – NUMBER OF UNITS	7e	12	1376 – 1387	N
2210	PREMERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7e	12	1388 – 1399	N
2220	PREMERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7e	12	1400 – 1411	N
2230	PREMERCHANTABLE TIMBER – UNIT	7e	20	1412 – 1431	N
2240	PREMERCHANTABLE TIMBER – NUMBER OF UNITS	7e	12	1432 – 1443	N
2250	PREMERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7e	12	1444 – 1455	N
2260	PREMERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7e	12	1456 – 1467	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2270	PREMERCHANTABLE TIMBER – UNIT	7e	20	1468 – 1487	N
2280	PREMERCHANTABLE TIMBER – NUMBER OF UNITS	7e	12	1488 – 1499	N
2290	PREMERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7e	12	1500 – 1511	N
2300	PREMERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7e	12	1512 – 1523	N
2310	PREMERCHANTABLE TIMBER – UNIT	7e	20	1524 – 1543	N
2320	PREMERCHANTABLE TIMBER – NUMBER OF UNITS	7e	12	1544 – 1555	N
2330	PREMERCHANTABLE TIMBER – COST OR OTHER BASIS PER UNIT	7e	12	1556 – 1567	N
2340	PREMERCHANTABLE TIMBER – TOTAL COST OR OTHER BASIS	7e	12	1568 – 1579	N
*2345	PREMERCHANTABLE TIMBER -	7e	6	1580 – 1585	“STMnnn” OR BLANK
2350	IMPROVEMENTS – DESCRIBE	7f	35	1586 – 1620	A/N
2360	IMPROVEMENTS – UNIT	7f	20	1621 – 1640	A/N
2370	IMPROVEMENTS – NUMBER OF UNITS	7f	12	1641 – 1652	N
2380	IMPROVEMENTS – COST OR OTHER OTHER BASIS PER UNIT	7f	12	1653 – 1664	N
2390	IMPROVEMENTS – TOTAL COST OR OTHER BASIS	7f	12	1665 – 1676	N
2400	IMPROVEMENTS – DESCRIBE	7f	35	1677 – 1711	A/N
2410	IMPROVEMENTS – UNIT	7f	20	1712 – 1731	A/N
2420	IMPROVEMENTS – NUMBER OF UNITS	7f	12	1732 – 1743	N
2430	IMPROVEMENTS – COST OR OTHER BASIS PER UNIT	7f	12	1744 – 1755	N
2440	IMPROVEMENTS – TOTAL COST OR OTHER BASIS	7f	12	1756 – 1767	N
2450	IMPROVEMENTS – DESCRIBE	7f	35	1768 – 1802	A/N
2460	IMPROVEMENTS – UNIT	7f	20	1803 – 1822	A/N
2470	IMPROVEMENTS – NUMBER OF UNITS	7f	12	1823 – 1834	N
2480	IMPROVEMENTS – COST OR OTHER BASIS PER UNIT	7f	12	1835 – 1846	N
2490	IMPROVEMENTS – TOTAL COST OR OTHER BASIS	7f	12	1847 – 1858	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2500	IMPROVEMENTS – DESCRIBE	7f	35	1859 – 1893	A/N
2510	IMPROVEMENTS – UNIT	7f	20	1894 – 1913	A/N
2520	IMPROVEMENTS – NUMBER OF UNITS	7f	12	1914 – 1925	N
2530	IMPROVEMENTS – COST OR OTHER BASIS PER UNIT	7f	12	1926 – 1937	N
2540	IMPROVEMENTS – TOTAL COST OR OTHER BASIS	7f	12	1938 – 1949	N
2550	IMPROVEMENTS – DESCRIBE	7f	35	1950 – 1984	A/N
2560	IMPROVEMENTS – UNIT	7f	20	1985 – 2004	A/N
2570	IMPROVEMENTS – NUMBER OF UNITS	7f	12	2005 – 2016	N
2580	IMPROVEMENTS – COST OR OTHER BASIS PER UNIT	7f	12	2017 – 2028	N
2590	IMPROVEMENTS – TOTAL COST OR OTHER BASIS	7f	12	2029 – 2040	N
*2595	IMPROVEMENTS – ADDITIONAL INFORMATION – ATTACHMENT	7f	6	2041 – 2046	“STMnnn” OR BLANK
2600	MINERAL RIGHTS – UNIT	7g	20	2047 – 2066	A/N
2610	MINERAL RIGHTS – NUMBER OF UNITS	7g	12	2067 – 2078	N
2620	MINERAL RIGHTS – COST OR OTHER BASIS PER UNIT	7g	12	2079 – 2090	N
2630	MINERAL RIGHTS – TOTAL COST OR OTHER BASIS	7g	12	2091 – 2102	N
2640	TOTAL COST OR OTHER BASIS	7h	12	2103 – 2114	N
2650	DIRECT SALES EXPENSES	7i	12	2115 – 2126	N
2660	PROFIT OR LOSS	8	12	2127 – 2138	N
*2665	PAGE 3 GLOBAL STATEMENT		6	2139 – 2144	“STMnnn” OR BLANK
	RECORD TERMINUS CHARACTER		1	2145 - 2145	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1070
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2680	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
2681	FORM NUMBER		6	15 - 20	"Tbbbbb"
2682	PAGE NUMBER		5	21 - 25	"PG04b"
2683	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
2684	FILLER		1	35 - 35	BLANK
2685	FORM OCCURRENCE NUMBER		7	36 - 42	RANGE: 0000001-9999999
2690	ACCOUNT,BLOCK,TRACT OR AREA-A	Pt. IV 1	50	43 - 92	A/N or BLANK
2700	KIND OF ACTIVITY-A	Pt. IV 1	25	93 - 117	A/N OR BLANK
2710	TREATED ACRES NUMBER-A	Pt. IV 1	12	118 - 129	N
2720	TOTAL EXPENDITURES-A	Pt. IV 1	12	130 - 141	N
2730	ACCOUNT, BLOCK, TRACT OR AREA-B	Pt. IV 1	50	142 - 191	A/N
2740	KIND OF ACTIVITY-B	Pt. IV 1	25	192 - 216	A/N
2750	TREATED ACRES NUMBER-B	Pt. IV 1	12	217 - 228	N
2760	TOTAL EXPENDITURES-B	Pt. IV 1	12	229 - 240	N
2770	ACCOUNT, BLOCK, TRACT, AREA-C	Pt. IV 1	50	241 - 290	A/N
2780	KIND OF ACTIVITY-C	Pt. IV 1	25	291 - 315	A/N
2790	TREATED ACRES NUMBER-C	Pt. IV 1	12	316 - 327	N
2800	TOTAL EXPENDITURES-C	Pt. IV 1	12	328 - 339	N
2810	ACCOUNT, BLOCK, TRACT, AREA-D	Pt. IV 1	50	340 - 389	A/N
2820	KIND OF ACTIVITY-D	Pt. IV 1	25	390 - 414	A/N
2830	TREATED ACRES NUMBER-D	Pt. IV 1	12	415 - 426	N
2840	TOTAL EXPENDITURES-D	Pt. IV 1	12	427 - 438	N
2850	ACCOUNT, BLOCK, TRACT, AREA-E	Pt. IV 1	50	439 - 388	A/N
2860	KIND OF ACTIVITY-E	Pt. IV 1	25	489 - 513	A/N
2870	TREATED ACRES NUMBER-E	Pt. IV 1	12	514 - 525	N
2880	TOTAL EXPENDITURES-E	Pt. IV 1	12	526 - 537	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2890	ACCOUNT, BLOCK, TRACT OR AREA-F	Pt. IV 1	50	538 - 587	A/N
2900	KIND OF ACTIVITY-F	Pt. IV 1	25	588 - 612	A/N
2910	TREATED ACRES NUMBER-F	Pt. IV 1	12	613 - 624	N
2920	TOTAL EXPENDITURES-F	Pt. IV 1	12	625 - 636	N
2930	ACCOUNT, BLOCK, TRACT OR AREA-G	Pt. IV 1	50	637 - 686	A/N
2940	KIND OF ACTIVITY-G	Pt. IV 1	25	687 - 711	A/N
2950	TREATED ACRES NUMBER-G	Pt. IV 1	12	712 - 723	N
2960	TOTAL EXPENDITURES-G	Pt. IV 1	12	724 - 735	N
2970	TOTAL TREATED ACRES NUMBER	Pt. IV 2	12	736 - 747	N
2980	TOTAL ACTIVITIES EXPENDITURES	Pt. IV 2	12	748 - 759	N
2990	REFORESTATION EXPENSES TREATED ACRES NUMBER	Pt. IV 3	12	760 - 771	N
3000	REFORESTATION TOTAL EXPENDITURES	Pt. IV 3	12	772 - 783	N
3020	SEC 194(b) TOTAL EXPENDITURES	Pt. IV-4a	12	784 - 795	N
3040	SEC 194(b) AMORTIZED TOTAL EXPENDITURES	Pt. IV-4b	12	796 - 807	N
*3045	ACTIVITIES STATEMENT	Pt. IV	6	808 - 813	“STMnnn” OR BLANK
3050	BLOCK NAME AND ACCOUNT	Pt V 1	70	814 - 883	A/N
3060	BEGIN-YEAR BALANCE ACRES	Pt V 2	12	884 - 895	N
3070	BEGIN-YEAR BALANCE - TOTAL COST/OTHER BASIS	Pt V 2	12	896 - 907	N
3080	BEGIN-YEAR BALANCE - AVERAGE RATE PER ACRE	Pt V 2	12	908 - 919	N
3090	CUR-YEAR ACQUISITION ACRES	PT V 3	12	920 - 931	N
3100	CUR-YEAR ACQUISITION TOTAL COST/OTHER BASIS	Pt V 3	12	932 - 943	N
3110	CUR-YEAR ACQUISITION-AVERAGE RATE PER ACRE	Pt V 3	12	944 - 955	N
3120	CURR-YEAR SALES ACRES	Pt V 4	12	956 - 967	N
3130	CURR-YEAR SALES TOTAL COST/ OTHER BASIS	Pt V 4	12	968 - 979	N
3140	CURR-YEAR AVERAGE RATE PER ACRE	Pt V 4	12	980 - 991	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3150	OTHER CHANGES ACRES	PT V 5	12	992	1003	N
3160	OTHER CHANGES TOTAL COST/ OTHER BASIS	Pt V 5	12	1004	1015	N
3170	OTHER CHANGES AVERAGE RATE PER ACRE	Pt V 5	12	1016	1027	N
3180	YEAR-END BALANCE ACRES	Pt V 6	12	1028	1039	N
3190	YEAR-END BALANCE TOTAL COSE/OTHER BASIS	Pt V 6	12	1040	1051	N
3200	YEAR-END BALANCE AVERAGE RATE PER ACRE	Pt V 6	12	1052	1063	N
*3205	ADDITIONAL LAND OWNERSHIP STATEMENT	Pt V 6	6	1064	1069	“STMnnn” OR BLANK
	RECORD TERMINUS CHARACTER		1	1070	1070	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0194
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"970bbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0050	ELECTS LIFO METHOD FOR TAX YEAR ENDING	1	8	52 - 59	DT (YYYYMMDD)
0060	LIFO METHOD GOODS	1	25	60 - 84	A/N
*0065	LIFO METHOD GOODS STATEMENT	1	6	85 - 90	"STMnnn" OR BLANK
@0070	IDENTIFY GOODS COVERED BY THIS ELECTION	2	6	91 - 96	"STMnnn"
0080	LIFO INVENTORY METHOD "YES" BOX	3a	1	97 - 97	"X" OR BLANK
0090	LIFO INVENTORY METHOD “NO” BOX	3a	1	98 - 98	"X" OR BLANK
@0095	IF YES, EXPLANATION	3b	6	99 - 104	"STMnnn"
0100	LIFO USED FOR GOODS "YES" BOX	4a	1	105 - 105	"X" OR BLANK
0110	LIFO USED FOR GOOD "NO" BOX	4a	1	106 - 106	"X" OR BLANK
@0115	IF YES, EXPLANATION	4b	6	107 - 112	"STMnnn"
0120	GOODS NOT INVENTORIED UNDER LIFO	5	25	113 - 137	A/N
*0125	GOODS NOT INVENTORIED UNDER LIFO (STATEMENT)	5	6	138 - 143	"STMnnn" OR BLANK
0130	VALUE OF INVENTORIED GOODS “YES” BOX	6a	1	144 - 144	"X" OR BLANK
0140	VALUE OF INVENTORIED GOODS “NO” BOX	6a	1	145 - 145	"X" OR BLANK
0150	VALUE OF BEGINNING OF INVENTORY "YES" BOX	6b	1	146 - 146	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	VALUE OF BEGINNING OF INVENTORY "NO" BOX	6b	1	147 - 147	"X" OR BLANK
@0165	IF "NO", EXPLANATION	6b	6	148 - 153	"STMnnn" OR BLANK
0170	ADJUSTMENTS OVER 3-YEAR PERIOD “YES” BOX	6c	1	154 - 154	"X" OR BLANK
0180	ADJUSTMENTS OVER 3-YEAR PERIOD “NO” BOX	6c	1	155 - 155	"X" OR BLANK
@0185	IF "NO", STATEMENT	6c	6	156 - 161	"STMnnn"
0190	UNIT COST OF GOODS "YES" BOX	7a	1	162 - 162	"X" OR BLANK
0200	UNIT COST OF GOODS "NO" BOX	7a	1	163 - 163	"X" OR BLANK
@0205	IF "NO", STATEMENT "NO" EXPLANATION	7b	6	164 - 169	"STMnnn"
0210	STATEMENTS OR REPORTS "YES" BOX	8a	1	170 - 170	"X" OR BLANK
0220	STATEMENTS OR REPORTS "NO" BOX	8a	1	171 - 171	"X" OR BLANK
@0225	IF YES, EXPLANATION	8b	6	172 - 177	"STMnnn"
0230	INVENTORY “YES” BOX	9a	1	178 - 178	"X" OR BLANK
0240	INVENTORY “NO” BOX	9a	1	179 - 179	“X” OR BLANK
@0245	IF “NO”, EXPLANATION	9b	6	180 - 185	"STMnnn"
0250	LIFO METHOD “YES” BOX	10	1	186 - 186	“X” OR BLANK
0260	LIFO METHOD “NO” BOX	10	1	187 - 187	"X" OR BLANK
@0270	LIST OF GOODS	11	6	188 - 193	"STMnnn"
	RECORD TERMINUS CHARACTER		1	194 - 194	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0156
	START RECORD SENTINEL		4	5 - 8	"****"
0280	RECORD ID		6	9 - 14	"FRMbbb"
0281	FORM NUMBER		6	15 - 20	"970bbb"
0282	PAGE NUMBER		5	21 - 25	"PG02b"
0283	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0284	FILLER		1	35 - 35	BLANK
0285	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0286	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0290	MOST RECENT ACTUAL COST OF GOODS	12	1	52 - 52	"X" OR BLANK
0293	AVERAGE COST OF GOODS PURCHASED OR PRODUCED	12	1	53 - 53	"X" OR BLANK
0300	ACTUAL COST OF GOODS	12	1	54 - 54	"X" OR BLANK
0310	OTHER EXPLANATION	12	1	55 - 55	"X" OR BLANK
@0315	OTHER EXPLNATIONS (STATEMENT)	12	6	56 - 61	“STMnnn”
@0320	EXPLANATION OF DEFINING ITEMS	13	6	62 - 67	“STMnnn”
0330	GOODS ACQUIRED BELOW MARKET VALUE “YES” BOX	14a	1	68 - 68	"X" OR BLANK
0340	GOODS ACQUIRED BELOW MARKET VALUE “NO” BOX	14a	1	69 - 69	"X" OR BLANK
@0345	IF YES, EXPLANTION	14b	6	70 - 75	“STMnnn”
@0355	METHOD OR POOLING	15	6	76 - 81	“STMnnn”
0360	CALCULATION METHOD	16	25	82 - 106	A/N
*0365	CALCUATION METHOD (STATEMENT)	16	6	107 - 112	“STMnnn” OR BLANK
0370	MOST RECENT ACTUAL COST OF GOODS	17	1	113 - 113	"X" OR BLANK
0380	AVERAGE COST OF GOODS	17	1	114 - 114	"X" OR BLANK
0390	ACTUAL COST OF GOODS PURCHASED OR PRODUCED	17	1	115 - 115	"X" OR BLANK
0400	OTHER	17	1	116 - 116	"X" OR BLANK
@0405	OTHER EXPLANATION (STATEMENT)	17	6	117 - 122	"STMnnn"
0410	DOUBLE EXTENSTION METHOD	18	1	123 - 123	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0420	LINK CHAIN METHOD	18	1	124 - 124	"X" OR BLANK
0430	CPI DETAILED REPORT	19	1	125 - 125	"X" OR BLANK
0440	PPI DETAILED REPORT	19	1	126 - 126	"X" OR BLANK
0450	OTHER PPI DETAILED REPORT	19	1	127 - 127	"X" OR BLANK
@0455	OTHER PPI DETAILED REPORT	19	6	128 - 133	"STMnnn"
0460	10% METHOD “YES” BOX	20	1	134 - 134	"X" OR BLANK
0470	10% METHOD “NO” BOX	20	1	135 - 135	"X" OR BLANK
0480	REPRESENTATIVE MONTH ELECTED	21	6	136 - 141	YYYYMM OR BLANK
*0485	BLS PRICE (STATEMENT)	21	6	142 - 147	"STMnnn"
@0495	METHOD DETERMINING COST INVENTORY	22	6	148 - 153	"STMnnn"
0500	CONSENT TO CHANGE METHOD “YES” BOX	23	1	154 - 154	""X" OR BLANK
0505	CONSENT TO CHANGE METHOD "NO" BOX	23	1	155 - 155	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	156 - 156	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0257
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"982bbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	DISCHARGE OF INDEBTEDNESS IN A TITLE 11 CASE	1a	1	52 - 52	"X" OR BLANK
0030	DISCHARGE OF INDEBTEDNESS TO THE EXTENT INSOLVENT	1b	1	53 - 53	"X" OR BLANK
0040	DISCHARGE OF QUALIFIED FARM INDEBTEDNESS	1c	1	54 - 54	"X" OR BLANK
0050	DISCHARGE OF QUALIFIED REAL PROP. BUS. INDEBTEDNESS	1d	1	55 - 55	"X" OR BLANK
0055	DISCHARGE OF CERTAIN INDEBTEDNESS BY HURRICANE KATRINA	1e	1	56 - 56	“X” OR BLANK
0060	TOTAL AMOUNT OF DISCHARGED INDEBTEDNESS	2	12	57 - 68	N
0070	TREAT ALL PROPERTY AS IF IT WERE DEPRECIABLE PROPERTY (YES BOX)	3	1	69 - 69	"X" OR BLANK
0080	TREAT ALL PROPERTY AS IF IT WERE DEPRECIABLE PROPERTY (NO BOX)	3	1	70 - 70	"X" OR BLANK
@0085	ATTACH DESCRIPTION OF TRANSACTIONS	PT II	6	71 - 76	"STMnnn" OR BLANK
0090	AMT EXCLUDED FROM INCOME: FOR A DISCHARGE OF QUALIFIED REAL PROPERTY	4	12	77 - 88	N
0100	AMT EXCLUDED FROM INCOME: UNDER SECTION 108(b)(5)	5	12	89 - 100	N
0110	AMT EXCLUDED FROM INCOME: TO REDUCE NET OPERATING LOSS	6	12	101 - 112	N
0120	AMT EXCLUDED FROM INCOME: TO REDUCE GENERAL BUSINESS CREDIT	7	12	113 - 124	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0130	AMT EXCLUDED FROM INCOME: TO REDUCE MINIMUM TAX CREDIT	8	12	125 - 136	N
0140	AMT EXCLUDED FROM INCOME: TO REDUCE NET CAPITAL LOSS	9	12	137 - 148	N
0150	AMT EXCLUDED FROM INCOME: TO REDUCE BASIS OF NONDEPRECIABLE AND DEPRECIABLE PROPERTY	10	12	149 - 160	N
0160	DEPRECIABLE PROPERTY USED OR HELD	11a	12	161 - 172	N
0170	LAND USED OR HELD	11b	12	173 - 184	N
0180	OTHER PROPERTY USED OR HELD	11c	12	185 - 196	N
0190	PASSIVE ACTIVITY LOSS AND CREDIT CARRYOVER	12	12	197 - 208	N
0200	FOREIGN CREDIT CARRYOVER	13	12	209 - 220	N
0210	AMOUNT EXCLUDED UNDER SECTION 1081(b)	PT III	12	221 - 232	N
0220	TAX YEAR BEGINNING	PT III	8	233 - 240	FORMAT: YYYYMMDD
0230	TAX YEAR ENDING	PT III	8	241 - 248	FORMAT: YYYYMMDD
0240	STATE OF INCORPORATION	PT III	2	249 - 250	A/N
@0250	STATEMENT DESCRIBING TRANSACTIONS UNDER SECTION 1081		6	251 - 256	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	257 - 257	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0527
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"3468bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	SECTION 47(d)(5)ELECTION	1a	1	52 - 52	"X" OR BLANK
@0025	REHABILITATION CREDIT ATTACHMENT	1a	6	53 - 58	"STMnnn" OR BLANK
0030	TEST PERIOD – BEGINNING DATE	1b	8	59 - 66	YYYYMMDD |
0040	TEST PERIOD – ENDING DATE	1b	8	67 - 74	YYYYMMDD |
0050	ADJUSTED BASIS OF BLDG AMOUNT	1c	12	75 - 86	N |
0060	QUALIFIED REHABILITATION EXPENDITURES AMOUNT	1d	12	87 - 98	N |
0070	PRE-1936 BLDG LOCATED IN THE GULF OPPT ZONE x 13%	1e	12	99 - 110	N |
0080	PRE-1936 BLDG LOCATED IN THE GULF OPPT ZONE TOTAL AMOUNT	1e	12	111 - 122	N |
0090	OTHER PRE-1936 BLDGS AMOUNT	1f	12	123 - 134	N |
0100	OTHER PRE-1936 BLDGS TOTAL AMOUNT	1f	12	135 - 146	N |
0110	CERTIFIED HISTORIC STRUCTURES IN THE GULF OPPT ZONE AMOUNT	1g	12	147 - 158	N |
0120	CERTIFIED HISTORIC STRUCTURES IN THE GULF OPPT ZONE TOTAL AMOUNT	1g	12	159 - 170	N |
0130	OTHER CERTIFIED HISTORIC STRUCTURES AMOUNT	1h	12	171 - 182	N |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	OTHER CERTIFIED HISTORIC STRUCTURES - TOTAL AMOUNT	1h	12	183 - 194	N
0150	NPS NUMBER ASSIGNED OR FLOW THROUGH ENTITY'S ID#	1i	18	195 - 212	A/N
0160	NPS APPROVAL DATE	1j	8	213 - 220	FORMAT: YYYMMDD
0170	REHABILITATION CREDIT (SCH K-1, FORM 1065B)	1k	12	221 - 232	N
0180	GEOTHERMAL ENERGY USED DURING TAX YEAR - AMOUNT	2a	12	233 - 244	N
0190	GEOTHERMAL ENERGY USED DURING TAX YEAR – TOTAL AMOUNT	2a	12	245 - 256	N
0200	SOLAR ILLUMINATION OR SOLAR ENERGY USED DURING TAX YEAR AMOUNT	2b	12	257 - 268	N
0210	SOLAR ILLUMINATION OR SOLAR ENERGY USED DURING TAX YEAR TOTAL AMOUNT	2b	12	269 - 280	N
0220	BASIS OF PROPERTY INSTALLED DURING TAX YEAR - AMOUNT	2c	12	281 – 292	N
0230	BASIS OF PROPERTY INSTALLED DURING TAX YEAR – TOTAL AMOUNT	2c	12	293 - 304	N
0240	KILOWATT OF PROPERTY ON LINE C - AMOUNT	2d	12	305 - 316	N
0250	KILOWATT OF PROPERTY ON LINE C – TOTAL AMOUNT	2d	12	317 – 328	N
0260	LESSER OF LINE 2c OR 2d	2e	12	329 - 340	N
0270	BASIS OF PROPERTY INSTALLED DURING TAX YEAR - AMOUNT	2f	12	341 - 352	N
0280	BASIS OF PROPERTY INSTALLED DURING TAX YEAR – TOTAL AMOUNT	2f	12	353- 364	N
0290	KILOWATT CAPACITY OF PROPERTY IN LINE F - AMOUNT	2g	12	365 - 376	N
0300	KILOWATT CAPACITY OF PROPERTY IN LINE F – TOTAL AMOUNT	2g	12	377 - 388	N
0310	LESSER OF LINE 2f OR 2g	2h	12	389 - 400	N
0320	TOTAL (ADD LINES 2a, 2b, 2e AND 2h)	2i	12	401 - 412	N
0330	COAL PROJECT BASIS 1	3a	12	413 - 424	N
0340	COAL PROJECT CREDIT 1	3a	12	425 - 436	N
0350	COAL PROJECT BASIS 2	3b	12	437 - 448	N
0360	COAL PROJECT CREDIT 2	3b	12	449 - 460	N
0370	TOTAL COAL PROJECT CREDIT	3c	12	461 - 472	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0380	GASIFICATION PROJECT BASIS	4	12	473 - 484	N
0390	GASIFICATION PROJECT CREDIT	4	12	485 - 496	N
0400	CREDIT FROM COOPERATIVES	5	12	497 - 508	N
0410	CURRENT YEAR CREDIT	6	12	509 - 520	N
*0415	ALLOWABLE CREDIT ATTACHMENT	6	6	521 - 526	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	527 - 527	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0641
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4255bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0009	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0010	PROPERTY DESCRIPTION 1	A	56	52 - 107	A/N
+0020	ORIGINAL RATE 1	1A	6	108 - 113	N
+0023	COST OR OTHER BASIS 1	2A	12	114 - 125	N
+0080	ORIGINAL CREDIT 1	3A	12	126 - 137	N
+0084	DATE PROPERTY PLACED IN SERVICE 1	4A	8	138 - 145	YYYYMMDD
+0090	DATE PROPERTY QUALIFICATION 1	5A	8	146 - 153	YYYYMMDD
+0100	NUMBER OF FULL YEARS BETWEEN DATES 1	6A	2	154 - 155	N, "00" OR BLANK
+0110	RECAPTURE PERCENTAGE 1	7A	6	156 - 161	N
+0120	TENTATIVE RECAPTURE TAX 1	8A	12	162 - 173	N
0130	PROPERTY DESCRIPTION 2	B	56	174 - 229	A/N
0140	ORIGINAL RATE 2	1B	6	230 - 235	N
0143	COST OR OTHER BASIS 2	2B	12	236 - 247	N
0200	ORIGINAL CREDIT 2	3B	12	248 - 259	N
0204	DATE PROPERTY PLACED IN SERVICE 2	4B	8	260 - 267	YYYYMMDD
0210	DATE PROPERTY QUALIFICATION 2	5B	8	268 - 275	YYYYMMDD
0220	NUMBER OF FULL YEARS BETWEEN DATES 2	6B	2	276 - 277	N, "00" OR BLANK
0230	RECAPTURE PERCENTAGE 2	7B	6	278 - 283	N
0240	TENTATIVE RECAPTURE TAX 2	8B	12	284 - 295	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0250	PROPERTY DESCRIPTION 3	C	56	296 - 351	A/N
0260	ORIGINAL RATE 3	1C	6	352 - 357	N
0263	COST OR OTHER BASIS 3	2C	12	358 - 369	N
0320	ORIGINAL CREDIT 3	3C	12	370 - 381	N
0324	DATE PROPERTY PLACED IN SERVICE 3	4C	8	382 - 389	YYYYMMDD
0330	DATE PROPERTY QUALIFICATION 3	5C	8	390 - 397	YYYYMMDD
0340	NUMBER OF FULL YEARS BETWEEN DATES 3	6C	2	398 - 399	N, "00" OR BLANK
0350	RECAPTURE PERCENTAGE 3	7C	6	400 - 405	N
0360	TENTATIVE RECAPTURE TAX 3	8C	12	406 - 417	N
0370	PROPERTY DESCRIPTION 4	D	56	418 - 473	A/N
*0375	ADDITIONAL PROPERTY DESCRIPTION	D	6	474 - 479	"STMnnn" OR BLANK
0380	ORIGINAL RATE 4	1D	6	480 - 485	N
0383	COST OR OTHER BASIS 4	2D	12	486 - 497	N
0440	ORIGINAL CREDIT 4	3D	12	498 - 509	N
0444	DATE PROPERTY PLACED IN SERVICE 4	4D	8	510 - 517	YYYYMMDD
0450	DATE PROPERTY QUALIFICATION 4	5D	8	518 - 525	YYYYMMDD
0460	NUMBER OF FULL YEARS BETWEEN DATES 4	6D	2	526 - 527	N, "00" OR BLANK
0470	RECAPTURE PERCENTAGE 4	7D	6	528 - 533	N
0480	TENTATIVE RECAPTURE TAX 4	8D	12	534 - 545	N
0483	"TAX FROM ATTACHED" LITERAL	9	17	546 - 562	"TAX FROM ATTACHED" OR BLANK
0486	TAX AMOUNT	9	12	563 - 574	N
0490	TENTATIVE TOTAL RECAPTURE TAX	9	12	575 - 586	N
*0495	RECAPTURE TAX STATEMENT	10	6	587 - 592	"STMnnn" OR BLANK
0500	TAX FROM PROPERTY CREASING TO BE AT RISK	10	12	593 - 604	N
0510	TOTAL RECAPTURE TAX	11	12	605 - 616	N
0520	PORTION OF ORIGINAL CREDIT	12	12	617 - 628	N
0530	TOTAL TAXS INCREASE	13	12	629 - 640	N
	RECORD TERMINUS CHARACTER		1	641 - 641	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0871
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4562bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0008	BUSINESS OR ACTIVITY		30	43 - 72	A/N
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	73 - 81	N OR BLANK
0011	MAXIMUM AMOUNT	1	12	82 - 93	N (ENTER $108,000 UNLESS EXCEPTION APPLIES)
0013	THRESHOLD COST	3	12	94 - 105	N (ENTER $430,000 UNLESS EXCEPTION APPLIES)
0030	TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR	PT I 2	12	106 - 117	N
0040	REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)	PT I 4	12	118 - 129	N
0050	DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)	PT I 5	12	130 - 141	N
0060	DESCRIPTION PROPERTY 1	PT I 6(a)	20	142 - 161	A/N
0070	DEPRECIATION COST PROPERTY 1	PT I 6(b)	12	162 - 173	N
0080	DEPRECIATION ELECTED COST PROPERTY 1	PT I 6(c)	12	174 - 185	N
0090	DESCRIPTION PROPERTY 2	PT I 6(a)	20	186 - 205	A/N
0100	DEPRECIATION COST PROPERTY 2	PT I 6(b)	12	206 - 217	N
0110	DECRECIATION ELECTED COST PROPERTY 2	PT I 6(c)	12	218 - 229	N
*0115	ATTACH ADDT'L INFORMATION	PT I	6	230 - 235	"STMnnn" OR BLANK

NOTE: USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0120	LISTED PROPERTY (AMOUNT FROM LINE 27)	PT I 7	12	236 - 247	N
0130	TOTAL ELECTED COST OF SEC 179 PROPERTY (ADD LINES 6c AND 7c)	PT I 8	12	248 - 259	N
0140	TENTATIVE DEDUCTION (LESSER OF LINE 5 OR 8)	PT I 9	12	260 - 271	N
0150	CARRYOVER OF DISALLOWED DEDUCTION FROM LINE 13 OF CURRENT TY FORM 4562	PT I 10	12	272 - 283	N |
0160	TAXABLE INCOME LIMITATION FOR TAX YEAR	PT I 11	12	284 - 295	N
0170	SEC 179 EXPENSE DEDUCTION (ADD LINES 9 AND 10)	PT I 12	12	296 - 307	N
0180	CARRYOVER OF DISALLOWED DEDUCTION TO 199X (ADD LINES 9 AND 10 LESS LINE 12)	PT I 13	12	308 - 319	N
0181	SPECIAL ALLOWANCE FOR NY LIBERTY & GULF OPPT ZONE	PT II 14	12	320 - 331	N |
*0182	ADDITIONAL INFORMATION FOR SPECIAL ALLOWANCE	PT II 14	6	332 - 337	"STMnnn" OR BLANK |
0183	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	12	338 - 349	N
@0184	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	6	350 - 355	"STMnnn" OR BLANK
0186	OTHER DEPRECIATION (INCLUDING ACRS)	PT II 16	12	356 - 367	N
0187	MACRS DEDUCTIONS FOR ASSETS PLACED IN SERVICE	PT III 17	12	368 - 379	N
0188	GROUP ANY ASSETS	PT III 18	1	380 - 380	"X" OR BLANK
0190	MACRS 3-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19a(c)	12	381 - 392	N
0200	MACRS 3-YR PROPERTY RECOVERY PERIOD	PT III 19a(d)	2	393 - 394	N
0210	MACRS 3-YR PROPERTY CONVENTION	PT III 19a(e)	2	395 - 396	"HY", "MQ" OR "MM"
0220	MACRS 3-YR PROPERTY METHOD	PT III 19a(f)	7	397 - 403	A/N
0230	MACRS 3-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19a(g)	12	404 - 415	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0240	MACRS 5-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19b(c)	12	416 - 427	N
0250	MACRS 5-YR PROPERTY RECOVERY PERIOD	PT III 19b(d)	2	428 - 429	N
0260	MACRS 5-YR PROPERTY CONVENTION	PT III 19b(e)	2	430 - 431	"HY", "MQ" OR "MM"
0270	MACRS 5-YR PROPERTY METHOD	PT III 19b(f)	7	432 - 438	A/N
0280	MACRS 5-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19b(g)	12	439 - 450	N
0290	MACRS 7-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19c(c)	12	451 - 462	N
0300	MACRS 7-YR PROPERTY RECOVERY PERIOD	PT III 19c(d)	2	463 - 464	N
0310	MACRS 7-YR PROPERTY CONVENTION	PT III 19c(e)	2	465 - 466	"HY", "MQ" OR "MM"
0320	MACRS 7-YR PROPERTY METHOD	PT III 19c(f)	7	467 - 473	A/N
0330	MACRS 7-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19c(g)	12	474 - 485	N
0340	MACRS 10-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19d(c)	12	486 - 497	N
0350	MACRS 10-YR PROPERTY RECOVERY PERIOD	PT III 19d(d)	2	498 - 499	N
0360	MACRS 10-YR PROPERTY 10-YEAR PROPERTY CONVENTION	PT III 19d(e)	2	500 - 501	"HY", "MQ" OR "MM"
0370	MACRS 10-YR PROPERTY METHOD	PT III 19d(f)	7	502 - 508	A/N
0380	MACRS 10-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19d(g)	12	509 - 520	N
0390	MACRS 15-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19e(c)	12	521- 532	N
0400	MACRS 15-YR PROPERTY RECOVERY PERIOD	PT III 19e(d)	2	533 - 534	N
0410	MACRS 15-YR PROPERTY CONVENTION	PT III 19e(e)	2	535 - 536	"HY", "MQ" OR "MM"
0420	MACRS 15-YR PROPERTY METHOD	PT III 19e(f)	7	537 - 543	A/N
0430	MACRS 15-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19e(g)	12	544 - 555	N
0440	MACRS 20-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19f(c)	12	556 - 567	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0450	MACRS 20-YR PROPERTY RECOVERY PERIOD	PT III 19f(d)	2	568 - 569	N
0460	MACRS 20-YR PROPERTY CONVENTION	PT III 19f(e)	2	570 - 571	"HY", "MQ" OR "MM"
0470	MACRS 20-YR PROPERTY METHOD	PT III 19f(f)	7	572 - 578	A/N
0480	MACRS 20-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19f(g)	12	579 - 590	N
0482	MACRS 25-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19g(c)	12	591 - 602	N
0484	MACRS 25-YR PROPERTY CONVENTION	PT III 19g(e)	2	603 - 604	"HY", "MQ" OR "MM"
0486	MACRS 25-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19g(g)	12	605 - 616	N
0490	MACRS RESIDENTIAL RENTAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19h(b)	6	617 - 622	FORMAT: YYYYMM or BLANK
0500	MACRS RESIDENTAL RENTAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19h(c)	12	623 - 634	N
0510	MACRS RESIDENTIAL RENTAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19h(g)	12	635 - 646	N
0520	MACRS RESIDENTAL RENTAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19h(b)	6	647 - 652	FORMAT: YYYYMM or BLANK
0530	MACRS RESIDENTIAL RENTAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19h(c)	12	653 - 664	N
0540	MACRS RESIDENTIAL RENTAL PROPERTY 2 DEDUCTION DEPRECIATION	PT III 19h(g)	12	665 - 676	N
0550	MACRS NONRESIDENTIAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19i(b)	6	677 - 682	FORMAT: YYYYMM or BLANK
0560	MACRS NONRESIDENTIAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19i(c)	12	683 - 694	N
0570	MACRS NONRESIDENTIAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19i(g)	12	695 - 706	N
0580	MACRS NONRESIDENTIAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19i(b)	6	707 - 712	FORMAT: YYYYMM or BLANK
0590	MACRS NONRESIDENTIAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19i(c)	12	713 - 724	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0595	MACRS NONRESIDENTIAL PROPERTY 2 RECOVERY PERIOD	PT III 19i(d)	2	725 - 726	N
0600	MACRS NONRESIDENTIAL PROPERTY 2 DEPRECIATION DEDUCTION	PT III 19i(g)	12	727 - 738	N
0610	ADS (CLASS LIFE) BASIS FOR DEPRECIATION	PT III 20a(c)	12	739 - 750	N
0620	ADS (CLASS LIFE) RECOVERY PERIOD	PT III 20a(d)	2	751 - 752	N
0630	ADS (CLASS LIFE) CONVENTION	PT III 20a(e)	2	753 - 754	"HY", "MQ" OR "MM"
0640	ADS (CLASS LIFE) DEDUCTION DEPRECIATION	PT III 20a(g)	12	755 - 766	N
0650	ADS (12-YR) BASIS FOR DEPRECIATION	PT III 20b(c)	12	767 - 778	N
0660	ADS (12 YEAR) CONVENTION	PT III 20b(e)	2	779 - 780	"HY", "MQ" OR "MM"
0670	ADS (12-YEAR) DEPRECIATION DEDUCTION	PT III 20b(g)	12	781 - 792	N
0680	ADS (40-YEAR) DATE PLACED IN SERVICE	PT III 20c(b)	6	793 - 798	FORMAT: YYYYMM or BLANK
0690	ADS (40-YEAR) BASIS FOR DEPRECIATION	PT III 20c(c)	12	799 - 810	N
0700	ADS (40-YEAR) DEPRECIATION DEDUCTION	PT III 20c(g)	12	811 - 822	N
*0705	ATTACH ADDT'L LISTED PROPERTY	PT III SEC B 19a-19i	6	823 - 828	"STMnnn" OR BLANK

NOTE: USE FIELD #0705 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, SEC. B, LINES 15a-15i. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

0760	LISTED PROPERTY (AMOUNT FROM LINE 28)	PT IV 21	12	829 - 840	N
0770	TOTAL	PT IV 22	12	841 - 852	N
0780	ASSETS	PT IV 23	12	853 - 864	N
*0790	50 YEAR PROPERTY	PT II c	6	865 - 870	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	871 - 871	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0899
	START RECORD SENTINEL		4	5 - 8	"****"
0800	RECORD ID		6	9 - 14	"FRMbbb"
0801	FORM NUMBER		6	15 - 20	"4562bb"
0802	PAGE NUMBER		5	21 - 25	"PG02b"
0803	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0804	FILLER		1	35 - 35	BLANK
0805	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0810	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (YES BOX)	PT V SEC A 24(a)	1	43 - 43	"X" OR BLANK
0815	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (NO BOX)	PT V SEC A 24(a)	1	44 - 44	"X" OR BLANK
0820	EVIDENCE WRITTEN (YES BOX)	PT V SEC A 24(b)	1	45 - 45	"X" OR BLANK
0825	EVIDENCE WRITTEN (NO BOX)	PT V SEC A 24(b)	1	46 - 46	"X" OR BLANK
0830	SPECIAL ALLOWANCE FOR NEW YORK LIBERTY OR GULF OPPT ZONE	PT V SEC A 25(h)	12	47 - 58	N |
0840	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 26(a)	10	59 - 68	A/N
0850	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	69 - 76	FORMAT: YYYYMMDD or BLANK
0860	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	77 - 82	N
0870	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 26(d)	12	83 - 94	N
0880	DEPRECIATION ITEM 1 BASIS - BUSINESS USE	PT V SEC A 26(e)	12	95 - 106	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0890	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 26(f)	2	107 - 108	N
0900	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 26(g)	7	109 - 115	A/N
0910	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	116 - 127	N
0920	DEPRECIATION ITEM 1 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	128 - 139	N
0930	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 26(a)	10	140 - 149	A/N
0940	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	150 - 157	FORMAT: YYYYMMDD or BLANK
0950	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	158 - 163	N
0960	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 26(d)	12	164 - 175	N
0970	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	176 - 187	N
0980	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 26(f)	2	188 - 189	N
0990	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 26(g)	7	190 - 196	A/N
1000	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	197 - 208	N
1010	DEPRECIATION ITEM 2 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	209 - 220	N
1020	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 26(a)	10	221 - 230	A/N
1030	DEPRECIATIION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	231 - 238	FORMAT: YYYYMMDD or BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1040	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	239 - 244	N
1050	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 26(d)	12	245 - 256	N
1060	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	257 - 268	N
1070	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 26(f)	2	269 - 270	N
1080	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 26(g)	7	271 - 277	A/N
1090	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	278 - 289	N
1100	DEPRECIATION ITEM 3 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	290 - 301	N
*1105	ATTACH ADDITIONAL LISTED PROPERTY LINE 24	PT V SEC A 26	6	302 – 307	“STMnnn” OR BLANK

NOTE: USE FIELD #1105 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINE 24. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

1120	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 27(a)	10	308 - 317	A/N
1130	DEPRECIATIION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	318 - 325	FORMAT: YYYYMMDD or BLANK
1140	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	326 - 331	N
1150	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 27(d)	12	332 - 343	N
1160	DEPRECIATION ITEM 1 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	344 - 355	N
1170	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 27(f)	2	356 - 357	N
1175	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 27(g)	3	358 - 360	"HY", "MQ", "MM" OR "PRE"
1180	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	361 - 372	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1190	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 27(a)	10	373 - 382	A/N
1200	DEPRECIATIION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	383 - 390	FORMAT: YYYYMMDD or BLANK
1210	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	391 - 396	N
1220	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 27(d)	12	397 - 408	N
1230	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	409 - 420	N
1240	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 27(f)	2	421 - 422	N
1245	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 27(g)	3	423 - 425	"HY", "MQ", "MM" OR "PRE"
1250	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	426 - 437	N
1260	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 27(a)	10	438 - 447	A/N
1270	DEPRECIATIION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	448 - 455	FORMAT: YYYYMMDD or BLANK
1280	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	456 - 461	N
1290	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 27(d)	12	462 - 473	N
1300	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	474 - 485	N
1310	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 27(f)	2	486 - 487	N
1315	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 27(g)	3	488 - 490	"HY", "MQ", "MM" OR "PRE"
1320	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	491 - 502	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*1325	LISTED PROPERTY LINE 25	PT V SEC A 27	6	503 - 508	"STMnnn" OR BLANK
	NOTE: USE FIELD #1325 AS A STATEMENT (STM) REFERENCE FOR ADDITIONAL INFORMATION OR ATTACHMENTS REQUIRED IN PART V, LINE 25. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.				
1330	TOTAL (ADD AMOUNTS COL h)	PT V SEC A 28	12	509 - 520	N
1340	TOTAL (ADD AMOUNTS COL i)	PT V SEC A 29	12	521 - 532	N
1350	TOTAL MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 30(a)	6	533 - 538	N
1360	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 31(a)	6	539 - 544	N
1370	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 1	PF V SEC B 32(a)	6	545 - 550	N
1380	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 1	PT V SEC B 33(a)	6	551 - 556	N
1390	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 34(a)	1	557 - 557	"X" OR BLANK
1395	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 1 (NO BOX)	PT V SEC B 34(a)	1	558 - 558	"X" OR BLANK
1400	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 1 (YES BOX)	PT V SEC B 35(a)	1	559 - 559	"X" OR BLANK
1405	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 1 (NO BOX)	PT V SEC B 35(a)	1	560 - 560	"X" OR BLANK
1410	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 36(a)	1	561 - 561	"X" OR BLANK
1415	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (NO BOX)	PT V SEC B 36(a)	1	562 - 562	"X" OR BLANK
1420	TOTAL MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 30(b)	6	563 - 568	N
1430	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 31(b)	6	569 - 574	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1440	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 2	PF V SEC B 32(b)	6	575 - 580	N
1450	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 2	PT V SEC B 33(b)	6	581 - 586	N
1460	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 34(b)	1	587 - 587	"X" OR BLANK
1465	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 2 (NO BOX)	PT V SEC B 34(b)	1	588 - 588	"X" OR BLANK
1470	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 (YES BOX)	PT V SEC B 35(b)	1	589 - 589	"X" OR BLANK
1475	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 2 (NO BOX)	PT V SEC B 35(b)	1	590 - 590	"X" OR BLANK
1480	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 36(b)	1	591 - 591	"X" OR BLANK
1485	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (NO BOX)	PT V SEC B 36(b)	1	592 - 592	"X" OR BLANK
1490	TOTAL MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 30(c)	6	593 - 598	N
1500	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 31(c)	6	599 - 604	N
1510	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 3	PF V SEC B 32(c)	6	605 - 610	N
1520	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 3	PT V SEC B 33(c)	6	611 - 616	N
1530	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 34(c)	1	617 - 617	"X" OR BLANK
1535	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 3 (NO BOX)	PT V SEC B 34(c)	1	618 - 618	"X" OR BLANK
1540	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 3 (YES BOX)	PT V SEC B 35(c)	1	619 - 619	"X" OR BLANK
1545	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 3 (NO BOX)	PT V SEC B 35(c)	1	620 - 620	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1550	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 36(c)	1	621 - 621	"X" OR BLANK
1555	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (NO BOX)	PT V SEC B 36(c)	1	622 - 622	"X" OR BLANK
1560	TOTAL MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 30(d)	6	623 - 628	N
1570	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 31(d)	6	629 - 634	N
1580	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 4	PF V SEC B 32(d)	6	635 - 640	N
1590	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 4	PT V SEC B 33(d)	6	641 - 646	N
1600	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 34(d)	1	647 - 647	"X" OR BLANK
1605	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 4 (NO BOX)	PT V SEC B 34(d)	1	648 - 648	"X" OR BLANK
1610	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 4 (YES BOX)	PT V SEC B 35(d)	1	649 - 649	"X" OR BLANK
1615	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 4 (NO BOX)	PT V SEC B 35(d)	1	650 - 650	"X" OR BLANK
1620	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 36(d)	1	651 - 651	"X" OR BLANK
1625	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 36(d)	1	652 - 652	"X" OR BLANK
1630	TOTAL MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 30(e)	6	653 - 658	N
1640	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 31(e)	6	659 - 664	N
1650	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 5	PF V SEC B 32(e)	6	665 - 670	N
1660	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 5	PT V SEC B 33(e)	6	671 - 676	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1670	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 34(e)	1	677 - 677	"X" OR BLANK
1675	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 5 (NO BOX)	PT V SEC B 34(e)	1	678 - 678	"X" OR BLANK
1680	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 5 (YES BOX)	PT V SEC B 35(e)	1	679 - 679	"X" OR BLANK
1685	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 5 (NO BOX)	PT V SEC B 35(e)	1	680 - 680	"X" OR BLANK
1690	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 36(e)	1	681 - 681	"X" OR BLANK
1695	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (NO BOX)	PT V SEC B 36(e)	1	682 - 682	"X" OR BLANK
1700	TOTAL MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 30(f)	6	683 - 688	N
1710	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 31(f)	6	689 - 694	N
1720	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 6	PF V SEC B 32(f)	6	695 - 700	N
1730	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 6	PT V SEC B 33(f)	6	701 - 706	N
*1735	ATTACH ADDITIONAL INFORMATION	PT V	6	707 - 712	"STMnnn" OR BLANK
1740	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 34(f)	1	713 - 713	"X" OR BLANK
1745	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 6 (NO BOX)	PT V SEC B 34(f)	1	714 - 714	"X" OR BLANK
1750	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 6 (YES BOX)	PT V SEC B 35(f)	1	715 - 715	"X" OR BLANK
1755	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 6 (NO BOX)	PT V SEC B 35(f)	1	716 - 716	"X" OR BLANK
1760	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 36(f)	1	717 - 717	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1765	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (NO BOX)	PT V SEC B 36(f)	1	718 - 718	"X" OR BLANK
*1768	ATTACH ADDITIONAL INFORMATION	PT V	6	719 - 724	"STMnnn" OR BLANK
1770	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (YES BOX)	PT V SEC C 37	1	725 - 725	"X" OR BLANK
1775	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (NO BOX)	PT V SEC C 37	1	726 - 726	"X" OR BLANK
1780	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (YES BOX)	PT V SEC C 38	1	727 - 727	"X" OR BLANK
1785	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (NO BOX)	PT V SEC C 38	1	728 - 728	"X" OR BLANK
1790	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (YES BOX)	PT V SEC C 39	1	729 - 729	"X" OR BLANK
1795	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (NO BOX)	PT V SEC C 39	1	730 - 730	"X" OR BLANK
1800	DO YOU PROVIDE MORE THAN 5 VEHICLES (YES BOX)	PT V SEC C 40	1	731 - 731	"X" OR BLANK
1805	DO YOU PROVIDE MORE THAN 5 VEHICLES (NO BOX)	PT V SEC C 40	1	732 - 732	"X" OR BLANK
1810	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE (YES BOX)	PT V SEC C 41	1	733 - 733	"X" OR BLANK
1815	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLES OR QUAL. AUTO DEMO USE (NO BOX)	PT V SEC C 41	1	734 - 734	"X" OR BLANK
1830	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 1	PT VI 42(a)	20	735 - 754	A/N
1840	AMORTIZATION DATE ACQUIRED PROPERTY 1	PT VI 42(b)	8	755 - 762	FORMAT: YYYYMMDD or OR BLANK
1850	AMORTIZATION COST OR OTHER BASIS PROPERTY 1	PT VI 42(c)	12	763 - 774	N
1860	AMORTIZATION CODE SECTION PROPERTY 1	PT VI 42(d)	9	775 - 783	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1870	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 1	PT VI 42(e)	6	784 - 789	N
1880	AMORTIZATION FOR THIS YEAR PROPERTY 1	PT VI 42(f)	12	790 - 801	N
1890	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 2	PT VI 42(a)	20	802 - 821	A/N
1900	AMORTIZATION DATE ACQUIRED PROPERTY 2	PT VI 42(b)	8	822 - 829	FORMAT: YYYYMMDD or OR BLANK
1910	AMORTIZATION COST OR OTHER BASIS PROPERTY 2	PT VI 42(c)	12	830 - 841	N
1920	AMORTIZATION CODE SECTION PROPERTY 2	PT VI 42(d)	9	842 - 850	A/N
1930	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 2	PT VI 42(e)	6	851 - 856	N
1940	AMORTIZATION FOR THIS YEAR PROPERTY 2	PT VI 42(f)	12	857 - 868	N
1950	AMORTIZATION COSTS	PT VI 43	12	869 - 880	N |
1960	TOTAL	PT VI 44	12	881 - 892	N
*1965	ATTACH ADDITIONAL INFORMATION	PT VI	6	893 - 898	"STMnnn" OR BLANK

NOTE: USE FIELD #1965 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART VI, LINE 40. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

	RECORD TERMINUS CHARACTER		1	899 - 899	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0812
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4684bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
*0020	PERSONAL USE PROPERTY STATEMENT		6	52 - 57	“STMnnn” OR BLANK

NOTE: USE FIELD # 0020 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART A. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

0030	DESCRIPTION OF PROPERTIES	1A	56	58 - 113	A/N OR BLANK
0040	COST OR OTHER BASIS	2A	12	114 - 125	N
0050	INSURANCE	3A	12	126 - 137	N,
0060	GAIN FROM CASUALTY OR THEFT	4A	12	138 - 149	N ***
0070	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5A	12	150 - 161	N
0080	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6A	12	162 - 173	N
0090	LINE 5 MINUS LINE 6	7A	12	174 - 185	N
0100	SMALLER OF LINE 2 OR LINE 7	8A	12	186 - 197	N
0110	LINE 8 MINUS LINE 3	9A	12	198 - 209	N
0120	DESCRIPTION OF PROPERTIES	1B	56	210 - 265	A/N OR BLANK
0130	COST OR OTHER BASIS	2B	12	266 - 277	N
0140	INSURANCE	3B	12	278 - 289	N
0150	GAIN FROM CASUALTY OR THEFT	4B	12	290 - 301	N ***
0160	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5B	12	302 - 313	N
0170	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6B	12	314 - 325	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0180	LINE 5 MINUS LINE 6	7B	12	326 - 337	N
0190	SMALLER OF LINE 2 OR LINE 7	8B	12	338 - 349	N
0200	LINE 8 MINUS LINE 3	9B	12	350 - 361	N
0210	DESCRIPTION OF PROPERTIES	1C	56	362 - 417	A/N OR BLANK
0220	COST OR OTHER BASIS	2C	12	418 - 429	N
0230	INSURANCE	3C	12	430 - 441	N
0240	GAIN FROM CASUALTY OR THEFT	4C	12	442 - 453	N ***
0250	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5C	12	454 - 465	N
0260	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6C	12	466 - 477	N
0270	LINE 5 MINUS LINE 6	7C	12	478 - 489	N
0280	SMALLER OF LINE 2 OR LINE 7	8C	12	490 - 501	N
0290	LINE 8 MINUS LINE 3	9C	12	502 - 513	N
0300	DESCRIPTION OF PROPERTIES	1D	56	514 - 569	A/N OR BLANK
0310	COST OR OTHER BASIS	2D	12	570 - 581	N
0320	INSURANCE	3D	12	582 - 593	N
0330	GAIN FROM CASUALTY OR THEFT	4D	12	594 - 605	N ***
0340	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5D	12	606 - 617	N
0350	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6D	12	618 - 629	N
0360	LINE 5 MINUS LINE 6	7D	12	630 - 641	N
0370	SMALLER OF LINE 2 OR LINE 7	8D	12	642 - 653	N
0380	LINE 8 MINUS LINE 3	9D	12	654 - 665	N
0390	TOTAL CASUALTY OR THEFT LOSS	10	12	666 - 677	N
0400	ENTER APPLICABLE AMOUNT OR “0” IF LOSS IS DUE TO HURRICANE KATRINA	11	12	678 - 689	N |
0410	LINE 10 MINUS LINE 11	12	12	690 - 701	N
0420	COMBINE ALL LINE 12 AMOUNTS - FORM 4684	13	12	702 - 713	N
0430	COMBINE ALL LINE 4 AMOUNTS - FORM 4684	14	12	714 - 725	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	COMPARISON OF LINE 14 TO LINE 13	15	12	726 - 737	N
0450	COMPARISION OF LINE 14 TO LINE 13	16	12	738 - 749	N
0454	ENTER LINE 12 AMOUNT FROM ALL FORM 4684’S WITH ZERO ON LINE 11	17	12	750 - 761	N
0455	IS LINE 17 LESS THAN LINE 16: NO	18	1	762 - 762	“X” OR BLANK
0456	IS LINE 17 LESS THAN LINE 16: YES	18	1	763 - 763	“X” OR BLANK
0457	DEDUCTION AMOUNT	18	12	764 - 775	N
0460	10% OF ADJUSTED GROSS INCOME (FORM 1040)	19	12	776 - 787	N
0470	SUBTRACT LINE 19 FROM LINE 18	20	12	788 - 799	N
0480	ADD LINES 17 AND 20	21	12	800 - 811	N
	RECORD TERMINUS CHARACTER		1	812 - 812	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1110
	START RECORD SENTINEL		4	5 - 8	"****"
0490	RECORD ID		6	9 - 14	"FRMbbb"
0491	FORM NUMBER		6	15 - 20	"4684bb"
0492	PAGE NUMBER		5	21 - 25	"PG02b"
0493	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0494	FILLER		1	35 - 35	BLANK
0495	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
*0510	BUSINESS AND INCOME PRODUCING PROPERTY		6	43 - 48	"STMnnn" OR BLANK
	NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT (STM) REFERENCE.				
0520	DESCRIPTION OF PROPERTIES A	PT I 22	56	49 - 104	A/N OR BLANK
0530	COST OR ADJUSTED BASIS A	PT I 23	12	105 - 116	N
0540	INSURANCE A	PT I 24	12	117 - 128	N
0550	GAIN FROM CASUALTY OR THEFT A	PT I 25	12	129 - 140	N ***
0560	FAIR MARKET VALUE BEFORE THEFT A	PT I 26	12	141 - 152	N
0570	FAIR MARKET VALUE AFTER CASUALTY OR THEFT A	PT I 27	12	153 - 164	N
0580	LINE 26 MINUS LINE 27 A	PT I 28	12	165 - 176	N
0590	SMALLER OF LINE 23 OR LINE 28	PT I 29	12	177 - 188	N
0595	FORM 8829 INDICATOR	PT I 30	5	189 - 193	NO ENTRY
0600	LINE 29 MINUS LINE 24 A	PT I 30	12	194 - 205	N
*0605	COMPUTATION OF LOSS	PT I 30	6	206 - 211	“STMnnn” OR BLANK
0610	DESCRIPTION OF PROPERTIES	PT I 22	56	212 - 267	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0620	COST OR ADJUSTED BASIS B	PT I 23	12	268 - 279	N
0630	INSURANCE B	PT I 24	12	280 - 291	N
0640	GAIN FROM CASUALTY OR THEFT B	PT I 25	12	292 - 303	N ***
0650	FAIR MARKET VALUE BEFORE THEFT B	PT I 26	12	304 - 315	N
0660	FAIR MARKET VALUE AFTER CASUALTY OR THEFT B	PT I 27	12	316 - 327	N
0670	LINE 26 MINUS LINE 27 B	PT I 28	12	328 - 339	N
0680	SMALLER OF LINE 23 OR LINE 28 B	PT I 29	12	340 - 351	N
0685	FORM 8829 INDICATOR	PT I 30	5	352 - 356	NO ENTRY
0690	LINE 29 MINUS LINE 24 B	PT I 30	12	357 - 368	N
0700	DESCRIPTION OF PROPERTIES C	PT I 22	56	369 - 424	A/N OR BLANK
0710	COST OR ADJUSTED BASIS C	PT I 23	12	425 - 436	N
0720	INSURANCE C	PT I 24	12	437 - 448	N
0730	GAIN FROM CASUALTY OR THEFT C	PT I 25	12	449 - 460	N ***
0740	FAIR MARKET VALUE BEFORE THEFT C	PT I 26	12	461 - 472	N
0750	FAIR MARKET VALUE AFTER CASUALTY OR THEFT C	PT I 27	12	473 - 484	N
0760	LINE 26 MINUS LINE 27 C	PT I 28	12	485 - 496	N
0770	SMALLER OF LINE 23 OR LINE 28 C	PT I 29	12	497 - 508	N
0775	FORM 8829 INDICATOR	PT I 30	5	509 - 513	NO ENTRY
0780	LINE 29 MINUS LINE 24 C	PT I 30	12	514 - 525	N
0790	DESCRIPTION OF PROPERTIES D	PT I 22	56	526 - 581	A/N OR BLANK
0800	COST OR ADJUSTED BASIS D	PT I 23	12	582 - 593	N
0810	INSURANCE D	PT I 24	12	594 - 605	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0820	GAIN FROM CASUALTY OR THEFT D	PT I 25	12	606 - 617	N ***
0830	FAIR MARKET VALUE BEFORE THEFT D	PT I 26	12	618 - 629	N
0840	FAIR MARKET VALUE AFTER CASUALTY OR THEFT D	PT I 27	12	630 - 641	N
0850	LINE 26 MINUS LINE 27 D	PT I 28	12	642 - 653	N
0860	SMALLER OF LINE 23 OR LINE 28 D	PT I 29	12	654 - 665	N
0865	FORM 8829 INDICATOR	PT I 30	5	666 - 670	NO ENTRY
0870	LINE 29 MINUS LINE 24 D	PT I 30	12	671 - 682	N
0880	TOTAL CASUALTY OR THEFT LOSS	PT I 31	12	683 - 694	N
0890	SHORT-CASUALTY OR THEFT DESCRIPTION (FIRST LINE)	PT II 32(a)	25	695 - 719	A/N OR BLANK
0900	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 32(b)(i)	12	720 - 731	N ***
0910	SHORT-INCOME PRODUCING PROPERTY	PT II 32(b)(ii)	12	732 - 743	N ***
0920	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 32(c)	12	744 - 755	N
0930	SHORT-CASUALTY OR THEFT DESCRIPTION (SECOND LINE)	PT II 32(a)	25	756 - 780	A/N OR BLANK
0940	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 32(b)(i)	12	781 - 792	N ***
0950	SHORT-INCOME PRODUCING PROPERTY	PT II 32(b)(ii)	12	793 - 804	N ***
0960	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 32(c)	12	805 - 816	N
0970	SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY	PT II 33(b)(i)	12	817 - 828	N ***
0980	SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 33(b) ii	12	829 - 840	N ***
0990	SHORT-TOTALS FROM CASUALTIES OR THEFTS	PT II 33(c)	12	841 - 852	N
1000	PAL INDICATOR	PT II 34	3	853 - 855	"NO ENTRY"
1010	NET GAIN OR LOSS	PT II 34(c)	12	856 - 867	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1020	PAL INDICATOR	PT II 35	3	868 - 870	"NO ENTRY"
1030	AMOUNT FROM LINE 33b(ii)	PT II 35(c)	12	871 - 882	N
1040	CASUALTY OR THEFT GAINS FROM FORM 4797	PT II 36(c)	12	883 - 894	N
1050	LONG-CASUALTY THEFT DESCRIPTION (FIRST LINE)	PT II 37(a)	25	895 - 919	A/N OR BLANK
1060	TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 37(b) i	12	920 - 931	N ***
1070	LONG TERM GAINS FROM INCOME PRODUCING PROPERTY	PT II 37(b) ii	12	932 - 943	N ***
1080	GAINS FROM CASUALTIES OR THEFTS	PT II 37(c)	12	944 - 955	N
1090	LONG-CASUALTY THEFT DESCRIPTION (SECOND LINE)	PT II 37(a)	25	956 - 980	A/N OR BLANK
1100	TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 37(b) i	12	981 - 992	N ***
1110	INCOMING PRODUCING PROPERTY	PT II 37(b) ii	12	993 - 1004	N ***
1120	LONG-GAINS FROM CASUALTIES OR THEFTS	PT II 37(c)	12	1005 - 1016	N
1130	LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY	PT II 38(b) i	12	1017 - 1028	N ***
1140	LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 38(b) ii	12	1029 - 1040	N ***
1150	LONG-TOTAL GAINS	PT II 39	12	1041 - 1052	N
1160	LONG-LINE 17 AMOUNTS, ADD COLS. (b)(i) AND (b)(ii)	PT II 40	12	1053 - 1064	N
1170	PAL INDICATOR	PT II 41(a)	3	1065 - 1067	NO ENTRY
1180	NET GAIN/LOSS COMBINE LINE 38(b)(i) AND LINE 39	PT II 41(a)(c)	12	1068 - 1079	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1190	PAL INDICATOR	PT II 41(b)	3	1080 - 1082	NO ENTRY
1200	LINE 38 AMOUNT COL. (b)(ii)	PT II 41(b)(c)	12	1083 - 1094	N
1210	LOSS ON LINE 37 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 39	PT II 42	12	1095 - 1106	N
1215	PAL INDICATOR	PT II	3	1107 – 1109	NO ENTRY
	RECORD TERMINUS CHARACTER		1	1110 - 1110	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0903
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4797bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	GROSS PROCEEDS FROM REAL ESTATE	1	12	52 - 63	N
0040	DESCRIPTION OF PROPERTY ITEM 1	PT I 2(a)	15	64 - 78	A/N
0050	DATE ACQUIRED ITEM 1	PT I 2(b)	8	79 - 86	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0060	DATE SOLD ITEM 1	PT I 2(c)	8	87 - 94	FORMAT: YYYYMMDD OR BLANK
0070	GROSS SALES PRICE ITEM 1	PT I 2(d)	12	95 - 106	N
0080	DEPRECIATION ALLOWED ITEM 1	PT I 2(e)	12	107 - 118	N
0090	COST OR OTHER BASIS ITEM 1	PT I 2(f)	12	119 - 130	N
0100	GAIN OR LOSS FOR ENTIRE YEAR ITEM 1	PT I 2(g)	12	131 - 142	N
0120	DESCRIPTION OF PROPERTY ITEM 2	PT I 2(a)	15	143 - 157	A/N
0130	DATE ACQUIRED ITEM 2	PT I 2(b)	8	158 - 165	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0140	DATE SOLD ITEM 2	PT I 2(c)	8	166 - 173	FORMAT: YYYYMMDD OR BLANK
0150	GROSS SALES PRICE ITEM 2	PT I 2(d)	12	174 - 185	N
0160	DEPRECIATION ALLOWED ITEM 2	PT I 2(e)	12	186 - 197	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	198 - 209	N
0180	GAIN OR LOSS FOR ENTIRE YEAR ITEM 2	PT I 2(g)	12	210 - 221	N
0200	DESCRIPTION OF PROPERTY ITEM 3	PT I 2(a)	15	222 - 236	A/N
0210	DATE ACQUIRED ITEM 3	PT I 2(b)	8	237 - 244	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0220	DATE SOLD ITEM 3	PT I 2(c)	8	245 - 252	FORMAT: YYYYMMDD OR BLANK
0230	GROSS SALES PRICE ITEM 3	PT I 2(d)	12	253 - 264	N
0240	DEPRECIATION ALLOWED ITEM 3	PT I 2(e)	12	265 - 276	N
0250	COST OR OTHER BASIS ITEM 3	PT I 2(f)	12	277 - 288	N
0260	GAIN OR LOSS FOR ENTIRE YEAR ITEM 3	PT I 2(g)	12	289 - 300	N
0280	DESCRIPTION OF PROPERTY ITEM 4	PT I 2(a)	15	301 - 315	A/N
0290	DATE ACQUIRED ITEM 4	PT I 2(b)	8	316 - 323	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0300	DATE SOLD ITEM 4	PT I 2(c)	8	324 - 331	FORMAT: YYYYMMDD OR BLANK
0310	GROSS SALES PRICE ITEM 4	PT I 2(d)	12	332 - 343	N
0320	DEPRECIATION ALLOWED ITEM 4	PT I 2(e)	12	344 - 355	N
0330	COST OR OTHER BASIS ITEM 4	PT I 2(f)	12	356 - 367	N
0340	GAIN OR LOSS FOR ENTIRE YEAR ITEM 4	PT I 2(g)	12	368 - 379	N
*0345	(A) DESCRIPTION OF PROPERTY	PT I	6	380 - 385	"STMnnn" OR BLANK

NOTE: USE FIELD #0345 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I, LINE 2. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

0600	GAIN FORM 4684, Line 42	PART I 3(g)	12	386 - 397	N
0610	SEC 1231 GAIN FORM 6252 LINE 26 OR 37	PT 1 4(g)	12	398 - 409	N
0615	SEC 1231 GAIN/LOSS FROM LIKE-KIND EXCHANGES	PT 1 5g	12	410 - 421	N
0620	GAIN ON LINE 32	PT I 6(g)	12	422 - 433	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0650	COMBINE LINES 2 - 6 COLUMN G	PT I 7	12	434 - 445	N
0660	NONRECAPTURED LOSSES FROM PRIOR YEARS	PART I 8(g)	12	446 - 457	N
0670	LINE 7 MINUS LINE 8	PT I 9(g)	12	458 - 469	N
0690	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 1	PT II 10(a)	15	470 - 484	A/N
0700	ORDINARY GAINS AND LOSSES DATE ACQUIRED ITEM 1	PT II 10(b)	8	485 - 492	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0710	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 1	PT II 10(c)	8	493 - 500	FORMAT: YYYYMMDD OR BLANK
0720	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 1	PT II 10(d)	12	501 - 512	N
0730	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 1	PT II 10(e)	12	513 - 524	N
0740	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 1	PT II 10(f)	12	525 - 536	N
0750	GAINS OR LOSS FOR ENTIRE YEAR ITEM 1	PT II 10(g)	12	537 - 548	N
0770	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 2	PT II 10(a)	15	549 - 563	A/N
0780	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 2	PT II 10(b)	8	564 - 571	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0790	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 2	PT II 10(c)	8	572 - 579	FORMAT: YYYYMMDD OR BLANK
0800	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 2	PT II 10(d)	12	580 - 591	N
0810	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 2	PT II 10(e)	12	592 - 603	N
0820	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 2	PT II 10(f)	12	604 - 615	N
0830	GAIN OR LOSS FOR ENTIRE YEAR ITEM 2	PT II 10(g)	12	616 - 627	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0850	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 3	PT II 10(a)	15	628 - 642	A/N
0860	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 3	PT II 10(b)	8	643 - 650	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0870	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 3	PT II 10(c)	8	651 - 658	FORMAT: YYYYMMDD OR BLANK
0880	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 3	PT II 10(d)	12	659 - 670	N
0890	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 3	PT II 10(e)	12	671 - 682	N
0900	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 3	PT II 10(f)	12	683 - 694	N
0910	GAIN OR LOSS FOR ENTIRE YEAR ITEM 3	PT II 10(g)	12	695 - 706	N
0930	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 4	PT II 10(a)	15	707 - 721	A/N
0940	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 4	PT II 10(b)	8	722 - 729	FORMAT: YYYYMMDD, "INHERIT", OR BLANK
0950	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 4	PT II 10(c)	8	730 - 737	FORMAT: YYYYMMDD OR BLANK
0960	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 4	PT II 10(d)	12	738 - 749	N
0970	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 4	PT II 10(e)	12	750 - 761	N
0980	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 4	PT II 10(f)	12	762 - 773	N
0990	GAIN OR LOSS FOR ENTIRE YEAR ITEM 4	PT II 10(g)	12	774 - 785	N
*0995	DESCRIPTION OF PROPERTY	PT II	6	786 - 791	"STMnnn" OR BLANK
	NOTE: USE FIELD #0995 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 11. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ALLOWED.				
1250	LOSS, IF ANY, FROM LINE 7	PT II 11	12	792 - 803	N***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1260	GAIN FROM LINE 8 OR AMOUNT FROM LINE 9	PT II 12	12	804 - 815	N
1270	GAIN, IF ANY, FROM LINE 31	PT II 13	12	816 - 827	N
1275	PAL INDICATOR	PT II 14	3	828 - 830	"PAL" OR BLANK
1280	NET GAIN OR LOSS FORM 4684 SEC B LINES 34 AND 41A (LOSS)	PT II 14(g)	12	831 - 842	N
1300	ORDINARY GAIN FROM INSTALLMENT SALES FORM 6252 LINE 25 OR 36	PT II 15	12	843 - 854	N
1305	ORDINARY GAIN FROM LIKE-KIND EXCHANGE (LOSS)	PT II 16	12	855 - 866	N
1340	COMBINE LINES 10 THROUGH 16	PT II 17	12	867 - 878	N
1350	INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS)	PT II 18 a	12	879 - 890	NO ENTRY
1360	REDETERMINED GAIN OR LOSS ON LINE 17	PT II 18b	12	891 - 902	NO ENTRY
	RECORD TERMINUS CHARACTER		1	903 - 903	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1395
	START RECORD SENTINEL		4	5 - 8	"****"
1380	RECORD ID		6	9 - 14	"FRMbbb"
1381	FORM NUMBER		6	15 - 20	"4797bb"
1382	PAGE NUMBER		5	21 - 25	"PG02b"
1383	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1384	FILLER		1	35 - 35	BLANK
1385	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
1400	DESCRIPTION OF PROPERTY PROPERTY A	PT III	40	43 - 82	A/N
1410	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY A	PT III 19 A	8	83 - 90	FORMAT: YYYYMMDD OR BLANK
1420	GAIN FROM DISPOSITION DATE SOLD PROPERTY A	PT III 19 A	8	91 - 98	FORMAT: YYYYMMDD OR BLANK
1430	GROSS SALES PRICE PROPERTY A	PT III 20 A	12	99 - 110	N
1440	COST OR OTHER BASIS PLUS EXPENSE PROPERTY A	PT III 21 A	12	111 - 122	N
1450	DEPRECIATION PROPERTY A	PT III 22 A	12	123 - 134	N
1460	ADJUSTED BASIS LINE 23 MINUS LINE 24 PROPERTY A	PT III 23 A	12	135 - 146	N
1470	TOTAL GAIN LINE 22 MINUS LINE 25 PROPERTY A	PT III 24 A	12	147 - 158	N
1480	SEC 1245 DEPRECIATION PROPERTY A	PT III 25a A	12	159 - 170	N
1490	SEC 1245 SMALLER OF 26 OR 27a PROPERTY A	PT III 25b A	12	171 - 182	N
1500	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY A	PT III 26a A	12	183 - 194	N
1510	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 26 OR 28a PROPERTY A	PT III 26b A	12	195 - 206	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1520	SEC 1250 LINE 26 MINUS LINE 28a PROPERTY A	PT III 26c A	12	207 - 218	N
1530	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY A	PT III 26d A	12	219 - 230	N
1540	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 28c OR 28d PROPERTY A	PT III 26e A	12	231 - 242	N
1550	SEC 291 AMOUNT PROPERTY A	PT III 26f A	12	243 - 254	NO ENTRY
1560	ADD LINES 28b, e AND f PROPERTY A	PT III 26g A	12	255 - 266	N
1570	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY A	PT III 27a A	12	267 - 278	N
1580	SEC 1252 29a TIMES APPLICATION PERCENTAGE PROPERTY A	PT III 27b A	12	279 - 290	N
1590	SEC 1252 SMALLER OF LINE 26 OR 29b PROPERTY A	PT III 27c A	12	291 - 302	N
1600	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY A	PT III 28a A	12	303 - 314	N
1610	SEC 1254 SMALLER OF LINE 26 OR 30a PROPERTY A	PT III 28b A	12	315 - 326	N
1620	SEC 1255 APPLICABLE PERCENTAGE PROPERTY A	PT III 29a A	12	327 - 338	N
1630	SEC 1255 SMALLER OF LINE 26 OR 31a PROPERTY A	PT III 29b A	12	339 - 350	N
1640	DESCRIPTION OF PROPERTY PROPERTY B	PT III 19 B	40	351 - 390	A/N
1650	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY B	PT III 19 B	8	391 - 398	FORMAT: YYYYMMDD OR BLANK
1660	GAIN FROM DISPOSITION DATE SOLD PROPERTY B	PT III 19 B	8	399 - 406	FORMAT: YYYYMMDD OR BLANK
1670	GROSS SALES PRICE PROPERTY B	PT III 20 B	12	407 - 418	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1680	COST OR OTHER BASIS PLUS EXPENSE PROPERTY B	PT III 21 B	12	419 - 430	N
1690	DEPRECIATION PROPERTY B	PT III 22 B	12	431 - 442	N
1700	ADJUSTED BASIS LINE 23 MINUS LINE 24 PROPERTY B	PT III 23 B	12	443 - 454	N
1710	TOTAL GAIN LINE 22 MINUS LINE 25 PROPERTY B	PT III 24 B	12	455 - 466	N
1720	SEC 1245 DEPRECIATION PROPERTY B	PT III 25a B	12	467 - 478	N
1730	SEC 1245 SMALLER OF 26 OR 27a PROPERTY B	PT III 25b B	12	479 - 490	N
1740	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY B	PT III 26a B	12	491 - 502	N
1750	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 26 OR 28a PROPERTY B	PT III 26b B	12	503 - 514	N
1760	SEC 1250 LINE 26 MINUS LINE 28a PROPERTY B	PT III 26c B	12	515 - 526	N
1770	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY B	PT III 26d B	12	527 - 538	N
1780	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 28c OR 28d PROPERTY B	PT III 26e B	12	539 - 550	N
1790	SEC 291 AMOUNT PROPERTY B	PT III 26f B	12	551 - 562	NO ENTRY
1800	ADD LINES 28b, e AND f PROPERTY B	PT III 26g B	12	563 - 574	N
1810	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY B	PT III 27a B	12	575 - 586	N
1820	SEC 1252 29a TIMES APPLICATION PERCENTAGE PROPERTY B	PT III 27b B	12	587 - 598	N
1830	SEC 1252 SMALLER OF LINE 26 OR 29b PROPERTY B	PT III 27c B	12	599 - 610	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1840	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY B	PT III 28a B	12	611 - 622	N
1850	SEC 1254 SMALLER OF LINE 26 OR 30a PROPERTY B	PT III 28b B	12	623 - 634	N
1860	SEC 1255 APPLICABLE PERCENTAGE PROPERTY B	PT III 29a B	12	635 - 646	N
1870	SEC 1255 SMALLER OF LINE 26 OR 31a PROPERTY B	PT III 29b B	12	647 - 658	N
1880	DESCRIPTION OF PROPERTY PROPERTY C	PT III 19 C	40	659 - 698	A/N
1890	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY C	PT III 19 C	8	699 - 706	FORMAT: YYYYMMDD OR BLANK
1900	GAIN FROM DISPOSITION DATE SOLD PROPERTY C	PT III 19 C	8	707 - 714	FORMAT: YYYYMMDD OR BLANK
1910	GROSS SALES PRICE PROPERTY C	PT III 20 C	12	715 - 726	N
1920	COST OR OTHER BASIS PLUS EXPENSE PROPERTY C	PT III 21 C	12	727 - 738	N
1930	DEPRECIATION PROPERTY C	PT III 22 C	12	739 - 750	N
1940	ADJUSTED BASIS LINE 23 MINUS LINE 24 PROPERTY C	PT III 23 C	12	751 - 762	N
1950	TOTAL GAIN LINE 22 MINUS LINE 25 PROPERTY C	PT III 24 C	12	763 - 774	N
1960	SEC 1245 DEPRECIATION PROPERTY C	PT III 25a C	12	775 - 786	N
1970	SEC 1245 SMALLER OF 26 OR 27a PROPERTY C	PT III 25b C	12	787 - 798	N
1980	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY C	PT III 26a C	12	799 - 810	N
1990	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 26 OR 28a PROPERTY C	PT III 26b C	12	811 - 822	N
2000	SEC 1250 LINE 26 MINUS LINE 28a	PT III 26c C	12	823 - 834	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2010	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY C	PT III 26d C	12	835 - 846	N
2020	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 28c or 28d PROPERTY C	PT III 26e C	12	847 - 858	N
2030	SEC 291 AMOUNT PROPERTY C	PT III 26f C	12	859 - 870	NO ENTRY
2040	ADD LINES 28b, e AND f PROPERTY C	PT III 26g C	12	871 - 882	N
2050	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY C	PT III 27a C	12	883 - 894	N
2060	SEC 1252 29a TIMES APPLICATION PERCENTAGE PROPERTY C	PT III 27b C	12	895 - 906	N
2070	SEC 1252 SMALLER OF LINE 26 OR 29b PROPERTY C	PT III 27c C	12	907 - 918	N
2080	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY C	PT III 28a C	12	919 - 930	N
2090	SEC 1254 SMALLER OF LINE 26 OR 30a PROPERTY C	PT III 28b C	12	931 - 942	N
2100	SEC 1255 APPLICABLE PERCENTAGE PROPERTY C	PT III 29a C	12	943 - 954	N
2110	SEC 1255 SMALLER OF LINE 26 OR 31a PROPERTY C	PT III 29b C	12	955 - 966	N
2120	DESCRIPTION OF PROPERTY PROPERTY D	PT III 19 D	40	967 - 1006	A/N
2130	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY D	PT III 19 D	8	1007 - 1014	FORMAT: YYYYMMDD OR BLANK
2140	GAIN FROM DISPOSITION DATE SOLD PROPERTY D	PT III 19 D	8	1015 - 1022	FORMAT: YYYYMMDD OR BLANK
2150	GROSS SALES PRICE PROPERTY D	PT III 20 D	12	1023 - 1034	N
2160	COST OR OTHER BASIS PLUS EXPENSE PROPERTY D	PT III 21 D	12	1035 - 1046	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2170	DEPRECIATION PROPERTY D	PT III 22 D	12	1047 - 1058	N
2180	ADJUSTED BASIS LINE 23 MINUS LINE 24 PROPERTY D	PT III 23 D	12	1059 - 1070	N
2190	TOTAL GAIN LINE 22 MINUS LINE 25 PROPERTY D	PT III 24 D	12	1071 - 1082	N
*2195	GAIN FROM DISPOSITION OF PROPERTY	PT III 19	6	1083 - 1088	"STMnnn" OR BLANK

NOTE: USE FIELD #2195 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART III. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

2200	SEC 1245 DEPRECIATION PROPERTY D	PT III 25a D	12	1089 - 1100	N
2210	SEC 1245 SMALLER OF 26 OR 27a PROPERTY D	PT III 25b D	12	1101 - 1112	N
2220	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY D	PT III 26a D	12	1113 - 1124	N
2230	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 26 OR 28a PROPERTY D	PT III 26b D	12	1125 - 1136	N
2240	SEC 1250 LINE 26 MINUS LINE 28a PROPERTY D	PT III 26c D	12	1137 - 1148	N
2250	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY D	PT III 26d D	12	1149 - 1160	N
2260	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 28c OR 28d PROPERTY D	PT III 26e D	12	1161 - 1172	N
2270	SEC 291 AMOUNT PROPERTY D	PT III 26f D	12	1173 - 1184	NO ENTRY
2280	ADD LINES 28b, e AND f PROPERTY D	PT III 26g D	12	1185 - 1196	N
2290	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY D	PT III 27a D	12	1197 - 1208	N
2300	SEC 1252 29a TIMES APPLICATION PERCENTAGE PROPERTY D	PT III 27b D	12	1209 - 1220	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2310	SEC 1252 SMALLER OF LINE 26 OR 29b PROPERTY D	PT III 27c D	12	1221 - 1232	N
2320	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY D	PT III 28a D	12	1233 - 1244	N
2330	SEC 1254 SMALLER OF LINE 26 OR 30a PROPERTY D	PT III 28b D	12	1245 - 1256	N
2340	SEC 1255 APPLICABLE PERCENTAGE PROPERTY D	PT III 29a D	12	1257 - 1268	N
2350	SEC 1255 SMALLER OF LINE 26 OR 31a PROPERTY D	PT III 29b D	12	1269 - 1280	N
2360	TOTAL GAINS ALL PROPERTIES	PT III 30	12	1281 - 1292	N
2370	COLUMNS A THROUGH D	PT III 31	12	1293 - 1304	N
2380	SUBTRACT LINE 33 FROM LINE 32	PT III 32	12	1305 - 1316	N
2420	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 179	PT IV 33(a)	12	1317 - 1328	N
2430	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 280F	PT IV 33(b)	12	1329 - 1340	N
2440	DEPRECIATION OR RECOVERY SEC 179	PT IV 34(a)	12	1341 - 1352	N
2450	DEPRECIATION OR RECOVERY SEC 280F	PT IV 34(b)	12	1353 - 1364	N
2460	LINE 38 MINUS LINE 39 SEC 179	PT IV 35(a)	12	1365 - 1376	N
2470	LINE 38 MINUS LINE 39 SEC 280F	PT IV 35(b)	12	1377 - 1388	N
*2475	RECAPTURE STATEMENT	PT IV	6	1389 - 1394	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1395 - 1395	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1619
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"5471bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	TAX YEAR BEGINNING		8	43 - 50	FORMAT: YYYYMMDD
0020	TAX YEAR ENDING		8	51 - 58	FORMAT: YYYYMMDD
0025	CHANGE IN TAXABLE YEAR - NO SECTION 898C(1)(B)		1	59 - 59	"X" OR BLANK
0030	ELECTION - CHANGE IN TAXABLE YEAR 898c(1)(B)		1	60 - 60	"X" OR BLANK
0035	SECTION 898c(1)(B) ELECTION		1	61 - 61	"X" OR BLANK
0040	PRIOR FILER NAME		40	62 - 101	A/N
0050	ADDRESS		35	102 - 136	A/N
0060	CITY		22	137 - 158	A/N
0070	STATE		2	159 - 160	A/N
0080	ZIP CODE		12	161 - 172	A/N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0090	FILER'S TAX YEAR BEGINNING		8	173 - 180	FORMAT: YYYYMMDD
0100	FILER'S TAX YEAR ENDING		8	181 - 188	FORMAT: YYYYMMDD
0110	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)	A	9	189 - 197	N
0130	CATEGORY OF FILER - 2	B(2)	1	198 - 198	"X" OR BLANK
0135	CATEGORY OF FILER - 3	B(3)	1	199 - 199	"X" OR BLANK
@0136	CATEGORY 3 ATTACHMENT	B(3)	6	200 - 205	"STMnnn" OR BLANK
0140	CATEGORY OF FILER - 4	B(4)	1	206 - 206	"X" OR BLANK
0150	CATEGORY OF FILER - 5	B(5)	1	207 - 207	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	% VOTING STOCK	C	6	208 - 213	N
0170	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	214 - 253	A/N
0180	ADDRESS	D(2)	35	254 - 288	A/N
0182	CITY	D(2)	22	289 - 310	A/N
0184	STATE	D(2)	2	311 - 312	A/N
0186	ZIP CODE	D(2)	12	313 - 324	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0190	IDENTIFYING NUMBER	D(3)	9	325 - 333	N
0200	SHAREHOLDER	D(4)	1	334 - 334	"X" OR BLANK
0210	OFFICER	D(4)	1	335 - 335	"X" OR BLANK
0220	DIRECTOR	D(4)	1	336 - 336	"X" OR BLANK
*0225	FIRST PERSON'S STATEMENT	D(4)	6	337 - 342	"STMnnn" OR BLANK
0230	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	343 - 382	A/N OR BLANK
0240	ADDRESS	D(2)	35	383 - 417	A/N OR BLANK
0242	CITY	D(2)	22	418 - 439	A/N OR BLANK
0244	STATE	D(2)	2	440 - 441	A/N OR BLANK
0246	ZIP CODE	D(2)	12	442 - 453	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0250	IDENTIFYING NUMBER	D(3)	9	454 - 462	N OR BLANK
0260	SHAREHOLDER	D(4)	1	463 - 463	"X" OR BLANK
0270	OFFICER	D(4)	1	464 - 464	"X" OR BLANK
0280	DIRECTOR	D(4)	1	465 - 465	"X" OR BLANK
*0285	SECOND PERSON'S STATEMENT	D(4)	6	466 - 471	"STMnnn" OR BLANK
0290	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	472 - 511	A/N OR BLANK
0300	ADDRESS	D(2)	35	512 - 546	A/N OR BLANK
0302	CITY	D(2)	22	547 - 568	A/N OR BLANK
0304	STATE	D(2)	2	569 - 570	A/N OR BLANK
0306	ZIP CODE	D(2)	12	571 - 582	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0310	IDENTIFYING NUMBER	D(3)	9	583 - 591	N OR BLANK
0320	SHAREHOLDER	D(4)	1	592 - 592	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0330	OFFICER	D(4)	1	593 - 593	"X" OR BLANK
0340	DIRECTOR	D(4)	1	594 - 594	"X" OR BLANK
*0345	THIRD PERSON'S STATEMENT	D(4)	6	595 - 600	"STMnnn" OR BLANK
0350	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	601 - 640	A/N OR BLANK
0360	ADDRESS	D(2)	35	641 - 675	A/N OR BLANK
0362	CITY	D(2)	22	676 - 697	A/N OR BLANK
0364	STATE	D(2)	2	698 - 699	A/N OR BLANK
0366	ZIP CODE	D(2)	12	700 - 711	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0370	IDENTIFYING NUMBER	D(3)	9	712 - 720	N OR BLANK
0380	SHAREHOLDER	D(4)	1	721 - 721	"X" OR BLANK
0390	OFFICER	D(4)	1	722 - 722	"X" OR BLANK
0400	DIRECTOR	D(4)	1	723 - 723	"X" OR BLANK
*0405	FOURTH PERSON'S STATEMENT	D(4)	6	724 - 729	"STMnnn" OR BLANK
*0407	ADDITIONAL LINE D INFORMATION	D(4)	6	730 - 735	"STMnnn" OR BLANK
0420	NAME OF FOREIGN CORPORATION	1a	35	736 - 770	A/N
0425	PRIOR CORPORATION NAME	1a	70	771 - 840	A/N
0430	ADDRESS	1a	35	841 - 875	A/N
0440	CITY	1a	22	876 - 897	A/N
0450	STATE	1a	2	898 - 899	A/N
0460	ZIP CODE	1a	12	900 - 911	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0465	COUNTRY	1a	35	912 - 946	A/N OR BLANK
0470	EMPLOYER IDENTIFICATION NUMBER	1b	9	947 - 955	N
0480	COUNTRY UNDER WHOSE LAWS INCORPORATED	1c	2	956 - 957	ALPHA "US" IS NOT VALID
0490	DATE OF INCORPORATION	1d	8	958 - 965	FORMAT: YYYYMMDD
0500	PRINCIPAL PLACE OF BUSINESS (COUNTRY CODE)	1e	2	966 - 967	ALPHA
0505	VALIDITY INDICATOR		2	968 - 969	NO ENTRY
0510	PRINCIPAL BUS. ACTIVITY CODE	1f	6	970 - 975	N RANGE: 111000-813000
0520	PRINCIPAL BUSINESS ACTIVITY	1g	35	976 - 1010	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0523	FOREIGN CORPORATION FUNCTIONAL CURRENCY	1h	20	1011 - 1030	A/N
0525	DORMANT INDICATOR		1	1031 - 1031	"X" OR BLANK
0530	NAME OF BRANCH OFFICE IN U.S	2a	35	1032 - 1066	A/N
0540	ADDRESS	2a	35	1067 - 1101	A/N
0550	CITY	2a	22	1102 - 1123	A/N
0560	STATE	2a	2	1124 - 1125	A/N
0570	ZIP CODE	2a	12	1126 - 1137	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0580	IDENTIFYING NUMBER OF BRANCH OFFICE OR AGENT (IF ANY)	2a	9	1138 - 1146	N
0590	TAXABLE INCOME (LOSS)	2b(i)	12	1147 - 1158	N
0600	U.S INCOME TAX PAID	2b(ii)	12	1159 - 1170	N
0610	NAME OF FOREIGN CORPORATIONS'S STATUTORY OR RESIDENT AGENT	2c	35	1171 - 1205	A/N
0620	ADDRESS	2c	35	1206 - 1240	A/N
0630	CITY	2c	22	1241 - 1262	A/N
0640	STATE	2c	2	1263 - 1264	A/N
0650	ZIP CODE	2c	12	1265 - 1276	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0655	COUNTRY	2c	35	1277 - 1311	A/N OR BLANK
0660	NAME OF PERSON WITH CUSTODY OF BOOKS & RECORDS OF FOREIGN CORPORATION	2d	35	1312 - 1346	A/N
0670	ADDRESS	2d	35	1347 - 1381	A/N
0680	CITY	2d	22	1382 - 1403	A/N
0690	STATE	2d	2	1404 - 1405	A/N
0700	ZIP CODE	2d	12	1406 - 1417	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0705	COUNTRY	2d	35	1418 - 1452	A/N OR BLANK
0710	LOCATION OF BOOKS & RECORDS (IF DIFFERENT)	2d	71	1453 - 1523	A/N OR BLANK
0720	DESCRIPTION OF CLASS OF STOCK	PT I (a)	6	1524 - 1529	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0730	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1530 - 1539	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0740	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1540 - 1549	N
0750	DESCRIPTION OF CLASS OF STOCK	PT I (a)	1	1550 - 1550	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0760	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1551 - 1560	N
0770	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1561 - 1570	N
0780	DESCRIPTION OF CLASS OF STOCK	PT I (a)	1	1571 - 1571	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0790	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1572 – 1581	N
0800	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1582 - 1591	N
0810	DESCRIPTION OF CLASS OF STOCK	PT I (a)	1	1592 - 1592	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0820	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1593 - 1602	N
0830	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1603 - 1612	N
*0835	PART I ADDITIONAL ALL CLASSES OF STOCK INFORMATION	SCH A PT I	6	1613 - 1618	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1619 - 1619	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2168
	START RECORD SENTINEL		4	5 - 8	"****"
0970	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0971	FORM NUMBER		6	15 - 20	"5471bb"
0972	PAGE NUMBER		5	21 - 25	"PG02b"
0973	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0974	FILLER		1	35 - 35	BLANK
0975	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0980	NAME OF SHAREHOLDER	SCH B(a)	35	43 - 77	A/N
0990	ADDRESS	SCH B(a)	35	78 - 112	A/N
1000	CITY	SCH B(a)	22	113 - 134	A/N
1010	STATE	SCH B(a)	2	135 - 136	A/N
1020	ZIP CODE	SCH B(a)	12	137 - 148	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1030	IDENTIFYING NUMBER OF SHAREHOLDER	SCH B(a)	9	149 - 157	N
1040	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	158 - 177	A/N
1050	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	178 - 187	N
1060	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	188 - 197	N
1065	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	198 - 203	N
1070	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	204 - 223	A/N OR BLANK
1080	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	224 - 233	N OR BLANK
1090	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	234 - 243	N OR BLANK
1100	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	244 - 263	A/N OR BLANK
1110	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	264 - 273	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1120	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	274 - 283	N OR BLANK
1130	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	284 - 303	A/N OR BLANK
1140	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	304 - 313	N OR BLANK
1150	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	314 - 323	N OR BLANK
1170	NAME OF SHAREHOLDER	SCH B(a)	35	324 - 358	A/N OR BLANK
1180	ADDRESS	SCH B(a)	35	359 - 393	A/N OR BLANK
1190	CITY	SCH B(a)	22	394 - 415	A/N OR BLANK
1200	STATE	SCH B(a)	2	416 - 417	A/N OR BLANK
1210	ZIP CODE	SCH B(a)	12	418 - 429	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1220	IDENTIFYING NUMBER OF SHAREHOLDER	SCH B(a)	9	430 - 438	N OR BLANK
1230	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	439 - 458	A/N OR BLANK
1240	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	459 - 468	N OR BLANK
1250	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	469 - 478	N OR BLANK
1255	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	479 - 484	N OR BLANK
1260	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	485 - 504	A/N OR BLANK
1270	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	505 - 514	N OR BLANK
1280	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	515 - 524	N OR BLANK
1290	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	525 - 544	A/N OR BLANK
1300	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	545 - 554	N OR BLANK
1310	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	555 - 564	N OR BLANK
1320	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	565 - 584	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1330	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	585 - 594	N OR BLANK
1340	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	595 - 604	N OR BLANK
1360	NAME OF SHAREHOLDER	SCH B(a)	35	605 - 639	A/N OR BLANK
1370	ADDRESS	SCH B(a)	35	640 - 674	A/N OR BLANK
1380	CITY	SCH B(a)	22	675 - 696	A/N OR BLANK
1390	STATE	SCH B(a)	2	697 - 698	A/N OR BLANK
1400	ZIP CODE	SCH B(a)	12	699 - 710	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1410	IDENTIFYING NUMBER OF SHAREHOLDER	SCH B(a)	9	711 - 719	N OR BLANK
1420	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	720 - 739	A/N OR BLANK
1430	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	740 - 749	N OR BLANK
1440	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	750 - 759	N OR BLANK
1445	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	760 - 765	N OR BLANK
1450	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	766 - 785	A/N OR BLANK
1460	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	786 - 795	N OR BLANK
1470	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	796 - 805	N OR BLANK
1480	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	806 - 825	A/N OR BLANK
1490	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	826 - 835	N OR BLANK
1500	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	836 - 845	N OR BLANK
1510	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	846 - 865	A/N OR BLANK
1520	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	866 - 875	N OR BLANK
1530	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	876 - 885	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1550	NAME OF SHAREHOLDER	SCH B(a)	35	886 - 920	A/N OR BLANK
1560	ADDRESS	SCH B(a)	35	921 - 955	A/N OR BLANK
1570	CITY	SCH B(a)	22	956 - 977	A/N OR BLANK
1580	STATE	SCH B(a)	2	978 - 979	A/N OR BLANK
1590	ZIP CODE	SCH B(a)	12	980 - 991	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1600	IDENTIFYING NUMBER OF SHAREHOLDER	SCH B(a)	9	992 - 1000	N OR BLANK
1610	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1001 - 1020	A/N OR BLANK
1620	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1021 - 1030	N OR BLANK
1630	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1031 - 1040	N OR BLANK
1635	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	1041 - 1046	N OR BLANK
1640	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1047 - 1066	A/N OR BLANK
1650	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1067 - 1076	N OR BLANK
1660	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1077 - 1086	N OR BLANK
1670	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1087 - 1106	A/N OR BLANK
1680	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1107 - 1116	N OR BLANK
1690	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1117 - 1126	N OR BLANK
1700	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1127 - 1146	A/N OR BLANK
1710	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1147 - 1156	N OR BLANK
1720	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1157 - 1166	N OR BLANK
1740	NAME OF SHAREHOLDER	SCH B(a)	35	1167 - 1201	A/N OR BLANK
1750	ADDRESS	SCH B(a)	35	1202 - 1236	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1760	CITY	SCH B(a)	22	1237 - 1258	A/N OR BLANK
1770	STATE	SCH B(a)	2	1259 - 1260	A/N OR BLANK
1780	ZIP CODE	SCH B(a)	12	1261 - 1272	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1790	IDENTIFYING NUMBER OF SHAREHOLDER	SCH B(a)	9	1273 - 1281	N OR BLANK
1800	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1282 - 1301	A/N OR BLANK
1810	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1302 - 1311	N OR BLANK
1820	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1312 - 1321	N OR BLANK
1825	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	1322 - 1327	N OR BLANK
1830	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1328 - 1347	A/N OR BLANK
1840	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1348 - 1357	N OR BLANK
1850	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1358 - 1367	N OR BLANK
1860	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1368 - 1387	A/N OR BLANK
1870	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1388 - 1397	N OR BLANK
1880	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1398 - 1407	N OR BLANK
1890	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1408 - 1427	A/N OR BLANK
1900	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1428 - 1437	N OR BLANK
1910	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1438 - 1447	N OR BLANK
*1915	ADDITIONAL SCHEDULE B INFORMATION	SCH B	6	1448 - 1453	"STMnnn" OR BLANK
1930	GROSS RECEIPTS OR SALES (FUNCTIONAL CURRENCY)	SCH C 1a	18	1454 - 1471	N
1940	GROSS RECEIPTS OR SALES (U.S. DOLLARS)	SCH C 1a	12	1472 - 1483	N
1950	RETURNS AND ALLOWANCES (FUNCTIONAL CURRENCY)	SCH C 1b	18	1484 - 1501	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1960	RETURNS AND ALLOWANCES (U.S. DOLLARS)	SCH C 1b	12	1502 - 1513	N
1970	SUBTRACT LINE 1b FROM 1a (FUNCTIONAL CURRENCY)	SCH C 1c	18	1514 - 1531	N
1980	SUBTRACT LINE 1b FROM 1a (U.S. DOLLARS)	SCH C 1c	12	1532 - 1543	N
1990	COST OF GOODS SOLD (FUNCTIONAL CURRENCY)	SCH C 2	18	1544 - 1561	N
2000	COST OF GOODS SOLD (U.S. DOLLARS)	SCH C 2	12	1562 - 1573	N
2010	GROSS PROFITS (FUNCTIONAL CURRENCY)	SCH C 3	18	1574 - 1591	N
2020	GROSS PROFITS (U.S. DOLLARS)	SCH C 3	12	1592 - 1603	N
2030	DIVIDENDS (FUNCTIONAL CURRENCY)	SCH C 4	18	1604 - 1621	N
2040	DIVIDENDS (U.S. DOLLARS)	SCH C 4	12	1622 - 1633	N
2050	INTEREST (FUNCTIONAL CURRENCY)	SCH C 5	18	1634 - 1651	N
2060	INTEREST (U.S. DOLLARS)	SCH C 5	12	1652 - 1663	N
2070	GROSS RENTS, ROYALTIES (FUNCTIONAL CURRENCY)	SCH C 6	18	1664 - 1681	N
2080	GROSS RENTS, ROYALTIES (U.S. DOLLARS)	SCH C 6	12	1682 - 1693	N
2090	NET GAIN (LOSS) OF ASSETS (FUNCTIONAL CURRENCY)	SCH C 7	18	1694 - 1711	N
2100	NET GAIN (LOSS) OF ASSETS (U.S. DOLLARS)	SCH C 7	12	1712 - 1723	N
+2110	OTHER INCOME (FUNCTIONAL CURRENCY)	SCH C 8	18	1724 - 1741	N
@2120	ATTACH SCHEDULE (FUNCTIONAL CURRENCY)	SCH C 8	6	1742 - 1747	"STMnnn" OR BLANK
+2130	OTHER INCOME (U.S. DOLLARS)	SCH C 8	12	1748 - 1759	N
@2140	ATTACH SCHEDULE (U.S. DOLLARS)	SCH C 8	6	1760 - 1765	"STMnnn" OR BLANK
2150	TOTAL INCOME (FUNCTIONAL CURRENCY)	SCH C 9	18	1766 - 1783	N
2160	TOTAL INCOME (U.S. DOLLARS)	SCH C 9	12	1784 - 1795	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2170	COMPENSATION NOT DEDUCTED (FUNCTIONAL CURRENCY)	SCH C 10	18	1796 - 1813	N
2180	COMPENSATION NOT DEDUCTED (U.S. DOLLARS)	SCH C 10	12	1814 - 1825	N
2190	RENT, ROYALTIES, LICENSE FEES (FUNCTIONAL CURRENCY)	SCH C 11	18	1826 - 1843	N
2200	RENT, ROYALTIES, LICENSE FEES (U.S. DOLLARS)	SCH C 11	12	1844 - 1855	N
2210	INTEREST (FUNCTIONAL CURRENCY)	SCH C 12	18	1856 - 1873	N
2220	INTEREST (U.S. DOLLARS)	SCH C 12	12	1874 - 1885	N
2230	DEPRECIATION NOT DEDUCTED (FUNCTIONAL CURRENCY)	SCH C 13	18	1886 - 1903	N
2240	DEPRECIATION NOT DEDUCTED (U.S. DOLLARS)	SCH C 13	12	1904 - 1915	N
2250	DEPLETION (FUNCTIONAL CURRENCY)	SCH C 14	18	1916 - 1933	N
2260	DEPLETION (U.S. DOLLARS)	SCH C 14	12	1934 - 1945	N
2270	TAXES (FUNCTIONAL CURRENCY)	SCH C 15	18	1946 - 1963	N
2280	TAXES (U.S. DOLLARS)	SCH C 15	12	1964 - 1975	N
+2290	OTHER DEDUCTIONS (FUNCTIONAL CURRENCY)	SCH C 16	18	1976 - 1993	N
@2300	ATTACH SCHEDULE (FUNCTIONAL CURRENCY)	SCH C 16	6	1994 - 1999	"STMnnn" OR BLANK
+2310	OTHER DEDUCTIONS (U.S. DOLLARS)	SCH C 16	12	2000 - 2011	N
@2320	ATTACH SCHEDULE (U.S. DOLLARS)	SCH C 16	6	2012 - 2017	"STMnnn" OR BLANK
2330	TOTAL DEDUCTIONS (FUNCTIONAL CURRENCY)	SCH C 17	18	2018 - 2035	N
2340	TOTAL DEDUCTIONS (U.S. DOLLARS)	SCH C 17	12	2036 - 2047	N
2350	NET INCOME OR (LOSS) (FUNCTIONAL CURRENCY)	SCH C 18	18	2048 - 2065	N
2360	NET INCOME OR (LOSS) (U.S. DOLLARS)	SCH C 18	12	2066 - 2077	N
2370	EXTRAORDINARY ITEMS (FUNCTIONAL CURRENCY)	SCH C 19	18	2078 - 2095	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2380	EXTRAORDINARY ITEMS (U.S. DOLLARS)	SCH C 19	12	2096 - 2107	N
2390	PROVISIONS FOR INCOME (FUNCTIONAL CURRENCY)	SCH C 20	18	2108 - 2125	N
2400	PROVISIONS FOR INCOME (U.S. DOLLARS)	SCH C 20	12	2126 - 2137	N
2410	INCOME (LOSS) PER BOOKS (FUNCTIONAL CURRENCY)	SCH C 21	18	2138 - 2155	N
2415	INCOME (LOSS) PER BOOKS (U.S. DOLLARS)	SCH C 21	12	2156 - 2167	N
	RECORD TERMINUS CHARACTER		1	2168 - 2168	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1309
	START RECORD SENTINEL		4	5 - 8	"****"
2420	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
2421	FORM NUMBER		6	15 - 20	"5471bb"
2422	PAGE NUMBER		5	21 - 25	"PG03b"
2423	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
2424	FILLER		1	35 - 35	BLANK
2425	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
2430	AMOUNT OF TAX IN U.S. DOLLARS	SCH E E(d)	12	43 - 54	N
2440	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 2(a)	35	55 - 89	A/N
2450	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 2(b)	18	90 - 107	N
2460	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 2(c)	11	108 - 118	N FORMAT nnnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
2470	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 2(d)	12	119 - 130	N
2480	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 3(a)	35	131 - 165	A/N OR BLANK
2490	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 3(b)	18	166 - 183	N OR BLANK
2500	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 3(c)	11	184 - 194	N FORMAT nnnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
2510	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 3(d)	12	195 - 206	N OR BLANK
2520	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 4(a)	35	207 - 241	A/N OR BLANK
2530	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 4(b)	18	242 - 259	N OR BLANK
2540	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 4(c)	11	260 - 270	N FORMAT nnnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2550	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 4(d)	12	271 - 282	N OR BLANK
2560	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 5(a)	35	283 - 317	A/N OR BLANK
2570	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 5(b)	18	318 - 335	N OR BLANK
2580	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 5(c)	11	336 - 346	N FORMAT nnnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
2590	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 5(d)	12	347 - 358	N OR BLANK
2600	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 6(a)	35	359 - 393	A/N OR BLANK
2610	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 6(b)	18	394 - 411	N OR BLANK
2620	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 6(c)	11	412 - 422	N FORMAT nnnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
2630	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 6(d)	12	423 - 434	N OR BLANK
2640	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 7(a)	35	435 - 469	A/N OR BLANK
2650	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 7(b)	18	470 - 487	N OR BLANK
2660	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 7(c)	11	488 - 498	N FORMAT nnnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
2670	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 7(d)	12	499 - 510	N OR BLANK
*2675	ADDITIONAL SCHEDULE E INFORMATION	SCH E	6	511 - 516	"STMnnn" OR BLANK
2680	TOTAL IN U.S. DOLLARS	SCH E 8(d)	12	517 - 528	N
2690	CASH - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 1(a)	12	529 - 540	N
2700	CASH - END OF ANNUAL ACCOUNTING PERIOD	SCH F 1(b)	12	541 - 552	N
2710	NOTES & ACCTS. RECEIVABLE BEGINNING OF ACCTG. PERIOD	SCH F 2a(a)	12	553 - 564	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2720	NOTES & ACCTS. RECEIVABLE END OF ACCOUNTING PERIOD	SCH F 2a(b)	12	565 - 576	N
2730	LESS ALLOWANCE FOR BAD DEBTS BEG. OF ANNUAL ACCTG PERIOD	SCH F 2(b)a	12	577 - 588	N ***
2740	LESS ALLOWANCE FOR BAD DEBTS END OF ANNUAL ACCTG PERIOD	SCH F 2(b)b	12	589 - 600	N ***
2750	INVENTORIES - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 3(a)	12	601 - 612	N
2760	INVENTORIES - END OF ANNUAL ACCOUNTING PERIOD	SCH F 3(b)	12	613 - 624	N
+2770	OTHER CURRENT ASSETS - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 4(a)	12	625 - 636	N
@2780	OTHER CURRENT ASSETS (ATTACH SCHEDULE)	SCH F 4(a)	6	637 - 642	"STMnnn" OR BLANK
+2790	OTHER CURRENT ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 4(b)	12	643 - 654	N
@2800	OTHER CURRENT ASSETS (ATTACH SCHEDULE)	SCH F 4(b)	6	655 - 660	"STMnnn" OR BLANK
2810	LOANS TO STOCKHOLDERS, ETC. BEG. OF ACCOUNTING PERIOD	SCH F 5(a)	12	661 - 672	N
2820	LOANS TO STOCKHOLDERS, ETC. END OF ACCOUNTING PERIOD	SCH F 5(b)	12	673 - 684	N
+2830	INVESTMENT IN SUBSIDIARIES BEG. OF ACCOUNTING PERIOD	SCH F 6(a)	12	685 - 696	N
@2840	INVESTMENT IN SUBSIDIARIES (ATTACH SCHEDULE)	SCH F 6(a)	6	697 - 702	"STMnnn" OR BLANK
+2850	INVESTMENT IN SUBSIDIARIES END OF ACCOUNTING PERIOD	SCH F 6(b)	12	703 - 714	N
@2860	INVESTMENT IN SUBSIDIARIES (ATTACH SCHEDULE)	SCH F 6(b)	6	715 - 720	"STMnnn" OR BLANK
+2870	OTHER INVESTMENTS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 7(a)	12	721 - 732	N
@2880	OTHER INVESTMENTS (ATTACH SCHEDULE)	SCH F 7(a)	6	733 - 738	"STMnnn" OR BLANK
+2890	OTHER INVESTMENTS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 7(b)	12	739 - 750	N
@2900	OTHER INVESTMENTS (ATTACH SCHEDULE)	SCH F 7(b)	6	751 - 756	"STMnnn" OR BLANK
2910	BLDGS & OTHER DEPRECIABLES BEG. OF ACCOUNTING PERIOD	SCH F 8a(a)	12	757 - 768	N
2920	BLDGS & OTHER DEPRECIABLES END OF ACCOUNTING PERIOD	SCH F 8a(b)	12	769 - 780	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2930	LESS ACCUMULATED DEPRECIATION BEG. OF ACCOUNTING PERIOD	SCH F 8b(a)	12	781 - 792	N ***
2940	LESS ACCUMULATED DEPRECIATION END OF ACCOUNTING PERIOD	SCH F 8b(a)	12	793 - 804	N ***
2950	DEPLETABLE ASSETS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 9a(a)	12	805 - 816	N
2960	DEPLETABLE ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 9a(b)	12	817 - 828	N
2970	LESS ACCUM. DEPLETION - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 9b(a)	12	829 - 840	N ***
2980	LESS ACCUM. DEPLETION - END OF ANNUAL ACCOUNTING PERIOD	SCH F 9b(b)	12	841 - 852	N ***
2990	LAND - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 10(a)	12	853 - 864	N
3000	LAND - END OF ANNUAL ACCOUNTING PERIOD	SCH F 10(b)	12	865 - 876	N
3010	GOODWILL - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 11a(a)	12	877 - 888	N
3020	GOODWILL - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11a(b)	12	889 - 900	N
3030	ORGANIZATION COSTS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 11b(a)	12	901 - 912	N
3040	ORGANIZATION COSTS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11b(b)	12	913 - 924	N
3050	PATENTS, TRADEMARKS, ETC. - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 11c(a)	12	925 - 936	N
3060	PATENTS, TRADEMARKS, ETC. - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11c(b)	12	937 - 948	N
3070	LESS ACCUM. AMORTIZATION - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 11d(a)	12	949 - 960	N ***
3080	LESS ACCUM. AMORTIZATION - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11d(b)	12	961 - 972	N ***
+3090	OTHER ASSETS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 12(a)	12	973 - 984	N
@3100	OTHER ASSETS (ATTACH SCHEDULE)	SCH F 12(a)	6	985 - 990	"STMnnn" OR BLANK
+3110	OTHER ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 12(b)	12	991 - 1002	N
@3120	OTHER ASSETS (ATTACH SCHEDULE)	SCH F 12(b)	6	1003 - 1008	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3130	TOTAL ASSETS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 13(a)	12	1009 - 1020	N
3140	TOTAL ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 13(b)	12	1021 - 1032	N
3150	ACCOUNTS PAYABLE - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 14(a)	12	1033 - 1044	N
3160	ACCOUNTS PAYABLE - END OF ANNUAL ACCOUNTING PERIOD	SCH F 14(b)	12	1045 - 1056	N
+3170	OTHER CURRENT LIABILITIES - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 15(a)	12	1057 - 1068	N
@3180	OTHER CURRENT LIABILITIES (ATTACH SCHEDULE)	SCH F 15(a)	6	1069 - 1074	"STMnnn" OR BLANK
+3190	OTHER CURRENT LIABILITIES - END OF ANNUAL ACCOUNTING PERIOD	SCH F 15(b)	12	1075 - 1086	N
@3200	OTHER CURRENT LIABILITIES (ATTACH SCHEDULE)	SCH F 15(b)	6	1087 - 1092	"STMnnn" OR BLANK
3210	LOANS FROM STOCKHOLDERS, ETC. BEG. ANNUAL ACCTG. PERIOD	SCH F 16(a)	12	1093 - 1104	N
3220	LOANS FROM STOCKHOLDERS, ETC. END OF ANNUAL ACCTG. PERIOD	SCH F 16(b)	12	1105 - 1116	N
+3230	OTHER LIABILITIES - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 17(a)	12	1117 - 1128	N
@3240	OTHER LIABILITIES (ATTACH SCHEDULE)	SCH F 17(a)	6	1129 - 1134	"STMnnn" OR BLANK
+3250	OTHER LIABILITIES - END OF ANNUAL ACCOUNTING PERIOD	SCH F 17(b)	12	1135 - 1146	N
@3260	OTHER LIABILITIES (ATTACH SCHEDULE)	SCH F 17(b)	6	1147 - 1152	"STMnnn" OR BLANK
3270	PREFERRED STOCK - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 18a(a)	12	1153 - 1164	N
3280	PREFERRED STOCK - END OF ANNUAL ACCOUNTING PERIOD	SCH F 18a(b)	12	1165 - 1176	N
3290	COMMON STOCK - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 18b(a)	12	1177 - 1188	N
3300	COMMON STOCK - END OF ANNUAL ACCOUNTING PERIOD	SCH F 18b(b)	12	1189 - 1200	N
+3305	PAID-IN OR CAPITAL SURPLUS BEG. ACCOUNTING PERIOD	SCH F 19(a)	12	1201 - 1212	N
@3310	PAID-IN OR CAPITAL SURPLUS BEG. ACCOUNTING PERIOD (ATTACH RECONCILIATION	SCH F 19(a)	6	1213 - 1218	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
+3315	PAID-IN OR CAPITAL SURPLUS END OF ACCOUNTING PERIOD	SCH F 19(b)	12	1219 - 1230	N
@3320	PAID-IN OR CAPITAL SURPLUS END OF ACCOUNTING PERIOD (ATTACH RECONCILIATION)	SCH F 19(b)	6	1231 - 1236	"STMnnn" OR BLANK
3330	RETAINED EARNINGS - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 20(a)	12	1237 - 1248	N
3340	RETAINED EARNINGS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 20(b)	12	1249 - 1260	N
3350	LESS COST OF TREASURY STOCK BEG. OF ACCOUNTING PERIOD	SCH F 21(a)	12	1261 - 1272	N ***
3360	LESS COST OF TREASURY STOCK END OF ACCOUNTING PERIOD	SCH F 21(b)	12	1273 - 1284	N ***
3370	TOTAL LIABILITIES & EQUITY BEG. OF ACCOUNTING PERIOD	SCH F 22(a)	12	1285 - 1296	N
3380	TOTAL LIABILITIES & EQUITY END OF ACCOUNTING PERIOD	SCH F 22(b)	12	1297 - 1308	N
	RECORD TERMINUS CHARACTER		1	1309 - 1309	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0610
	START RECORD SENTINEL		4	5 - 8	"****"
3400	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
3401	FORM NUMBER		6	15 - 20	"5471bb"
3402	PAGE NUMBER		5	21 - 25	"PG04b"
3403	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
3404	FILLER		1	35 - 35	BLANK
3405	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
3410	OWN AT LEAST 10% INTEREST DIRECTLY OR INDIRECTLY IN A FOREIGN PARTNERSHIP (YES BOX)	SCH G 1	1	43 - 43	"X" OR BLANK
3420	OWN AT LEAST 10% INTEREST DIRECTLY OR INDIRECTLY IN A FOREIGN PARTNERSHIP (NO BOX)	SCH G 1	1	44 - 44	"X" OR BLANK
@3425	IF YES, TO FIELD 3410, ATTACH STATEMENT	SCH G 1	6	45 - 50	"STMnnn" OR BLANK
3430	DID FOREIGN CORPORATION OWN AN INTEREST IN ANY TRUST (YES BOX)	SCH G 2	1	51 - 51	"X" OR BLANK
3440	DID FOREIGN CORPORATION OWN AN INTEREST IN ANY TRUST (NO BOX)	SCH G 2	1	52 - 52	"X" OR BLANK
@3445	IF YES, TO FIELD #3430, ATTACH STATEMENT	SCH G 2	6	53 - 58	"STMnnn" OR BLANK
3450	DID FOREIGN CORPORATION OWN ANY FOREIGN ENTITIES (YES BOX)	SCH G 3	1	59 - 59	"X" OR BLANK
3460	DID FOREIGN CORPORATION OWN ANY FOREIGN ENTITIES (NO BOX)	SCH G 3	1	60 - 60	"X" OR BLANK
@3465	IF YES, TO FIELD 3450, ATTACH STATEMENT	SCH G 3	6	61 - 66	"STMnnn" OR BLANK
3470	CURRENT YEAR INCOME (LOSS) PER FOREIGN BOOKS OF ACCOUNT	SCH H 1	18	67 - 84	N
3480	CAPITAL GAINS OR LOSSES (NET ADDITIONS)	SCH H 2a	18	85 - 102	N
3490	CAPITAL GAINS OR LOSSES (NET SUBTRACTIONS)	SCH H 2a	18	103 - 120	N
3500	DEPRECIATION & AMORTIZATION (NET ADDITIONS)	SCH H 2b	18	121 - 138	N
3510	DEPRECIATION & AMORTIZATION (NET SUBTRACTIONS)	SCH H 2b	18	139 - 156	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3520	DEPLETION (NET ADDITIONS)	SCH H 2c	18	157 - 174	N
3530	DEPLETION (NET SUBTRACTIONS)	SCH H 2c	18	175 - 192	N
3540	INVESTMENT OR INCENTIVE ALLOW. (NET ADDITIONS)	SCH H 2d	18	193 - 210	N
3550	INVESTMENT OR INCENTIVE ALLOW. (NET SUBTRACTIONS)	SCH H 2d	18	211 - 228	N
3560	CHARGES TO STATUTORY RESERVES (NET ADDITIONS)	SCH H 2e	18	229 - 246	N
3570	CHARGES TO STATUTORY RESERVES (NET SUBTRACTIONS)	SCH H 2e	18	247 - 264	N
3580	INVENTORY ADJUSTMENTS (NET ADDITIONS)	SCH H 2f	18	265 - 282	N
3590	INVENTORY ADJUSTMENTS (NET SUBTRACTIONS)	SCH H 2f	18	283 - 300	N
3600	TAXES (NET ADDITIONS)	SCH H 2g	18	301 - 318	N
3610	TAXES (NET SUBTRACTIONS)	SCH H 2g	18	319 - 336	N
+3620	OTHER (NET ADDITIONS)	SCH H 2h	18	337 - 354	N
@3625	OTHER (ATTACH SCHEDULE)	SCH H 2h	6	355 - 360	"STMnnn" OR BLANK
+3630	OTHER (NET SUBTRACTIONS)	SCH H 2h	18	361 - 378	N
@3635	OTHER (ATTACH SCHEDULE)	SCH H 2h	6	379 - 384	"STMnnn" OR BLANK
3640	TOTAL NET ADDITIONS (NET ADDITIONS)	SCH H 3	18	385 - 402	N
3650	TOTAL NET SUBTRACTIONS (NET SUBTRACTIONS)	SCH H 4	18	403 - 420	N
3660	CURRENT EARNINGS & PROFITS	SCH H 5a	18	421 - 438	N
3670	DASTM GAIN OR LOSS	SCH H 5b	18	439 - 456	N
3680	COMBINE LINES 5a & 5b	SCH H 5c	18	457 - 474	N
3690	EARNINGS & PROFITS IN U.S. DOLLARS	SCH H 5d	12	475 - 486	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3700	EXCHANGE RATE USED FOR LINE 5d		11	487 - 497	N FORMAT nnnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)
3710	SUBPART F INCOME	SCH I 1	12	498 - 509	N
3720	EARNINGS INVESTED IN U.S. PROPERTY	SCH I 2	12	510 - 521	N
3730	SUBPART F INCOME PREVIOUSLY EXCLUDED	SCH I 3	12	522 - 533	N
3740	PREVIOUSLY EXCLUDED EXPORT TRADE INCOME	SCH I 4	12	534 - 545	N
3750	FACTORING INCOME	SCH I 5	12	546 - 557	N
3760	TOTAL LINES 1-5	SCH I 6	12	558 - 569	N
3770	DIVIDENDS RECEIVED	SCH I 7	12	570 - 581	N
3780	EXCHANGE GAIN OR LOSS	SCH I 8	12	582 - 593	N
3790	INCOME OF FOREIGN CORPORATION BLOCKED (YES BOX)		1	594 - 594	"X" OR BLANK
3795	INCOME OF FOREIGN CORPORATION BLOCKED (NO BOX)		1	595 - 595	"X" OR BLANK
3800	DID ANY BECOME UNBLOCKED (YES BOX)		1	596 - 596	"X" OR BLANK
3805	DID ANY BECOME UNBLOCKED (NO BOX)		1	597 - 597	"X" OR BLANK
@3810	STATEMENT (IF YES EXPLAIN)		6	598 - 603	"STMnnn" OR BLANK
*3815	ADDITIONAL SCHEDULES I STATEMENT		6	604 - 609	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	610 - 610	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0742
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"5713bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	TAX YEAR BEGINNING		8	43 - 50	FORMAT: YYYYMMDD
0020	TAX YEAR ENDING		8	51 - 58	FORMAT: YYYYMMDD
0040	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	59 - 67	N OR BLANK
0050	ADDRESS		35	68 - 102	A/N
0060	CITY		22	103 - 124	A/N
0070	STATE		2	125 - 126	A/N
0080	ZIP CODE		12	127 - 138	A/N
0090	SERVICE CENTER WHERE YOUR TAX RETURN IS FILED		5	139 - 143	"OGDEN"
0100	TYPE OF FILER: (INDIVIDUAL)		1	144 - 144	"X" OR BLANK
0110	TYPE OF FILER: (PARTNERSHIP)		1	145 - 145	"X" OR BLANK
0120	TYPE OF FILER: (CORPORATION)		1	146 - 146	"X" OR BLANK
0130	TYPE OF FILER: (TRUST)		1	147 - 147	"X" OR BLANK
0140	TYPE FILER: (ESTATE)		1	148 - 148	"X" OR BLANK
0150	TYPE OF FILER: (OTHER)		1	149 - 149	"X" OR BLANK
0160	ADJUSTED GROSS INCOME (INDIVIDUALS)	1	12	150 - 161	NO ENTRY
0170	PARTNER'S NAME	2a	35	162 - 196	A/N
0180	PARTNER'S IDENTIFYING NUMBER	2a	9	197 - 205	N
0190	PARTNER'S NAME	2a	35	206 - 240	A/N OR BLANK
0200	PARTNER'S IDENTIFYING NUMBER	2a	9	241 - 249	N OR BLANK
0210	PARTNER'S NAME	2a	35	250 - 284	A/N OR BLANK
0220	PARTNER'S IDENTIFYING NUMBER	2a	9	285 - 293	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0230	PARTNER'S NAME	2a	35	294 - 328	A/N OR BLANK
0240	PARTNER'S IDENTIFYING NUMBER	2a	9	329 - 337	N OR BLANK
0250	PARTNER'S NAME	2a	35	338 - 372	A/N OR BLANK
0260	PARTNER'S IDENTIFYING NUMBER	2a	9	373 - 381	N OR BLANK
0270	PARTNER'S NAME	2a	35	382 - 416	A/N OR BLANK
0280	PARTNER'S IDENTIFYING NUMBER	2a	9	417 - 425	N OR BLANK
0290	PARTNER'S NAME	2a	35	426 - 460	A/N OR BLANK
0300	PARTNER'S IDENTIFYING NUMBER	2a	9	461 - 469	N OR BLANK
*0305	ATTACHMENT - ADDT'L INFORMATION (PARTNER'S NAME & IDENTIFYING NO.)		6	470 - 475	"STMnnn" OR BLANK
0310	ADDITIONAL INFORMATION INCLUDED (RE: FIELD NUMBER 0305)		1	476 - 476	"X" OR BLANK
0320	PRINCIPAL BUSINESS ACTIVITY CODE	2c	6	477 - 482	N RANGE: 111100-813000
0330	PRINCIPAL BUSINESS ACTIVITY DESCRIPTION	2c	35	483 - 517	A/N
0340	IC-DISCs ENTER PRODUCT OR SERVICE CODE	2d	3	518 - 520	NO ENTRY
0350	IC-DISCs ENTER PRODUCT OR SERVICE DESCRIPTION	2d	35	521 - 555	NO ENTRY
0360	PARTNERSHIP'S TOTAL ASSETS	3a	12	556 - 567	N
0370	PARTNERSHIP'S ORDINARY INCOME	3b	12	568 - 579	N
0380	TYPE OF FORM 1120 SERIES FILED	4a	6	580 - 585	NO ENTRY
0390	NAME OF CORPORATION	4b(1)	35	586 - 620	NO ENTRY
0400	EMPLOYER IDENTIFICATION NUMBER	4b(2)	9	621 - 629	NO ENTRY
0410	TAXABLE YEAR BEGINNING	4b(3)	8	630 - 637	NO ENTRY
0420	TAXABLE YEAR ENDING	4b(3)	8	638 - 645	NO ENTRY
0430	TOTAL ASSETS	4c(1)	12	646 - 657	NO ENTRY
0440	TAXABLE INCOME	4c(2)	12	658 - 669	NO ENTRY
0450	TOTAL INCOME OF ESTATES OR TRUSTS	5	12	670 - 681	NO ENTRY
0460	FOREIGN TAX CREDIT	6a	12	682 - 693	N
0470	DEFERRAL OF EARNINGS OF CONTROLLED FOREIGN CORPORATION	6b	12	694 - 705	N
0480	DEFERRAL OF IC-DISC INCOME	6c	12	706 - 717	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0490	EXEMPT FSC INCOME	6d	12	718 - 729	NO ENTRY
0500	EXCLUDABLE EXTRATERRITORIAL INCOME	6e	12	730 - 741	NO ENTRY
	RECORD TERMINUS CHARACTER		1	742 - 742	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1418
	START RECORD SENTINEL		4	5 - 8	"****"
0510	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0511	FORM NUMBER		6	15 - 20	"5713bb"
0512	PAGE NUMBER		5	21 - 25	"PG02b"
0513	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0514	FILLER		1	35 - 35	BLANK
0515	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0520	OPERATIONS REPORTABLE UNDER SECTION 999(a) - (YES BOX)	7a	1	43 - 43	"X" OR BLANK
0530	OPERATIONS REPORTABLE UNDER SECTION 999(a) - (NO BOX)	7a	1	44 - 44	"X" OR BLANK
0540	IS FOREIGN CORPORATION A CONTROLLED FOREIGN CORPORATION (YES BOX)	7b	1	45 - 45	"X" OR BLANK
0550	IS FOREIGN CORPORATION A CONTROLLED FOREIGN CORPORATION (NO BOX)	7b	1	46 - 46	"X" OR BLANK
0560	DO YOU OWN ANY STOCK OF AN IC-DISC (YES BOX)	7c	1	47 - 47	"X" OR BLANK
0570	DO YOU OWN ANY STOCK OF AN IC-DISC (NO BOX)	7c	1	48 - 48	"X" OR BLANK
0580	DO YOU CLAIM ANY FOREIGN TAX CREDIT (YES BOX)	7d	1	49 - 49	"X" OR BLANK
0590	DO YOU CLAIM ANY FOREIGN TAX CREDIT (NO BOX)	7d	1	50 - 50	"X" OR BLANK
0600	DO YOU CONTROL ANY CORPORATION WITH OPERATIONS REPORTABLE UNDER SECTION 999(a) (YES BOX)	7e	1	51 - 51	"X" OR BLANK
0610	DO YOU CONTROL ANY CORPORATION WITH OPERATIONS REPORTABLE UNDER SECTION 999(a) (NO BOX)	7e	1	52 - 52	"X" OR BLANK
0620	IF YES, DID CORP. PARTICIPATE IN OR COOPERATE IN AN INTERNATIONAL BOYCOTT (YES BOX)	7e	1	53 - 53	"X" OR BLANK
0630	IF YES, DID CORP. PARTICIPATE IN OR COOPERATE IN AN INTERNATIONAL BOYCOTT (NO BOX)	7e	1	54 - 54	"X" OR BLANK
0640	ARE YOU CONTROLLED BY ANY PERSON WHO HAS OPERATIONS REPORTABLE UNDER SECTION 999(a) (YES BOX)	7f	1	55 - 55	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0650	ARE YOU CONTROLLED BY ANY PERSON WHO HAS OPERATIONS REPORTABLE UNDER SECTION 999(a) (NO BOX)	7f	1	56 - 56	"X" OR BLANK
0660	IF YES, DID PERSON PARTICIPATE IN OR COOPERATE WITH AN INTERNAT'L BOYCOTT (YES BOX)	7f	1	57 - 57	"X" OR BLANK
0670	IF YES, DID PERSON PARTICIPATE IN OR COOPERATE WITH AN INTERNAT'L BOYCOTT (NO BOX)	7f	1	58 - 58	"X" OR BLANK
0680	TREATED UNDER SECTION 671 AS OWNER OF A TRUST (YES BOX)	7g	1	59 - 59	"X" OR BLANK
0690	TREATED UNDER SECTION 671 AS OWNER OF A TRUST (NO BOX)	7g	1	60 - 60	"X" OR BLANK
0700	PARTNER IN A PARTNERSHIP THAT HAS REPORTABLE OPERATIONS UNDER SECTION 999(a) (YES BOX)	7h	1	61 - 61	"X" OR BLANK
0710	PARTNER IN A PARTNERSHIP THAT HAS REPORTABLE OPERATIONS UNDER SECTION 999(a) (NO BOX)	7h	1	62 - 62	"X" OR BLANK
0720	ARE YOU A FOREIGN SALES CORPORATION (YES BOX)	7i	1	63 - 63	"X" OR BLANK
0730	ARE YOU A FOREIGN SALES CORPORATION (NO BOX)	7i	1	64 - 64	"X" OR BLANK
0732	ARE YOU EXCLUDING EXTRATERRITORIAL INCOME FROM GROSS INCOME (YES BOX)	7j	12	65 - 76	NO ENTRY
0734	ARE YOU EXCLUDING EXTRATERRITORIAL INCOME FROM GROSS INCOME (NO BOX)	7j	12	77 - 88	NO ENTRY
0740	BOYCOTT OF ISRAEL (YES BOX)	8	1	89 - 89	"X" OR BLANK
0750	BOYCOTT OF ISRAEL (NO BOX)	8	1	90 - 90	"X" OR BLANK
+0760	ARE YOU SUBMITTING ADDITIONAL INFORMATION RELATING BOYCOTT OF ISRAEL	8	1	91 - 91	"X" OR BLANK
0770	NAME OF COUNTRY	8a(1)	35	92 - 126	A/N
0780	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8a(2)	9	127 - 135	N
0790	PRINCIPAL BUSINESS ACTIVITY CODE	8a(3)	6	136 - 141	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0800	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8a(4)	35	142 - 176	A/N
0810	IC-DISCS ONLY - ENTER PRODUCT CODE	8a(5)	3	177 - 179	NO ENTRY
0820	NAME OF COUNTRY	8b(1)	35	180 - 214	A/N OR BLANK
0830	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8b(2)	9	215 - 223	N OR BLANK
0840	PRINCIPAL BUSINESS ACTIVITY CODE	8b(3)	6	224 - 229	N OR BLANK
0850	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8b(4)	35	230 - 264	A/N OR BLANK
0860	IC-DISCS ONLY - ENTER PRODUCT CODE	8b(5)	3	265 - 267	NO ENTRY
0870	NAME OF COUNTRY	8c(1)	35	268 - 302	A/N OR BLANK
0880	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8c(2)	9	303 - 311	N OR BLANK
0890	PRINCIPAL BUSINESS ACTIVITY CODE	8c(3)	6	312 - 317	N OR BLANK
0900	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8c(4)	35	318 - 352	A/N OR BLANK
0910	IC-DISCS ONLY - ENTER PRODUCT CODE	8c(5)	3	353 - 355	NO ENTRY
0920	NAME OF COUNTRY	8d(1)	35	356 - 390	A/N OR BLANK
0930	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8d(2)	9	391 - 399	N OR BLANK
0940	PRINCIPAL BUSINESS ACTIVITY CODE	8d(3)	6	400 - 405	N OR BLANK
0950	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8d(4)	35	406 - 440	A/N OR BLANK
0960	IC-DISCS ONLY - ENTER PRODUCT CODE	8d(5)	3	441 - 443	NO ENTRY
0970	NAME OF COUNTRY	8e(1)	35	444 - 478	A/N OR BLANK
0980	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8e(2)	9	479 - 487	N OR BLANK
0990	PRINCIPAL BUSINESS ACTIVITY CODE	8e(3)	6	488 - 493	N OR BLANK
1000	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8e(4)	35	494 - 528	A/N OR BLANK
1010	IC-DISCS ONLY - ENTER PRODUCT CODE	8e(5)	3	529 - 531	NO ENTRY
1020	NAME OF COUNTRY	8f(1)	35	532 - 566	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1030	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8f(2)	9	567 - 575	N OR BLANK
1040	PRINCIPAL BUSINESS ACTIVITY CODE	8f(3)	6	576 - 581	N OR BLANK
1050	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8f(4)	35	582 - 616	A/N OR BLANK
1060	IC-DISCS ONLY - ENTER PRODUCT CODE	8f(5)	3	617 - 619	NO ENTRY
1070	NAME OF COUNTRY	8g(1)	35	620 - 654	A/N OR BLANK
1080	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8g(2)	9	655 - 663	N OR BLANK
1090	PRINCIPAL BUSINESS ACTIVITY CODE	8g(3)	6	664 - 669	N OR BLANK
1100	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8g(4)	35	670 - 704	A/N OR BLANK
1110	IC-DISCS ONLY - ENTER PRODUCT CODE	8g(5)	3	705 - 707	NO ENTRY
1120	NAME OF COUNTRY	8h(1)	35	708 - 742	A/N OR BLANK
1130	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8h(2)	9	743 - 751	N OR BLANK
1140	PRINCIPAL BUSINESS ACTIVITY CODE	8h(3)	6	752 - 757	N OR BLANK
1150	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8h(4)	35	758 - 792	A/N OR BLANK
1160	IC-DISCS ONLY - ENTER PRODUCT CODE	8h(5)	3	793 - 795	NO ENTRY
1170	NAME OF COUNTRY	8i(1)	35	796 - 830	A/N OR BLANK
1180	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8i(2)	9	831 - 839	N OR BLANK
1190	PRINCIPAL BUSINESS ACTIVITY CODE	8i(3)	6	840 - 845	N OR BLANK
1200	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8i(4)	35	846 - 880	A/N OR BLANK
1210	IC-DISCS ONLY - ENTER PRODUCT CODE	8i(5)	3	881 - 883	NO ENTRY
1220	NAME OF COUNTRY	8j(1)	35	884 - 918	A/N OR BLANK
1230	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8j(2)	9	919 - 927	N OR BLANK
1240	PRINCIPAL BUSINESS ACTIVITY CODE	8j(3)	6	928 - 933	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1250	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8j(4)	35	934 - 968	A/N OR BLANK
1260	IC-DISCS ONLY - ENTER PRODUCT CODE	8j(5)	3	969 - 971	NO ENTRY
1270	NAME OF COUNTRY	8k(1)	35	972 - 1006	A/N OR BLANK
1280	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8k(2)	9	1007 - 1015	N OR BLANK
1290	PRINCIPAL BUSINESS ACTIVITY CODE	8k(3)	6	1016 - 1021	N OR BLANK
1300	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8k(4)	35	1022 - 1056	A/N OR BLANK
1310	IC-DISCS ONLY - ENTER PRODUCT CODE	8k(5)	3	1057 - 1059	NO ENTRY
1320	NAME OF COUNTRY	8L(1)	35	1060 - 1094	A/N OR BLANK
1330	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8L(2)	9	1095 - 1103	N OR BLANK
1340	PRINCIPAL BUSINESS ACTIVITY CODE	8L(3)	6	1104 - 1109	N OR BLANK
1350	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8L(4)	35	1110 - 1144	A/N OR BLANK
1360	IC-DISCS ONLY - ENTER PRODUCT CODE	8L(5)	3	1145 - 1147	NO ENTRY
1370	NAME OF COUNTRY	8m(1)	35	1148 - 1182	A/N OR BLANK
1380	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8m(2)	9	1183 - 1191	N OR BLANK
1390	PRINCIPAL BUSINESS ACTIVITY CODE	8m(3)	6	1192 - 1197	N OR BLANK
1400	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8m(4)	35	1198 - 1232	A/N OR BLANK
1410	IC-DISCS ONLY - ENTER PRODUCT CODE	8m(5)	3	1233 - 1235	NO ENTRY
1420	NAME OF COUNTRY	8n(1)	35	1236 - 1270	A/N OR BLANK
1430	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8n(2)	9	1271 - 1279	N OR BLANK
1440	PRINCIPAL BUSINESS ACTIVITY CODE	8n(3)	6	1280 - 1285	N OR BLANK
1450	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8n(4)	35	1286 - 1320	A/N OR BLANK
1460	IC-DISCS ONLY - ENTER PRODUCT CODE	8n(5)	3	1321 - 1323	NO ENTRY
1470	NAME OF COUNTRY	8o(1)	35	1324 - 1358	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1480	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8o(2)	9	1359 - 1367	N OR BLANK
1490	PRINCIPAL BUSINESS ACTIVITY CODE	8o(3)	6	1368 - 1373	N OR BLANK
1500	DESCIPTION OF PRINCIPAL BUSINESS ACTIVITY	8o(4)	35	1374 - 1408	A/N OR BLANK
1510	IC-DISCS ONLY - ENTER PRODUCT CODE	8o(5)	3	1409 - 1411	NO ENTRY
*1565	ADDITIONAL INFORMATION RELATING TO A BOYCOTTING OF ISRAEL	8	6	1412 - 1417	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1418 - 1418	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1485
	START RECORD SENTINEL		4	5 - 8	"****"
1600	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
1601	FORM NUMBER		6	15 - 20	"5713bb"
1602	PAGE NUMBER		5	21 - 25	"PG03b"
1603	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1604	FILLER		1	35 - 35	BLANK
1605	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
1610	NON-LISTED COUNTRIES BOYCOTTING ISRAEL (YES BOX)	9	1	43 - 43	"X" OR BLANK
1620	NON-LISTED COUNTRIES BOYCOTTING ISRAEL (NO BOX)	9	1	44 - 44	"X" OR BLANK
+1630	ARE YOU SUBMITTING ADDITIONAL INFORMATION RELATING TO NON-LISTED COUNTRIES BOYCOTTING ISRAEL	9	1	45 - 45	"X" OR BLANK
1640	NAME OF COUNTRY	9a(1)	35	46 - 80	A/N
1650	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9a(2)	9	81 - 89	N
1660	PRINCIPAL BUSINESS ACTIVITY CODE	9a(3)	6	90 - 95	N
1670	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9a(4)	35	96 - 130	A/N
1680	IC-DISCS ONLY - ENTER PRODUCT CODE	9a(5)	3	131 - 133	NO ENTRY
1690	NAME OF COUNTRY	9b(1)	35	134 - 168	A/N OR BLANK
1700	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9b(2)	9	169 - 177	N OR BLANK
1710	PRINCIPAL BUSINESS ACTIVITY CODE	9b(3)	6	178 - 183	N OR BLANK
1720	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9b(4)	35	184 - 218	A/N OR BLANK
1730	IC-DISCS ONLY - ENTER PRODUCT CODE	9b(5)	3	219 - 221	NO ENTRY
1740	NAME OF COUNTRY	9c(1)	35	222 - 256	A/N OR BLANK
1750	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9c(2)	9	257 - 265	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1760	PRINCIPAL BUSINESS ACTIVITY CODE	9c(3)	6	266 - 271	N OR BLANK
1770	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9c(4)	35	272 - 306	A/N OR BLANK
1780	IC-DISCS ONLY - ENTER PRODUCT CODE	9c(5)	3	307 - 309	NO ENTRY
1790	NAME OF COUNTRY	9d(1)	35	310 - 344	A/N OR BLANK
1800	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9d(2)	9	345 - 353	N OR BLANK
1810	PRINCIPAL BUSINESS ACTIVITY CODE	9d(3)	6	354 - 359	N OR BLANK
1820	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9d(4)	35	360 - 394	A/N OR BLANK
1830	IC-DISCS ONLY - ENTER PRODUCT CODE	9d(5)	3	395 - 397	NO ENTRY
1840	NAME OF COUNTRY	9e(1)	35	398 - 432	A/N OR BLANK
1850	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9e(2)	9	433 - 441	N OR BLANK
1860	PRINCIPAL BUSINESS ACTIVITY CODE	9e(3)	6	442 - 447	N OR BLANK
1870	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9e(4)	35	448 - 482	A/N OR BLANK
1880	IC-DISCS ONLY - ENTER PRODUCT CODE	9e(5)	3	483 - 485	NO ENTRY
1890	NAME OF COUNTRY	9f(1)	35	486 - 520	A/N OR BLANK
1900	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9f(2)	9	521 - 529	N OR BLANK
1910	PRINCIPAL BUSINESS ACTIVITY CODE	9f(3)	6	530 - 535	N OR BLANK
1920	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9f(4)	35	536 - 570	A/N OR BLANK
1930	IC-DISCS ONLY - ENTER PRODUCT CODE	9f(5)	3	571 - 573	NO ENTRY
1940	NAME OF COUNTRY	9g(1)	35	574 - 608	A/N OR BLANK
1950	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9g(2)	9	609 - 617	N OR BLANK
1960	PRINCIPAL BUSINESS ACTIVITY CODE	9g(3)	6	618 - 623	N OR BLANK
1970	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9g(4)	35	624 - 658	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1980	IC-DISCS ONLY - ENTER PRODUCT CODE	9g(5)	3	659 - 661	NO ENTRY
1990	NAME OF COUNTRY	9h(1)	35	662 - 696	A/N OR BLANK
2000	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	9h(2)	9	697 - 705	N OR BLANK
2010	PRINCIPAL BUSINESS ACTIVITY CODE	9h(3)	6	706 - 711	N OR BLANK
2020	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	9h(4)	35	712 - 746	A/N OR BLANK
2030	IC-DISCS ONLY - ENTER PRODUCT CODE	9h(5)	3	747 - 749	NO ENTRY
*2035	ADDITIONAL INFORMATION RELATING TO NON-LISTED COUNTRIES BOYCOTTING ISRAEL	9	6	750 - 755	"STMnnn" OR BLANK
2040	DID YOU HAVE OPERATIONS IN ANY OTHER COUNTRY (YES BOX)	10	1	756 - 756	"X" OR BLANK
2050	DID YOU HAVE OPERATIONS IN ANY OTHER COUNTRY (NO BOX)	10	1	757 - 757	"X" OR BLANK
+2060	ARE YOU SUBMITTING ADDITIONAL INFORMATION RELATING TO BOYCOTTS OTHER THAN THE BOYCOTT OF ISRAEL	10	1	758 - 758	"X" OR BLANK
2070	NAME OF COUNTRY	10a (1)	35	759 - 793	A/N
2080	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10a (2)	9	794 - 802	N
2090	PRINCIPAL BUSINESS ACTIVITY CODE	10a (3)	6	803 - 808	N
2100	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10a (4)	35	809 - 843	A/N
2110	IC-DISCS ONLY - ENTER PRODUCT CODE	10a (5)	3	844 - 846	NO ENTRY
2120	NAME OF COUNTRY	10b (1)	35	847 - 881	A/N OR BLANK
2130	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10b (2)	9	882 - 890	N OR BLANK
2140	PRINCIPAL BUSINESS ACTIVITY CODE	10b (3)	6	891 - 896	N OR BLANK
2150	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10b (4)	35	897 - 931	A/N OR BLANK
2160	IC-DISCS ONLY - ENTER PRODUCT CODE	10b (5)	3	932 - 934	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2170	NAME OF COUNTRY	10c (1)	35	935 - 969	A/N OR BLANK
2180	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10c (2)	9	970 - 978	N OR BLANK
2190	PRINCIPAL BUSINESS ACTIVITY CODE	10c (3)	6	979 - 984	N OR BLANK
2200	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10c (4)	35	985 - 1019	A/N OR BLANK
2210	IC-DISCS ONLY - ENTER PRODUCT CODE	10c (5)	3	1020 - 1022	NO ENTRY
2220	NAME OF COUNTRY	10d (1)	35	1023 - 1057	A/N OR BLANK
2230	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10d (2)	9	1058 - 1066	N OR BLANK
2240	PRINCIPAL BUSINESS ACTIVITY CODE	10d (3)	6	1067 - 1072	N OR BLANK
2250	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10d (4)	35	1073 - 1107	A/N OR BLANK
2260	IC-DISCS ONLY - ENTER PRODUCT CODE	10d (5)	3	1108 - 1110	NO ENTRY
2270	NAME OF COUNTRY	10e (1)	35	1111 - 1145	A/N OR BLANK
2280	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10e (2)	9	1146 - 1154	N OR BLANK
2290	PRINCIPAL BUSINESS ACTIVITY CODE	10e (3)	6	1155 - 1160	N OR BLANK
2300	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10e (4)	35	1161 - 1195	A/N OR BLANK
2310	IC-DISCS ONLY - ENTER PRODUCT CODE	10e (5)	3	1196 - 1198	NO ENTRY
2320	NAME OF COUNTRY	10f (1)	35	1199 - 1233	A/N OR BLANK
2330	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10f (2)	9	1234 - 1242	N OR BLANK
2340	PRINCIPAL BUSINESS ACTIVITY CODE	10f (3)	6	1243 - 1248	N OR BLANK
2350	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10f (4)	35	1249 - 1283	A/N OR BLANK
2360	IC-DISCS ONLY - ENTER PRODUCT CODE	10f (5)	3	1284 - 1286	NO ENTRY
2370	NAME OF COUNTRY	10g (1)	35	1287 - 1321	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2380	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10g (2)	9	1322 - 1330	N OR BLANK
2390	PRINCIPAL BUSINESS ACTIVITY CODE	10g (3)	6	1331 - 1336	N OR BLANK
2400	DESCIPTION OF PRINCIPAL BUSINESS ACTIVITY	10g (4)	35	1337 - 1371	A/N OR BLANK
2410	IC-DISCS ONLY - ENTER PRODUCT CODE	10g (5)	3	1372 - 1374	NO ENTRY
2420	NAME OF COUNTRY	10h (1)	35	1375 - 1409	A/N OR BLANK
2430	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	10h (2)	9	1410 - 1418	N OR BLANK
2440	PRINCIPAL BUSINESS ACTIVITY CODE	10h (3)	6	1419 - 1424	N OR BLANK
2450	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	10h (4)	35	1425 - 1459	A/N OR BLANK
2460	IC-DISCS ONLY - ENTER PRODUCT CODE	10h (5)	3	1460 - 1462	NO ENTRY
*2465	ADDITIONAL INFORMATION RELATING TO BOYCOTTS OTHER THAN THE BOYCOTT OF ISRAEL	10	6	1463 - 1468	"STMnnn" OR BLANK
+2470	REQUESTED TO PARTICIPATE IN OR COOPERATE WITH AN INTERNATIONAL BOYCOTT (YES BOX)	11	1	1469 - 1469	"X" OR BLANK
2480	REQUESTED TO PARTICIPATE IN OR COOPERATE WITH AN INTERNATIONAL BOYCOTT (NO BOX)	11	1	1470 - 1470	"X" OR BLANK
@2485	IF YES TO FIELD #2470, ATTACH EXPLANATION	11	6	1471 - 1476	"STMnnn" OR BLANK
+2490	DID YOU PARTICIPATE IN OR COOPERATE WITH AN INTERNATIONAL BOYCOTT (YES BOX)	12	1	1477 - 1477	"X" OR BLANK
2500	DID YOU PARTICIPATE IN OR COOPERATE WITH AN INTERNATIONAL BOYCOTT (NO BOX)	12	1	1478 - 1478	"X" OR BLANK
@2505	IF YES TO FIELD #2490, ATTACH EXPLANATION	12	6	1479 - 1484	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1485 - 1485	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1926
	START RECORD SENTINEL		4	5 - 8	"****"
2520	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
2521	FORM NUMBER		6	15 - 20	"5713bb"
2522	PAGE NUMBER		5	21 - 25	"PG04b"
2523	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
2524	FILLER		1	35 - 35	BLANK
2525	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
2530	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH OR IN A COUNTRY (YES BOX)	13a (1)(a)	1	43 - 43	"X" OR BLANK
2540	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH OR IN A COUNTRY (NO BOX)	13a (1)(a)	1	44 - 44	"X" OR BLANK
2550	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH OR IN A COUNTRY (YES BOX)	13a (1)(a)	1	45 - 45	"X" OR BLANK
2560	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH OR IN A COUNTRY (NO BOX)	13a (1)(a)	1	46 - 46	"X" OR BLANK
2570	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY UNITED STATES PERSON (YES BOX)	13a (1)(b)	1	47 - 47	"X" OR BLANK
2580	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY UNITED STATES PERSON (NO BOX)	13a (1)(b)	1	48 - 48	"X" OR BLANK
2590	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH ANY UNITED STATES PERSON (YES BOX)	13a (1)(b)	1	49 - 49	"X" OR BLANK
2600	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH ANY UNITED STATES PERSON (NO BOX)	13a (1)(b)	1	50 - 50	"X" OR BLANK
2610	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (YES BOX)	13a (1)(c)	1	51 - 51	"X" OR BLANK
2620	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (NO BOX)	13a (1)(c)	1	52 - 52	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2630	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (YES BOX)	13a (1)(c)	1	53 - 53	"X" OR BLANK
2640	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (NO BOX)	13a (1)(c)	1	54 - 54	"X" OR BLANK
2650	RECEIVE REQUESTS TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (YES BOX)	13a (1)(d)	1	55 - 55	"X" OR BLANK
2660	RECEIVE REQUESTS TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (NO BOX)	13a (1)(d)	1	56 - 56	"X" OR BLANK
2670	ENTER INTO ANY AGREEMENT TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (YES BOX)	13a (1)(d)	1	57 - 57	"X" OR BLANK
2680	ENTER INTO ANY AGREEMENT TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (NO BOX)	13a (1)(d)	1	58 - 58	"X" OR BLANK
2690	RECEIVE REQUESTS TO REFRAIN FROM SHIPPING OR INSURING PRODUCTS (YES BOX)	13a (2)	1	59 - 59	"X" OR BLANK
2700	RECEIVE REQUESTS TO REFRAIN FROM SHIPPING OR INSURING PRODUCTS (NO BOX)	13a (2)	1	60 - 60	"X" OR BLANK
2710	ENTER INTO ANY AGREEMENT TO REFRAIN FROM SHIPPING OR INSURING PRODUCTS (YES BOX)	13a	1	61 - 61	"X" OR BLANK
2720	ENTER INTO ANY AGREEMENT TO REFRAIN FROM SHIPPING OR INSURING PRODUCTS (NO BOX)	13a	1	62 - 62	"X" OR BLANK
+2730	ARE YOU SUBMITTING ADDITIONAL INFORMATION RELATING REQUESTS AND AGREEMENTS	13b	1	63 - 63	"X" OR BLANK
2740	NAME OF COUNTRY	13b (1)a	35	64 - 98	A/N
2750	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)a	9	99 - 107	N
2760	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)a	6	108 - 113	N
2770	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)a	35	114 - 148	A/N
2780	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)a	3	149 - 151	NO ENTRY
2790	NUMBER OF REQUESTS - TOTAL	13b (6)a	12	152 - 163	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2800	NUMBER OF REQUESTS - CODE	13b (7)a	2	164 - 165	N
2810	NUMBER OF AGREEMENTS - TOTAL	13b (8)a	12	166 - 177	N
2820	NUMBER OF AGREEMENTS - CODE	13b (9)a	2	178 - 179	N
2830	NAME OF COUNTRY	13b (1)b	35	180 - 214	A/N OR BLANK
2840	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)b	9	215 - 223	N OR BLANK
2850	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)b	6	224 - 229	N OR BLANK
2860	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)b	35	230 - 264	A/N OR BLANK
2870	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)b	3	265 - 267	NO ENTRY
2880	NUMBER OF REQUESTS - TOTAL	13b (6)b	12	268 - 279	N OR BLANK
2890	NUMBER OF REQUESTS - CODE	13b (7)b	2	280 - 281	N OR BLANK
2900	NUMBER OF AGREEMENTS - TOTAL	13b (8)b	12	282 - 293	N OR BLANK
2910	NUMBER OF AGREEMENTS - CODE	13b (9)b	2	294 - 295	N OR BLANK
2920	NAME OF COUNTRY	13b (1)c	35	296 - 330	A/N OR BLANK
2930	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)c	9	331 - 339	N OR BLANK
2940	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)c	6	340 - 345	N OR BLANK
2950	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)c	35	346 - 380	A/N OR BLANK
2960	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)c	3	381 - 383	NO ENTRY
2970	NUMBER OF REQUESTS - TOTAL	13b (6)c	12	384 - 395	N OR BLANK
2980	NUMBER OF REQUESTS - CODE	13b (7)c	2	396 - 397	N OR BLANK
2990	NUMBER OF AGREEMENTS - TOTAL	13b (8)c	12	398 - 409	N OR BLANK
3000	NUMBER OF AGREEMENTS - CODE	13b (9)c	2	410 - 411	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3010	NAME OF COUNTRY	13b (1)d	35	412 - 446	A/N OR BLANK
3020	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)d	9	447 - 455	N OR BLANK
3030	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)d	6	456 - 461	N OR BLANK
3040	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)d	35	462 - 496	A/N OR BLANK
3050	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)d	3	497 - 499	NO ENTRY
3060	NUMBER OF REQUESTS - TOTAL	13b (6)d	12	500 - 511	N OR BLANK
3070	NUMBER OF REQUESTS - CODE	13b (7)d	2	512 - 513	N OR BLANK
3080	NUMBER OF AGREEMENTS - TOTAL	13b (8)d	12	514 - 525	N OR BLANK
3090	NUMBER OF AGREEMENTS - CODE	13b (9)d	2	526 - 527	N OR BLANK
3100	NAME OF COUNTRY	13b (1)e	35	528 - 562	A/N OR BLANK
3110	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)e	9	563 - 571	N OR BLANK
3120	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)e	6	572 - 577	N OR BLANK
3130	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)e	35	578 - 612	A/N OR BLANK
3140	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)e	3	613 - 615	NO ENTRY
3150	NUMBER OF REQUESTS - TOTAL	13b (6)e	12	616 - 627	N OR BLANK
3160	NUMBER OF REQUESTS - CODE	13b (7)e	2	628 - 629	N OR BLANK
3170	NUMBER OF AGREEMENTS - TOTAL	13b (8)e	12	630 - 641	N OR BLANK
3180	NUMBER OF AGREEMENTS - CODE	13b (9)e	2	642 - 643	N OR BLANK
3190	NAME OF COUNTRY	13b (1)f	35	644 - 678	A/N OR BLANK
3200	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)f	9	679 - 687	N OR BLANK
3210	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)f	6	688 - 693	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3220	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)f	35	694 - 728	A/N OR BLANK
3230	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)f	3	729 - 731	NO ENTRY
3240	NUMBER OF REQUESTS - TOTAL	13b (6)f	12	732 - 743	N OR BLANK
3250	NUMBER OF REQUESTS - CODE	13b (7)f	2	744 - 745	N OR BLANK
3260	NUMBER OF AGREEMENTS - TOTAL	13b (8)f	12	746 - 757	N OR BLANK
3270	NUMBER OF AGREEMENTS - CODE	13b (9)f	2	758 - 759	N OR BLANK
3280	NAME OF COUNTRY	13b (1)g	35	760 - 794	A/N OR BLANK
3290	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)g	9	795 - 803	N OR BLANK
3300	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)g	6	804 - 809	N OR BLANK
3310	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)g	35	810 - 844	A/N OR BLANK
3320	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)g	3	845 - 847	NO ENTRY
3330	NUMBER OF REQUESTS - TOTAL	13b (6)g	12	848 - 859	N OR BLANK
3340	NUMBER OF REQUESTS - CODE	13b (7)g	2	860 - 861	N OR BLANK
3350	NUMBER OF AGREEMENTS - TOTAL	13b (8)g	12	862 - 873	N OR BLANK
3360	NUMBER OF AGREEMENTS - CODE	13b (9)g	2	874 - 875	N OR BLANK
3370	NAME OF COUNTRY	13b (1)h	35	876 - 910	A/N OR BLANK
3380	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)h	9	911 - 919	N OR BLANK
3390	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)h	6	920 - 925	N OR BLANK
3400	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)h	35	926 - 960	A/N OR BLANK
3410	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)h	3	961 - 963	NO ENTRY
3420	NUMBER OF REQUESTS - TOTAL	13b (6)h	12	964 - 975	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3430	NUMBER OF REQUESTS - CODE	13b (7)h	2	976 - 977	N OR BLANK
3440	NUMBER OF AGREEMENTS - TOTAL	13b (8)h	12	978 - 989	N OR BLANK
3450	NUMBER OF AGREEMENTS - CODE	13b (9)h	2	990 - 991	N OR BLANK
3460	NAME OF COUNTRY	13b (1)i	35	992 - 1026	A/N OR BLANK
3470	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)i	9	1027 - 1035	N OR BLANK
3480	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)i	6	1036 - 1041	N OR BLANK
3490	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)i	35	1042 - 1076	A/N OR BLANK
3500	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)i	3	1077 - 1079	NO ENTRY
3510	NUMBER OF REQUESTS - TOTAL	13b (6)i	12	1080 - 1091	N OR BLANK
3520	NUMBER OF REQUESTS - CODE	13b (7)i	2	1092 - 1093	N OR BLANK
3530	NUMBER OF AGREEMENTS - TOTAL	13b (8)i	12	1094 - 1105	N OR BLANK
3540	NUMBER OF AGREEMENTS - CODE	13b (9)i	2	1106 - 1107	N OR BLANK
3550	NAME OF COUNTRY	13b (1)j	35	1108 - 1142	A/N OR BLANK
3560	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)j	9	1143 - 1151	N OR BLANK
3570	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)j	6	1152 - 1157	N OR BLANK
3580	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)j	35	1158 - 1192	A/N OR BLANK
3590	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)j	3	1193 - 1195	NO ENTRY
3600	NUMBER OF REQUESTS - TOTAL	13b (6)j	12	1196 - 1207	N OR BLANK
3610	NUMBER OF REQUESTS - CODE	13b (7)j	2	1208 - 1209	N OR BLANK
3620	NUMBER OF AGREEMENTS - TOTAL	13b (8)j	12	1210 - 1221	N OR BLANK
3630	NUMBER OF AGREEMENTS - CODE	13b (9)j	2	1222 - 1223	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3640	NAME OF COUNTRY	13b (1)k	35	1224 - 1258	A/N OR BLANK
3650	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)k	9	1259 - 1267	N OR BLANK
3660	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)k	6	1268 - 1273	N OR BLANK
3670	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)k	35	1274 - 1308	A/N OR BLANK
3680	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)k	3	1309 - 1311	NO ENTRY
3690	NUMBER OF REQUESTS - TOTAL	13b (6)k	12	1312 - 1323	N OR BLANK
3700	NUMBER OF REQUESTS - CODE	13b (7)k	2	1324 - 1325	N OR BLANK
3710	NUMBER OF AGREEMENTS - TOTAL	13b (8)k	12	1326 - 1337	N OR BLANK
3720	NUMBER OF AGREEMENTS - CODE	13b (9)k	2	1338 - 1339	N OR BLANK
3730	NAME OF COUNTRY	13b (1)L	35	1340 - 1374	A/N OR BLANK
3740	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)L	9	1375 - 1383	N OR BLANK
3750	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)L	6	1384 - 1389	N OR BLANK
3760	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)L	35	1390 - 1424	A/N OR BLANK
3770	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)L	3	1425 - 1427	NO ENTRY
3780	NUMBER OF REQUESTS - TOTAL	13b (6)L	12	1428 - 1439	N OR BLANK
3790	NUMBER OF REQUESTS - CODE	13b (7)L	2	1440 - 1441	N OR BLANK
3800	NUMBER OF AGREEMENTS - TOTAL	13b (8)L	12	1442 - 1453	N OR BLANK
3810	NUMBER OF AGREEMENTS - CODE	13b (9)L	2	1454 - 1455	N OR BLANK
3820	NAME OF COUNTRY	13b (1)m	35	1456 - 1490	A/N OR BLANK
3830	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)m	9	1491 - 1499	N OR BLANK
3840	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)m	6	1500 - 1505	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3850	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)m	35	1506 - 1540	A/N OR BLANK
3860	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)m	3	1541 - 1543	NO ENTRY
3870	NUMBER OF REQUESTS - TOTAL	13b (6)m	12	1544 - 1555	N OR BLANK
3880	NUMBER OF REQUESTS - CODE	13b (7)m	2	1556 - 1557	N OR BLANK
3890	NUMBER OF AGREEMENTS - TOTAL	13b (8)m	12	1558 - 1569	N OR BLANK
3900	NUMBER OF AGREEMENTS - CODE	13b (9)m	2	1570 - 1571	N OR BLANK
3910	NAME OF COUNTRY	13b (1)n	35	1572 - 1606	A/N OR BLANK
3920	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)n	9	1607 - 1615	N OR BLANK
3930	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)n	6	1616 - 1621	N OR BLANK
3940	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)n	35	1622 - 1656	A/N OR BLANK
3950	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)n	3	1657 - 1659	NO ENTRY
3960	NUMBER OF REQUESTS - TOTAL	13b (6)n	12	1660 - 1671	N OR BLANK
3970	NUMBER OF REQUESTS - CODE	13b (7)n	2	1672 - 1673	N OR BLANK
3980	NUMBER OF AGREEMENTS - TOTAL	13b (8)n	12	1674 - 1685	N OR BLANK
3990	NUMBER OF AGREEMENTS - CODE	13b (9)n	2	1686 - 1687	N OR BLANK
4000	NAME OF COUNTRY	13b (1)o	35	1688 - 1722	A/N OR BLANK
4010	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)o	9	1723 - 1731	N OR BLANK
4020	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)o	6	1732 - 1737	N OR BLANK
4030	DESCIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)o	35	1738 - 1772	A/N OR BLANK
4040	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)o	3	1773 - 1775	NO ENTRY
4050	NUMBER OF REQUESTS - TOTAL	13b (6)o	12	1776 - 1787	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
4060	NUMBER OF REQUESTS - CODE	13b (7)o	2	1788 - 1789	N OR BLANK
4070	NUMBER OF AGREEMENTS - TOTAL	13b (8)o	12	1790 - 1801	N OR BLANK
4080	NUMBER OF AGREEMENTS - CODE	13b (9)o	2	1802 - 1803	N OR BLANK
4090	NAME OF COUNTRY	13b (1)p	35	1804 - 1838	A/N OR BLANK
4100	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	13b (2)p	9	1839 - 1847	N OR BLANK
4110	PRINCIPAL BUSINESS ACTIVITY CODE	13b (3)p	6	1848 - 1853	N OR BLANK
4120	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	13b (4)p	35	1854 - 1888	A/N OR BLANK
4130	IC-DISCS ONLY - ENTER PRODUCT CODE	13b (5)p	3	1889 - 1891	NO ENTRY
4140	NUMBER OF REQUESTS - TOTAL	13b (6)p	12	1892 - 1903	N OR BLANK
4150	NUMBER OF REQUESTS - CODE	13b (7)p	2	1904 - 1905	N OR BLANK
4160	NUMBER OF AGREEMENTS - TOTAL	13b (8)p	12	1906 - 1917	N OR BLANK
4170	NUMBER OF AGREEMENTS - CODE	13b (9)p	2	1918 - 1919	N OR BLANK
*4175	ADDITIONAL INFORMATION RELATING TO REQUESTS AND AGREEMENTS	13	6	1920 - 1925	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1926 - 1926	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0166 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"5884bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0040	WAGES PAID OR INCURRED (WORKED AT LEAST 120 HOURS BUT FEWER THAN 400 HOURS)	1a	12	52 - 63	N
0050	TOTAL WAGES (120 - 400 HOURS)	1a	12	64 - 75	N
0060	WAGES PAID OR INCURRED (WORKED AT LEAST 400 HOURS)	1b	12	76 - 87	N
0070	TOTAL WAGES (400 HOURS OR MORE)	1b	12	88 - 99	N
0080	ADD LINES 1a AND 1b	2	12	100 - 111	N
*0085	ATTACH STATEMENT	2	6	112 - 117	"STMnnn" OR BLANK
0090	WORK OPPT. CREDITS FROM FLOW THROUGH ENTITIES	3	12	118 - 129	N
0100	ADD LINES 2 AND 3		12	130 – 141	N |
0110	ALLOCATED TO BENEFICIARIES OF ESTATE OR TRUST	5	12	142 - 153	NO ENTRY |
0120	(ESTATE OR TRUST) SUBTRACT SUBTRACT LINE 5 FROM LINE 4	6	12	154 - 165	NO ENTRY |
	RECORD TERMINUS CHARACTER		1	166 - 166	"#" |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0208
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"5884Abb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N OR BLANK
0020	QUALIFIED KATRINA WAGES	A-1a	12	52 -	63	N
0022	QUALIFIED RITA WAGES	A-1b	12	64 -	75	N
0024	QUALIFIED WILMA WAGES	A-1c	12	76 -	87	N
0026	TOTAL QUALIFIED WAGES	A-1d	12	88 -	99	N
0030	40% OF LINE 1	A-2	12	100 -	111	N
0040	EMPLOYEE RETENTION CREDIT FROM PARTNERSHIPS, S CORPORATIONS, COOPERATIVES, ESTATES AND TRUSTS	A-3	12	112 -	123	N |
0045	FORM 1041 PORTION AMOUNT	A-4	12	124 -	135	NO ENTRY
0050	CURRENT YEAR CREDIT (ADD LINES 2 AND 3)	A-4	12	136 -	147	N |
0100	VALUE OF QUALIFIED LODGING	B-5	12	148 -	159	N
0110	30% OF ABOVE	B-6	12	160 -	171	N
0120	HURRICANE KATRINA CREDIT FROM PARTNERSHIPS, S CORPORATIONS, COOPERATIVES, ESTATES AND TRUSTS	B-7	12	172 -	183	N |
0125	1041 PORTION AMOUNT	B-8	12	184 -	195	NO ENTRY |
0130	CURRENT YEAR CREDIT (ADD LINES 6 AND 7)	B-8	12	196 -	207	N |
	RECORD TERMINUS CHARACTER		1	208 -	208	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0638
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6252bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	DESCRIPTION OF PROPERTY	1	65	52 - 116	A/N
0030	DATE ACQUIRED	2a	8	117 - 124	FORMAT: YYYYMMDD
0040	DATE SOLD	2b	8	125 - 132	FORMAT: YYYYMMDD
0050	SOLD TO A RELATED PARTY (YES BOX)	3	1	133 - 133	"X" OR BLANK
0055	SOLD TO A RELATED PARTY (NO BOX)	3	1	134 - 134	"X" OR BLANK
0060	WAS PROPERTY A MARKETABLE SECURITY (YES BOX)	4	1	135 - 135	"X" OR BLANK
0065	WAS PROPERTY A MARKETABLE SECURITY (NO BOX)	4	1	136 - 136	"X" OR BLANK
0070	SELLING PRICE	5	12	137 - 148	N
*0075	GAIN COMPUTATION SCHEDULE	5	6	149 - 154	"STMnnn" OR BLANK
0080	MORTGAGES & OTHER DEBTS	6	12	155 - 166	N
0090	SUBTRACT LINE 6 FROM LINE 5	7	12	167 - 178	N
0100	COST OR OTHER BASIS OF PROPERTY SOLD	8	12	179 - 190	N
0110	DEPRECIATION ALLOWED	9	12	191 - 202	N
0120	ADJUSTED BASIS SUBTRACT LINE 9 FROM LINE 8	10	12	203 - 214	N
0130	COMM. & OTHER EXPENSES	11	12	215 - 226	N
0140	INCOME RECAPTURE	12	12	227 - 238	N
0150	ADD LINES 10 - 12	13	12	239 - 250	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	SUBTRACT LINE 13 FROM LINE 5	14	12	251 - 262	N
0170	PROPERTY YOUR MAIN HOME	15	12	263 - 274	N
0180	GROSS PROFIT	16	12	275 - 286	N
0190	SUBTRACT LINE 13 FROM LINE 6	17	12	287 - 298	N
0200	CONTRACT PRICE (ADD LINE 7 AND LINE 17)	18	12	299 - 310	N
0210	GROSS PROFIT PERCENTAGE (DIVIDE LINE 16 BY LINE 18)	19	6	311 - 316	N
0220	FOR YEAR OF SALE ONLY	20	12	317 - 328	N
0230	PYMTS REC'D DURING YEAR	21	12	329 - 340	N
0240	ADD LINES 20 AND 21	22	12	341 - 352	N
0250	PYMTS REC'D IN PRIOR YR	23	12	353 - 364	N
0260	INSTALLMENT SALE INCOME	24	12	365 - 376	N
0270	ORDINARY INCOME UNDER RECAPTURE RULES	25	12	377 - 388	N
0280	SUBTRACT LINE 25 FROM LINE 24	26	12	389 - 400	N
0290	RELATED PARTY IDENTITY	27	40	401 - 440	A/N
0295	CONTINUATION DATA	27	80	441 - 520	A/N
0300	RESELL/DISPOSE PROPERTY (YES BOX)	28	1	521 - 521	"X" OR BLANK
0305	RESELL/DISPOSE PROPERTY (NO BOX)	28	1	522 - 522	"X" OR BLANK
0310	SECOND DISPOSITION	29a	1	523 - 523	"X" OR BLANK
0320	DATE OF DISPOSITION	29a	8	524 - 531	FORMAT: YYYYMMDD OR BLANK
0330	FIRST DISPOSITION	29b	1	532 - 532	"X" OR BLANK
0340	SECOND DISPOSITION	29c	1	533 - 533	"X" OR BLANK
0350	SECOND DISPOSITION	29d	1	534 - 534	"X" OR BLANK
+0360	SECOND DISPOSITION	29e	1	535 - 535	"X" OR BLANK
@0370	ATTACHMENT EXPLANATION	29e	6	536 - 541	"STMnnn" OR BLANK
0380	PRICE OF PROPERTY SOLD	30	12	542 - 553	N
0390	CONTRACT PRICE FROM LINE 18	31	12	554 - 565	N
0400	SMALLER OF LINE 30 OR 31	32	12	566 - 577	N
0410	TOTAL PAYMENTS RECEIVED	33	12	578 - 589	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0420	SUBTRACT LINE 33 FROM LINE 32	34	12	590 - 601	N
0430	FOR YEAR OF FIRST SALE	35	12	602 - 613	N
0440	ORDINARY INCOME	36	12	614 - 625	N
0450	SUBTRACT LINE 36 FROM LINE 35	37	12	626 - 637	N
	RECORD TERMINUS CHARACTER		1	638 - 638	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0442
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6478bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	QUALIFIED ETHANOL FUEL PRODUCTION (SOLD OR USED)	1(a)	12	52 - 63	N
0030	TOTAL QUALIFIED ETHANOL FUEL	1(c)	12	64 - 75	N
0040	190 PROOF OR GREATER (IN GALLONS) (SOLD OR USED)	2(a)	12	76 - 87	N
0050	TOTAL 190 PROOF OR GREATER	2(c)	12	88 - 99	N
0060	LESS THAN 190 PROOF BUT AT LEAST 150 PROOF (SOLD OR USED)	3(a)	12	100 - 111	N
0070	TOTAL LESS THAN 190 PROOF BUT A LEAST 150 PROOF	3(c)	12	112 - 123	N
0080	SUM OF AMOUNTS IN COL(c), LINES 1, 2 AND 3	4(c)	12	124 - 135	N
0095	ALCOHOL FUEL CREDITS	5(c)	12	136 - 147	N
0105	ADD LINES 4 AND 5	6(c)	12	148 - 159	N
0115	ALCOHOL FUEL CREDIT FROM PASSIVE ACTIVITIES	7(c)	12	160 - 171	N
0125	SUBTRACT LINE 6 FROM LINE 5	8(c)	12	172 - 183	N
0135	PASSIVE ACTIVITY CREDIT ALLOWED	9(c)	12	184 - 195	N
0145	CARRYFORWARD FROM 2005 AND CARRYBACK FROM 2007	10(c)	12	196 - 207	N
0150	ADD LINES 8 THROUGH 10 COOPERATIVES, ESTATES AND TRUSTS CONTINUE ON LINE 12	11(c)	12	208 - 219	N
0160	AMOUNT ALLOCATED TO BENEFICIARIES	12(c)	12	220 - 231	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0165	ATTACH 1041 STATEMENT	12(c)	6	232 - 237	“STMnnn” OR BLANK
0170	SUBTRACT LINE 12 FROM LINE 11	13(c)	12	238 - 249	N
0240	REGULAR TAX BEFORE CREDITS	14	12	250 - 261	N
0250	ALTERNATIVE MINIMUM TAX	15	12	262 - 273	N
0260	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	16	12	274 - 285	N
0270	FOREIGN TAX CREDIT	17a	12	286 - 297	N
0285	CREDITS FROM FORM 1040	17b	12	298 - 309	N
0350	POSSESSIONS TAX CREDIT	17c	12	310 - 321	N
0360	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	17d	12	322 - 333	N
0370	OTHER SPECIFIED CREDITS	17e	12	334- 345	N
0380	ADD LINES 14a THROUGH 14e	17f	12	346 - 357	N
0390	NET INCOME TAX	18	12	358 - 369	N
0410	NET REGULAR TAX	19	12	370- 381	N
0420	ENTER 25% (.25) OF THE EXCESS	20	12	382 - 393	N
0425	SUBTRACT LINE 17 FROM LINE 15	21	12	394 - 405	N
0430	GENERAL BUSINESS CREDITS	22	12	406 - 417	N
0440	NET INCOME MINUS GENERAL BUSINESS CREDIT	23	12	418 - 429	N
0450	CREDIT FOR THE CURRENT YEAR	24	12	430 - 441	N
	RECORD TERMINUS CHARACTER		1	442 - 442	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0566
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6765bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0015	PAID OR INCURRED TO ENERGY CONSORTIA – SECT. A	1	12	52 - 63	N |
0020	RESEARCH PAYMENTS TO QUALIFIED ORGANIZATIONS	2	12	64 - 75	N |
0030	QUALIFIED ORGANIZATION BASE PERIOD AMOUNT	3	12	76 - 87	N |
0040	SUBTRACT LINE 3 FROM LINE 2	4	12	88 - 99	N
0050	WAGES FOR QUALIFIED SERVICES	5	12	100 - 111	N
0060	COST OF SUPPLIES	6	12	112 - 123	N
0070	COST OF COMPUTERS	7	12	124 - 135	N
0080	% OF CONTRACT RESEARCH EXP.	8	12	136 - 147	N
0090	TOTAL QUALIFIED RESEARCH EXP.	9	12	148 - 159	N
0100	FIXED-BASE PERCENTAGE (NOT MORE THAN 16%)	10	6	160 - 165	N
0110	AVG. ANNUAL GROSS RECEIPTS	11	12	166 - 177	N
0120	MULTIPLY LINE 11 BY PERCENTAGE ON LINE 10	12	12	178 - 189	N |
0130	SUBTRACT LINE 12 FROM LINE 9	13	12	190 - 201	N
0140	MULTIPLY LINE 9 BY 50%	14	12	202 - 213	N
0150	SMALLER OF LINE 13 OR LINE 14	15	12	214 - 225	N
0160	ADD LINES 1, 4 AND 15	16	12	226 - 237	N
0170	ELECTING REDUCED CREDIT (YES)	17	1	238 - 238	“X” OR BLANK |
0175	ELECTING REDUCED CREDIT (NO)	17	1	239 - 239	“X” OR BLANK
0180	CREDIT AMOUNT	17	12	240 - 251	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0190	ATTACH SCHEDULE (IF FIELD 170 = “X”)	17	6	252 - 257	"STMnnn" OR BLANK
0195	PAID OR INCURRED TO ENERGY CONSORTIA – SECT. B	18	12	258 - 269	N
0200	RESEARCH PAYMENTS TO QUALIFIED ORGANIZATIONS	19	12	270 - 281	N
0210	QUALIFIED ORGANIZATION BASE PERIOD AMOUNT	20	12	282 - 293	N
0220	SUBTRACT LINE 20 FROM LINE 19	21	12	294 - 305	N
0224	ADD LINES 18 AND 21	22	12	306 - 317	N
0230	MULTIPLY LINE 22 BY 20%	23	12	318 - 329	N
0240	WAGES FOR QUALIFIED SERVICES	24	12	330 - 341	N
0250	COST OF SUPPLIES	25	12	342 - 353	N
0260	COSTS OF COMPUTERS	26	12	354 - 365	N
0270	% OF CONTRACT RESEARCH EXP.	27	12	366 - 377	N
0280	TOTAL QUALIFIED RESEARCH EXP.	28	12	378 - 389	N
0290	AVG. ANNUAL GROSS RECEIPTS	29	12	390 - 401	N
0300	MULTIPLY LINE 29 BY 1%	30	12	402 - 413	N
0310	SUBTRACT LINE 30 FROM LINE 28	31	12	414 - 425	N
0320	MULTIPLY LINE 29 BY 1.5%	32	12	426 - 437	N
0330	SUBTRACT LINE 32 FROM LINE 28	33	12	438 - 449	N
0340	SUBTRACT LINE 33 FROM LINE 31	34	12	450 - 461	N
0350	MULTIPLY LINE 29 BY 2%	35	12	462 - 473	N
0360	SUBTRACT LINE 35 FROM LINE 28	36	12	474 - 485	N
0370	SUBTRACT LINE 36 FROM LINE 33	37	12	486 - 497	N
0380	MULTIPLY LINE 34 BY 2.65%	38	12	498 - 509	N
0390	MULTIPLY LINE 37 BY 3.2%	39	12	510 - 521	N
0400	MULTIPLY LINE 36 BY 3.75%	40	12	522 - 533	N
0410	ADD LINES 23,38,39, AND 40	41	12	534 - 545	N
0420	ELECTING REDUCED CREDIT “YES”	42	1	546 - 546	"X" OR BLANK
0425	ELECTING REDUCED CREDIT “NO”	42	1	547 - 547	"X" OR BLANK
0430	CREDIT AMOUNT	42	12	548 - 559	N
@0440	ATTACH SCHEDULE	42	6	560 - 565	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	566 - 566	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	091
	START RECORD SENTINEL		4	5 - 8	"****"
0443	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0444	FORM NUMBER		6	15 - 20	"6765bb"
0445	PAGE NUMBER		5	21 - 25	"PG02b"
0446	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0447	FILLER		1	35 - 35	BLANK
0448	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 – 9999999
0450	CREDITS FROM INCREASING RESEARCH ACTIVITIES OF PARTNERSHIPS, S CORPS, ESTATES AND TRUST	43	12	43 - 54	N
0460	ADD LINE 17 OR LINE 42 TO LINE 43 (ESTATE & TRUST GO TO LINE 45)	44	12	55 - 66	N
0540	ALLOCATED TO BENEFICIARIES OF ESTATE AND TRUST	45	12	67 - 78	NO ENTRY
0550	ESTATE AND TRUST (SUBTRACT LINE 45 FROM LINE 44)	46	12	79 - 90	NO ENTRY
	RECORD TERMINUS CHARACTER		1	91 - 91	"#"

SECTION 11.52 FORM 6781, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1103
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6781bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0009	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
*0010	LIST OF FOREIGN CURRENCY CONTRACTS		6	52 - 57	"STMnnn" OR BLANK
0020	MIXED STRADDLE ELECTION	A	1	58 - 58	"X" OR BLANK
0030	STRADDLE-BY-STRADDLE ID ELECTION	B	1	59 - 59	"X" OR BLANK
0040	MIXED STRADDLE ACCOUNT ELECTION	C	1	60 - 60	"X" OR BLANK
@0050	STATEMENT REQUIRED BY REGULATIONS	C	6	61 - 66	"STMnnn" OR BLANK
0060	SEC. 1256 CONTRACTS LOSS ELECTION	D	1	67 - 67	"X" OR BLANK
0070	IDENTIFICATION OF ACCOUNT	1(a)	46	68 - 113	A/N
0080	LOSS	1(b)	12	114 - 125	N
0090	GAIN	1(c)	12	126 - 137	N
0100	IDENTIFICATION OF ACCOUNT	1(a)	46	138 - 183	A/N OR BLANK
0110	LOSS	1(b)	12	184 - 195	N OR BLANK
0120	GAIN	1(c)	12	196 - 207	N OR BLANK
0130	IDENTIFICATION OF ACCOUNT	1(a)	46	208 - 253	A/N OR BLANK
0140	LOSS	1(b)	12	254 - 265	N OR BLANK
0150	GAIN	1(c)	12	266 - 277	N OR BLANK
@0155	LIST OF TRANSACTIONS	PT I	6	278 - 283	"STMnnn" OR BLANK
0160	ADD AMOUNTS ON LINE 1 IN COLUMNS (b) and (c)	2(b)	12	284 - 295	N

SECTION 11.52 FORM 6781, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	ADD AMOUNTS ON LINE 1 IN COLUMNS (b) and (c)	2(c)	12	296 - 307	N
0180	NET GAIN OR (LOSS) COMBINE LINE 2, COLUMNS (b) AND (c)	3	12	308 - 319	N
*0190	FORM 1099-B ADJUSTMENT SCHEDULE	3	6	320 - 325	"STMnnn" OR BLANK
0200	FORM 1099-B ADJUSTMENTS COLUMN (c)	4c	12	326 - 337	N
0210	COMBINE LINES 3 AND 4	5c	12	338 - 349	N
0220	NET SECTION 1256 CONTRACTS LOSS	6(c)	12	350 - 361	N
0235	COMBINE LINES 5 AND 6	7(c)	12	362 - 373	N
0240	SHORT-TERM CAPITAL GAIN OR LOSS	8(c)	12	374 - 385	N
0250	LONG-TERM CAPITAL GAIN OR LOSS	9(c)	12	386 - 397	N
*0260	SCHEDULE OF STRADDLES AND COMPONENTS	PART II	6	398 - 403	"STMnnn" OR BLANK
0270	DESCRIPTION OF PROPERTY	10(a)	35	404 - 438	A/N OR BLANK
0280	DATE ACQUIRED	10(b)	8	439 - 446	FORMAT: YYYYMMDD
0290	DATE SOLD	10(c)	8	447 - 454	FORMAT: YYYYMMDD
0300	GROSS SALES PRICE	10(d)	12	455 - 466	N OR BLANK
0310	COST/EXPENSE OF SALE	10(e)	12	467 - 478	N OR BLANK
0320	LOSS	10(f)	12	479 - 490	N OR BLANK
0330	UNRECOGNIZED GAIN	10(g)	12	491 - 502	N OR BLANK
0340	RECOGNIZED LOSS	10(h)	12	503 - 514	N OR BLANK
0360	DESCRIPTION OF PROPERTY	10(A)	35	515 - 549	A/N OR BLANK
0370	DATE ACQUIRED	10(b)	8	550 - 557	FORMAT: YYYYMMDD
0380	DATE SOLD	10(c)	8	558 - 565	FORMAT: YYYYMMDD
0390	GROSS SALES PRICE	10(d)	12	566 - 577	N OR BLANK
0400	COST/EXPENSE OF SALE	10(e)	12	578 - 589	N OR BLANK
0410	LOSS	10(f)	12	590 - 601	N OR BLANK
0420	UNRECOGNIZED GAIN	10(g)	12	602 - 613	N OR BLANK
0430	RECOGNIZED LOSS	10(h)	12	614 - 625	N OR BLANK

SECTION 11.52 FORM 6781, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0450	ATTACH SCHEDULE	11	6	626 - 631	"STMnnn" OR BLANK
0460	SHORT-TERM PORTION OF RECOGNIZED LOSS	11a(h)	12	632 - 643	N***
0470	LONG-TERM PORTION OF RECOGNIZED LOSS	11b(h)	12	644 - 655	N***
0490	DESCRIPTION OF PROPERTY	12(a)	35	656 - 690	A/N OR BLANK
0500	DATE ACQUIRED	12(b)	8	691 - 698	FORMAT: YYYYMMDD
0510	DATE SOLD	12(c)	8	699 - 706	FORMAT: YYYYMMDD
0520	GROSS SALES PRICE (GAINS)	12(d)	12	707 - 718	N OR BLANK
0530	COST OR OTHER BASIS PLUS EXPENSE OF SALE	12(e)	12	719 - 730	N OR BLANK
0540	GAIN	12(f)	12	731 - 742	N OR BLANK
0560	DESCRIPTION OF PROPERTY (GAINS)	12(a)	35	743 - 777	A/N OR BLANK
0570	DATE ACQUIRED	12(b)	8	778 - 785	FORMAT: YYYYMMDD
0580	DATE SOLD	12(c)	8	786 - 793	FORMAT: YYYYMMDD
0590	GROSS SALES PRICE	12(d)	12	794 - 805	N OR BLANK
0600	COST OR OTHER BASIS PLUS EXPENSE OF SALE	12(e)	12	806 - 817	N OR BLANK
0610	GAIN	12(f)	12	818 - 829	N OR BLANK
@0630	ATTACH SCHEDULE	13	6	830 - 835	"STMnnn" OR BLANK
0640	SHORT-TERM PORTION OF GAINS	13a(f)	12	836 - 847	N OR BLANK
0650	LONG-TERM PORTION OF GAINS	13b(f)	12	848 - 859	N OR BLANK
0670	DESCRIPTION OF PROPERTY	14(a)	35	860 - 894	A/N OR BLANK
0680	DATE ACQUIRED	14(b)	8	895 - 902	FORMAT: YYYYMMDD
0690	FAIR MARKET VALUE	14(c)	12	903 - 914	N OR BLANK
0700	COST OR OTHER BASIS AS ADJUSTED	14(d)	12	915 - 926	N OR BLANK
0710	UNRECOGNIZED GAIN	14(e)	12	927 - 938	N OR BLANK
0720	DESCRIPTION OF PROPERTY	14(a)	35	939 - 973	A/N OR BLANK
0730	DATE ACQUIRED	14(b)	8	974 - 981	FORMAT: YYYYMMDD
0740	FAIR MARKET VALUE	14(c)	12	982 - 993	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0750	COST OR OTHER BASIS AS ADJUSTED	14(d)	12	994 - 1005	N OR BLANK
0760	UNRECOGNIZED	14(e)	12	1006 - 1017	N OR BLANK
0770	DESCRIPTION OF PROPERTY	14(a)	35	1018 - 1052	A/N OR BLANK
0780	DATE ACQUIRED	14(b)	8	1053 - 1060	FORMAT: YYYYMMDD
0790	FAIR MARKET VALUE	14(c)	12	1061 - 1072	N OR BLANK
0800	COST OR OTHER BASIS AS ADJUSTED	14(d)	12	1073 - 1084	N OR BLANK
0810	UNRECOGNIZED GAIN	14(e)	12	1085 - 1096	N OR BLANK
*0815	ATTACH STATEMENT FOR ADDITIONAL INFORMATION	PT III	6	1097 - 1102	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1103 - 1103	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1177
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8082bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)_		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	INCONSISTENT TREATMENT	1a	1	52 - 52	"X" OR BLANK
0030	AMENDED RETURN	1b	1	53 - 53	NO ENTRY
0035	SUBSTITUED RETURN TREATMENT (YES BOX)	2	1	54 - 54	"X" OR BLANK
0040	SUBSTITUED RETURN TREATMENT (NO BOX)	2	1	55 - 55	"X" OR BLANK
0050	TYPE OF PASS-THROUGH ENTITY (PARTNERSHIP)	3a	1	56 - 56	"X" OR BLANK
0055	TYPE OF PASS - THROUGH ENTITY (ELECTING LARGE PARTNERSHIP)	3b	1	57 - 57	"X" OR BLANK
0060	TYPE OF PASS-THROUGH ENTITY (S CORPORATION)	3c	1	58 - 58	"X" OR BLANK
0065	TYPE OF PASS-THROUGH ENTITY (ESTATE)	3d	1	59 - 59	"X" OR BLANK
0070	TYPE OF PASS-THROUGH ENTITY (TRUST)	3e	1	60 - 60	"X" OR BLANK
0075	TYPE OF PASS-THROUGH ENTITY (REMIC)	3f	1	61 - 61	"X" OR BLANK
0080	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	4	9	62 - 70	N
0090	NAME	5	35	71 - 105	A/N
0100	ADDRESS	5	35	106 - 140	A/N
0110	CITY	5	22	141 - 162	A/N
0120	STATE	5	2	163 - 164	A/N
0130	ZIP CODE	5	12	165 - 176	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	TAX SHELTER REG. NUMBER	6	12	177 - 188	A/N OR BLANK
0150	IRS CENTER WHERE RETURN IS FILED	7	4	189 - 192	"CSPC", "OSPC", "PSPC"
	NOTE: CINCINNATI SUBMISSION PROCESSING CENTER "CSPC", OGDEN SUBMISSION PROCESSING CENTER "OSPC", PHILADELPHIA SUBMISSION PROCESSING CENTER "PSPC". ALL OTHER SERVICE CENTER NAMES SHOULD BE DELETED.				
0160	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	8	8	193 - 200	FORMAT: YYYYMMDD
0165	TAX YEAR OF PASS-THROUGH ENTITY (TO)	8	8	201 - 208	FORMAT: YYYYMMDD
0170	YOUR TAX YEAR (FROM)	8	8	209 - 216	FORMAT: YYYYMMDD
0175	YOUR TAX YEAR (TO)	8	8	217 - 224	FORMAT: YYYYMMDD
0180	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	10a	60	225 - 284	A/N
0190	AMOUNT OF ITEM	10b	1	285 - 285	"X" OR BLANK
0200	TREATMENT OF ITEM	10b	1	286 - 286	"X" OR BLANK
0210	AMOUNT	10c	12	287 - 298	N
0220	AMOUNT YOU ARE REPORTING	10d	12	299 - 310	N
0230	DIFFERENCE BETWEEN C & D	10e	12	311 - 322	N
0240	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	11a	60	323 - 382	A/N OR BLANK
0250	AMOUNT OF ITEM	11b	1	383 - 383	"X" OR BLANK
0260	TREATMENT OF ITEM	11b	1	384 - 384	"X" OR BLANK
0270	AMOUNT	11c	12	385 - 396	N OR BLANK
0280	AMOUNT YOU ARE REPORTING	11d	12	397 - 408	N OR BLANK
0290	DIFFERENCE BETWEEN C & D	11e	12	409 - 420	N OR BLANK
0300	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	12a	60	421 - 480	A/N OR BLANK
0310	AMOUNT OF ITEM	12b	1	481 - 481	"X" OR BLANK
0320	TREATMENT OF ITEM	12b	1	482 - 482	"X" OR BLANK
0330	AMOUNT	12c	12	483 - 494	N OR BLANK
0340	AMOUNT YOU ARE REPORTING	12d	12	495 - 506	N OR BLANK
0350	DIFFERENCE BETWEEN C & D	12e	12	507 - 518	N OR BLANK
0360	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	13a	60	519 - 578	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0370	AMOUNT OF ITEM	13b	1	579 - 579	"X" OR BLANK
0380	TREATMENT OF ITEM	13b	1	580 - 580	"X" OR BLANK
0390	AMOUNT	13c	12	581 - 592	N OR BLANK
0400	AMOUNT YOU ARE REPORTING	13d	12	593 - 604	N OR BLANK
0410	DIFFERENCE BETWEEN C & D	13e	12	605 - 616	N OR BLANK
0420	EXPLANATIONS	PT III	70	617 - 686	A/N
0430	EXPLANATIONS	PT III	70	687 - 756	A/N
0440	EXPLANATIONS	PT III	70	757 - 826	A/N
0450	EXPLANATIONS	PT III	70	827 - 896	A/N
0460	EXPLANATIONS	PT III	70	897 - 966	A/N
0470	EXPLANATIONS	PT III	70	967 - 1036	A/N
0480	EXPLANATIONS	PT III	70	1037 - 1106	A/N
0490	EXPLANATIONS	PT III	70	1107 - 1176	A/N
	RECORD TERMINUS CHARACTER		1	1177 - 1177	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2073
	START RECORD SENTINEL		4	5 - 8	"****"
0520	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0521	FORM NUMBER		6	15 - 20	"8082bb"
0522	PAGE NUMBER		5	21 - 25	"PG02b"
0523	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0524	FILLER		1	35 - 35	BLANK
0525	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0530	EXPLANATIONS	PT III	70	43 - 112	A/N
0540	EXPLANATIONS	PT III	70	113 - 182	A/N
0550	EXPLANATIONS	PT III	70	183 - 252	A/N
0560	EXPLANATIONS	PT III	70	253 - 322	A/N
0570	EXPLANATIONS	PT III	70	323 - 392	A/N
0580	EXPLANATIONS	PT III	70	393 - 462	A/N
0590	EXPLANATIONS	PT III	70	463 - 532	A/N
0600	EXPLANATIONS	PT III	70	533 - 602	A/N
0610	EXPLANATIONS	PT III	70	603 - 672	A/N
0620	EXPLANATIONS	PT III	70	673 - 742	A/N
0630	EXPLANATIONS	PT III	70	743 - 812	A/N
0640	EXPLANATIONS	PT III	70	813 - 882	A/N
0650	EXPLANATIONS	PT III	70	883 - 952	A/N
0660	EXPLANATIONS	PT III	70	953 - 1022	A/N
0670	EXPLANATIONS	PT III	70	1023 - 1092	A/N
0680	EXPLANATIONS	PT III	70	1093 - 1162	A/N
0690	EXPLANATIONS	PT III	70	1163 - 1232	A/N
0700	EXPLANATIONS	PT III	70	1233 - 1302	A/N
0710	EXPLANATIONS	PT III	70	1303 - 1372	A/N
0720	EXPLANATIONS	PT III	70	1373 - 1442	A/N
0730	EXPLANATIONS	PT III	70	1443 - 1512	A/N
0740	EXPLANATIONS	PT III	70	1513 - 1582	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0750	EXPLANATIONS	PT III	70	1583 - 1652	A/N
0760	EXPLANATIONS	PT III	70	1653 - 1722	A/N
0770	EXPLANATIONS	PT III	70	1723 - 1792	A/N
0780	EXPLANATIONS	PT III	70	1793 - 1862	A/N
0790	EXPLANATIONS	PT III	70	1863 - 1932	A/N
0800	EXPLANATIONS	PT III	70	1933 - 2002	A/N
0810	EXPLANATIONS	PT III	70	2003 - 2072	A/N
	RECORD TERMINUS CHARACTER		1	2073 - 2073	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0960
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8271bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	INVESTOR'S TAX YEAR ENDING		8	52 - 59	FORMAT: YYYYMMDD OR BLANK
0030	TAX SHELTER NAME	1(a)	35	60 - 94	A/N
0040	TAX SHELTER REGISTRATION NO.	1(b)	11	95 - 105	N OR BLANK
0050	NAME OF PERSON WHO APPLIED FOR REGISTRATION	1(b)	35	106 - 140	NO ENTRY |
0060	TAX SHELTER ID NUMBER	1(c)	9	141 - 149	N OR BLANK
0070	TAX SHELTER NAME	2(a)	35	150 - 184	A/N
0080	TAX SHELTER REGISTRATION NO.	2(b)	11	185 - 195	N OR BLANK
0090	NAME OF PERSON WHO APPLIED FOR REGISTRATION	2(b)	35	196 - 230	NO ENTRY |
0100	TAX SHELTER ID NUMBER	2(c)	9	231 - 239	N OR BLANK
0110	TAX SHELTER NAME	3(a)	35	240 - 274	A/N
0120	TAX SHELTER REGISTRATION NO.	3(b)	11	275 - 285	N OR BLANK
0130	NAME OF PERSON WHO APPLIED FOR REGISTRATION	3(b)	35	286 - 320	NO ENTRY |
0140	TAX SHELTER ID NUMBER	3(c)	9	321 - 329	N OR BLANK
0150	TAX SHELTER NAME	4(a)	35	330 - 364	A/N
0160	TAX SHELTER REGISTRATION NO.	4(b)	11	365 - 375	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	NAME OF PERSON WHO APPLIED FOR REGISTRATION	4(b)	35	376 - 410	NO ENTRY |
0180	TAX SHELTER ID NUMBER	4(c)	9	411 - 419	N OR BLANK
0190	TAX SHELTER NAME	5(a)	35	420 - 454	A/N
0200	TAX SHELTER REGISTRATION NO.	5(b)	11	455 - 465	N OR BLANK
0210	NAME OF PERSON WHO APPLIED FOR REGISTRATION	5(b)	35	466 - 500	NO ENTRY |
0220	TAX SHELTER ID NUMBER	5(c)	9	501 - 509	N OR BLANK
0230	TAX SHELTER NAME	6(a)	35	510 - 544	A/N
0240	TAX SHELTER REGISTRATION NO.	6(b)	11	545 - 555	N OR BLANK
0250	NAME OF PERSON WHO APPLIED FOR REGISTRATION	6(b)	35	556 - 590	NO ENTRY |
0260	TAX SHELTER ID NUMBER	6(c)	9	591 - 599	N OR BLANK
0270	TAX SHELTER NAME	7(a)	35	600 - 634	A/N
0280	TAX SHELTER REGISTRATION NO.	7(b)	11	635 - 645	N OR BLANK
0290	NAME OF PERSON WHO APPLIED FOR REGISTRATION	7(b)	35	646 - 680	NO ENTRY |
0300	TAX SHELTER ID NUMBER	7(c)	9	681 - 689	N OR BLANK
0310	TAX SHELTER NAME	8(a)	35	690 - 724	A/N
0320	TAX SHELTER REGISTRATION NO.	8(b)	11	725 - 735	N OR BLANK
0330	NAME OF PERSON WHO APPLIED FOR REGISTRATION	8(b)	35	736 - 770	NO ENTRY |
0340	TAX SHELTER ID NUMBER	8(c)	9	771 - 779	N OR BLANK
0350	TAX SHELTER NAME	9(a)	35	780 - 814	A/N
0360	TAX SHELTER REGISTRATION NO.	9(b)	11	815 - 825	N OR BLANK
0370	NAME OF PERSON WHO APPLIED FOR REGISTRATION	9(b)	35	826 - 860	NO ENTRY |
0380	TAX SHELTER ID NUMBER	9(c)	9	861 - 869	N OR BLANK
0390	TAX SHELTER NAME	10(a)	35	870 - 904	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0400	TAX SHELTER REGISTRATION NO.	10(b)	11	905 - 915	N OR BLANK
0410	NAME OF PERSON WHO APPLIED FOR REGISTRATION	10(b)	35	916 - 950	NO ENTRY |
0420	TAX SHELTER ID NUMBER	10(c)	9	951 - 959	N OR BLANK
	RECORD TERMINUS CHARACTER		1	960 - 960	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1486
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8275bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	REV. RUL., REV. PROC., ETC	PT I 1a	35	52 - 86	A/N
0030	ITEM OR GROUP OF ITEMS	PT I 1b	50	87 - 136	A/N
0040	DESCRIPTION OF ITEMS	PT I 1c	50	137 - 186	A/N
0050	DESCRIPTION OF ITEMS	PT I 1c	50	187 - 236	A/N
0060	FORM OR SCHEDULE	PT I 1d	21	237 - 257	A/N
0070	LINE NUMBER	PT I 1e	5	258 - 262	A/N
0080	AMOUNT	PT I 1f	12	263 - 274	N
0090	REV. RUL., REV. PROC., ETC	PT I 2a	35	275 - 309	A/N OR BLANK
0100	ITEM OR GROUP OF ITEMS	PT I 2b	50	310 - 359	A/N OR BLANK
0110	DESCRIPTION OF ITEMS	PT I 2c	50	360 - 409	A/N OR BLANK
0120	DESCRIPTION OF ITEMS	PT I 2c	50	410 - 459	A/N OR BLANK
0130	FORM OR SCHEDULE	PT I 2d	21	460 - 480	A/N OR BLANK
0140	LINE NUMBER	PT I 2e	5	481 - 485	A/N OR BLANK
0150	AMOUNT	PT I 2f	12	486 - 497	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	REV. RUL., REV. PROC., ETC	PT I 3a	35	498 - 532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533 - 582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583 - 632	A/N OR BLANK
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633 - 682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683 - 703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704 - 708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709 - 720	N OR BLANK
0230	DETAILED EXPLANATION	PT II 1	70	721 - 790	A/N
0240	DETAILED EXPLANATION	PT II 1	70	791 - 860	A/N
0250	DETAILED EXPLANATION	PT II 1	70	861 - 930	A/N
0260	DETAILED EXPLANATION	PT II 2	70	931 - 1000	A/N OR BLANK
0270	DETAILED EXPLANATION	PT II 2	70	1001 - 1070	A/N OR BLANK
0280	DETAILED EXPLANATION	PT II 2	70	1071 - 1140	A/N OR BLANK
0290	DETAILED EXPLANATION	PT II 3	70	1141 - 1210	A/N OR BLANK
0300	DETAILED EXPLANATION	PT II 3	70	1211 - 1280	A/N OR BLANK
0310	DETAILED EXPLANATION	PT II 3	70	1281 - 1350	A/N OR BLANK
0320	NAME	PT III 1	35	1351 - 1385	A/N
0330	ADDRESS	PT III 1	35	1386 - 1420	A/N
0340	CITY	PT III 1	22	1421 - 1442	A/N
0350	STATE	PT III 1	2	1443 - 1444	A/N
0360	ZIP CODE	PT III 1	12	1445 - 1456	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0370	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	PT III 2	9	1457 - 1465	N
0380	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	PT III 3	8	1466 - 1473	FORMAT: YYYYMMDD
0390	TAX YEAR OF PASS-THROUGH ENTITY (TO)	PT III 3	8	1474 - 1481	FORMAT: YYYYMMDD
0400	IRS CENTER WHERE PASS-THROUGH ENTITY FILED RETURN	PT III 4	4	1482 - 1485	"CSPS", "OSPC", "PSPC"

NOTE: CINCINNATI SUBMISSION PROCESSINGA CENTER "CSPC", OGDEN SUBMISSION PROCESSING CENTER "OSPC", PHILADELPHIA SUBMISSION PROCESSING CENTER "PSPC". ALL OTHER SERVICE CENTER NAMES SHOULD BE DELETED.

	RECORD TERMINUS CHARACTER		1	1486 - 1486	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2003 |
	START RECORD SENTINEL		4	5 - 8	"****"
0420	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0421	FORM NUMBER		6	15 - 20	"8275bb"
0422	PAGE NUMBER		5	21 - 25	"PG02b"
0423	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0424	FILLER		1	35 - 35	BLANK
0425	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0430	EXPLANATIONS	PT IV	70	43 - 112	A/N
0440	EXPLANATIONS	PT IV	70	113 - 182	A/N
0450	EXPLANATIONS	PT IV	70	183 - 252	A/N
0460	EXPLANATIONS	PT IV	70	253 - 322	A/N
0470	EXPLANATIONS	PT IV	70	323 - 392	A/N
0480	EXPLANATIONS	PT IV	70	393 - 462	A/N
0490	EXPLANATIONS	PT IV	70	463 - 532	A/N
0500	EXPLANATIONS	PT IV	70	533 - 602	A/N
0510	EXPLANATIONS	PT IV	70	603 - 672	A/N
0520	EXPLANATIONS	PT IV	70	673 - 742	A/N
0530	EXPLANATIONS	PT IV	70	743 - 812	A/N
0540	EXPLANATIONS	PT IV	70	813 - 882	A/N
0550	EXPLANATIONS	PT IV	70	883 - 952	A/N
0560	EXPLANATIONS	PT IV	70	953 - 1022	A/N
0570	EXPLANATIONS	PT IV	70	1023 - 1092	A/N
0580	EXPLANATIONS	PT IV	70	1093 - 1162	A/N
0590	EXPLANATIONS	PT IV	70	1163 - 1232	A/N
0600	EXPLANATIONS	PT IV	70	1233 - 1302	A/N
0610	EXPLANATIONS	PT IV	70	1303 - 1372	A/N
0620	EXPLANATIONS	PT IV	70	1373 - 1442	A/N
0630	EXPLANATIONS	PT IV	70	1443 - 1512	A/N
0640	EXPLANATIONS	PT IV	70	1513 - 1582	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0650	EXPLANATIONS	PT IV	70	1583 - 1652	A/N
0660	EXPLANATIONS	PT IV	70	1653 - 1722	A/N
0670	EXPLANATIONS	PT IV	70	1723 - 1792	A/N
0680	EXPLANATIONS	PT IV	70	1793 - 1862	A/N
0690	EXPLANATIONS	PT IV	70	1863 - 1932	A/N
0700	EXPLANATIONS	PT IV	70	1933 - 2002	A/N
	RECORD TERMINUS CHARACTER		1	2003 - 2003	"#" |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1486
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8275Rb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	REV. RUL., REV. PROC., ETC	PT I 1a	35	52 - 86	A/N
0030	ITEM OR GROUP OF ITEMS	PT I 1b	50	87 - 136	A/N
0040	DESCRIPTION OF ITEMS	PT I 1c	50	137 - 186	A/N
0050	DESCRIPTION OF ITEMS	PT I 1c	50	187 - 236	A/N
0060	FORM OR SCHEDULE	PT I 1d	21	237 - 257	A/N
0070	LINE NUMBER	PT I 1e	5	258 - 262	A/N
0080	AMOUNT	PT I 1f	12	263 - 274	N
0090	REV. RUL., REV. PROC., ETC	PT I 2a	35	275 - 309	A/N OR BLANK
0100	ITEM OR GROUP OF ITEMS	PT I 2b	50	310 - 359	A/N OR BLANK
0110	DESCRIPTION OF ITEMS	PT I 2c	50	360 - 409	A/N OR BLANK
0120	DESCRIPTION OF ITEMS	PT I 2c	50	410 - 459	A/N OR BLANK
0130	FORM OR SCHEDULE	PT I 2d	21	460 - 480	A/N OR BLANK
0140	LINE NUMBER	PT I 2e	5	481 - 485	A/N OR BLANK
0150	AMOUNT	PT I 2f	12	486 - 497	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	REV. RUL., REV. PROC., ETC	PT I 3a	35	498 - 532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533 - 582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583 - 632	A/N OR BLANK
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633 - 682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683 - 703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704 - 708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709 - 720	N OR BLANK
0230	DETAILED EXPLANATION	PT II 1	70	721 - 790	A/N
0240	DETAILED EXPLANATION	PT II 1	70	791 - 860	A/N
0250	DETAILED EXPLANATION	PT II 1	70	861 - 930	A/N
0260	DETAILED EXPLANATION	PT II 2	70	931 - 1000	A/N OR BLANK
0270	DETAILED EXPLANATION	PT II 2	70	1001 - 1070	A/N OR BLANK
0280	DETAILED EXPLANATION	PT II 2	70	1071 - 1140	A/N OR BLANK
0290	DETAILED EXPLANATION	PT II 3	70	1141 - 1210	A/N OR BLANK
0300	DETAILED EXPLANATION	PT II 3	70	1211 - 1280	A/N OR BLANK
0310	DETAILED EXPLANATION	PT II 3	70	1281 - 1350	A/N OR BLANK
0320	NAME	PT III 1	35	1351 - 1385	A/N
0330	ADDRESS	PT III 1	35	1386 - 1420	A/N
0340	CITY	PT III 1	22	1421 - 1442	A/N
0350	STATE	PT III 1	2	1443 - 1444	A/N
0360	ZIP CODE	PT III 1	12	1445 - 1456	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0370	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	PT III 2	9	1457 - 1465	N
0380	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	PT III 3	8	1466 - 1473	FORMAT: YYYYMMDD
0390	TAX YEAR OF PASS-THROUGH ENTITY (TO)	PT III 3	8	1474 - 1481	FORMAT: YYYYMMDD
0400	IRS CENTER WHERE PASS-THROUGH ENTITY FILED RETURN	PT III 4	4	1482 - 1485	"CSPC", "OSPC", "PSPC"

NOTE: CINCINNATI SUBMISSION PROCESSING CENTER "CSPC", OGDEN SUBMISSION PROCESSING CENTER "OSPC", PHILADELPHIA SUBMISSION PROCESSING CENTER "PSPC". ALL OTHER SERVICE CENTER NAMES SHOULD BE DELETED.

	RECORD TERMINUS CHARACTER		1	1486 - 1486	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2073
	START RECORD SENTINEL		4	5 - 8	"****"
0420	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0421	FORM NUMBER		6	15 - 20	"8275Rb"
0422	PAGE NUMBER		5	21 - 25	"PG02b"
0423	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0424	FILLER		1	35 - 35	BLANK
0425	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0430	EXPLANATIONS	PT IV	70	43 - 112	A/N
0440	EXPLANATIONS	PT IV	70	113 - 182	A/N
0450	EXPLANATIONS	PT IV	70	183 - 252	A/N
0460	EXPLANATIONS	PT IV	70	253 - 322	A/N
0470	EXPLANATIONS	PT IV	70	323 - 392	A/N
0480	EXPLANATIONS	PT IV	70	393 - 462	A/N
0490	EXPLANATIONS	PT IV	70	463 - 532	A/N
0500	EXPLANATIONS	PT IV	70	533 - 602	A/N
0510	EXPLANATIONS	PT IV	70	603 - 672	A/N
0520	EXPLANATIONS	PT IV	70	673 - 742	A/N
0530	EXPLANATIONS	PT IV	70	743 - 812	A/N
0540	EXPLANATIONS	PT IV	70	813 - 882	A/N
0550	EXPLANATIONS	PT IV	70	883 - 952	A/N
0560	EXPLANATIONS	PT IV	70	953 - 1022	A/N
0570	EXPLANATIONS	PT IV	70	1023 - 1092	A/N
0580	EXPLANATIONS	PT IV	70	1093 - 1162	A/N
0590	EXPLANATIONS	PT IV	70	1163 - 1232	A/N
0600	EXPLANATIONS	PT IV	70	1233 - 1302	A/N
0610	EXPLANATIONS	PT IV	70	1303 - 1372	A/N
0620	EXPLANATIONS	PT IV	70	1373 - 1442	A/N
0630	EXPLANATIONS	PT IV	70	1443 - 1512	A/N
0640	EXPLANATIONS	PT IV	70	1513 - 1582	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0650	EXPLANATIONS	PT IV	70	1583 - 1652	A/N
0660	EXPLANATIONS	PT IV	70	1653 - 1722	A/N
0670	EXPLANATIONS	PT IV	70	1723 - 1792	A/N
0680	EXPLANATIONS	PT IV	70	1793 - 1862	A/N
0690	EXPLANATIONS	PT IV	70	1863 - 1932	A/N
0700	EXPLANATIONS	PT IV	70	1933 - 2002	A/N
0710	EXPLANATIONS	PT IV	70	2003 - 2072	A/N
	RECORD TERMINUS CHARACTER		1	2073 - 2073	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	Byte Count		4	1 - 4	‘1290’
	Start of Record Sentinel		4	5 - 8	Value "****"
0000	Record ID		6	9 – 14	"FRMbbb"
0001	Form Number		6	15 – 20	"8283bb"
0002	Page Number		5	21 – 25	"PG01b"
0003	Domestic Partnership’s Employer Identification Number (EIN)		9	26 – 34	N
0004	Filler		1	35 – 35	blank
0005	Form Occurrence Number		7	36 – 42	N 0000001 – 0000009
0007	Foreign Partnership’s EIN		9	43 – 51	N
0010	Donee Organization A	1A(a)	35	52 – 86	AN
0015	Street Address A	1A(a)	35	87 – 121	AN
0019	City A	1A(a)	22	122 – 143	AN
0023	State A	1A(a)	2	144 – 145	A
0027	Zip Code A	1A(a)	12	146 – 157	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0030	Descrip of Prop A	1A(b)	25	158 – 182	AN
0035	Contribution Date A	1A(c)	8	183 – 190	Format: YYYYMMDD
0040	Date Acquired A	1A(d)	8	191 – 198	Format: YYYYMMDD or Blank
0045	How Acquired A	1A(e)	9	199 – 207	AN
0050	Cost or Basis A	1A(f)	12	208 – 219	N
0055	Fair Market Value A	1A(g)	12	220 – 231	N
0060	Reserved IMF Use Only	1A(g)	1	232 – 232	No Entry
0065	Method Used A	1A(h)	20	233 – 252	AN |
0075	Donee Organization B	1B(a)	35	253 – 287	AN
0077	Street Address B	1B(a)	35	289 – 322	AN
0079	City B	1B(a)	22	323 – 344	AN
0081	State B	1B(a)	2	345 – 346	A
0083	Zip Code B	1B(a)	12	347 – 358	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0085	Descrip of Prop B	1B(b)	25	359 – 383	AN
0090	Contribution Date B	1B(c)	8	384 – 391	Format: YYYYMMDD
0095	Date Acquired B	1B(d)	8	392 – 399	Format: YYYYMMDD or Blank
0100	How Acquired B	1B(e)	9	400 – 408	AN
0105	Cost or Basis B	1B(f)	12	409 – 420	N
0110	Fair Market Value B	1B(g)	12	421 – 432	N
0115	Reserved IMF Use Only	1B(g)	1	433 – 433	No Entry
0120	Method Used B	1B(h)	20	434 – 453	AN |
0130	Donee Organization C	1C(a)	35	454 – 488	AN
0132	Street Address C	1C(a)	35	489 – 523	AN
0134	City C	1C(a)	22	524 – 545	AN
0136	State C	1C(a)	2	546 – 547	A
0138	Zip Code C	1C(a)	12	548 – 559	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0140	Descrip of Prop C	1C(b)	25	560 – 584	AN
0145	Contribution Date C	1C(c)	8	585 – 592	Format: YYYYMMDD
0150	Date Acquired C	1C(d)	8	593 – 600	Format: YYYYMMDD or Blank
0155	How Acquired C	1C(e)	9	601 – 609	AN
0160	Cost or Basis C	1C(f)	12	610 – 621	N
0165	Fair Market Value C	1C(g)	12	622 – 633	N
0170	Reserved IMF Use Only	1C(g)	1	634 - 634	No Entry
0180	Method Used C	1C(h)	20	635 – 654	AN |
0200	Donee Organization D	1D(a)	35	655 – 689	AN
0205	Street Address D	1D(a)	35	690 – 724	AN
0209	City D	1D(a)	22	725 - 746	AN
0213	State D	1D(a)	2	747 – 748	A
0217	Zip Code D	1D(a)	12	749 – 760	N
0220	Descrip of Prop D	1D(b)	25	761 – 785	AN
0230	Contribution Date D	1D(c)	8	786 – 793	Format: YYYYMMDD
0240	Date Acquired D	1D(d)	8	794 – 801	Format: YYYYMMDD or Blank
0250	How Acquired D	1D(e)	9	802 - 810	AN
0260	Cost or Basis D	1D(f)	12	811 – 822	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0270	Fair Market Value D	1D(g)	12	823 – 834	N
0280	Reserved IMF Use Only	1D(g)	1	835 – 835	No Entry
0290	Method Used D	1D(h)	20	836 – 855	AN |
0310	Donee Organization E	1E(a)	35	856 – 890	AN
0315	Street Address E	1E(a)	35	891 – 925	AN
0319	City E	1E(a)	22	926 – 947	AN
0323	State E	1E(a)	2	948 – 949	A
0327	Zip Codes E	1E(a)	12	950 – 961	N
0330	Descrip of Prop E	1E(b)	25	962 – 986	AN
0340	Contribution Date E	1E(c)	8	987 - 994	Format: YYYYMMDD
0350	Date Acquired E	1E(d)	8	995 – 1002	Format: YYYYMMDD or Blank
0360	How Acquired E	1E(e)	9	1003 – 1011	AN
0370	Cost or Basis E	1E(f)	12	1012 – 1023	N
0380	Fair Market Value E	1E(g)	12	1024 – 1035	N
0390	Reserved IMF Use Only	1E(g)	1	1036 – 1036	No Entry
0400	Method Used E	1E(h)	20	1037 – 1056	AN |
*0410	Qualified Conservation Or FMV Statement		6	1057 – 1062	“STMnnn” or Blank |
*0415	Statement for Add’tl Donated Property	1	6	1063 – 1068	“STMnnn” or Blank

SECTION 11.60 FORM 8283 PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0418	Property ID Letter	2a	1	1069 – 1069	A (Values = A,B,C,D)
*0420	Property ID Letter (Attachment)	2a	6	1070 – 1075	“STMnnn” or Blank
0430	Amount This Year	2b(1)	12	1076 – 1087	N
0440	Amount Prior Year	2b(2)	12	1088 – 1099	N
0450	Name Donee	2c	35	1100 – 1134	AN
0460	Number & Street	2c	35	1136 – 1169	AN
0470	City	2c	22	1170 – 1191	AN
0473	State	2c	2	1192 – 1193	A
0476	Zip Code	2c	12	1194 – 1205	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0480	Place Kept	2d	25	1206 – 1230	AN
0490	Name of Person	2e	35	1231 – 1265	AN
0500	Is there a restriction (Yes)	3a	1	1266 – 1266	"X" or blank
@0510	Restriction Statement Required If Field 500 Equals “X”	3a	6	1267 – 1272	"STMnnn" or blank
0520	Is there a restriction (No)	3a	1	1273 – 1273	"X" or blank
0530	Give Rights – (Yes)	3b	1	1274 – 1274	"X" or blank
@0540	Give Rights Statement Required If Field 530 Equals “X”	3b	6	1275 - 1280	"STMnnn" or blank
0550	Give Rights -(No)	3b	1	1281 – 1281	"X" or blank
0560	Restriction Limiting Use – (Yes)	3c	1	1282 – 1282	"X" or blank
@0570	Restriction Limiting Use – Statement Required If Field 560 Equals “X”	3c	6	1281 – 1288	"STMnnn" or blank
0580	Restriction Limiting Use – (No)	3c	1	1289 – 1289	- "X" or blank
	Record Terminus Character		1	1290 – 1290	Value "#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	Byte Count		4	1 - 4	‘762’
	Start of Record Sentinel		4	5 – 8	Value "****"
0590	Record ID		6	9 – 14	"FRMbbb"
0591	Form Number		6	15 – 20	"8283bb"
0592	Page Number		5	21 – 25	"PG02b"
0593	Domestic Partnership’s Employer Identification Number (EIN)		9	26 – 34	N
0594	Filler		1	35 – 35	blank
0595	Form Occurrence Number		7	36 – 42	N 0000001 – 0000009
0610	Identifying Number (Partnership’s EIN)		9	43 – 51	N
0641	Property Type-Art $20,000 or More	4	12	52 – 52	N
0642	Other Real Estate	4	1	53 – 53	"X" or blank
0644	Computer Equipment	4	1	54 – 54	"X" or blank
0645	Property Type - Art Less Than $20,000	4	1	55 – 55	"X" or blank
0646	Collectibles	4	1	56 – 56	"X" or blank
0647	Qualified Conservation Contribution	4	1	57 – 57	"X" or blank
0648	Property Type - Other	4	1	58 – 58	"X" or blank
0649	Intellectual Property	4	1	59 – 59	"X" or blank
0650	Descrip of Prop (A)	5A(a)	25	60 – 84	AN
0652	Summary Condition (A)	5A(b)	30	85 – 114	AN
0654	Fair Market Value (A)	5A(c)	12	115 – 126	N
0660	Date Acquired (A)	5A(d)	8	127 – 134	Format: YYYYMMDD or Blank
*0670	Statement for 5d, 5e. 5f	5A(d, e ,f)	6	135 – 140	“STMnnn” or Blank
0675	How Acquired (A)	5A(d, e, f)	11	141 – 151	AN
0680	Cost or Basis (A)	5A(f)	12	152 – 163	N
0690	Bargain Sale (A)	5A(g)	12	164 – 175	N
0700	Amt of Deductions (A)	5A(h)	12	176 – 187	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0710	Ave.Trdg.Price(A)	5A(i)	12	188 – 199	N
0720	Descrip of Prop (B)	5B(a)	25	200 – 224	AN
0722	Summary Condition (B)	5B(b)	30	225 – 254	AN
0724	Fair Market value(B)	5B(c)	12	255 – 266	N
0730	Date Acquired (B)	5B(d)	8	267 – 274	Format: YYYYMMDD
0740	How Acquired (B)	5B(e)	11	275 – 285	AN
0750	Cost or Basis (B)	5B(f)	12	286 – 297	N
0760	Bargain Sale (B)	5B(g)	12	298 – 309	N
0770	Amt of Deductions (B)	5B(h)	12	310 – 321	N
0780	Ave. Trdg. Price(B)	5B(i)	12	322 – 333	N
0790	Descrip of Prop (C)	5C(a)	25	334 – 358	AN
0792	Summary Condition (C)	5C(b)	30	359 – 388	AN
0794	Fair Market Value(C)	5C(c)	12	389 – 400	N
0800	Date Acquired (C)	5C(d)	8	401 – 408	Format: YYYYMMDD
0810	How Acquired (C)	5C(e)	11	409 – 419	AN
0820	Cost or Basis (C)	5C(f)	12	420 – 431	N
0830	Bargain Sale (C)	5C(g)	12	432 – 443	N
0840	Amt of Deductions (C)	5C(h)	12	444 – 455	N
0850	Ave. Trdg.Price (C)	5C(i)	12	456 – 467	N
0860	Descrip of Prop (D)	5D(a)	25	468 – 492	AN
0870	Summary Condition (D)	5D(b)	30	493 – 522	AN
0880	Fair Market Value (D)	5D(c)	12	523 – 534	N
0890	Date Acquired (D)	5D(d)	8	535 – 542	Format: YYYYMMDD
0900	How Acquired (D)	5D(e)	11	543 – 553	AN
0910	Cost or Basis (D)	5D(f)	12	554 – 565	N
0920	Bargain Sale (D)	5D(g)	12	566 – 577	N
0930	Amt of Deductions (D)	5D(h)	12	578 – 589	N
0940	Ave. Trdg. Price(D)	5D(i)	12	590 – 601	N
*0945	Addt'l Donated Prop (Attachment)	5	6	602 – 607	"STMnnn" or Blank

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0950	Identifying Letters of Items $500 or Less	II	4	608 – 611	A - Value: A, B, C and/or D
0960	Description of Items	II	25	612 – 636	AN
0970	Date Received	IV	8	637 – 644	Format: YYYYMMDD
0973	Use of The Property for An Unrelated Use Box - Yes	IV	1	645 – 645	"X" or blank
0976	Use of The Property for An Unrelated Use Box - No	IV	1	646 – 646	"X" or blank
0980	Donee Name	IV	35	647 – 681	AN
0990	Employer ID	IV	9	682 – 690	N
1000	Number & Street	IV	35	691 – 725	AN
1010	City	IV	22	726 – 747	AN
1020	State	IV	2	748 – 749	A
1030	Zip Code	IV	12	750 – 761	N
	Record Terminus Character		1	762 – 762	Value "#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0581
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8308bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0035	PARTNERSHIP'S TELEPHONE NUMBER		10	52 - 61	N
0040	PARTNERSHIP'S ADDRESS		35	62 - 96	A/N
0050	PARTNERSHIP'S CITY		22	97 - 118	A/N
0060	PARTNERSHIP'S STATE		2	119 - 120	A/N
0070	PARTNERSHIP'S ZIP CODE		12	121 - 132	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0080	TRANSFEROR'S NAME 1	PART I	35	133 - 167	A/N
0090	TRANSFEROR'S NAME 2	PART I	35	168 - 202	A/N
0100	TRANSFEROR'S NAME 3	PART I	35	203 - 237	A/N
0110	TRANSFEROR'S SOCIAL SECURITY NUMBER (SSN)		9	238 - 246	N
0120	TRANSFEROR'S ADDRESS 1	PART I	35	247 - 281	A/N
0130	TRANSFEROR'S ADDRESS 2	PART I	35	282 - 316	A/N
0140	TRANSFEROR'S CITY	PART I	22	317 - 338	A/N
0150	TRANSFEROR'S STATE	PART I	2	339 - 340	A/N
0160	TRANSFEROR'S ZIP CODE	PART I	12	341 - 352	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0170	TRANSFEREE'S NAME 1	PART II	35	353 - 387	A/N
0180	TRANSFEREE'S NAME 2	PART II	35	388 - 422	A/N
0190	TRANSFEREE'S NAME 3	PART II	35	423 - 457	A/N
0200	TRANSFEREE'S ID NUMBER	PART II	9	458 - 466	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0210	TRANSFEREE'S ADDRESS 1	PART II	35	467 - 501	A/N
0220	TRANSFEREE'S ADDRESS 2	PART II	35	502 - 536	A/N
0230	TRANSFEREE'S CITY	PART II	22	537 - 558	A/N
0240	TRANSFEREE'S STATE	PART II	2	559 - 560	A/N
0250	TRANSFEREE'S ZIP CODE	PART II	12	561 - 572	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0260	DATE OF SALE OR EXCHANGE OF PARTNERSHIP INTEREST	PART III	8	573 - 580	FORMAT: YYYYMMDD or BLANK
	RECORD TERMINUS CHARACTER		1	581 - 581	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0171
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8586bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	NUMBER OF FORMS 8609-A ATTACHED	1	3	52 - 54	N
*0025	MULTIPLE BLDG SCHEDULE	1	6	55 - 60	"STMnnn" OR BLANK
0050	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (YES BOX)	2	1	61 - 61	"X" OR BLANK
0060	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (NO BOX)	2	1	62 - 62	"X" OR BLANK
0070	BIN OF BUILDING THAT HAD A DECREASE	2i	9	63 - 71	A/N
0080	BIN OF BUILDING WITH DECREASE	2ii	9	72 - 80	A/N
0090	BIN OF BUILDING WITH DECREASE	2iii	9	81 - 89	A/N
0100	BIN OF BUILDING WITH DECREASE	2iv	9	90 - 98	A/N
*0105	MULTIPLE BLDG SCHEDULE	3	6	99 - 104	"STMnnn" OR BLANK
0110	CURRENT YEAR CREDIT	3	12	105 - 116	N
0120	LOW INCOME HOUSING CREDITS FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS OR COOPERATIVES	4	12	117 - 128	N
*0125	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	4	6	129 - 134	"STMnnn" OR BLANK
0130	ADD LINES 3 AND 4 (ESTATES & TRUSTS GO TO LINE 6)	5	12	135 - 146	N
0140	ALLOCATED TO BENEFICIARIES OF ESTATES & TRUSTS	6	12	147 - 158	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	ESTATES & TRUSTS (SUBTRACT LINE 6 FROM LINE 5	7	12	159 - 170	NO ENTRY |
	RECORD TERMINUS CHARACTER		1	171 - 171	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0369
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8594bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	BUYER BOX		1	52 - 52	"X" OR BLANK
0030	SELLER BOX		1	53 - 53	"X" OR BLANK
0040	NAME OF OTHER PARTY TO TRANSACTION	1	35	54 - 88	A/N
0050	OTHER PARTY'S IDENTIFICATION NUMBER	1	9	89 - 97	N
0060	ADDRESS OF OTHER PARTY TO TRANSACTION	1	35	98 - 132	A/N
0070	CITY OF OTHER PARTY TO TRANSACTION	1	22	133 - 154	A
0080	STATE OF OTHER PARTY TO TRANSACTION	1	2	155 - 156	A
0090	ZIP CODE OF OTHER PARTY TO TRANSACTION	1	12	157 - 168	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0100	DATE OF SALE	2	8	169 - 176	FORMAT: YYYYMMDD
0110	TOTAL SALES PRICE	3	12	177 - 188	N
0120	AGGREGATE FAIR MARKET VALUE CLASS I	4	12	189 - 200	N
0130	ALLOCATION OF SALES PRICE CLASS I	4	12	201 - 212	N
0140	AGGREGATE FAIR MARKET VALUE CLASS II	4	12	213 - 224	N
0150	ALLOCATION OF SALES PRICE CLASS II	4	12	225 - 236	N
0160	AGGREGATE FAIR MARKET VALUE CLASS III	4	12	237 - 248	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	ALLOCATION OF SALES PRICE CLASS III	4	12	249 - 260	N
0180	AGGREGATE FAIR MARKET VALUE CLASS IV	4	12	261 - 272	N
0190	ALLOCATION OF SALES PRICE CLASS IV	4	12	273 - 284	N
0200	AGGREGATE FAIR MARKET VALUE CLASS V	4	12	285 - 296	N
0210	ALLOCATION OF SALES PRICE CLASS V	4	12	297 - 308	N
0220	AGGREGATE FAIR MARKET VALUE CLASS VI AND VII	4	12	309 - 320	N
0230	ALLOCATION OF SALES PRICE CLASS VI AND VII	4	12	321 - 332	N
0240	TOTAL AGGREGATE FAIR MARKET VALUE	4	12	333 - 344	N
0250	TOTAL ALLOCATION OF SALES PRICE	4	12	345 - 356	N
0260	BUYER/SELLER PROVIDE FOR ALLOCATION - YES	5	1	357 - 357	"X" OR BLANK
0270	BUYER/SELLER PROVIDE FOR ALLOCATION - NO	5	1	358 - 358	"X" OR BLANK
0280	AGGREGATE FAIR MARKET VALUES LISTED - YES	5	1	359 - 359	"X" OR BLANK
0290	AGGREGATE FAIR MARKET VALUES LISTED - NO	5	1	360 - 360	"X" OR BLANK
0300	BUYER ALSO PURCHASE LICENSE YES	6	1	361 - 361	"X" OR BLANK
0310	BUYER ALSO PURCHASE LICENSE NO	6	1	362 - 362	"X" OR BLANK
*0315	ATTACH A SCHEDULE OF AGREEMENT	6	6	363 - 368	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	369 - 369	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0267
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8609Ab"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP’S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N
0020	BUILDING IDENTIFICATION NUMBER (BIN)	A	9	52 - 60	A/N
0030	NEWLY CONSTRUCT OR EXISTING BUILDING BOX	B	1	61 - 61	"X" OR BLANK
0040	SECTION 42(e) REHABILILTATION EXPENDITURES BOX	B	1	62 - 62	"X" OR BLANK
0050	RECORDS OF FORM 8609 ISSUED BY HOUSING CREDIT AGENCY-YES	C	1	63 - 63	"X" OR BLANK
0060	RECORDS OF FORM 8609 ISSUED BY HOUSING CREDIT AGENCY-NO	C	1	64 - 64	"X" OR BLANK
0070	BUILDING QUALIFY AS LOW INCOME HOUSING - YES	D	1	65 - 65	"X" OR BLANK
0080	BUILDING QUALIFY AS LOW INCOME HOUSING – NO	D	1	66 - 66	"X" OR BLANK
0090	DECREASE IN QUALIFIED BASIS - YES	E	1	67 - 67	"X" OR BLANK
0100	DECREASE IN QUALIFIED BASIS - NO	E	1	68 - 68	"X" OR BLANK
0200	ELIGIBLE BASIS OF BLDG	1	12	69 - 80	N
0210	LOW INCOME PORTION	2	6	81 - 86	N
0220	QUALIFIED BASIS OF LOW INCOME BLDG	3	12	87 – 98	N
0230	PART YEAR ADJUSTMENT	4	12	99 - 110	N
0240	CREDIT PERCENTAGE	5	6	111 - 116	N
0250	MULTIPLY LINE 3 OR LINE 4 BY PERCENTAGE OF LINE 5	6	12	117 - 128	N
0260	ADDITIONS TO QUALIFIED BASIS	7	12	129 - 140	N
0270	PART YEAR ADJUSTMENT	8	12	141 - 152	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0280	CREDIT PERCENTAGE	9	6	153 - 158	N
0290	MULTIPLY LINE 7 OR LINE 8 BY THE PERCENTAGE OF LINE 9	10	12	159 - 170	N
0300	SECT 42(F)(3)(B) MODIFICATION	11	12	171 - 182	N
0310	ADD LINES 10 AND 11	12	12	183 - 194	N
0320	CREDIT FOR BUILDING BEFORE LINE 14 REDUCTION	13	12	195 - 206	N
0330	DISALLOWED CREDIT DUE TO FEDERAL GRANTS	14	12	207 - 218	N
0340	CREDIT ALLOWED FOR BUILDING FOR TAX YEAR	15	12	219 - 230	N
0350	TAXPAYER PROPORTIONATE SHARE OF CREDIT FOR TAX YEAR	16	12	231 - 242	N
0360	ADJUSTMENTS FOR DEFERRED FIRST YEAR CREDIT	17	12	243 - 254	N
0370	TAXPAYER’S CREDIT	18	12	255 - 266	N
	RECORD TERMINUS CHARACTER		1	267 - 267	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0435
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8611bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	ADDRESS OF BUILDING	C	35	52 - 86	A/N
0030	CITY OF BUILDING	C	22	87 - 108	A/N
0040	STATE OF BUILDING	C	2	109 - 110	A/N
0050	BUILDING ZIP CODE	C	12	111 - 122	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0060	BUILDING IDENTIFICATION NUMBER	D	9	123 - 131	A/N
0070	DATE PLACED IN SERVICE	E	8	132 - 139	FORMAT: YYYYMMDD
0080	ISSUER'S NAME	F(1)	35	140 - 174	A/N
0090	DATE OF ISSUE	F(2)	8	175 - 182	YYYYMMDD or BLANK
0100	NAME OF ISSUE	F(3)	35	183 - 217	A/N
0110	CUSIP NUMBER	F(4)	9	218 - 226	A/N, VALUES: A-Z, AND/OR 0-9, OR "NONE"
0120	ENTER TOTAL CREDITS REPORTED ON FORM 8586 IN PRIOR YEARS	1	12	227 - 238	N
0130	CREDITS INCLUDED ON LINE 1	2	12	239 - 250	N
0140	CREDITS SUBJECTED TO RECAPTURE	3	12	251 - 262	N
0150	CREDIT RECAPTURE PERCENTAGE	4	6	263 - 268	N
0160	ACCELERATED PORTION OF CREDIT	5	12	269 - 280	N
0170	PERCENTAGE DECREASED IN QUALIFIED BASIS	6	6	281 - 286	N
0180	AMOUNT OF ACCELERATED PORTION RECAPTURED	7	12	287 - 298	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0190	ENTER RECAPTURE AMOUNT FROM FLOW THROUGH ENTITY	8	12	299 - 310	N
0200	ACCELERATED PORTION OF THE UNUSED CREDIT	9	12	311 - 322	N
0210	NET RECAPTURE	10	12	323 - 334	N
0215	LINE 11 LITERAL	11	16	335 - 350	"SECTIONb42(J)(5)"
0220	ENTER INTEREST ON LINE 10 RECAPTURE AMOUNT	11	12	351 - 362	N
0230	TOTAL RECAPTURE, ADD LINES 10 AND 11	12	12	363 - 374	N
0240	UNUSED CREDITS ATTRIBUTABLE TO THIS BUILDING REPORTED ON LINE 9	13	12	375 - 386	N
0250	RECAPTURE TAX, SUBTRACT LINE 13 FROM LINE 12	14	12	387 - 398	N
0260	CARRY FORWARD OF THE LOW-INCOME HOUSING CREDIT ATTRIBUTABLE TO THIS BUILDING	15	12	399 - 410	N
0270	ENTER INTEREST ON LINE 7 RECAPTURE AMOUNT	16	12	411 - 422	N
0280	TOTAL RECAPTURE - ADD LINES 7 AND 13	17	12	423 - 434	N
	RECORD TERMINUS CHARACTER		1	435 - 435	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0532
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8621bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0020	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0030	ADDRESS		35	52 - 86	A/N
0040	CITY		22	87 - 108	A/N
0050	STATE		2	109 - 110	A/N
0060	ZIP CODE		12	111 - 122	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0065	COUNTRY		35	123 - 157	A/N OR BLANK
0070	SHAREHOLDER'S TAX YEAR BEGINNING		8	158 - 165	FORMAT: YYYYMMDD
0080	SHAREHOLDER'S TAX YEAR ENDING		8	166 - 173	FORMAT: YYYYMMDD
0090	TYPE OF SHAREHOLDER (INDIVIDUAL)		1	174 - 174	"X" OR BLANK
0100	TYPE OF SHAREHOLDER (CORPORATION)		1	175 - 175	"X" OR BLANK
0110	TYPE OF SHAREHOLDER (PARTNERSHIP)		1	176 - 176	"X" OR BLANK
0120	TYPE OF SHAREHOLDER (S CORPORATION)		1	177 - 177	"X" OR BLANK
0130	TYPE OF SHAREHOLDER (NONGRANTOR TRUST)		1	178 - 178	"X" OR BLANK
0140	TYPE OF SHAREHOLDER (ESTATE)		1	179 - 179	"X" OR BLANK
0150	NAME OF PASSIVE FOREIGN INVEST. CO. (PFIC) OR QUALIFIED ELECTING FUND (QEF)		35	180 - 214	A/N
0160	ADDRESS		35	215 - 249	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	CITY		22	250 - 271	A/N
0180	STATE		2	272 - 273	A/N
0190	ZIP CODE		12	274 - 285	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0195	COUNTRY		35	286 - 320	A/N
0200	EMPLOYER IDENTIFICATION NUMBER, IF ANY		9	321 - 329	N OR BLANK
0210	TAX YEAR OF COMPANY OR FUND: TAX YEAR BEGINNING		8	330 - 337	FORMAT: YYYYMMDD
0220	TAX YEAR OF COMPANY OR FUND: TAX YEAR ENDING		8	338 - 345	FORMAT: YYYYMMDD
+0230	ELECTION TO TREAT PFIC AS A QEF	PT I A	1	346 - 346	"X" OR BLANK
0240	DEEMED SALE ELECTION	PT I B	1	347 - 347	"X" OR BLANK
0250	DEEMED DIVIDEND ELECTION	PT I C	1	348 - 348	"X" OR BLANK
@0255	ATTACH STATEMENT FOR POST 1986 EARNINGS AND PROFITS	PTIC	6	349 - 354	"STMnnn" OR BLANK
0260	ELECTION TO EXTEND TIME FOR PAYMENT OF TAX	PT I D	1	355 - 355	"X" OR BLANK
0270	ELECTION TO RECOGNIZE GAIN ON DEEMED SALE OF PFIC	PT I E	1	356 - 356	"X" OR BLANK
0280	ELECTION TO MARK-TO-MARKET PFIC STOCK	PT I F	1	357 - 357	"X" OR BLANK
0290	PRO RATA SHARE OF THE ORDINARY EARNINGS OF THE QEF	PT II 1a	12	358 - 369	N
0300	PORTION OF LINE 1a	PT II 1b	12	370 - 381	N
0310	SUBTRACT LINE 1b FROM LINE 1a	PT II 1c	12	382 - 393	N
0320	PRO RATA SHARE OF TOTAL NET CAPITAL GAIN OF QEF	PT II 2a	12	394 - 405	N
0330	PORTION OF LINE 2a	PT II 2b	12	406 - 417	N
0340	SUBTRACT LINE 2b FROM LINE 2a	PT II 2c	12	418 - 429	N
0350	ADD LINES 1c AND 2c	PT II 3a	12	430 - 441	N
0360	TOTAL AMOUNT OF CASH & FAIR MARKET VALUE OF OTHER PROPERTY DISTRIBUTED	PT II 3b	12	442 - 453	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0365	ATTACH STATEMENT	PT II 3b	6	454 - 459	"STMnnn" OR BLANK
0370	ENTER PORTION OF LINE 3a	PT II 3c	12	460 - 471	N
0380	ADD LINES 3b AND 3c	PT II 3d	12	472 - 483	N
0390	SUBTRACT LINE 3d FROM LINE 3a	PT II 3e	12	484 - 495	N
0400	ENTER THE TOTAL TAX FOR THE YEAR	PT II 4a	12	496 - 507	N
0410	TOTAL TAX WITHOUT REGARD TO AMOUNT ON LINE 3e	PT II 4b	12	508 - 519	N
0420	SUBTRACT LINE 4b FROM LINE 4a	PT II 4c	12	520 - 531	N
	RECORD TERMINUS CHARACTER		1	532 - 532	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1087
	START RECORD SENTINEL		4	5 - 8	"****"
0440	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0441	FORM NUMBER		6	15 - 20	"8621bb"
0442	PAGE NUMBER		5	21 - 25	"PG02b"
0443	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0444	FILLER		1	35 - 35	BLANK
0445	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0450	FAIR MARKET VALUE OF PFIC STOCK AT END OF TAX YEAR	PT III 5	12	43 - 54	N
0460	ADJUSTED BASIS IN STOCK AT END OF TAX YEAR	PT III 6	12	55 - 66	N
0470	EXCESS - SUBTRACT LINE 6 FROM LINE 5	PT III 7	12	67 - 78	N OR BLANK
0480	ANY UNREVERSED INCLUSIONS	PT III 8	12	79 - 90	N OR BLANK
0490	SMALLER OF LINE 7 OR LINE 8	PT III 9	12	91 - 102	N OR BLANK
0500	TOTAL DISTRIBUTIONS FROM PFIC DURING CURRENT TAX YEAR	PT IV 10a	12	103 - 114	N
0510	TOTAL DISTRIBUTIONS, REDUCED	PT IV 10b	12	115 - 126	N
0520	DIVIDE LINE 10b BY 3	PT IV 10c	12	127 - 138	N
0530	MULTIPLE LINE 10c BY 125% ENTER LESSER OF LINE 10a OR LINE 10d	PT IV 10d	12	139 - 150	N
0540	SUBTRACT LINE 10d FROM LINE 10a	PT IV 10e	12	151 - 162	N
0550	ENTER GAIN (LOSS) OF STOCK OF A SEC. 1291 FUND	PT IV 10f	12	163 - 174	N
@0555	ATTACH STATEMENT FOR EACH DISTRIBUTION AND DISPOSITION	PT IV 11a	6	175 - 180	"STMnnn" OR BLANK
0560	AMOUNTS IN LINE 12a ALLOCABLE TO THE CURRENT TAX YEAR	PT IV 11b	12	181 - 192	N
0570	AGGREGATE INCREASES IN TAX	PT IV 11c	12	193 - 204	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0580	FOREIGN TAX CREDIT	PT IV 11d	12	205 - 216	N
0590	SUBTRACT LINE 11d FROM LINE 11c	PT IV 11e	12	217 - 228	N
0600	INTEREST ON EACH NET INCREASE	PT IV 11f	12	229 - 240	N
*0605	ATTACH STATEMENT - FOR EACH EXCESS DISTRIBUTION	PT IV	6	241 - 246	"STMnnn" OR BLANK
0610	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(i)	8	247 - 254	FORMAT: YYYYMMDD
0620	UNDISTRIBUTED EARNINGS	PT V 2(i)	12	255 - 266	N
0630	DEFERRED TAX	PT V 3(i)	12	267 - 278	N
0640	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(i)	12	279 - 290	N
0650	EVENT TERMINATING ELECTION	PT V 5(i)	35	291 - 325	A/N
0660	EARNINGS DISTRIBUTED	PT V 6(i)	12	326 - 337	N
0670	DEFERRED TAX DUE	PT V 7(i)	12	338 - 349	N
0680	ACCRUED INTEREST DUE	PT V 8(i)	12	350 - 361	N
0690	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(i)	12	362 - 373	N OR BLANK
0700	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(i)	12	374 - 385	N OR BLANK
0710	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(ii)	8	386 - 393	FORMAT: YYYYMMDD OR BLANK
0720	UNDISTRIBUTED EARNINGS	PT V 2(ii)	12	394 - 405	N OR BLANK
0730	DEFERRED TAX	PT V 3(ii)	12	406 - 417	N OR BLANK
0740	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(ii)	12	418 - 429	N OR BLANK
0750	EVENT TERMINATING ELECTION	PT V 5(ii)	35	430 - 464	A/N OR BLANK
0760	EARNINGS DISTRIBUTED	PT V 6(ii)	12	465 - 476	N OR BLANK
0770	DEFERRED TAX DUE	PT V 7(ii)	12	477 - 488	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0780	ACCRUED INTEREST DUE	PT V 8(ii)	12	489 - 500	N OR BLANK
0790	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(ii)	12	501 - 512	N OR BLANK
0800	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(ii)	12	513 - 524	N OR BLANK
0810	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(iii)	8	525 - 532	FORMAT: YYYYMMDD OR BLANK
0820	UNDISTRIBUTED EARNINGS	PT V 2(iii)	12	533 - 544	N OR BLANK
0830	DEFERRED TAX	PT V 3(iii)	12	545 - 556	N OR BLANK
0840	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(iii)	12	557 - 568	N OR BLANK
0850	EVENT TERMINATING ELECTION	PT V 5(iii)	35	569 - 603	A/N OR BLANK
0860	EARNINGS DISTRIBUTED	PT V 6(iii)	12	604 - 615	N OR BLANK
0870	DEFERRED TAX DUE	PT V 7(iii)	12	616 - 627	N OR BLANK
0880	ACCRUED INTEREST DUE	PT V 8(iii)	12	628 - 639	N OR BLANK
0890	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(iii)	12	640 - 651	N OR BLANK
0900	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(iii)	12	652 - 663	N OR BLANK
0910	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(iv)	8	664 - 671	FORMAT: YYYYMMDD OR BLANK
0920	UNDISTRIBUTED EARNINGS	PT V 2(iv)	12	672 - 683	N OR BLANK
0930	DEFERRED TAX	PT V 3(iv)	12	684 - 695	N OR BLANK
0940	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(iv)	12	696 - 707	N OR BLANK
0950	EVENT TERMINATING ELECTION	PT V 5(iv)	35	708 - 742	A/N OR BLANK
0960	EARNINGS DISTRIBUTED	PT V 6(iv)	12	743 - 754	N OR BLANK
0970	DEFERRED TAX DUE	PT V 7(iv)	12	755 - 766	N OR BLANK
0980	ACCRUED INTEREST DUE	PT V 8(iv)	12	767 - 778	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0990	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(iv)	12	779 - 790	N OR BLANK
1000	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(iv)	12	791 - 802	N OR BLANK
1010	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(v)	8	803 - 810	FORMAT: YYYYMMDD OR BLANK
1020	UNDISTRIBUTED EARNINGS	PT V 2(v)	12	811 - 822	N OR BLANK
1030	DEFERRED TAX	PT V 3(v)	12	823 - 834	N OR BLANK
1040	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(v)	12	835 - 846	N OR BLANK
1050	EVENT TERMINATING ELECTION	PT V 5(v)	35	847 - 881	A/N OR BLANK
1060	EARNINGS DISTRIBUTED	PT V 6(v)	12	882 - 893	N OR BLANK
1070	DEFERRED TAX DUE	PT V 7(v)	12	894 - 905	N OR BLANK
1080	ACCRUED INTEREST DUE	PT V 8(v)	12	906 - 917	N OR BLANK
1090	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(v)	12	918 - 929	N OR BLANK
1100	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(v)	12	930 - 941	N OR BLANK
1110	TAX YEAR OF OUTSTANDING ELECTION	PT V 1(vi)	8	942 - 949	FORMAT: YYYYMMDD OR BLANK
1120	UNDISTRIBUTED EARNINGS	PT V 2(vi)	12	950 - 961	N OR BLANK
1130	DEFERRED TAX	PT V 3(vi)	12	962 - 973	N OR BLANK
1140	INTEREST ACCRUED ON DEFERRED TAX	PT V 4(vi)	12	974 - 985	N OR BLANK
1150	EVENT TERMINATING ELECTION	PT V 5(vi)	35	986 - 1020	A/N OR BLANK
1160	EARNINGS DISTRIBUTED	PT V 6(vi)	12	1021 - 1032	N OR BLANK
1170	DEFERRED TAX DUE	PT V 7(vi)	12	1033 - 1044	N OR BLANK
1180	ACCRUED INTEREST DUE	PT V 8(vi)	12	1045 - 1056	N OR BLANK
1190	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(vi)	12	1057 - 1068	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1200	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(vi)	12	1069 - 1080	N OR BLANK
*1210	ADDITIONAL INFORMATION FROM SHAREHOLDER OF PFIC		6	1081 - 1086	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1087 - 1087	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0529 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8697bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FILING YEAR BEGINNING		8	43 - 50	FORMAT: YYYYMMDD OR BLANK
0020	FILING YEAR ENDING		8	51 - 58	FORMAT: YYYYMMDD OR BLANK
0080	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	59 - 67	N OR BLANK
0090	TYPE OF TAXPAYER: CORPORATION	B	1	68 - 68	"X" OR BLANK
0100	TYPE OF TAXPAYER: INDIVIDUAL	B	1	69 - 69	"X" OR BLANK
0110	TYPE OF TAXPAYER: ESTATE OR TRUST	B	1	70 - 70	"X" OR BLANK
0120	TYPE OF TAXPAYER: S CORPORTATION	B	1	71 - 71	"X" OR BLANK
0130	TYPE OF TAXPAYER: PARTNERSHIP	B	1	72 - 72	"X" OR BLANK
0140	NAME OF ENTITY	C	35	73 - 107	A/N OR BLANK
*0145	ATTACH STATEMENT	C	6	108 - 113	"STMnnn" OR BLANK
0150	EMPLOYER IDENTIFICATION NUMBER OF ENTITY	C	9	114 - 122	N OR BLANK
0155	EMPLOYER NAME CONTROL	C	4	123 - 126	NO ENTRY
0160	YEAR ENDED	PT I 1(a)	6	127 - 132	FORMAT: YYYYMM
0170	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(a)	12	133 - 144	N
0180	ADJUSTMENT TO INCOME	PT I 2(a)	12	145 - 156	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0185	ATTACH LISTING	PT I 2(a)	6	157 - 162	"STMnnn" OR BLANK
*0187	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(a)	6	163 - 168	"STMnnn" OR BLANK
0190	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(a)	12	169 - 180	N
0200	INCOME TAX LIABILITY ON LINE 3	PT I 4(a)	12	181 - 192	N
0210	INCOME TAX ADJUSTMENT FROM PART II, LINE 6	PT I 4(b)	12	193 - 204	N |
0220	TOTAL IMCOME TAX LIABILITY (COMBINE LINES 4a AND 4b)	PT I 4(c)	12	205 - 216	N |
0230	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(a)	12	217 - 228	N |
0250	YEAR ENDED	PT I 1(b)	6	229 - 234	FORMAT: YYYYMM OR BLANK
0260	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(b)	12	235 - 246	N OR BLANK
0270	ADJUSTMENT TO INCOME	PT I 2(b)	12	247 - 258	N OR BLANK
*0275	ATTACH LISTING	PT I 2(b)	6	259 - 264	"STMnnn" OR BLANK
*0277	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(b)	6	265 - 270	"STMnnn" OR BLANK
0280	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINE 1 AND 2)	PT I 3(b)	12	271 - 282	N OR BLANK
0290	INCOME TAX LIABILITY ON LINE 3	PT I 4(b)	12	283 - 294	N OR BLANK
0300	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(b)	12	295 - 306	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0310	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(b)	12	307 - 318	N OR BLANK
0320	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(b)	12	319 - 330	N OR BLANK
*0325	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(b)	6	331 - 336	"STMnnn" OR BLANK
0330	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(b)	12	337 - 348	N OR BLANK
*0335	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(b)	6	349 - 354	"STMnnn" OR BLANK
0340	YEAR ENDED	PT I 1(c)	6	355 - 360	FORMAT: YYYYMM OR BLANK
0350	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(c)	12	361 - 372	N OR BLANK
0360	ADJUSTMENT TO INCOME	PT I 2(c)	12	372 - 384	N OR BLANK
*0365	ATTACH LISTING	PT I 2(c)	6	385 - 390	"STMnnn" OR BLANK
*0367	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(c)	6	391 - 396	"STMnnn" OR BLANK
0370	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(c)	12	397 - 408	N OR BLANK
0380	INCOME TAX LIABILITY ON LINE 3	PT I 4(c)	12	409 - 420	N OR BLANK
0390	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(c)	12	421 - 432	N OR BLANK
0400	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(c)	12	433 - 444	N OR BLANK
0410	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(c)	12	445 - 456	N OR BLANK
*0415	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(c)	6	457 - 462	"STMnnn" OR BLANK
0420	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(c)	12	463 - 474	N OR BLANK
*0425	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(c)	6	475 - 480	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0430	INTEREST DUE ON INCREASE (ADD COLUMNS A, B, AND C)	PT I 7(d)	12	481 - 492	N OR BLANK
0440	INTEREST TO BE REFUNDED ON DECREASE (ADD COLUMNS A, B, AND C)	PT I 8(d)	12	493 - 504	N OR BLANK
0450	NET AMOUNT OF INTEREST TO BE REFUNDED	PT I 9(d)	12	505 - 516	N
0460	NET AMOUNT OF INTEREST YOU OWE	PT I 10(d)	12	517 - 528	N
	RECORD TERMINUS CHARACTER		1	529 - 529	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0235
	START RECORD SENTINEL		4	5 - 8	"****"
0500	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0501	FORM NUMBER		6	15 - 20	"8697bb"
0502	PAGE NUMBER		5	21 - 25	"PG02b"
0503	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0504	FILLER		1	35 - 35	BLANK
0505	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 – 9999999
0510	CARRYBACK YR 1 – TAX REPORTED ON PART I	PT II 1(b)	12	43 - 54	N
0520	CARRYBACK YR 2 – TAX REPORTED ON PART I	PT II 1(b)	12	55 - 66	N
0530	CARRYBACK YR 1 – LOOK-BACK ADJUSTMENT	PT II 2a(a)	12	67 - 78	N
0540	CARRYBACK YR 2 – LOOK-BACK ADJUSTMENT	PT II 2a(a)	12	79 - 90	N
0550	CARRYBACK YR 1 – NET OPERATING LOSS CARRYBACK	PT II 2b(a)	12	91 - 102	N
0560	CARRYBACK YR 2 – NET OPERATING LOSS CARRYBACK	PT II 2b(a)	12	103 - 114	N
0570	CARRYBACK YR 1 – NET LOOK-BACK ADJUSTMENT	PT II 2c(b)	12	115 - 126	N
0580	CARRYBACK YR 2 – NET LOOK-BACK ADJUSTMENT	PT II 2c(b)	12	127 - 138	N
0590	CARRYBACK YR 1 – ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES	PT II 3(b)	12	139 - 150	N
0600	CARRYBACK YR 2 – ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES	PT II 3(b)	12	151 - 162	N
0610	CARRYBACK YR 1 – INCOME TAX LIABILITY FOR LINE 3 AMOUNT	PT II 4(b)	12	163 - 174	N
0620	CARRYBACK YR 2 – INCOME TAX LIABILITY FOR LINE 3 AMOUNT	PT II 4(b)	12	175 - 186	N
0630	CARRYBACK YR 1 – INCOME TAX SHOWN ON YOUR RETURN	PT II 5(b)	12	187 - 198	N
0640	CARRYBACK YR 2 – INCOME TAX SHOWN ON YOUR RETURN	PT II 5(b)	12	199 - 210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0650	CARRYBACK YR 1 – ADJUSTMENT TO INCOME TAX LIABILITY FOR THE FILING YEAR	PT II 6(b)	12	211 - 222	N
0660	CARRYBACK YR 2 – ADJUSTMENT TO INCOME TAX LIABILITY FOR THE FILING YEAR	PT II 6(b)	12	223 - 234	N
	RECORD TERMINUS CHARACTER		1	235 - 235	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0487
	START RECORD SENTINEL		4	5 - 8	"****"
0680	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0681	FORM NUMBER		6	15 - 20	"8697bb"
0682	PAGE NUMBER		5	21 - 25	"PG03b"
0683	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0684	FILLER		1	35 - 35	BLANK
0685	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0700	YEAR ENDED	PT II 1(a)	6	43 - 48	FORMAT: YYYYMM
0710	ADJUSTMENT TO REGULAR TAXABLE INCOME	PT II 1(a)	12	49 - 60	N
*0715	ATTACH LISTING	PT II 1(a)	6	61 - 66	"STMnnn" OR BLANK
*0717	LINE 1 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT II 1(a)	6	67 - 72	"STMnnn" OR BLANK
0720	INCREASE (DECREASE) IN REGULAR TAX FOR PRIOR YEARS	PT II 2(a)	12	73 - 84	N
0730	ADJUSTMENT TO ALTERNATIVE MINIMUM TAXABLE INCOME	PT II 3(a)	12	85 - 96	N
*0735	ATTACH LISTING	PT II 3(a)	6	97 - 102	"STMnnn" OR BLANK
0740	INCREASE (DECREASE) IN AMT FOR PRIOR YEAR(S)	PT II 4(a)	12	103 - 114	N
0750	AMOUNT FROM LINE 2 OR LINE 4 (ENTER GREATER AMOUNT)	PT II 5(a)	12	115 - 126	N
0760	OVERPAYMENT CEILING	PT II 6(a)	12	127 - 138	N
0770	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (SMALLER AMOUNT OF LINE 5 OR LINE 6)	PT II 7(a)	12	139 - 150	N
0780	INTEREST DUE ON INCREASE SHOWN ON LINE 7	PT II 8(a)	12	151 - 162	N OR BLANK
0790	INTEREST TO BE REFUNDED ON DECREASE	PT II 9(a)	12	163 - 174	N OR BLANK
0800	YEAR ENDED	PT II 1(b)	6	175 - 180	FORMAT: YYYYMM OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0810	ADJUSTMENT TO REGULAR TAXABLE INCOME	PT II 1(b)	12	181 - 192	N OR BLANK
*0815	ATTACH LISTING	PT II 1(b)	6	193 - 198	"STMnnn" OR BLANK
*0817	LINE 1 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT II 1(b)	6	199 - 204	"STMnnn" OR BLANK
0820	INCREASE (DECREASE) IN REGULAR TAX FOR PRIOR YEARS	PT II 2(b)	12	205 - 216	N OR BLANK
0830	ADJUSTMENT TO ALTERNATIVE MINIMUM TAXABLE INCOME	PT II 3(b)	12	217 - 228	N OR BLANK
*0835	ATTACH LISTING	PT II 3(b)	6	229 - 234	"STMnnn" OR BLANK
0840	INCREASE (DECREASE) IN AMT FOR PRIOR YEAR(S)	PT II 4(b)	12	235 - 246	N OR BLANK
0850	AMOUNT FROM LINE 2 OR LINE 4 (ENTER GREATER AMOUNT)	PT II 5(b)	12	247 - 258	N OR BLANK
0860	OVERPAYMENT CEILING	PT II 6(b)	12	259 - 270	N OR BLANK
0870	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (SMALLER AMOUNT OF LINE 5 OR LINE 6)	PT II 7(b)	12	271 - 282	N OR BLANK
0880	INTEREST DUE ON INCREASE SHOWN ON LINE 7	PT II 8(b)	12	283 - 294	N OR BLANK
0890	INTEREST TO BE REFUNDED ON DECREASE	PT II 9(b)	12	295 - 306	N OR BLANK
0900	YEAR ENDED	PT II 1(c)	6	307 - 312	FORMAT: YYYYMM OR BLANK
0910	ADJUSTMENT TO REGULAR TAXABLE INCOME	PT II 1(c)	12	313 - 324	N OR BLANK
*0915	ATTACH LISTING	PT II 1(c)	6	325 - 330	"STMnnn" OR BLANK
*0917	LINE 1 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT II 1(c)	6	331 - 336	"STMnnn" OR BLANK
0920	INCREASE (DECREASE) IN REGULAR TAX FOR PRIOR YEAR	PT II 2(c)	12	337 - 348	N OR BLANK
0930	ADJUSTMENT TO ALTERNATIVE MINIMUM TAXABLE INCOME	PT II 3(c)	12	349 - 360	N OR BLANK
*0935	ATTACH LISTING	PT II 3(c)	6	361 - 366	"STMnnn" OR BLANK
0940	INCREASE (DECREASE) IN AMT FOR PRIOR YEAR(S)	PT II 4(c)	12	367 - 378	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0950	AMOUNT FROM LINE 2 OR LINE 4 (ENTER GREATER AMOUNT)	PT II 5(c)	12	379 - 390	N OR BLANK
0960	OVERPAYMENT CEILING	PT II 6(c)	12	391 - 402	N OR BLANK
0970	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (SMALLER AMOUNT OF LINE 5 OR LINE 6)	PT II 7(c)	12	403 - 414	N OR BLANK
0980	INTEREST DUE ON INCREASE SHOWN ON LINE 7	PT II 8(c)	12	415 - 426	N OR BLANK
0990	INTEREST TO BE REFUNDED ON DECREASE	PT II 9(c)	12	427 - 438	N OR BLANK
1000	INTEREST DUE ON INCREASE (ADD COLUMNS A, B, AND C)	PT II 8(d)	12	439 - 450	N OR BLANK
1010	INTEREST TO BE REFUNDED ON DECREASE (ADD COLUMNS A, B, AND C)	PT II 9(d)	12	451 - 462	N OR BLANK
1020	NET AMOUNT OF INTEREST TO BE REFUNDED	PT II 10(d)	12	463 - 474	N
1030	NET AMOUNT OF INTEREST YOU OWE	PT II 11(d)	12	475 - 486	N
	RECORD TERMINUS CHARACTER		1	487 - 487	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0124 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8820bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	QUALIFIED CLINICAL TESTING EXPENSES PAID OR INCURRED	1	12	52 - 63	N
0030	CURRENT YEAR CREDIT (MULTIPLY LINE 1 BY 50%)	2	12	64 - 75	N
0040	ORPHAN DRUG CREDITS FROM PARTNERSHIPS, S CORPS, ESTATES, OR TRUSTS	3	12	76 - 87	N |
0050	ADD LINES 2 AND 3 (ESTATES & TRUSTS GO TO LINE 5)	4	12	88 - 99	N |
0060	ALLOCATED TO BENEFICIARIES OF ESTATES OR TRUSTS	5	12	100 - 111	NO ENTRY |
0070	ESTATES & TRUSTS - (SUBTRACT LINE 5 FROM 4)	6	12	112 - 123	NO ETNRY |
	RECORD TERMINUS CHARACTER		1	124 - 124	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0341
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8824bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	DESCRIPTION OF LIKE-KIND PROPERTY GIVEN	PT I 1	50	52 - 101	A/N OR BLANK
*0025	PROPERTY GIVEN STATEMENT	PT I	6	102 - 107	"STMnnn" OR BLANK
0030	DESCRIPTION OF LIKE-KIND PROPERTY RECEIVED	PT I 2	50	108 - 157	A/N OR BLANK
*0035	PROPERTY RECEIVED STATEMENT	PT I	6	158 - 163	"STMnnn" OR BLANK
0040	DATE LIKE-KIND PROPERTY GIVEN UP	PT I 3	8	164 - 171	FORMAT: YYYYMMDD OR BLANK
0050	DATE PROPERTY ACTUALLY TRANSFERRED	PT I 4	8	172 - 179	FORMAT: YYYYMMDD OR BLANK
0060	DATE LIKE-KIND PROPERTY WAS IDENTIFIED	PT I 5	8	180 - 187	FORMAT: YYYYMMDD OR BLANK
0070	DATE PROPERTY ACTUALLY RECEIVED	PT I 6	8	188 - 195	FORMAT: YYYYMMDD OR BLANK
0080	WAS THE EXCHANGE MADE WITH A RELATED PARTY YES, THIS TAX YEAR	PT I 7	1	196 - 196	"X" OR BLANK
0100	WAS THE EXCHANGE MADE WITH A RELATED PARTY NO	PT I 7	1	197 - 197	"X" OR BLANK
0110	NAME OF RELATED PARTY	PT II 8	35	198 - 232	A/N
0115	RELATIONSHIP	PT II 8	15	233 - 247	A/N
0120	RELATED ID	PT II 8	9	248 - 256	A/N OR "APPLD FOR"
0130	STREET ADDRESS	PT II 8	35	257 - 291	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	CITY	PT II 8	22	292 - 313	A/N
0150	STATE CODE	PT II 8	2	314 - 315	A/N
0160	ZIP CODE	PT II 8	12	316 - 327	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0180	DURING THIS YEAR, DID RELATED PARTY SELL OR DISPOSE OF PROPERTY (YES BOX)	PT II 9	1	328 - 328	"X" OR BLANK
0185	DURING THIS YEAR, DID RELATED PARTY SELL OR DISPOSE OF PROPERTY (NO BOX)	PT II 9	1	329 - 329	"X" OR BLANK
0190	DURING THIS YEAR, DID YOU SELL OR DISPOSE OF PROPERTY (YES BOX)	PT II 10	1	330 - 330	"X" OR BLANK
0195	DURING THIS YEAR, DID YOU SELL OR DISPOSE OF PROPERTY (NO BOX)	PT II 10	1	331 - 331	"X" OR BLANK
0200	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a	1	332 - 332	"X" OR BLANK
0210	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b	1	333 - 333	"X" OR BLANK
0215	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c	1	334 - 334	"X" OR BLANK
@0217	EXPLANATION	PT II 11	6	335 - 340	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	341 - 341	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0456
	START RECORD SENTINEL		4	5 - 8	"****"
0222	RECORD ID		6	9 - 14	"FRMbbb"
0223	FORM NUMBER		6	15 - 20	"8824bb"
0224	PAGE NUMBER		5	21 - 25	"PG02b"
0226	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0227	FILLER		1	35 - 35	BLANK
0228	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0230	FAIR MARKET VALUE (FMV)	PT III 12	12	43 - 54	N
0240	ADJUSTED BASIS	PT III 13	12	55 - 66	N
0250	GAIN OR (LOSS) (LINE 12 MINUS LINE 13)	PT III 14	12	67 - 78	N
0260	CASH AND FMV OF OTHER PARTY	PT III 15	12	79 - 90	N
0270	FMV OF LIKE-KIND PROPERTY RECEIVED	PT III 16	12	91 - 102	N
0280	AMOUNT REALIZED (ADD LINES 15 AND 16)	PT III 17	12	103 - 114	N
0290	ADJUSTED BASIS OF LIKE-KIND PROPERTY	PT III 18	12	115 - 126	N
0300	REALIZED GAIN OR LOSS (LINE 17 MINUS LINE 18)	PT III 19	12	127 - 138	N
*0305	ATTACH STATEMENT	PT III	6	139 - 144	"STMnnn" OR BLANK
0310	SMALLER OF LINE 15 OR 19	PT III 20	12	145 - 156	N
0320	ORDINARY INCOME UNDER RECAPTURE RULES	PT III 21	12	157 - 168	N
0330	LINE 20 MINUS LINE 21	PT III 22	12	169 - 180	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0340	RECOGNIZED GAIN (ADD LINES 21 AND 22)	PT III 23	12	181 - 192	N
*0345	ATTACH STATEMENT	PT III	6	193 - 198	"STMnnn" OR BLANK
0350	DEFERRED GAIN OR (LOSS) (SUBTRACT LINE 23 FROM LINE 19)	PT III 24	12	199 - 210	N
0360	BASIS OF LIKE PROPERTY RECEIVED (ADD LINES 18 AND 23 MINUS LINE 15)	PT III 25	12	211 - 222	N
0380	CERTIFICATE OF DIVESTITURE NUMBER	PT IV 26	5	223 - 227	N
0390	DESCRIPTION OF DIVESTED PROPERTY	PT IV 27	50	228 - 277	A/N OR BLANK
*0395	DIVESTED PROPERTY ATTACHMENT	PT IV 27	6	278 - 283	"STMnnn" OR BLANK
0400	DESCRIPTION OF REPLACEMENT PROPERTY	PT IV 28	50	284 - 333	A/N OR BLANK
*0405	REPLACEMENT PROPERTY ATTACHMENT	PT IV 28	6	334 - 339	"STMnnn" OR BLANK
0410	DATE DIVESTED PROPERTY WAS SOLD	PT IV 29	8	340 - 347	FORMAT: YYYYMMDD OR BLANK
0420	SALES PRICE OF DIVESTED PROPERTY	PT IV 30	12	348 - 359	N
0430	BASIS OF DIVESTED PROPERTY	PT IV 31	12	360 - 371	N
0440	REALIZED GAIN	PT IV 32	12	372 - 383	N
0450	COST OF REPLACEMENT PROPERTY WITHIN 60 DAYS	PT IV 33	12	384 - 395	N
0460	RECOGNIZED GAIN	PT IV 34	12	396 - 407	N
0470	ORDINARY INCOME UNDER RECAPTURE RULES	PT IV 35	12	408 - 419	N
0480	LINE 34 MINUS LINE 35	PT IV 36	12	420 - 431	N
0490	DEFERRED GAIN	PT IV 37	12	432 - 443	N
0500	BASIS OF REPLACEMENT PROPERTY	PT IV 38	12	444 - 455	N
	RECORD TERMINUS CHARACTER		1	456 - 456	“#”

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1360
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8825bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1A	60	52 - 111	A/N
0040	GROSS RENTS	2A	12	112 - 123	N
0050	ADVERTISING	3A	12	124 - 135	N
0060	AUTO AND TRAVEL	4A	12	136 - 147	N
0070	CLEANING AND MAINTENANCE	5A	12	148 - 159	N
0080	COMMISSIONS	6A	12	160 - 171	N
0090	INSURANCE	7A	12	172 - 183	N
0100	LEGAL AND OTHER PROFESSIONAL FEES	8A	12	184 - 195	N
0110	INTEREST	9A	12	196 - 207	N
0120	REPAIRS	10A	12	208 - 219	N
0130	TAXES	11A	12	220 - 231	N
0140	UTILITIES	12A	12	232 - 243	N
0150	WAGES AND SALARIES	13A	12	244 - 255	N
0160	DEPRECIATION	14A	12	256 - 267	N
0170	OTHER	15A	12	268 - 279	N
0180	OTHER	15A	12	280 - 291	N
0190	OTHER	15A	12	292 - 303	N
0200	OTHER	15A	12	304 - 315	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0210	OTHER (LIST)	15	6	316 - 321	"STMnnn" OR BLANK
	NOTE: USE FIELD #0210 AS A STATEMENT (STM) IF SPACE FOR ADDITIONAL INFORMATION OR ATTACHMENT IS NEEDED FOR FIELDS FOR OTHER LINES (LINES 15). A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ALLOWED.				
0220	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3a - 15a)	16A	12	322 - 333	N
0230	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1B	60	334 - 393	A/N
0240	GROSS RENTS	2B	12	394 - 405	N
0250	ADVERTISING	3B	12	406 - 417	N
0260	AUTO AND TRAVEL	4B	12	418 - 429	N
0270	CLEANING AND MAINTENANCE	5B	12	430 - 441	N
0280	COMMISSIONS	6B	12	442 - 453	N
0290	INSURANCE	7B	12	454 - 465	N
0300	LEGAL AND OTHER PROFESSIONAL FEES	8B	12	466 - 477	N
0310	INTEREST	9B	12	478 - 489	N
0320	REPAIRS	10B	12	490 - 501	N
0330	TAXES	11B	12	502 - 513	N
0340	UTILITIES	12B	12	514 - 525	N
0350	WAGES AND SALARIES	13B	12	526 - 537	N
0360	DEPRECIATION	14B	12	538 - 549	N
0370	OTHER	15B	12	550 - 561	N
0380	OTHER	15B	12	562 - 573	N
0390	OTHER	15B	12	574 - 585	N
0400	OTHER	15B	12	586 - 597	N
0410	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3b - 15b)	16B	12	598 - 609	N
0420	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1C	60	610 - 669	A/N
0430	GROSS RENTS	2C	12	670 - 681	N
0440	ADVERTISING	3C	12	682 - 693	N
0450	AUTO AND TRAVEL	4C	12	694 - 705	N
0460	CLEANING AND MAINTENANCE	5C	12	706 - 717	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0470	COMMISSIONS	6C	12	718 - 729	N
0480	INSURANCE	7C	12	730 - 741	N
0490	LEGAL AND OTHER PROFESSIONAL FEES	8C	12	742 - 753	N
0500	INTEREST	9C	12	754 - 765	N
0510	REPAIRS	10C	12	766 - 777	N
0520	TAXES	11C	12	778 - 789	N
0530	UTILITIES	12C	12	790 - 801	N
0540	WAGES AND SALARIES	13C	12	802 - 813	N
0550	DEPRECIATION	14C	12	814 - 825	N
0560	OTHER	15C	12	826 - 837	N
0570	OTHER	15C	12	838 - 849	N
0580	OTHER	15C	12	850 - 861	N
0590	OTHER	15C	12	862 - 873	N
0600	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3c - 15c)	16C	12	874 - 885	N
0610	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1D	60	886 - 945	A/N
0620	GROSS RENTS	2D	12	946 - 957	N
0630	ADVERTISING	3D	12	958 - 969	N
0640	AUTO AND TRAVEL	4D	12	970 - 981	N
0650	CLEANING AND MAINTENANCE	5D	12	982 - 993	N
0660	COMMISSIONS	6D	12	994 - 1005	N
0670	INSURANCE	7D	12	1006 - 1017	N
0680	LEGAL AND OTHER PROFESSIONAL FEES	8D	12	1018 - 1029	N
0690	INTEREST	9D	12	1030 - 1041	N
0700	REPAIRS	10D	12	1042 - 1053	N
0710	TAXES	11D	12	1054 - 1065	N
0720	UTILITIES	12D	12	1066 - 1077	N
0730	WAGES AND SALARIES	13D	12	1078 - 1089	N
0740	DEPRECIATION	14D	12	1090 - 1101	N
0750	OTHER	15D	12	1102 - 1113	N

SECTION 11.75 FORM 8825, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0760	OTHER	15D	12	1114 - 1125	N
0770	OTHER	15D	12	1126 - 1137	N
0780	OTHER	15D	12	1138 - 1149	N
0790	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3d - 15d)	16D	12	1150 - 1161	N
0800	TOTAL GROSS RENTS (ADD LINE 2 COL A - H)	17	12	1162 - 1173	N ***
0810	TOTAL EXPENSES (ADD LINE 16 COL A - H)	18	12	1174 - 1185	N ***
0820	NET GAIN (LOSS) FROM FORM 4797, PART II, LINE 18	19	12	1186 - 1197	N
0830	NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES FROM PARTNERSHIPS AND FIDUCIARIES (FROM SCH. K-1)	20a	12	1198 - 1209	N
*0840	NAMES AND EMPLOYER ID NUMBER OF PARTNERSHIPS	20b	6	1210 - 1215	"STMnnn" OR BLANK
0850	NAME	20b(1)	35	1216 - 1250	A/N
0860	EIN	20b(2)	9	1251 - 1259	N
0870	NAME	20b(1)	35	1260 - 1294	A/N
0880	EIN	20b(2)	9	1295 - 1303	N
0890	NAME	20b(1)	35	1304 - 1338	A/N
0900	EIN	20b(2)	9	1339 - 1347	N
0910	NET INCOME (LOSS) FROM RENTAL ESTATE ACTIVITIES COMBINE LINE 17 - 20a	21	12	1348 - 1359	N
	RECORD TERMINUS CHARACTER		1	1360 - 1360	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1153
	START RECORD SENTINEL		4	5 - 8	"****"
0930	RECORD ID		6	9 - 14	"FRMbbb"
0931	FORM NUMBER		6	15 - 20	"8825bb"
0932	PAGE NUMBER		5	21 - 25	"PG02b"
0933	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0934	FILLER		1	35 - 35	BLANK
0935	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0950	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1E	60	43 - 102	A/N
0960	GROSS RENTS	2E	12	103 - 114	N
0970	ADVERTISING	3E	12	115 - 126	N
0980	AUTO AND TRAVEL	4E	12	127 - 138	N
0990	CLEANING AND MAINTENANCE	5E	12	139 - 150	N
1000	COMMISSIONS	6E	12	151 - 162	N
1010	INSURANCE	7E	12	163 - 174	N
1020	LEGAL AND OTHER PROFESSIONAL FEES	8E	12	175 - 186	N
1030	INTEREST	9E	12	187 - 198	N
1040	REPAIRS	10E	12	199 - 210	N
1050	TAXES	11E	12	211 - 222	N
1060	UTILITIES	12E	12	223 - 234	N
1070	WAGES AND SALARIES	13E	12	235 - 246	N
1080	DEPRECIATION	14E	12	247 - 258	N
*1090	OTHER (LIST)	15	6	259 - 264	"STMnnn" OR BLANK

NOTE: USE FIELD # 1090 AS A STATEMENT (STM) REFERENCE IF SPACE FOR ADDITIONAL INFORMATION OR ATTACHMENT IS NEEDED FOR PROPERTIES BREAKDOWN. MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ALLOWED.

+1100	OTHER	15E	12	265 - 276	N
+1110	OTHER	15E	12	277 - 288	N
+1120	OTHER	15E	12	289 - 300	N
+1130	OTHER	15E	12	301 - 312	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1140	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3e-15e)	16E	12	313 - 324	N
1150	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1F	60	325 - 384	A/N
1160	GROSS RENTS	2F	12	385 - 396	N
1170	ADVERTISING	3F	12	397 - 408	N
1180	AUTO AND TRAVEL	4F	12	409 - 420	N
1190	CLEANING AND MAINTENANCE	5F	12	421 - 432	N
1200	COMMISSIONS	6F	12	433 - 444	N
1210	INSURANCE	7F	12	445 - 456	N
1220	LEGAL AND OTHER PROFESSIONAL FEES	8F	12	457 - 468	N
1230	INTEREST	9F	12	469 - 480	N
1240	REPAIRS	10F	12	481 - 492	N
1250	TAXES	11F	12	493 - 504	N
1260	UTILITIES	12F	12	505 - 516	N
1270	WAGES AND SALARIES	13F	12	517 - 528	N
1280	DEPRECIATION	14F	12	529 - 540	N
+1290	OTHER	15F	12	541 - 552	N
+1300	OTHER	15F	12	553 - 564	N
+1310	OTHER	15F	12	565 - 576	N
+1320	OTHER	15F	12	577 - 588	N
1330	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 4f-15f)	16F	12	589 - 600	N
1340	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1G	60	601 - 660	A/N
1350	GROSS RENTS	2G	12	661 - 672	N
1360	ADVERTISING	3G	12	673 - 684	N
1370	AUTO AND TRAVEL	4G	12	685 - 696	N
1380	CLEANING AND MAINTENANCE	5G	12	697 - 708	N
1390	COMMISSIONS	6G	12	709 - 720	N
1400	INSURANCE	7G	12	721 - 732	N
1410	LEGAL AND OTHER PROFESSIONAL FEES	8G	12	733 - 744	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1420	INTEREST	9G	12	745 - 756	N
1430	REPAIRS	10G	12	757 - 768	N
1440	TAXES	11G	12	769 - 780	N
1450	UTILITIES	12G	12	781 - 792	N
1460	WAGES AND SALARIES	13G	12	793 - 804	N
1470	DEPRECIATION	14G	12	805 - 816	N
+1480	OTHER	15G	12	817 - 828	N
+1490	OTHER	15G	12	829 - 840	N
+1500	OTHER	15G	12	841 - 852	N
+1510	OTHER	15G	12	853 - 864	N
1520	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3g-15g)	16G	12	865 - 876	N
1530	SHOW THE KIND AND LOCATION OF EACH PROPERTY	1H	60	877 - 936	A/N
1540	GROSS RENTS	2H	12	937 - 948	N
1550	ADVERTISING	3H	12	949 - 960	N
1560	AUTO AND TRAVEL	4H	12	961 - 972	N
1570	CLEANING AND MAINTENANCE	5H	12	973 - 984	N
1580	COMMISSIONS	6H	12	985 - 996	N
1590	INSURANCE	7H	12	997 - 1008	N
1600	LEGAL AND OTHER PROFESSIONAL FEES	8H	12	1009 - 1020	N
1610	INTEREST	9H	12	1021 - 1032	N
1620	REPAIRS	10H	12	1033 - 1044	N
1630	TAXES	11H	12	1045 - 1056	N
1640	UTILITIES	12H	12	1057 - 1068	N
1650	WAGES AND SALARIES	13H	12	1069 - 1080	N
1660	DEPRECIATION	14H	12	1081 - 1092	N
+1670	OTHER	15H	12	1093 - 1104	N
+1680	OTHER	15H	12	1105 - 1116	N
+1690	OTHER	15H	12	1117 - 1128	N
+1700	OTHER	15H	12	1129 - 1140	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1710	TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3h-15h)	16H	12	1141 - 1152	N
	RECORD TERMINUS CHARACTER		1	1153 - 1153	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0130 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8826bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	TOTAL ELIGIBLE ACCESS EXPENDITURES	1	12	52 - 63	N
*0025	CONTROLLED GROUP SCHEDULE ATTACHED	1	6	64 - 69	"STMnnn" OR BLANK
0030	SUBTRACT LINE 2 FROM LINE 1	3	12	70 - 81	N
0040	SMALLER AMOUNT OF LINE 3 OR 4	5	12	82 - 93	N
0050	MULTIPLY LINE 5 BY 50%	6	12	94 - 105	N
0060	DISABLED ACCESS CREDITS FROM PARTNERSHIPS AND S CORPORATIONS	7	12	106 - 117	N |
0070	ADD LINES 6 AND 7 (DO NOT ENTER MORE THAN $5,000)	8	12	118 - 129	N |
	RECORD TERMINUS CHARACTER		1	130 - 130	"#" |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0313
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8832bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N “nnnnnnnnn”
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	ADDRESS		35	52 - 86	A/N
0030	CITY		22	87 - 108	A/N
0040	STATE		2	109 - 110	A/N
0050	ZIP CODE		12	111 - 122	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0060	TYPE OF ELECTION: INITIAL CLASSIFICATION BY A NEWLY-FORMED ENTITY	1A	1	123 - 123	"X" OR BLANK
0070	TYPE OF ELECTION: CHANGE IN CURRENT CLASSIFICATION	1B	1	124 - 124	"X" OR BLANK
0080	HAS ENTITY FILED AN ELECTION WITHIN THE LAST 60 MONTHS – YES	2	1	125 - 125	“X“ OR BLANK |
0090	HAS ENTITY FILED AN ELECTION WITHIN THE LAST 60 MONTHS – NO	2	1	126 - 126	“X“ OR BLANK |
0100	ENTITY PRIOR ELECTION AN INITIAL CLASSIFICATION - YES	3	1	127 - 127	“X“ OR BLANK |
0110	ENTITY PRIOR ELECTION AN INITIAL CLASSIFICATION - NO	3	1	128 - 128	“X“ OR BLANK |
0120	DOES ENTITY HAVE MORE THAN OWNER- YES	4	1	129 - 129	“X“ OR BLANK |
0130	DOES ENTITY HAVE MORE THAN OWNER- NO	4	1	130 - 130	“X“ OR BLANK |
0140	NAME OF OWNER	5a	35	131 - 165	A/N |
0150	IDENTIFYING NUMBER OF OWNER	5b	9	166 - 174	N |
0160	COUNTRY OF ORGANIZATION OF ENTITY ELECTING TO BE DISREGARDED (if foreign)	5c	35	175 - 209	A/N OR BLANK |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	NAME OF PARENT CORPORATION IF ENTITY OWNER BY ONE OR MORE AFFILIATED CORPORATIONS	6a	35	210 - 244	A/N
0180	EMPLOYER IDENTIFICATION NUMBER	6b	9	245 - 253	N
0190	TYPE OF ENTITY: DOMESTIC- CLASSIFIED AS AN ASSOCIATION TAXABLE AS A CORPORATION	7	1	254 - 254	"X" OR BLANK
0200	TYPE OF ENTITY: DOMESTIC- CLASSIFIED AS A PARTNERSHIP	7	1	255 - 255	"X" OR BLANK
0210	TYPE OF ENTITY: DOMESTIC- DISREGARDED AS A SEPARATE ENTITY	7	1	256 - 256	"X" OR BLANK
0220	TYPE OF ENTITY: FOREIGN- CLASSIFIED AS AN ASSOCIATION TAXABLE AS A CORPORATION	7	1	257 - 257	"X" OR BLANK
0230	TYPE OF ENTITY: FOREIGN- CLASSIFIED AS A PARTNERSHIP	7	1	258 - 258	"X" OR BLANK
0240	TYPE OF ENTITY: FOREIGN- DISREGARDED AS A SEPARATE ENTITY	7	1	259 - 259	"X" OR BLANK
0250	ELECTION TO BE EFFECTIVE BEGINNING	8	8	260 - 267	FORMAT: YYYYMMDD
0260	PERSON IRS MAY CALL FOR MORE INFORMATION	9	35	268 - 302	A/N
0270	PERSON'S TELEPHONE NUMBER	10	10	303 - 312	N
	RECORD TERMINUS CHARACTER		1	313 - 313	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	589
	START RECORD SENTINEL		4	5 - 8	"****"
0280	RECORD ID		6	9 - 14	"FRMbbb"
0281	FORM NUMBER		6	15 - 20	"8832bb"
0282	PAGE NUMBER		5	21 - 25	"PG02b"
0283	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N "nnnnnnnnn"
0284	FILLER		1	35 - 35	BLANK
0285	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0286	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0290	NAME	PT II	35	52 – 86	A/N
0300	ADDRESS TO SEND CORRESPONDENCE IF DIFFERENT FROM ON THE RETURN	PT II	35	87 – 121	A/N
0310	CITY	PT II	22	122 – 143	A
0320	STATE CODE	PT II	2	144 - 145	A/N
0330	ZIP CODE	PT II	12	146 - 157	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0340	FOREIGN ADDRESS, CITY, STATE OR PROVINCE	PT II	35	158 – 192	A/N
0350	SIGNATURES		35	193 - 227	A/N
0360	DATE		8	228 – 235	FORMAT: YYYYMMDD
0370	TITLE		35	236 - 270	A/N
0380	SIGNATURES		35	271 - 305	A/N
0390	DATE		8	306 - 313	FORMAT: YYYYMMDD
0400	TITLE		35	314 - 348	A/N
0410	SIGNATURES		35	349 - 383	A/N
0420	DATE		8	384 - 391	FORMAT: YYYYMMDD
0430	TITLE		35	392 - 426	A/N
0440	SIGNATURES		35	427 - 461	A/N
0450	DATE		8	462 - 469	FORMAT: YYYYMMDD
0460	TITLE		35	470 - 504	A/N
0470	SIGNATURES		35	505 - 539	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0480	DATE		8	540 - 547	FORMAT: YYYYMMDD
0490	TITLE		35	548 - 582	A/N
*0495	ADDITIONAL INFORMATION		6	583 - 588	“STMnnn” OR BLANK
	RECORD TERMINUS CHARACTER		1	589 - 589	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0424
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8834bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0015	DATE IN TAX YEAR 2006 VEHICLE PLACED IN SERVICE	1(a)	4	52 - 55	MMDD |
0020	COST OF VEHICLE	2(a)	12	56 - 67	N
0030	SECTION 179 EXPENSE	3(a)	12	68 - 79	N
0040	SUBTRACT LINE 3 FROM LINE 2	4(a)	12	80 - 91	N
0050	MULTIPLY LINE 4 BY APPROPRIATE AMOUNT	5(a)	12	92 - 103	N
0060	SMALLER OF LINE 5 OR 6	7(a)	12	104 - 115	N
0065	DATE IN TAX YEAR 2006 VEHICLE PLACED IN SERVICE	1(b)	4	116 - 119	MMDD |
0070	COST OF VEHICLE	2(b)	12	120 - 131	N
0080	SECTION 179 EXPENSE	3(b)	12	132 - 143	N
0090	SUBTRACT LINE 3 FROM LINE 2	4(b)	12	144 - 155	N
0100	MULTIPLY LINE 4 BY APPROPRIATE AMOUNT	5(b)	12	156 - 167	N
0110	SMALLER OF LINE 5 OR 6	7(b)	12	168 - 179	N
0115	DATE IN TAX YEAR 2006 VEHICLE PLACED IN SERVICE	1(c)	4	180 - 183	MMDD |
0120	COST OF VEHICLE	2(c)	12	184 - 195	N
0130	SECTION 179 EXPENSE	3(c)	12	196 - 207	N
0140	SUBTRACT LINE 3 FROM LINE 2	4(c)	12	208 - 219	N
0150	MULTIPLY LINE 4 BY APPROPRIATE AMOUNT	5(c)	12	220 - 231	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	SMALLER OF LINE 5 OR LINE 6	7(c)	12	232 - 243	N
0170	ADD COLUMNS (a)-(c) ON LINE 7	8	12	244 - 355	N
0180	CREDITS FROM PASS-THROUGH ENTITY	9	12	356 - 267	N
0190	ADD LINES 8 AND 9	10	12	268 - 279	N
0200	PASSIVE ACTIVITY CREDIT	11	12	280 - 291	N
0210	LINE 10 MINUS LINE 11	12	12	292 - 303	N
0220	PASSIVE ACTIVITY CREDITS ALLOWED	13	12	304 - 315	N
0230	TENTATIVE QUALIFIED ELECTRIC VEHICLE CREDIT	14	12	316 - 327	N
0240	REGULAR TAX BEFORE CREDITS	15	12	328 - 339	N
0250	FOREIGN TAX CREDIT	16a	12	340 - 351	N
0265	CREDITS FROM FORM 1040	16b	12	352 - 363	N
0350	ADD LINES 16a AND 16b	16c	12	364 - 375	N |
0360	NET REGULAR TAX	17	12	376 - 387	N
0370	TENTATIVE MINIMUM TAX	18	12	388- 399	N
0380	SUBTRACT LINE 18 FROM 17	19	12	400 - 411	N |
0390	QUALIFIED ELECTRIC VEHICLE CREDIT	20	12	412 - 423	N
	RECORD TERMINUS CHARACTER		1	424 - 424	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0336 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8835bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0015	FISCAL YEAR FILER LITERAL	1	2	52 - 53	"FY" OR BLANK
0020	KILOWATT HOURS PRODUCED ARE SOLD	1	12	54 - 65	N
+0030	TOTAL KILOWATT HOURS PRODUCED AND SOLD	1	12	66 - 77	N
*0035	ATTACH FISCAL YEAR COMPUTATION	1	6	78 - 83	"STMnnn" OR BLANK
0040	PHASEOUT ADJUSTMENT	2	12	84 - 95	N
0045	PHASEOUT ADJUSTMENT RATE	2	6	96 - 101	N
+0050	TOTAL PHASEOUT ADJUSTMENT	2	12	102 - 113	N
*0055	ATTACH FISCAL YEAR COMPUTATION	2	6	114 - 119	"STMnnn" OR BLANK
0130	CREDIT BEFORE REDUCTION	3	12	120 - 131	N
0140	TOTAL OF GOVERNMENT GRANTS OBLIGATION, FINANCING, AND OTHER CREDITS	4	12	132 - 143	N
0150	TOTAL OF ADDITIONS TO THE CAPITAL ACCOUNT FOR THE PROJECT	5	12	144 - 155	N
0160	RATE (GRANTS DIVIDED BY ADDITIONS)	6	6	156 - 161	N
0170	REDUCTION AMOUNT	7	12	162 - 173	N
0180	CREDIT AFTER REDUCTION (CREDIT MINUS REDUCTION)	8	12	174 - 185	N
0190	RENEWABLE ELECTRICITY PRODUCTION CREDIT(S) FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS OR COOPERATIVE	9	12	186 - 197	N |
0200	ADD LINES 8 AND 9 (ESTATES, TRUSTS AND COOPERATIVES GO TO LINE 11)	10	12	198 - 209	N |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0210	ALLOCATED TO PATRONS OF THE COOPERATIVE OR BENEFICIARIES OF ESTATE OR TRUST	11	12	210 - 221	NO ENTRY |
0220	ESTATES, TRUSTS AND COOPERATIVES (SUBTRACT LINE 11 FROM LINE 10)	12	12	222 - 233	NO ENTRY |
0520	KILOWATT HOURS PRODUCED AND SOLD	B-1	12	234 - 245	N
0530	TOTAL KILOWATT HOURS PRODUCED ABD SOLD	B-1	12	246 - 257	N
0560	KILOWATT HOURS PRODUCED/SOLD	B-2	12	258 - 269	N |
0570	TOTAL KILOWATT HOURS PRODUCED /SOLD	B-2	12	270 - 281	N |
0580	ADD LINES 2 AND 3	B-3	12	282 - 293	N
0590	PHASEOUT ADJUSTMENT	B-4	12	294 - 305	N
0600	PHASEOUT ADJUSTMENT RATE	B-4	6	306 - 311	N
0610	TOTAL PHASEOUT ADJUSTMENT	B-4	12	312 - 323	N
0620	SUBTRACT LINE 4 FROM LINE 3	B-5	12	324 - 335	N
0900	TONS PRODUCED AND SOLD	B-6	12	43 - 54	N
0910	TOTAL TONS PRODUCED AND SOLD	B-6	12	55 - 66	N
0920	PHASEOUT ADJUSTMENT	B-7	12	67 - 78	N
0930	PHASEOUT ADJUSTMENT RATE	B-7	6	79 - 84	N
0940	TOTAL PHASEOUT ADJUSTMENT	B-7	12	85 - 96	N
0950	SUBTRACT LINE 7 FROM LINE 6	B-8	12	97 - 108	N |
0954	INDIAN COAL TONS PRODUCED AND SOLD	B-9	12	109 - 120	N
0957	TOTAL INDIAN COAL TONS PRODUCED AND SOLD	B-9	12	121 - 132	N
0960	CREDIT BEFORE REDUCTION	B-10	12	133 - 144	N
1000	TOTAL OF GOVERNMENT GRANTS	B-11	12	145 - 156	N
1010	TOTAL OF ADDITIONS	B-12	12	157 - 168	N
1020	DIVIDE LINE 11 BY LINE 12	B-13	6	169 - 174	N
1030	MULTIPLY LINE 10 BY LESSOR ½ OR LINE 13	B-14	12	175 - 186	N
1040	SUBTRACT LINE 14 FROM LINE 10	B-15	12	187 - 198	N |
1100	THERMAL CONTENT CLOSED-LOOP BIOMASS	B-16	12	199 - 210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1110	THERMAL CONTENT ALL FUELS	B-17	12	211 - 222	N
1120	DIVIDE LINE 18 BY LINE 17	B-18	6	223 - 228	N
1130	KILOWATT-HOURS PRODUCED & SOLD	B-19	12	229 - 240	N
1140	TOTAL KILLOWAT-HOURS PRODUCED & SOLD	B-19	12	241 - 252	N
1150	MULTIPLY LINE 19 BY LINE 18	B-20	12	253 - 264	N |
1160	PHASEOUT ADJUSTMENT	B-21	12	265 - 276	N
1170	PHASEOUT ADJUSTMENT RATE	B-21	6	277 - 282	N
1180	TOTAL PHASEOUT ADJUSTMENT	B-21	12	283 - 294	N
	RECORD TERMINUS CHARACTER		1		#

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	“643”
	START RECORD SENTINEL		4	5 - 8	VALUE “****"
1190	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
1191	FORM NUMBER		6	15 - 20	"8835bb"
1192	PAGE NUMBER		5	21 - 25	“PG02b”
1193	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1194	FILLER		1	35 - 35	BLANK
1195	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
1196	SUBTRACT LINE 21 FROM LINE 20	B-22	12	295 - 306	N |
1200	RENEWABLE ELECTRICITY REFINED COAL, AND INDIAN COAL PRODUCTION CREDITS FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS OR COOPERATIVES	B-23	12	307 - 318	N |
1210	ADD LINE 15, 22 AND 23	B-24	12	319 - 330	N
1220	AMOUNT ON LINE 23 FROM PASSIVE ACTIVITIES	B-25	12	331 - 342	N |
1230	SUBTRACT LINE 25 FROM LINE 24	B-26	12	343 - 354	N |
1240	PASSIVE ACTIVITY CREDIT ALLOWED	B-27	12	355 - 366	N |
1245	CARRYFORWARD OF CREDIT	B-28	12	367 - 378	N
1250	CARRYBACK OF CREDIT	B-29	12	379 – 390	NO ENTRY
1253	FORM 8884 AMOUNT	B-29	12	391 - 402	N |
1255	FORM 1041 AMOUNT	B-29	12	403 – 414	NO ENTRY
1257	FORM 6478 AMOUNT	B-29	12	415 - 426	N
1260	SECTION B CURRENT YEAR CREDIT	B-29	12	427 - 438	N
1300	ADD LINES 26 THROUGH 29 (ESTATES, TRUSTS AND COOPERATIVES GO TO LINE 31)	B-30	12	439 - 450	N |
1310	AMOUNT ALLOCATED TO PATRONS OF COOPERATIVES OR BENEFICIARIES OF ESTATE OR TRUST	B-31	12	451 - 462	N |
1320	ESTATE, TRUST AND COOPERATIVES (SUBTRACT LINE 31 FROM LINE 30)	B-32	12	463 - 474	N |
1325	REGULAR TAX BEFORE CREDITS	B-33	12	475 - 486	N |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1330	ALTERNATIVE MINIMUM TAX	B-34	12	487 - 498	N
1340	ADD LINES 33 AND 34	B-35	12	499 - 510	N
1350	FOREIGN TAX CREDIT	B-36a	12	511 - 522	N |
1360	CREDITS FROM FORM 1040 OR 1040 NR	B-36b	12	523 - 534	NO ENTRY |
1370	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 20)	B-36c	12	535 - 546	N |
1372	ALTERNATIVE MOTOR VEHICLE CREDIT (From Form 8910)	B-36d	12		N |
1374	ALTERNATIVE FUEL VEHICLE REFUELING CREDIT	B-36e	12		N |
1380	ADD LINES 36a THROUGH 36e	B-36f	12	547 - 558	N
1390	NET INCOME TAX	B-37	12	559 - 570	N
1400	NET REGULAR TAX	B-38	12	571 - 582	N
1410	ENTER 25% OF EXCESS	B-39	12	583 - 594	N
1420	SUBTRACT LINE 39 FROM LINE 37	B-40	12	595 - 606	N
1430	GENERAL BUSINESS CREDIT	B-41	12	607 - 618	N
1440	SUBTRACT LINE 41 FROM LINE 40	B-42	12	619 - 630	N |
1450	CREDIT ALLOWED FOR CURRENT YEAR	B-43	12	631 - 642	N
	RECORD TERMINUS CHARACTER		1	643 - 643	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0460 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8844bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0015	QUALIFIED EMPOWERMENT ZONE WAGES	1a	12	52 - 63	N
0020	TOTAL QUALIFIED EMPOWERMENT ZONE WAGES	1a	12	64 - 75	N
0025	QUALIFIED RENEWAL COMMUNITY WAGES	1b	12	76 - 87	N
0027	TOTAL QUALIFIED RENEWAL COMMUNITY WAGES	1b	12	88 - 99	N
0030	ADD LINES 1a AND 1b	2	12	100 - 111	N
0040	EMPOWERMENT ZONE AND RENEWAL COMMUNITY EMPLOYMENT CREDIT FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS OR COOPERATIVES	3	12	112 - 123	N |
0050	ADD LINES 2 AND 3 (COOPERATIVES, ESTATES AND TRUST GO TO LINE 11)	4	12	124 - 135	N |
0060	PASSIVE ACTIVITY CREDIT	5	12	136 - 147	N
0070	SUBTRACT LINE 5 FROM LINE 4	6	12	148 - 159	N
0080	PASSIVE ACTIVITY CREDIT ALLOWED	7	12	160 - 171	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0090	CREDIT CARRYFORWARD	8	12	172 - 183	N
0100	CREDIT CARRYBACK	9	12	184 - 195	N
0120	ADD LINES 6 THROUGH 9	10	12	196 - 207	N |
0124	ALLOCATED TO PATRONS OF COOPERATIVE OR BENEFICIARIES OF ESTATES OR TRUST	11	12	208 - 219	NO ENTRY |
0128	COOPERATIVES, ESTATES AND TRUST (SUBTRACT LINE 11 FROM LINE 10)	12	12	220 - 231	NO ENTRY |
0130	REGULAR TAX BEFORE CREDITS	13	12	232 - 243	N
0140	ALTERNATIVE MINIMUM TAX	14	12	244 - 255	N
0150	ADD LINES 13 AND 14	15	12	256 - 267	N |
0160	FOREIGN TAX CREDIT	16a	12	268 - 279	N
0175	CREDITS FROM FORM 1040	16b	12	280 - 291	N
0240	QUALIFIED ELECTRIC VEHICLE CREDIT (FROM FORM 8834, LINE 20)	16c	12	292 - 303	N |
0250	ALTERNATIVE MOTOR VEHICLE CREDIT (FROM FORM 8910, LINE 18)	16d	12	304 - 315	NO ENTRY |
0260	ALTERNATIVE FUEL VEHICLE REFUSING PROPERTY CREDIT (FROM FORM 8911, LINE 19)	16e	12	316 - 327	NO ENTRY |
0270	ADD LINES 16a THROUGH 16e	16f	12	328 - 339	N
0280	NET INCOME TAX	17	12	340 - 351	N
0310	NET REGULAR TAX	18	12	352 - 363	N
0315	TENTATIVE MINIMUM TAX	19	12	364 - 375	N
0320	ENTER 25% (.25) OF THE EXCESS	20	12	376 - 387	N
0325	MULTIPLY LINE 19 BY 75% (.75)	21	12	388 - 399	N |
0330	GREATER OF LINE 20 OR 21	22	12	400 - 411	N |
0340	SUBTRACT LINE 22 FROM LINE 17	23	12	412 - 423	N |
0350	GENERAL BUSINESS CREDIT	24	12	424 - 435	N
0360	SUBTRACT LINE 24 FROM LINE 23	25	12	436 - 447	N |
0370	CREDIT ALLOWED FOR THE CURRENT YEAR	26	12	448 - 459	N
	RECORD TERMINUS CHARACTER		1	460 - 460	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0148 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8845bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	TOTAL OF QUALIFIED WAGES AND QUALIFIED EMPLOYEE HEALTH INSURANCE COSTS	1	12	52 - 63	N
0030	CALENDAR YEAR 1993 QUALIFIED WAGES & QUALIFIED EMPLOYEE HEALTH INSURANCE COSTS	2	12	64 - 75	N
0040	INCREMENTAL INCREASE (SUBTRACT LINE 2 FROM LINE 1)	3	12	76 - 87	N
0050	MULTIPLY LINE 3 BY APPROPRIATE AMOUNT	4	12	88 - 99	N
0060	INDIAN EMPLOYMENT CREDIT FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS OR COOPERATIVES	5	12	100 - 111	N |
0070	(ADD LINES 4 AND 5)	6	12	112 - 123	N |
0080	ALLOCATED TO PATRONS OF THE COOPERATIVE OR BENEFICIARIES OF THE ESTATE OR TRUST	7	12	124 - 135	NO ENTRY |
0090	ESTATES, TRUSTS AND COOPERATIVES (SUBTRACT LINE 7 FROM LINE 6)	8	12	136 - 147	NO ENTRY |
	RECORD TERMINUS CHARACTER		1	148 - 148	"#" |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0131
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8846bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	TIPS RECEIVED BY EMPLOYEES FOR SERVICES	1	12	52 - 63	N
0030	TIPS NOT SUBJECT TO THE CREDIT PROVISIONS	2	12	64 - 75	N
0040	CREDITABLE TIPS (SUBTRACT LINE 2 FROM LINE 1)	3	12	76 - 87	N
0050	WAGES EXCEEDED MAXIMUM AMOUNT	4	1	88 - 88	"X" OR BLANK |
0060	CURRENT YEAR CREDIT MULTIPLY LINE 3 BY 7.65%	4	12	89 - 100	N
@0065	COMPUTATION SHOWING AMOUNT OF TIPS	4	6	101 - 106	"STMnnn" OR BLANK
0070	CREDIT FOR EMPLOYER SOC SEC AND MED TAXES PAID ON CERTAIN TIPS FROM PARTNERSHIPS OR S CORPORATIONS	5	12	107 - 118	N |
0080	CURRENT YEAR CREDIT (ADD LINES 4 AND 5)	6	12	119 - 130	N |
	RECORD TERMINUS CHARACTER		1	131 - 131	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0100 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8847bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	TOTAL QUALIFIED COMMUNITY DEVELOPMENT CORPORTATION (CDC) CONTRIBUTIONS	1	12	52 - 63	N
0030	MULTIPLY LINE 1 BY 5%	2	12	64 - 75	N
0040	CDC CREDITS FROM PARTNERSHIPS AND S COOPERATIONS	3	12	76 - 87	N |
0050	ADD LINES 2 AND 3	4	12	88 - 99	N |
	RECORD TERMINUS CHARACTER		1	100 - 100	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0172 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8861bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	QUALIFIED FIRST-YEAR WAGES	1a	12	52 - 63	N
0030	TOTAL QUALIFIED FIRST-YEAR WAGES	1a	12	64 - 75	N
0040	QUALIFIED SECOND-YEAR WAGES	1b	12	76 - 87	N
0050	TOTAL QUALIFIED SECOND-YEAR WAGES	1b	12	88 - 99	N
0060	ADD LINES 1a AND 1b	2	12	100 - 111	N
*0065	GROUP CREDIT DIVISION SCHEDULE	2	6	112 - 117	"STMnnn" OR BLANK
*0067	LINE 2 DIFFERENCE STATEMENT	2	6	118 - 123	"STMnnn" OR BLANK
0070	WELFARE-TO-WORK CREDIT(S) FROM PARTNERSHIPS, S CORPS, ESTATES, TRUST, OR COOPERATIVES	3	12	124 - 135	N |
0080	ADD LINES 2 AND 3 (ESTATES AND TRUSTS GO TO LINE 5)	4	12	136 - 147	N |
0090	ALLOCATED TO BENEFICIARIES OF ESTATES, TRUSTS OR PATRONS OF THE COOPERATIVE	5	12	148 - 159	NO ENTRY |
0100	ESTATES, TRUSTS, AND COOPERATIVES (SUBTRACT LINE 5 FROM LINE 4)	6	12	160 - 171	NO ENTRY |
	RECORD TERMINUS CHARACTER		1	172 - 172	"#"

SECTION 11.88 FORM 8864, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	“0262” |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8864bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0008	STATEMENT IN LIEU OF PREVIOUSLY FILED CERTIFICATE		6	43 - 48	“STMnnn” or Blank
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	49 - 57	N OR BLANK
0020	BIODIESEL GALLONS	1a	6	58 - 63	N
0030	BIODIESEL AMOUNT	1c	12	64 - 75	N
0040	AGRI-BIODIESEL GALLONS	2a	6	76 - 81	N
0050	AGRI-BIODIESEL AMOUNT	2c	12	82 - 93	N
0052	RENEWABLE DIESEL	3a	6	94 - 99	N
0054	RENEWABLE DIESEL AMT	3c	12	100 - 111	N
0060	BIODIESEL MIXTURE GALLONS	4a	6	112 - 117	N
0070	BIODIESEL MIXTURE AMOUNT	4c	12	118 - 129	N
0080	BIODIESEL MIXTURE GALLONS	5a	6	130 - 135	N
0090	BIODIESEL MIXTURE AMOUNT	5c	12	136 - 147	N
0092	RENEWABLE DIESEL MOX Gal.	6a	6	148 - 153	N |
0094	RENEWABLE DIESEL MIX AMT	6c	12	154 – 165	N
0096	QUALIFIED AGRI-BIODIESEL PRODUCTION GALLONS	7a	6	166 - 171	N
0098	QUALIFIED AGRI-BIODESIEL PRODUCTION AMOUNT	7c	12	172 - 183	N
0100	TOTAL OF ALL BIODIESEL FUELS AMOUNT(Lines 1-7)	8c	12	184 - 195	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0110	FUEL CREDITS FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS AND COOPERATIVES	9c	12	196 - 207	N |
0118	BENEFICIARIES SHARE	10c	12	208 - 219	No Entry
0120	ADD LINES 8 AND 9 (ESTATES, TRUSTS AND COOPERATIVES GO TO LINE 11)	10c	12	220 - 231	N |
*0125	CREDIT DIVISION SCHEDULE	10c	6	232 - 237	“STMnnn” or Blank
0200	ALLOCATED TO BENEFICIARIES OF ESTATES, TRUST OR PATRONS OF COOPERATIVES	11	12	238 - 249	NO ENTRY |
0210	ESTATES, TRUSTS AND COOPERATIVES (SUBTRACT LINE 11 FROM LINE 10)	12	12	250 - 261	NO ENTRY |
	RECORD TERMINUS CHARACTER		1	262 - 262	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1661
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8865bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	RANGE: 0000001-9999999
0006	TAX PERIOD		6	43 - 48	YYYYMM
*0007	CATEGORY 1 FILER (ATTACHMENT)		6	49 - 54	"STMnnn" OR BLANK
0010	PARTNERSHIP'S FISCAL YEAR BEGINNING		8	55 - 62	YYYYMMDD
0020	PARTNERSHIP'S FISCAL YEAR ENDING		8	63 - 70	YYYYMMDD
0080	CATEGORY 1 FILER	A	1	71 - 71	"X" OR BLANK
0090	CATEGORY 2 FILER	A	1	72 - 72	"X" OR BLANK
0100	CATEGORY 3 FILER	A	1	73 - 73	"X" OR BLANK
0110	CATEGORY 4 FILER	A	1	74 - 74	"X" OR BLANK
0120	FILER'S TAX YEAR BEG	B	8	75 - 82	YYYYMMDD
0130	FILER'S TAX YEAR END	B	8	83 - 90	YYYYMMDD
0140	FILER'S SHARE OF LIABILITIES NONRECOURSE	C	12	91 - 102	N
0150	QUALIFIED NONRECOURSE FINANCING	C	12	103 - 114	N
0160	OTHER	C	12	115 - 126	N
0170	PARENT FILER'S NAME	D	35	127 - 161	A/N
0180	ADDRESS	D	35	162 - 196	A/N
0190	CITY	D	22	197 - 218	A
0200	STATE	D	2	219 - 220	A/N
0210	ZIP CODE	D	12	221 - 232	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0220	EIN	D	9	233 - 241	N
0230	NAME OTHER PARTNER	E(1)	35	242 - 276	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0240	ADDRESS	E(2)	35	277 - 311	A/N
0250	CITY	E(2)	22	312 - 333	A
0260	STATE	E(2)	2	334 - 335	A/N
0270	ZIP CODE	E(2)	12	336 - 347	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0280	IDENTIFYING NUMBER	E(3)	9	348 - 356	N
0290	CATEGORY 1 FILER	E(4)	1	357 - 357	"X" OR BLANK
0300	CATEGORY 2 FILER	E(4)	1	358 - 358	"X" OR BLANK
0310	CONSTRUCTIVE OWNER	E(4)	1	359 - 359	"X" OR BLANK
0320	NAME OTHER PARTNER	E(1)	35	360 - 394	A/N
0330	ADDRESS	E(2)	35	395 - 429	A/N
0340	CITY	E(2)	22	430 - 451	A
0350	STATE	E(2)	2	452 - 453	A/N
0360	ZIP CODE	E(2)	12	454 - 465	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0370	INDENTIFYING NUMBER	E(3)	9	466 - 474	N
0380	CATEGORY 1 FILER	E(4)	1	475 - 475	"X" OR BLANK
0390	CATEGORY 2 FILER	E(4)	1	476 - 476	"X" OR BLANK
0400	CONSTRUCTIVE OWNER	E(4)	1	477 - 477	"X" OR BLANK
0410	NAME OTHER PARTNER	E(1)	35	478 - 512	A/N
0420	ADDRESS	E(2)	35	513 - 547	A/N
0430	CITY	E(2)	22	548 - 569	A
0440	STATE	E(2)	2	570 - 571	A/N
0450	ZIP CODE	E(2)	12	572 - 583	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0460	IDENTIFYING NUMBER	E(3)	9	584 - 592	N
0470	CATEGORY 1 FILER	E(4)	1	593 - 593	"X" OR BLANK
0480	CATEGORY 2 FILER	E(4)	1	594 - 594	"X" OR BLANK
0490	CONSTRUCTIVE OWNER	E(4)	1	595 - 595	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0585	ADDITIONAL LINE E INFORMATION	E	6	596 - 601	"STMnnn" OR BLANK
0590	NAME LINE 1 FOREIGN PARTNERSHIP	F(1)	35	602 - 636	A/N
0600	NAME LINE 2 FOREIGN PARTNERSHIP	F 1	35	637 - 671	A/N
0605	IN CARE OF NAME LINE		35	672 - 706	A/N OR BLANK
0610	ADDRESS	F 1	35	707 - 741	A/N
0615	RESERVED		35	742 - 776	NO ENTRY
0620	CITY	F 1	22	777 - 798	A
0625	FOREIGN CITY, STATE OR PROVINCE	F1	35	799 - 833	A/N
0630	STATE	F 1	2	834 - 835	A/N
0635	COUNTRY	F1	35	836 - 870	A/N OR BLANK
0640	ZIP CODE	F 1	12	871 - 882	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0650	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)	F 2	9	883 - 891	A/N
0660	COUNTRY UNDER WHOSE LAWS ORGANIZED	F 3	35	892 - 926	A/N
0670	DATE OF ORGANIZATION	F 4	8	927 - 934	YYYYMMDD
0680	PRINCIPAL BUSINESS PLACE	F 5	35	935 - 969	A/N
0690	BUSINESS ACTIVITY CODE	F 6	6	970 - 975	N RANGE: 111100-813000
0700	PRINCIPAL BUSINESS ACTIVITY	F 7	35	976 - 1010	A/N
0710	FUNCTIONAL CURRENCY NAME	F 8	20	1011 - 1030	A/N
0712	EXCHANGE RATE	F8	11	1031 - 1041	N FORMAT nnnnnnnnnnn (USE TREASURY'S "DIVIDE BY" CONVENTION)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0715	ATTACH SCHEDULE	F 8	6	1042 - 1047	"STMnnn" OR BLANK
0720	NAME LINE 1 FOREIGN PARTNERSHIP	G 1	35	1048 - 1082	A/N
0730	NAME LINE 2 FOREIGN PARTNERSHIP	G 1	35	1083 - 1117	A/N
0740	ADDRESS	G 1	35	1118 - 1152	A/N
0750	CITY	G 1	22	1153 - 1174	A
0760	STATE	G 1	2	1175 - 1176	A/N
0770	ZIP CODE	G 1	12	1177 - 1188	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0775	IDENTIFYING NUMBER OF AGENT	G1	9	1189 - 1197	N
0780	FILE FORM 1042	G 2	1	1198 - 1198	"X" OR BLANK
0790	FILE FORM 8804	G 2	1	1199 - 1199	"X" OR BLANK
0800	FILE FORM 1065 OR FORM 1065-B	G 2	1	1200 - 1200	"X" OR BLANK
0805	SERVICE CENTER WHERE FORM 1065 OR 1065-B IS FILED	G2	12	1201 - 1212	PHILADELPHIA OR OGDEN
0810	NAME LINE 1 FOREIGN PARTNERSHIP'S AGENT	G 3	35	1213 - 1247	A/N
0820	NAME LINE 2 FOREIGN PARTNERSHIP'S AGENT	G 3	35	1248 - 1282	A/N
0830	ADDRESS	G 3	35	1283 - 1317	A/N
0840	CITY	G 3	22	1318 - 1339	A
0850	STATE	G 3	2	1340 - 1341	A/N
0860	ZIP CODE	G 3	12	1342 - 1353	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0865	COUNTRY	G3	35	1354 - 1388	A/N OR BLANK
0870	NAME LINE 1 PERSON WITH BOOKS/ RECORDS	G 4	35	1389 - 1423	A/N
0880	NAME LINE 2 PERSON WITH BOOKS/ RECORDS	G 4	35	1424 - 1458	A/N
0890	ADDRESS	G 4	35	1459 - 1493	A/N
0900	CITY	G 4	22	1494 - 1515	A
0910	STATE	G 4	2	1516 - 1517	A/N
0920	ZIP CODE	G 4	12	1518 - 1529	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0925	COUNTRY	G4	35	1530 - 1564	A/N OR BLANK
0930	LOCATION BOOKS/RECORDS	G 4	35	1565- 1599	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0940	SPECIAL ALLOCATIONS MADE (YES BOX)	G 5	1	1600 - 1600	"X" OR BLANK
0950	SPECIAL ALLOCATIONS MADE (NO BOX)	G 5	1	1601 - 1601	"X" OR BLANK
0960	NUMBER OF FOREIGN DISREGARDED ENTITIES	G 6	12	1602 - 1613	N
@0965	ATTACH LIST	G 6	6	1614 - 1619	"STMnnn" OR BLANK
0970	HOW IS PARTNERSHIP CLASSIFIED	G 7	25	1620 - 1644	A/N
0980	PARTNERSHIP OWN SEPARATE UNITS (YES BOX)	G 8	1	1645 - 1645	"X" OR BLANK
0990	PARTNERSHIP OWN SEPARATE UNITS (NO BOX)	G 8	1	1646 - 1646	"X" OR BLANK
@0995	ATTACH SCHEDULE (IF FIELD #0980 IS "X")	G8	6	1647 - 1652	"STMnnn" OR BLANK
1000	TOTAL RECEIPTS LESS THAN $250,000 AND TOTAL ASSETS LESS THAN $600,000 (YES BOX)	G 9	1	1653 - 1653	"X" OR BLANK
1010	TOTAL RECEIPTS LESS THAN $250,000 AND TOTAL ASSETS LESS THAN $600,000 (NO BOX)	G 9	1	1654 - 1654	"X" OR BLANK
*1029	FORM 8865 GLOBAL STATEMENT (ADDITIONAL SUPPORTING INFORMATION)		6	1655- 1660	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1661 - 1661	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	- 4	2218
	START RECORD SENTINEL		4	5	- 8	"****"
1030	RECORD ID		6	9	- 14	"FRMbbb"
1031	FORM NUMBER		6	15	- 20	"8865bb"
1032	PAGE NUMBER		5	21	- 25	"PG02b"
1033	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	- 34	N nnnnnnnnn
1034	FILLER		1	35	- 35	BLANK
1035	FORM OCCURRENCE NUMBER		7	36	- 42	RANGE: 0000001-9999999
1040	OWNS DIRECT INTEREST	SCH A	1	43	- 43	"X" OR BLANK
1045	OWNS CONSTRUCTIVE INTEREST	SCH A	1	44	- 44	"X" OR BLANK
1050	NAME CONSTRUCTIVE OWNERSHIP	SCH A	35	45	- 79	A/N
1060	ADDRESS	SCH A	35	80	- 114	A/N
1070	CITY	SCH A	22	115	- 136	A
1080	STATE	SCH A	2	137	- 138	A/N
1090	ZIP CODE	SCH A	12	139	- 150	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1100	IDENTIFYING NUMBER (IF ANY)	SCH A	9	151	- 159	N
1110	FOREIGN PERSON	SCH A	1	160	- 160	"X" OR BLANK
1120	DIRECT PARTNER	SCH A	1	161	- 161	"X" OR BLANK
1130	NAME CONSTRUCTIVE OWNERSHIP	SCH A	35	162	- 196	A/N
1140	ADDRESS	SCH A	35	197	- 231	A/N
1150	CITY	SCH A	22	232	- 253	A
1160	STATE	SCH A	2	254	- 255	A/N
1170	ZIP CODE	SCH A	12	256	- 267	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1180	IDENTIFYING NUMBER (IF ANY)	SCH A	9	268	- 276	N
1190	FOREIGN PERSON	SCH A	1	277	- 277	"X" OR BLANK
1200	DIRECT PARTNER	SCH A	1	278	- 278	"X" OR BLANK
1210	NAME CONSTRUCTIVE OWNERSHIP	SCH A	35	279	- 313	A/N
1220	ADDRESS	SCH A	35	314	- 348	A/N
1230	CITY	SCH A	22	349	- 370	A

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1240	STATE	SCH A	2	371 - 372	A/N
1250	ZIP CODE	SCH A	12	373 - 384	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1260	IDENTIFYING NUMBER (IF ANY)	SCH A	9	385 - 393	N
1270	FOREIGN PERSON	SCH A	1	394 - 394	"X" OR BLANK
1280	DIRECT PARTNER	SCH A	1	395 - 395	"X" OR BLANK
1290	NAME CONSTRUCTIVE OWNERSHIP	SCH A	35	396 - 430	A/N
1300	ADDRESS	SCH A	35	431 - 465	A/N
1310	CITY	SCH A	22	466 - 487	A
1320	STATE	SCH A	2	488 - 489	A/N
1330	ZIP CODE	SCH A	12	490 - 501	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1340	IDENTIFYING NUMBER (IF ANY)	SCH A	9	502 - 510	N
1350	FOREIGN PERSON	SCH A	1	511 - 511	"X" OR BLANK
1360	DIRECT PERSON	SCH A	1	512 - 512	"X" OR BLANK
1370	NAME CONSTRUCTIVE OWNERSHIP	SCH A	35	513 - 547	A/N
1380	ADDRESS	SCH A	35	548 - 582	A/N
1390	CITY	SCH A	22	583 - 604	A
1400	STATE	SCH A	2	605 - 606	A/N
1410	ZIP CODE	SCH A	12	607 - 618	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1420	IDENTIFYING NUMBER (IF ANY)	SCH A	9	619 - 627	N
1430	FOREIGN PERSON	SCH A	1	628 - 628	"X" OR BLANK
1440	DIRECT PERSON	SCH A	1	629 - 629	"X" OR BLANK
*1445	ADDITIONAL INFORMATION (CONSTRUCTIVE OWNERSHIP OF PARTNERSHIP INTEREST)	SCH A	6	630 - 635	"STMnnn" OR BLANK
1450	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	636 - 670	A/N
1460	ADDRESS	SCH A-1	35	671 - 705	A/N
1470	CITY	SCH A-1	22	706 - 727	A
1480	STATE	SCH A-1	2	728 - 729	A/N
1490	ZIP CODE	SCH A-1	12	730 - 741	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1500	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	742 - 750	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1510	FOREIGN PERSON	SCH A-1	1	751 - 751	"X" OR BLANK
1520	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	752 - 786	A/N
1530	ADDRESS	SCH A-1	35	787 - 821	A/N
1540	CITY	SCH A-1	22	822 - 843	A
1550	STATE	SCH A-1	2	844 - 845	A/N
1560	ZIP CODE	SCH A-1	12	846 - 857	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1570	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	858 - 866	N
1580	FOREIGN PERSON	SCH A-1	1	867 - 867	"X" OR BLANK
1590	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	868 - 902	A/N
1600	ADDRESS	SCH A-1	35	903 - 937	A/N
1610	CITY	SCH A-1	22	938 - 959	A
1620	STATE	SCH A-1	2	960 - 961	A/N
1630	ZIP CODE	SCH A-1	12	962 - 973	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1640	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	974 - 982	N
1650	FOREIGN PERSON	SCH A-1	1	983 - 983	"X" OR BLANK
1660	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	984 - 1018	A/N
1670	ADDRESS	SCH A-1	35	1019 - 1053	A/N
1680	CITY	SCH A-1	22	1054 - 1075	A
1690	STATE	SCH A-1	2	1076 - 1077	A/N
1700	ZIP CODE	SCH A-1	12	1078 - 1089	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1710	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	1090 - 1098	N
1720	FOREIGN PERSON	SCH A-1	1	1099 - 1099	"X" OR BLANK
1730	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	1100 - 1134	A/N
1740	ADDRESS	SCH A-1	35	1135 - 1169	A/N
1750	CITY	SCH A-1	22	1170 - 1191	A
1760	STATE	SCH A-1	2	1192 - 1193	A/N
1770	ZIP CODE	SCH A-1	12	1194 - 1205	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1780	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	1206 - 1214	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1790	FOREIGN PERSON	SCH A-1	1	1215 - 1215	"X" OR BLANK
*1795	ADDITIONAL INFORMATION (CERTAIN PARTNERS OF FOREIGN PARTNERSHIPS)	SCH A-1	6	1216 - 1221	"STMnnn" OR BLANK
1800	OTHER FOREIGN PERSON AS A DIRECT PARTNER (YES BOX)	SCH A-1	1	1222 - 1222	"X" OR BLANK
1810	OTHER FOREIGN PERSON AS A DIRECT PARTNER (NO BOX)	SCH A-1	1	1223 - 1223	"X" OR BLANK
1820	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1224 - 1258	A/N
1830	ADDRESS	SCH A-2	35	1259 - 1293	A/N
1840	CITY	SCH A-2	22	1294 - 1315	A
1850	STATE	SCH A-2	2	1316 - 1317	A/N
1860	ZIP CODE	SCH A-2	12	1318 - 1329	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1870	EIN (IF ANY)	SCH A-2	9	1330 - 1338	N
1880	ORDINARY INCOME OR LOSS	SCH A-2	12	1339 - 1350	N
1890	FOREIGN PARTNERSHIP	SCH A-2	1	1351 - 1351	"X" OR BLANK
1900	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1352 - 1386	A/N
1910	ADDRESS	SCH A-2	35	1387 - 1421	A/N
1920	CITY	SCH A-2	22	1422 - 1443	A
1930	STATE	SCH A-2	2	1444 - 1445	A/N
1940	ZIP CODE	SCH A-2	12	1446 - 1457	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1950	EIN (IF ANY)	SCH A-2	9	1458 - 1466	N
1960	ORDINARY INCOME OR LOSS	SCH A-2	12	1467 - 1478	N
1970	FOREIGN PARTNERSHIP	SCH A-2	1	1479 - 1479	"X" OR BLANK
1980	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1480 - 1514	A/N
1990	ADDRESS	SCH A-2	35	1515 - 1549	A/N
2000	CITY	SCH A-2	22	1550 - 1571	A
2010	STATE	SCH A-2	2	1572 - 1573	A/N
2020	ZIP CODE	SCH A-2	12	1574 - 1585	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
2030	EIN (IF ANY)	SCH A-2	9	1586 - 1594	N
2040	ORDINARY INCOME OR LOSS	SCH A-2	12	1595 - 1606	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2050	FOREIGN PARTNERSHIP	SCH A-2	1	1607 - 1607	"X" OR BLANK
2060	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1608 - 1642	A/N
2070	ADDRESS	SCH A-2	35	1643 - 1677	A/N
2080	CITY	SCH A-2	22	1678 - 1699	A
2090	STATE	SCH A-2	2	1700 - 1701	A/N
2100	ZIP CODE	SCH A-2	12	1702 - 1713	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
2110	EIN (IF ANY)	SCH A-2	9	1714 - 1722	N
2120	ORDINARY INCOME OR LOSS	SCH A-2	12	1723 - 1734	N
2130	FOREIGN PARTNERSHIP	SCH A-2	1	1735 - 1735	"X" OR BLANK
2140	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1736 - 1770	A/N
2150	ADDRESS	SCH A-2	35	1771 - 1805	A/N
2160	CITY	SCH A-2	22	1806 - 1827	A
2170	STATE	SCH A-2	2	1828 - 1829	A/N
2180	ZIP CODE	SCH A-2	12	1830 - 1841	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
2190	EIN (IF ANY)	SCH A-2	9	1842 - 1850	N
2200	ORDINARY INCOME OR LOSS	SCH A-2	12	1851 - 1862	N
2210	FOREIGN PARTNERSHIP	SCH A-2	1	1863 - 1863	"X" OR BLANK
*2215	ADDITIONAL INFORMATION (AFFILIATION SCHEDULE)	SCH A-2	6	1864 - 1869	"STMnnn" OR BLANK
2220	GROSS RECEIPTS OR SALES	1a	12	1870 - 1881	N
*2225	GROSS RECEIPTS OR SALES (ATTACH SCHEDULE)		6	1882 - 1887	"STMnnn" OR BLANK
2230	LESS RETURNS AND ALLOWANCES	1b	12	1888 - 1899	N
2240	TOTAL LESS RETURN AND ALLOWANCES	1c	12	1900 - 1911	N
2250	COST OF GOODS SOLD	2	12	1912 - 1923	N
2260	GROSS PROFIT	3	12	1924 - 1935	N
2270	ORDINARY INCOME (LOSS)	4	12	1936 - 1947	N
@2275	ORDINARY INCOME (LOSS) (ATTACH SCHEDULE)	4	6	1948 - 1953	"STMnnn" OR BLANK
2280	NET FARM PROFIT (LOSS)	5	12	1954 - 1965	N
2290	NET GAIN (LOSS) – FORM 4797	6	12	1966 - 1977	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2300	OTHER INCOME (LOSS)	7	12	1978 - 1989	N
@2305	OTHER INCOME (LOSS) (ATTACH SCHEDULE)	7	6	1990 - 1995	"STMnnn" OR BLANK
2310	TOTAL INCOME (LOSS)	8	12	1996 - 2007	N
2320	SALARIES & WAGES	9	12	2008 - 2019	N***
2330	GUARANTEED PAYMENTS TO PARTNERS	10	12	2020 - 2031	N***
2340	REPAIRS & MAINTENANCE	11	12	2032 - 2043	N
2350	BAD DEBTS	12	12	2044 - 2055	N
2360	RENT	13	12	2056 - 2067	N***
2370	TAXES & LICENSES	14	12	2068 - 2079	N***
2380	INTEREST	15	12	2080 - 2091	N***
*2385	INTEREST (ATTACHMENT)	15	6	2092 - 2097	"STMnnn" OR BLANK
2390	DEPRECIATION	16a	12	2098 - 2109	N
2400	LESS DEPRECIATION REPORTED ON SCHEDULE A AND ELSEWHERE	16b	12	2110 - 2121	N
2405	TOTAL DEPRECIATION	16c	12	2122 - 2133	N
2410	DEPLETION	17	12	2134 - 2145	N
2420	RETIREMENT PLANS, ETC.	18	12	2146 - 2157	N
2430	EMPLOYEE BENEFITS PROG.	19	12	2158 - 2169	N
2440	OTHER DEDUCTIONS	20	12	2170 - 2181	N
@2445	OTHER DEDUCTIONS (ATTACH SCHEDULE)	20	6	2182 - 2187	"STMnnn" OR BLANK
2450	TOTAL DEDUCTIONS	21	12	2188 - 2199	N
2460	ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS	22	12	2200 - 2211	N
*2465	FORM 8865, PAGE 2, GLOBAL STATEMENT		6	2212 - 2217	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	2218 - 2218	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0705
	START RECORD SENTINEL		4	5 - 8	"****"
2470	RECORD ID		6	9 - 14	"FRMbbb"
2471	FORM NUMBER		6	15 - 20	"8865bb"
2472	PAGE NUMBER		5	21 - 25	"PG03b"
2473	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
2474	FILLER		1	35 - 35	BLANK
2475	FORM OCCURRENCE NUMBER		7	36 - 42	RANGE: 0000001-9999999
2480	ASSETS 1 YEAR OR LESS TRANSACTION 1 DESCRIPTION OF PROPERTY	SCH D 1(a)	15	43 - 57	A/N
2490	ASSETS 1 YEAR OR LESS TRANSACTION 1 DATE ACQUIRED	SCH D 1(b)	8	58 - 65	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2500	ASSETS 1 YEAR OR LESS TRANSACTION 1 DATE SOLD	SCH D 1(c)	8	66 - 73	FORMAT: YYYYMMDD
2510	ASSETS 1 YEAR OR LESS TRANSACTION 1 SALES PRICE	SCH D 1(d)	12	74 - 85	N OR "EXPIRED"
2520	ASSETS 1 YEAR OR LESS TRANSACTION 1 COST OR OTHER BASIS	SCH D 1(e)	12	86 - 97	N OR "EXPIRED"
2530	ASSETS 1 YEAR OR LESS TRANSACTION 1 GAIN OR (LOSS)	SCH D 1(f)	12	98 - 109	N
2540	ASSETS 1 YEAR OR LESS TRANSACTION 2 DESCRIPTION OF PROPERTY	SCH D 1(a)	15	110 - 124	A/N
2550	ASSETS 1 YEAR OR LESS TRANSACTION 2 DATE ACQUIRED	SCH D 1(b)	8	125 - 132	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2560	ASSETS 1 YEAR OR LESS TRANSACTION 2 DATE SOLD	SCH D 1(c)	8	133 - 140	FORMAT: YYYYMMDD
2570	ASSETS 1 YEAR OR LESS TRANSACTION 2 SALES PRICE	SCH D 1(d)	12	141 - 152	N OR "EXPIRED"
2580	ASSETS 1 YEAR OR LESS TRANSACTION 2 COST OR OTHER BASIS	SCH D 1(e)	12	153 - 164	N OR "EXPIRED"
2590	ASSETS 1 YEAR OR LESS TRANSACTION 2 GAIN OR (LOSS)	SCH D 1(f)	12	165 - 176	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2600	ASSETS 1 YEAR OR LESS TRANSACTION 3 DESCRIPTION OF PROPERTY	SCH D 1(a)	15	177 - 191	A/N
2610	ASSETS 1 YEAR OR LESS TRANSACTION 3 DATE ACQUIRED	SCH D 1(b)	8	192 - 199	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2620	ASSETS 1 YEAR OR LESS TRANSACTION 3 DATE SOLD	SCH D 1 c	8	200 - 207	FORMAT: YYYYMMDD
2630	ASSETS 1 YEAR OR LESS TRANSACTION 3 SALES PRICE	SCH D 1(d)	12	208 - 219	N OR "EXPIRED"
2640	ASSETS 1 YEAR OR LESS TRANSACTION 3 COST OR OTHER BASIS	SCH D 1(e)	12	220 - 231	N OR "EXPIRED"
2650	ASSETS 1 YEAR OR LESS TRANSACTION 3 GAIN OR (LOSS)	SCH D 1(f)	12	232 - 243	N
2660	ASSETS 1 YEAR OR LESS TRANSACTION 4 DESCRIPTION OF PROPERTY	SCH D 1(a)	15	244 - 258	A/N
2670	ASSETS 1 YEAR OR LESS TRANSACTION 4 DATE ACQUIRED	SCH D 1(b)	8	259 - 266	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2680	ASSETS 1 YEAR OR LESS TRANSACTION 4 DATE SOLD	SCH D 1 c	8	267 - 274	FORMAT: YYYYMMDD
2690	ASSETS 1 YEAR OR LESS TRANSACTION 4 SALES PRICE	SCH D 1(d)	12	275 - 286	N OR "EXPIRED"
2700	ASSETS 1 YEAR OR LESS TRANSACTION 4 COST OR OTHER BASIS	SCH D 1(e)	12	287 - 298	N OR "EXPIRED"
2710	ASSETS 1 YEAR OR LESS TRANSACTION 4 GAIN OR (LOSS)	SCH D 1(f)	12	299 - 310	N
*2715	STATEMENT REFERENCE		6	311 - 316	"STMnnn" OR BLANK

NOTE: IF THERE ARE MORE THAN FOUR (4) TRANSACTIONS OR THE ALLOWED SPACE FOR SCHEDULE D, PART 1, IS NOT SUFFICIENT USE FIELD *2715 AS A STATEMENT (STM) REFERENCE. THE STM RECORD MUST BEGIN WITH THE FIRS TRANSACTION.

2720	SHORT-TERM CAPITAL GAIN FROM INSTALLMENT SALES	SCH D 2(f)	12	317 - 328	N
2730	SHORT-TERM CAPITAL GAIN (LOSS) LIKE-KIND EXCH	SCH D 3(f)	12	329 - 340	N
2740	PARTNERSHIP'S SHARE NET SHORT-TERM CAPITAL GAIN (LOSS)	SCH D 4(f)	12	341 - 352	N
2750	NET SHORT-TERM CAPITAL GAIN OR (LOSS)	SCH D 5b(f)	12	353 - 364	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2760	ASSETS MORE THAN 1 YR TRANSACTION 1 DESCRIPTION OR PROPERTY	SCH D 6(a)	15	365 - 379	A/N
2770	ASSETS MORE THAN 1 YR TRANSACTION 1 DATE ACQUIRED	SCH D 6(b)	8	380 - 387	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2780	ASSETS MORE THAN 1 YR TRANSACTION 1 DATE SOLD	SCH D 6 c	8	388 - 395	FORMAT: YYYYMMDD
2790	ASSETS MORE THAN 1 YR TRANSACTION 1 SALES PRICE	SCH D 6(d)	12	396 - 407	N OR "EXPIRED"
2800	ASSETS MORE THAN 1 YR TRANSACTION 1 COST OR OTHER BASIS	SCH D 6(e)	12	408 - 419	N OR "EXPIRED"
2810	ASSETS MORE THAN 1 YR TRANSACTION 1 GAIN OR (LOSS)	SCH D 6(f)	12	420 - 431	N
2830	ASSETS MORE THAN 1 YR TRANSACTION 2 DESCRIPTION OF PROPERTY	SCH D 6(a)	15	432 - 446	A/N
2840	ASSETS MORE THAN 1 YR TRANSACTION 2 DATE ACQUIRED	SCH D 6(b)	8	447 - 454	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2850	ASSETS MORE THAN 1 YR TRANSACTION 2 DATE SOLD	SCH D 6 c	8	455 - 462	FORMAT: YYYYMMDD
2860	ASSETS MORE THAN 1 YR TRANSACTION 2 SALES PRICE	SCH D 6(d)	12	463 - 474	N OR "EXPIRED"
2870	ASSETS MORE THAN 1 YR TRANSACTION 2 COST OR OTHER BASIS	SCH D 6(e)	12	475 - 486	N OR "EXPIRED"
2880	ASSETS MORE THAN 1 YR TRANSACTION 2 GAIN OR (LOSS)	SCH D 6(f)	12	487 - 498	N
2900	ASSETS MORE THAN 1 YR TRANSACTION 3 DESCRIPTION OF PROPERTY	SCH D 6(a)	15	499 - 513	A/N
2910	ASSETS MORE THAN 1 YR TRANSACTION 3 DATE ACQUIRED	SCH D 6(b)	8	514 - 521	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2920	ASSETS MORE THAN 1 YR TRANSACTION 3 DATE SOLD	SCH D 6 c	8	522 - 529	FORMAT: YYYYMMDD
2930	ASSETS MORE THAN 1 YR TRANSACTION 3 SALES PRICE	SCH D 6(d)	12	530 - 541	N OR "EXPIRED"
2940	ASSETS MORE THAN 1 YR TRANSACTION 3 COST OR OTHER BASIS	SCH D 6(e)	12	542 - 553	N OR "EXPIRED"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2950	ASSETS MORE THAN 1 YR TRANSACTION 3 GAIN OR (LOSS)	SCH D 6(f)	12	554 - 565	N
2970	ASSETS MORE THAN 1 YR TRANSACTION 4 DESCRIPTION OF PROPERTY	SCH D 6(a)	15	566 - 580	A/N
2980	ASSETS MORE THAN 1 YR TRANSACTION 4 DATE ACQUIRED	SCH D 6(b)	8	581 - 588	FORMAT: YYYYMMDD OR "VARIOUS" OR "INHERIT"
2990	ASSETS MORE THAN 1 YR TRANSACTION 4 DATE SOLD	SCH D 6 c	8	589 - 596	FORMAT: YYYYMMDD
3000	ASSETS MORE THAN 1 YR TRANSACTION 4 SALES PRICE	SCH D 6(d)	12	597 - 608	N OR "EXPIRED"
3010	ASSETS MORE THAN 1 YR TRANSACTION 4 COST OR OTHER BASIS	SCH D 6(e)	12	609 - 620	N OR "EXPIRED"
3020	ASSETS MORE THAN 1 YR TRANSACTION 4 GAIN OR (LOSS)	SCH D 6(f)	12	621 - 632	N
*3035	STATEMENT REFERENCE		6	633 - 638	"STMnnn" OR BLANK

NOTE: IF THERE ARE MORE THAN FOUR (4) TRANSACTIONS OR THE ALLOWED SPACE FOR SCHEDULE D, PART 1, IS NOT SUFFICIENT USE FIELD *3035 AS A STATEMENT (STM) REFERENCE. THE STM RECORD MUST BEGIN WITH THE FIRS TRANSACTION.

3040	LONG-TERM CAPITAL GAIN FROM INSTALLMENT SALES GAIN OR (LOSS)	SCH D 7(f)	12	639 - 650	N
3060	LONG-TERM CAPITAL GAIN (LOSS) LIKE-KIND EXCH	SCH D 8(f)	12	651 - 662	N
3080	PARTNERSHIP'S SHARE NET LONG-TERM CAPITAL GAIN OR (LOSS)	SCH D 9(f)	12	663 - 674	N
3100	CAPITAL GAIN DISTRIBUTIONS	SCH D 10(f)	12	675 - 686	N***
3130	NET LONG-TERM CAPITAL GAIN OR (LOSS)	SCH D 12(f)	12	687 - 698	N
*3135	FORM 8865, PAGE 3, GLOBAL STATEMENT		6	699 - 704	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	705 - 705	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1036
	START RECORD SENTINEL		4	5 - 8	"****"
3140	RECORD ID		6	9 - 14	"FRMbbb"
3141	FORM NUMBER		6	15 - 20	"8865bb"
3142	PAGE NUMBER		5	21 - 25	"PG04b"
3143	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
3144	FILLER		1	35 - 35	BLANK
3145	FORM OCCURRENCE NUMBER		7	36 - 42	RANGE: 0000001-9999999
3150	ORDINARY BUSINESS INCOME (LOSS)	K-1	12	43 - 54	N
3160	NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES (ATTACH FORM 8825)	K-2	12	55 - 66	N
3170	GROSS INCOME FROM OTHER RENTAL ACTIVITIES	K-3a	12	67 - 78	N
3180	EXPENSES FROM OTHER RENTAL ACTIVITIES	K-3b	12	79 - 90	N
@3185	EXPENSES FROM OTHER RENTAL ACTIVITIES (ATTACH SCHEDULE)	K-3b	6	91 - 96	"STMnnn" OR BLANK
3190	NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES	K-3c	12	97 - 108	N
3196	GUARANTEED PAYMENTS	K-4	12	109 - 120	N
3200	INTEREST INCOME	K-4a	12	121 - 132	N
3210	ORDINARY DIVIDENDS	K-6a	12	133 - 144	N
3216	QUALIFIED DIVIDENDS	K-6b	12	145 - 156	N
3220	ROYALTIES	K-7	12	157 - 168	N
3230	NET S-T CAPITAL GAIN (LOSS)	K-8	12	169 - 180	N
3240	NET L-T CAPITAL GAIN (LOSS)	K-9a	12	181 - 192	N
3250	COLLECTIBLES 28% GAIN (LOSS)	K-9b	12	193 - 204	N
3260	UNRECAPTURED SECTION 1250 GAIN	K-9c	12	205 - 216	N
@3265	SECTION 1250 GAIN (ATTACH SCHEDULE)	K-9c	6	217 - 222	"STMnnn" OR BLANK
3270	NET SECTION 1231 GAIN (LOSS)	K-10	12	223 - 234	N
3280	OTHER INCOME (LOSS)	K-11	12	235 - 246	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3282	OTHER DEDUCTIONS (TYPE)	K-11	20	247 - 266	A/N
@3285	OTHER INCOME (LOSS) (ATTACH SCHEDULE)	K-11	6	267 - 272	"STMnnn" OR BLANK
3290	SECTION 179 DEDUCTION (ATTACH FORM 4562)	K-12	12	273 - 284	N
3300	CONTRIBUTIONS	K-13a	12	285 - 296	N
@3305	CONTRIBUTIONS (ATTACH SCHEDULE)	K-13a	6	297 - 302	"STMnnn" OR BLANK
3320	INVESTMENT INTEREST EXPENSE	13b	12	303 - 314	N
3330	SECTION 59(e)(2) EXPENDITURES: TYPE	13c1	50	315 - 364	A/N
3340	SECTION 59(e)(2) EXPENDITURE: AMOUNT	13c2	12	365 - 376	N
*3345	SECTION 59(e)(2) EXPENDITURES (ATTACHMENT)	13c2	6	377 - 382	"STMnnn" OR BLANK
3350	OTHER DEDUCTIONS	13d	12	383 - 394	N
3352	OTHER DEDUCTIONS (TYPE)	K-13d	20	395 - 414	A/N
@3355	OTHER DEDUCTIONS (ATTACH SCHEDULE)	13d	6	415 - 420	"STMnnn" OR BLANK
3360	NET EARNINGS (LOSS) FROM SELF-EMPLOYMENT	K-14a	12	421 - 432	N
3370	GROSS FARMING OR FISHING INCOME	K-14b	12	433 - 444	N
3380	GROSS NONFARM INCOME	K-14c	12	445 - 456	N
3390	LOW INCOME HOUSING CREDIT SECTION 42(j)(5)	K-15a	12	457 - 468	N
*3395	LOW INCOME HOUSING CREDIT SECTION 42(j)(5) (ATTACHMENT)	K-15a	6	469 - 474	"STMnnn" OR BLANK
3400	LOW-INCOME HOUSING CREDIT (OTHER)	K-15b	12	475 - 486	N
*3405	LOW INCOME HOUSING CREDIT (OTHER) (ATTACHMENT)	K-15b	6	487 - 492	"STMnnn" OR BLANK
3410	QUALIFIED REHABILITATION EXPENDITURES RENTAL REAL ESTATE (ATTACH FORM 3468)	K-15c	12	493 - 504	N OR BLANK
*3415	QUALIFIED REHABILITATION EXPENDITURES RENTAL REAL ESTATE (ATTACHMENT)	K-15c	6	505 - 510	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3430	OTHER RENTAL REAL ESTATE CREDITS	K-15d	12	511 - 522	N
3440	TYPE OF RENTAL CREDIT	K-15d	15	523 - 537	A/N
*3445	OTHER RENTAL REAL ESTATE CREDITS (ATTACHMENT)	K-15d	6	538 - 543	"STMnnn" OR BLANK
3460	OTHER RENTAL CREDITS	K-15e	12	544 - 555	N
3470	TYPE OF OTHER RENTAL CREDIT	K-15e	15	556 - 570	A/N
*3475	OTHER RENTAL CREDITS (ATTACHMENT)	K-15e	6	571 - 576	"STMnnn" OR BLANK
3490	OTHER CREDITS	K-15f	12	577 - 588	N |
3500	OTHER CREDITS	K-15f	20	589 - 608	A/N |
*3505	OTHER CREDITS	K-15f	6	609 - 614	"STMnnn" OR BLANK |
3520	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION	K-16a	35	615 - 649	A/N
*3525	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION (ATTACHMENT)	K-16a	6	650 - 655	"STMnnn" OR BLANK
3530	GROSS INCOME FROM ALL SOURCES	K-16b	12	656 - 667	N
3540	GROSS INCOME SOURCED AT PARTNER LEVEL	K-16c	12	668 - 679	N
@3545	GROSS INCOME SOURCED AT PARTNER LEVEL (ATTACHMENT)	K-16c	6	680 - 685	"STMnnn" OR BLANK
3550	PASSIVE	K-16d	12	686 - 697	N
3560	LISTED CATEGORIES	K-16e	12	698 - 709	N
@3565	LISTED CATEGORIES (ATTACH SCHEDULE)	K-16e	6	710 - 715	"STMnnn" OR BLANK
3570	GENERAL LIMITATIONS	K-16f	12	716 - 727	N
3580	INTEREST EXPENSE	K-16g	12	728 - 739	N
3590	OTHER	K-16h	12	740 - 751	N
3600	PASSIVE	K-16i	12	752 - 763	N
3610	LISTED CATEGORIES	K-16j	12	764 - 775	N
@3615	LISTED CATEGORIES (ATTACH SCHEDULE)	K-16j	6	776 - 781	"STMnnn" OR BLANK
3620	GENERAL LIMITATIONS	K-16k	12	782 - 793	N
3630	TOTAL FOREIGN TAXES (PAID)BOX	K-16l	1	794 - 794	X OR BLANK
3640	TOTAL FOREIGN TAXES (ACCRUED) BOX	K-16l	1	795 - 795	X OR BLANK
3650	TOTAL FOREIGN TAXES AMOUNT	K-16l	12	796 - 807	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3660	REDUCTION IN TAXES	K-16m	12	808 - 819	N
@3665	REDUCTION IN TAXES (ATTACH SCHEDULE)	K-16m	6	820 - 825	"STMnnn" OR BLANK
@3667	OTHER FOREIGN TAX INFORMATION	K-16n	6	826 - 831	“STMnnn” OR BLANK
3670	POST 1986 DEPRECIATION ADJUSTMENT	K-17a	12	832 - 843	N
3680	ADJUSTED GAIN OR LOSS	K-17b	12	844 - 855	N
*3685	ADJUSTED GAIN OR LOSS (ATTACHMENT)	K-17b	6	856 - 861	"STMnnn" OR BLANK
3690	DEPLETION (OTHER THAN OIL AND GAS)	K-17c	12	862 - 873	N
3700	OIL, GAS AND GEOTHERMAL PROPERTIES - GROSS INCOME	K-17d	12	874 - 885	N
*3705	OIL, GAS AND GEOTHERMAL PROPERTIES - GROSS INCOME (ATTACHMENT)	K-17d	6	886 - 891	"STMnnn" OR BLANK
3710	OIL, GAS AND GEOTHERMAL - DEDUCTIONS	K-17e	12	892 - 903	N
*3715	OIL, GAS AND GEOTHERMAL- DEDUCTIONS (ATTACHMENT)	K-17e	6	904 - 909	"STMnnn" OR BLANK
3720	OTHER AMT ITEMS	K-17f	12	910 - 921	N
@3725	OTHER AMT ITEMS (ATTACHMENT)	K-17f	6	922 - 927	"STMnnn" OR BLANK
3730	TAX-EXEMPT INCOME & NONDEDUCTIBLE EXPENSES	K-18a	12	928 - 939	N
3740	OTHER TAX-EXEMPT INCOME	K-18b	12	940 - 951	N
3746	NONDEDUCTIBLE EXPENSES	K-18c	12	952 - 963	N
3750	DISTRIBUTIONS: CASH & MARKETABLE SECURITIES	K-19a	12	964 - 975	N
@3755	DISTRIBUTIONS: CASH & MARKETABLE SECURITIES (ATTACHMENT)	K-19a	6	976 - 981	"STMnnn" OR BLANK
3760	OTHER PROPERTY	K-19b	12	982 - 993	N
@3765	OTHER PROPERTY (ATTACHMENT)	K-19b	6	994 - 999	"STMnnn" OR BLANK
3770	INVESTMENT INCOME	K-20a	12	1000 - 1011	N
3780	INVESTMENT EXPENSES	K-20b	12	1012 - 1023	N
@3785	OTHER ITEMS AND AMOUNTS (ATTACH SCHEDULE)	K-20c	6	1024 - 1029	"STMnnn" OR BLANK
*3789	FORM 8865, PAGE 4, GLOBAL STATEMENT RECORD		6	1030 - 1035	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1036 - 1036	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0799
	START RECORD SENTINEL		4	5 - 8	"****"
3790	RECORD ID		6	9 - 14	"FRMbbb"
3791	FORM NUMBER		6	15 - 20	"8865bb"
3792	PAGE NUMBER		5	21 - 25	"PG05b"
3793	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
3794	FILLER		1	35 - 35	BLANK
3795	FORM OCCURRENCE NUMBER		7	36 - 42	RANGE: 0000001-9999999
3800	CASH BEGINNING OF TAX YEAR	SCH L 1(b)	12	43 - 54	N
3810	CASH END OF TAX YEAR	SCH L 1(d)	12	55 - 66	N
3820	TRADE NOTES & ACCTS REC BEGINNING OF TAX YEAR	SCH L 2a(a)	12	67 - 78	N
3830	TRADE NOTES & ACCTS REC END OF TAX YEAR	SCH L 2(c)	12	79 - 90	N
3840	LESS ALLOWANCE FOR BAD DEBTS BEG. OF TAX YEAR	SCH L 2b(a)	12	91 - 102	N
3850	LESS ALLOWANCE FOR BAD DEBTS BEG. OF TAX YEAR	SCH L 2b(b)	12	103 - 114	N
3860	LESS ALLOWANCE FOR BAD DEBTS END OF TAX YEAR	SCH L 2b(c)	12	115 - 126	N
3870	LESS ALLOWANCE FOR BAD DEBTS END OF TAX YEAR	SCH L 2b(d)	12	127 - 138	N
3880	INVENTORIES BEGINNING OF TAX YEAR	SCH L 3(b)	12	139 - 150	N
3890	INVENTORIES END OF TAX YEAR	SCH L 3(d)	12	151 - 162	N
3900	U.S. GOVERNMENT OBLIGATIONS BEGINNING OF TAX YEAR	SCH L 4(b)	12	163 - 174	N
3910	U.S. GOVERNMENT OBLIGATIONS END OF TAX YEAR	SCH L 4(d)	12	175 - 186	N
3920	TAX-EXEMPT SECURITIES BEGINNING OF TAX YEAR	SCH L 5(b)	12	187 - 198	N
3930	TAX-EXEMPT SECURITIES END OF TAX YEAR	SCH L 5(d)	12	199 - 210	N
3940	OTHER CURRENT ASSETS BEGINNING OF TAX YEAR	SCH L 6(b)	12	211 - 222	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3950	OTHER CURRENT ASSETS END OF TAX YEAR	SCH L 6(b)	12	223 - 234	N
@3955	OTHER ASSETS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 6(d)	6	235 - 240	"STMnnn" OR BLANK
3960	MORTGAGE & REAL ESTATE LOANS BEGINNING OF TAX YEAR	SCH L 7(b)	12	241 - 252	N
3970	MORTGAGE & REAL ESTATE LOANS END OF TAX YEAR	SCH L 7(d)	12	253 - 264	N
3980	OTHER INVESTMENT BEGINNING OF TAX YEAR	SCH L 8(b)	12	265 - 276	N
3990	OTHER INVESTMENTS END OF TAX YEAR	SCH L 8(d)	12	277 - 288	N
@3995	OTHER INVESTMENTS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 8(d)	6	289 - 294	"STMnnn" OR BLANK
4000	BUILDINGS & OTHER DEPRECIABLE ASSETS BEGINNING OF TAX YEAR	SCH L 9a(a)	12	295 - 306	N
4010	BUILDINGS & OTHER DEPRECIABLE ASSETS END OF TAX YEAR	SCH L 9(c)	12	307 - 318	N
4020	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 9a(a)	12	319 - 330	N
4030	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 9b(b)	12	331 - 342	N
4040	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 9b(c)	12	343 - 354	N
4050	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 9b(d)	12	355 - 366	N
4060	DEPLETABLE ASSETS BEGINNING OF TAX YEAR	SCH L 10a(a)	12	367 - 378	N
4070	DEPLETABLE ASSETS END OF TAX YEAR	SCH L 10a(c)	12	379 - 390	N
4080	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 10b(a)	12	391 - 402	N
4090	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 10b(b)	12	403 - 414	N
4100	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 10b(c)	12	415 - 426	N
4110	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 10b(d)	12	427 - 438	N
4120	LAND BEGINNING OF TAX YEAR	SCH L 11(b)	12	439 - 450	N
4130	LAND END OF TAX YEAR	SCH L 11(d)	12	451 - 462	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
4140	INTANGIBLE ASSETS BEGINNING OF TAX YEAR	SCH L 12a(a)	12	463 - 474	N
4150	INTANGIBLE ASSETS END OF TAX YEAR	SCH L 12a(c)	12	475 - 486	N
4160	LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	SCH L 12b(a)	12	487 - 498	N
4170	LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	SCH L 12b(b)	12	499 - 510	N
4180	LESS ACCUMULATED AMORTIZATION END OF THE YEAR	SCH L 12b(c)	12	511 - 522	N
4190	LESS ACCUMULATED AMORTIZATION END OF TAX YEAR	SCH L 12b(d)	12	523 - 534	N
4200	OTHER ASSETS BEGINNING OF TAX YEAR	SCH L 13(b)	12	535 - 546	N
4210	OTHER ASSETS END OF TAX YEAR	SCH L 13(d)	12	547 - 558	N
@4215	OTHER ASSETS BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 13(d)	6	559 - 564	"STMnnn" OR BLANK
4220	TOTAL ASSETS BEGINNING OF TAX YEAR	SCH L 14(b)	12	565 - 576	N
4230	TOTAL ASSETS END OF TAX YEAR	SCH L 14(d)	12	577 - 588	N
4240	ACCOUNTS PAYABLE BEGINNING OF TAX YEAR	SCH L 15(b)	12	589 - 600	N
4250	ACCOUNTS PAYABLE END OF TAX YEAR	SCH L 15(d)	12	601 - 612	N
4260	MORTGAGES, NOTES BONDS PAYABLE IN LESS THAN 1 YEAR BEGINNING OF TAX YEAR	SCH L 16(b)	12	613 - 624	N
4270	MORTGAGES, NOTES BONDS PAYABLE IN LESS THAN 1 YEAR END OF TAX YEAR	SCH L 16(d)	12	625 - 636	N
4280	OTHER CURRENT LIABILITIES BEGINNING OF TAX YEAR	SCH L 17(b)	12	637 - 648	N
4290	OTHER CURRENT LIABILITIES END OF TAX YEAR	SCH L 17(b)	12	649 - 660	N
@4295	OTHER CURRENT LIABILITIES BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 17(d)	6	661 - 666	"STMnnn" OR BLANK
4300	ALL NONRECOURSE LOANS BEGINNING OF TAX YEAR	SCH L 18(b)	12	667 - 678	N
4310	ALL NONRECOURSE LOANS END OF TAX YEAR	SCH L 18(d)	12	679 - 690	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
4320	MORTGAGES, NOTES BONDS PAYABLE IN 1 YEAR OR MORE BEGINNING OF TAX YEAR	SCH L 19(b)	12	691 - 702	N
4330	MORTGAGES, NOTES BONDS PAYABLE IN 1 YEAR OR MORE END OF TAX YEAR	SCH L 19(d)	12	703 - 714	N
4340	OTHER LIABILITIES BEGINNING OF TAX YEAR	SCH L 20(b)	12	715 - 726	N
4350	OTHER LIABILITIES END OF TAX YEAR	SCH L 20(b)	12	727 - 738	N
@4355	OTHER LIABILITIES BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 20(d)	6	739 - 744	"STMnnn" OR BLANK
4360	PARTNER'S CAPITAL ACCOUNT BEGINNING OF TAX YEAR	SCH L 21(b)	12	745 - 756	N
4370	PARTNER'S CAPITAL ACCOUNT END OF TAX YEAR	SCH L 21(d)	12	757 - 768	N
4380	TOTAL LIABILITIES & CAPITAL BEGINNING OF TAX YEAR	SCH L 22(b)	12	769 - 780	N
4390	TOTAL LIABILITIES & CAPITAL END OF TAX YEAR	SCH L 22(d)	12	781 - 792	N
*4395	FORM 8865, PAGE 5, GLOBAL STATEMENT		6	793 - 798	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	799 - 799	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0517
	START RECORD SENTINEL		4	5 - 8	"****"
4410	RECORD ID		6	9 - 14	"FRMbbb"
4411	FORM NUMBER		6	15 - 20	"8865bb"
4412	PAGE NUMBER		5	21 - 25	"PG06b"
4413	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
4414	FILLER		1	35 - 35	BLANK
4415	FORM OCCURRENCE NUMBER		7	36 - 42	RANGE: 0000001-9999999
4420	TOTAL U.S. ASSETS BEGINNING OF TAX YEAR	SCH M 1(a)	12	43 - 54	N
4430	TOTAL U.S. ASSETS END OF TAX YEAR	SCH M 1(b)	12	55 - 66	N
4440	PASSIVE INCOME CATEGORY BEGINNING OF TAX YEAR	SCH M 2a(a)	12	67 - 78	N
4450	PASSIVE INCOME CATEGORY END OF TAX YEAR	SCH M 2a(b)	12	79 - 90	N
4460	LISTED CATEGORIES BEGINNING OF TAX YEAR	SCH m 2b(a)	12	91 - 102	N
4470	LISTED CATEGORIES END OF TAX YEAR	SCH M 2b(b)	12	103 - 114	N
@4475	LISTED CATEGORIES BEGINNING AND END OF TAX YEAR (ATTACH SCHEDULE)	SCH M 2b(b)	6	115 - 120	"STMnnn" OR BLANK
4480	GENERAL LIMITATION INCOME CATEGORY BEGINNING OF TAX YEAR	SCH M 2c(a)	12	121 - 132	N
4490	GENERAL LIMITATION INCOME CATEGORY END OF TAX YEAR	SCH M 2c(b)	12	133 - 144	N
4500	NET INCOME (LOSS) PER BOOKS	SCH M-1 1	12	145 - 156	N
4510	INCOME INCLUDED ON SCHEDULE K-1 LINE 1-4, 6 AND 7	SCH M-1 2	12	157 - 168	N
*4515	INCOME INCLUDED ON SCHEDULE K-1 LINE 1-4, 6 AND 7 (ITEMIZE)	SCH M-1 2	6	169 - 174	"STMnnn" OR BLANK
4520	GUARANTEED PAYMENTS	SCH M-1 3	12	175 - 186	N
4530	DEPRECIATION	SCH M-1 4a	12	187 - 198	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
4540	TRAVEL & ENTERTAINMENT	SCH M-1 4b	12	199 - 210	N
*4545	ATTACH STATEMENT FOR OTHER EXPENSES	SCH M-1 4b	6	211 - 216	"STMnnn" OR BLANK
4550	TOTAL FOR OTHER EXPENSES	SCH M-1 4b	12	217 - 228	N
4560	TOTAL EXPENSES LINE 4	SCH M-1 4b	12	229 - 240	N
4570	ADD LINES 1-4	SCH M-1 5	12	241 - 252	N
4580	TAX EXEMPT INTEREST	SCH M-1 6a	12	253 - 264	N
*4585	ATTACH STATEMENT FOR OTHER INCOME	SCH M-1 6a	6	265 - 270	"STMnnn" OR BLANK
4590	TOTAL FOR OTHER INCOME	SCH M-1 6a	12	271 - 282	N
4600	TOTAL INCOME LINE 6a	SCH M-1 6a	12	283 - 294	N
4610	DEPRECIATION	SCH M-1 7a	12	295 - 306	N
*4615	ATTACH STATEMENT FOR OTHER DEDUCTIONS	SCH M-1 7a	6	307 - 312	"STMnnn" OR BLANK
4620	TOTAL FOR OTHER DEDUCTIONS	SCH M-1 7a	12	313 - 324	N
4630	TOTAL DEDUCTIONS LINE 7a	SCH M-1 7a	12	325 - 336	N
4640	ADD LINES 6 AND 7	SCH M-1 8	12	337 - 348	N
4650	INCOME (LOSS) SUBTRACT LINE 8 FROM 5	SCH M-1 9	12	349 - 360	N
4660	BALANCE BEGINNING OF YR	SCH M-2 1	12	361 - 372	N
4670	ANALYSIS OF PARTNER: CAPITAL CONTRIBUTED: CASH	SCH M-2 2a	12	373 - 384	N
4675	ANALYSIS OF PARTNER: CAPITAL CONTRIBUTED: PROPERTY	SCH M-2 2b	12	385 - 396	N
4680	NET INCOME (LOSS) PER BOOKS	SCH M-2 3	12	397 - 408	N
@4685	OTHER INCREASES (ITEMIZE)	SCH M-2 4	6	409 - 414	"STMnnn" OR BLANK
4690	TOTAL OTHER INCREASES	SCH M-2 4	12	415 - 426	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
4700	ADD LINES 1-4	SCH M-2 5	12	427 - 438	N
4710	DISTRIBUTIONS: CASH	SCH M-2 6a	12	439 - 450	N
4720	DISTRIBUTIONS: PROPERTY	SCH M-2 6b	12	451 - 462	N
@4725	OTHER DECREASES (ITEMIZE)	SCH M-2 7	6	463 - 468	"STMnnn" OR BLANK
4730	TOTAL OTHER DECREASES	SCH M-2 7	12	469 - 480	N
4740	ADD LINES 6 AND 7	SCH M-2 8	12	481 - 492	N
4750	BALANCE END OF YEAR	SCH M-2 9	12	493 - 504	N
*4755	RECONCILE SCHEDULE L DIFFERENCES		6	505 - 510	"STMnnn" OR BLANK
*4757	FORM 8865, PAGE 6, GLOBAL STATEMENT		6	511 - 516	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	517 - 517	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1057
	START RECORD SENTINEL		4	5 - 8	"****"
4770	RECORD ID		6	9 - 14	"FRMbbb"
4771	FORM NUMBER		6	15 - 20	"8865bb"
4772	PAGE NUMBER		5	21 - 25	"PG07b"
4773	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
4774	FILLER		1	35 - 35	BLANK
4775	FORM OCCURRENCE NUMBER		7	36 - 42	RANGE: 0000001-9999999
4780	SALES OF INVENTORY - U.S. PERSON FILING RETURN	SCH N 1(a)	12	43 - 54	N
4790	SALES OF INVENTORY - DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 1(b)	12	55 - 66	N
4800	SALES OF INVENTORY - FOREIGN CORPORATION OR PARTNERSHIP	SCH N 1(c)	12	67 - 78	N
4810	SALES OF INVENTORY - PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 1(d)	12	79 - 90	N
4820	SALES OF PROPERTY RIGHTS U.S. PERSON FILING RETURN	SCH N 2(a)	12	91 - 102	N
4830	SALES OF PROPERTY RIGHTS DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 2(b)	12	103 - 114	N
4840	SALES OF PROPERTY RIGHTS FOREIGN CORPORATION OR PARTNERSHIP	SCH N 2(c)	12	115 - 126	N
4850	SALES OF PROPERTY RIGHTS PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 2(d)	12	127 - 138	N
4860	COMPENSATION RECEIVED U.S. PERSON FILING RETURN	SCH N 3(a)	12	139 - 150	N
4870	COMPENSATION RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 3(b)	12	151 - 162	N
4880	COMPENSATION RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 3(c)	12	163 - 174	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
4890	COMPENSATION RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 3(d)	12	175 - 186	N
4900	COMMISSIONS RECEIVED U.S. PERSON FILING RETURN	SCH N 4(a)	12	187 - 198	N
4910	COMMISSIONS RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 4(b)	12	199 - 210	N
4920	COMMISSIONS RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 4(c)	12	211 - 222	N
4930	COMMISSIONS RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 4(d)	12	223 - 234	N
4940	RENTS, ROYALTIES, LICENSE FEES RECEIVED U.S. PERSON FILING RETURN	SCH N 5(a)	12	235 - 246	N
4950	RENTS, ROYALTIES, LICENSE FEES RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 5(b)	12	247 - 258	N
4960	RENTS, ROYALTIES, LICENSE FEES RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 5(c)	12	259 - 270	N
4970	RENTS, ROYALTIES, LICENSE FEES RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 5(d)	12	271 - 282	N
4980	DISTRIBUTIONS RECEIVED U.S. PERSON FILING RETURN	SCH N 6(a)	12	283 - 294	N
4990	DISTRIBUTIONS RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 6(b)	12	295 - 306	N
5000	DISTRIBUTIONS RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 6c	12	307 - 318	N
5010	DISTRIBUTIONS RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 6(d)	12	319 - 330	N
5020	INTEREST RECEIVED U.S. PERSON FILING RETURN	SCH N 7(a)	12	331 - 342	N
5030	INTEREST RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 7(b)	12	343 - 354	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
5040	INTEREST RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 7(c)	12	355 - 366	N
5050	INTEREST RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 7(d)	12	367 - 378	N
5060	OTHER U.S. PERSON FILING RETURN	SCH N 8(a)	12	379 - 390	N
5070	OTHER DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 8(b)	12	391 - 402	N
5080	OTHER FOREIGN CORPORATION OR PARTNERSHIP	SCH N 8(c)	12	403 - 414	N
5090	OTHER PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 8(d)	12	415 - 426	N
5100	ADD LINES 1-8 U.S. PERSON FILING RETURN	SCH N 9(a)	12	427 - 438	N
5110	ADD LINES 1-8 DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 9(b)	12	439 - 450	N
5120	ADD LINES 1-8 FOREIGN CORPORATION OR PARTNERSHIP	SCH N 9(c)	12	451 - 462	N
5130	ADD LINES 1-8 PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 9(d)	12	463 - 474	N
5140	PURCHASES OF INVENTORY - U.S. PERSON FILING RETURN	SCH N 10(a)	12	475 - 486	N
5150	PURCHASES OF INVENTORY - DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 10(b)	12	487 - 498	N
5160	PURCHASES OF INVENTORY - FOREIGN CORPORATION OR PARTNERSHIP	SCH N 10(c)	12	499 - 510	N
5170	PURCHASES OF INVENTORY - PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 10(d)	12	511 - 522	N
5180	PURCHASES OF TANGIBLE PROPERTY U.S. PERSON FILING RETURN	SCH N 11(a)	12	523 - 534	N
5190	PURCHASES OF TANGIBLE PROPERTY DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 11(b)	12	535 - 546	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
5200	PURCHASES OF TANGIBLE PROPERTY FOREIGN CORPORATION OR PARTNERSHIP	SCH N 11(c)	12	547 - 558	N
5210	PURCHASES OF TANGIBLE PROPERTY PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 11(d)	12	559 - 570	N
5220	PURCHASES OF PROPERTY RIGHTS U.S. PERSON FILING RETURN	SCH N 12(a)	12	571 - 582	N
5230	PURCHASES OF PROPERTY RIGHTS DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 12(b)	12	583 - 594	N
5240	PURCHASES OF PROPERTY RIGHTS FOREIGN CORPORATION OR PARTNERSHIP	SCH N 12c	12	595 - 606	N
5250	PURCHASES OF PROPERTY RIGHTS PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 12(d)	12	607 - 618	N
5260	COMPENSATION PAID U.S. PERSON FILING RETURN	SCH N 13(a)	12	619 - 630	N
5270	COMPENSATION PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 13(b)	12	631 - 642	N
5280	COMPENSATION PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 13(c)	12	643 - 654	N
5290	COMPENSATION PAID PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 13(d)	12	655 - 666	N
5300	COMMISSIONS PAID U.S. PERSON FILING RETURN	SCH N 14(a)	12	667 - 678	N
5310	COMMISSIONS PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 14(b)	12	679 - 690	N
5320	COMMISSIONS PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 14(c)	12	691 - 702	N
5330	COMMISSIONS PAID PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 14(d)	12	703 - 714	N
5340	RENTS, ROYALTIES, LICENSE FEES PAID U.S. PERSON FILING RETURN	SCH N 15(a)	12	715 - 726	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
5350	RENTS, ROYALTIES, LICENSE FEES PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 15(b)	12	727 - 738	N
5360	RENTS, ROYALTIES, LICENSE FEES PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 15(c)	12	739 - 750	N
5370	RENTS, ROYALTIES, LICENSE FEES PAID PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 15(d)	12	751 - 762	N
5380	DISTRIBUTIONS PAID U.S. PERSON FILING RETURN	SCH N 16(a)	12	763 - 774	N
5390	DISTRIBUTIONS PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 16(b)	12	775 - 786	N
5400	DISTRIBUTIONS PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 16c	12	787 - 798	N
5410	DISTRIBUTIONS PAID PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 16(d)	12	799 - 810	N
5420	INTEREST PAID U.S. PERSON FILING RETURN	SCH N 17(a)	12	811 - 822	N
5430	INTEREST PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 17(b)	12	823 - 834	N
5440	INTEREST PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 17(c)	12	835 - 846	N
5450	INTEREST PAID PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 17(d)	12	847 - 858	N
5460	OTHER U.S. PERSON FILING RETURN	SCH N 18(a)	12	859 - 870	N
5470	OTHER DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 18(b)	12	871 - 882	N
5480	OTHER FOREIGN CORPORATION OR PARTNERSHIP	SCH N 18(c)	12	883 - 894	N
5490	OTHER PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 18(d)	12	895 - 906	N
5500	ADD LINES 10-18 U.S. PERSON FILING RETURN	SCH N 19(a)	12	907 - 918	N
5510	ADD LINES 10-18 DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 19(b)	12	919 - 930	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
5520	ADD LINES 10-18 FOREIGN CORPORATION OR PARTNERSHIP	SCH N 19(c)	12	931 - 942	N
5530	ADD LINES 10-18 PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 19(d)	12	943 - 954	N
5540	AMOUNTS BORROWED U.S. PERSON FILING RETURN	SCH N 20(a)	12	955 - 966	N
5550	AMOUNTS BORROWED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 20(b)	12	967 - 978	N
5560	AMOUNTS BORROWED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 20(c)	12	979 - 990	N
5570	AMOUNTS BORROWED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 20(d)	12	991 - 1002	N
5580	AMOUNTS LOANED U.S. PERSON FILING RETURN	SCH N 21(a)	12	1003 - 1014	N
5590	AMOUNTS LOANED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 21(b)	12	1015 - 1026	N
5600	AMOUNTS LOANED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 21(c)	12	1027 - 1038	N
5610	AMOUNTS LOANED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 21(d)	12	1039 - 1050	N
*5615	FORM 8865, PAGE 7, GLOBAL STATEMENT		6	1051 - 1056	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1057 - 1057	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0549
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8866bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FILING YEAR BEGINNING		8	43 - 50	FORMAT: YYYYMMDD OR BLANK
0020	FILING YEAR ENDING		8	51 - 58	FORMAT: YYYYMMDD OR BLANK
0080	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	59 - 67	N OR BLANK
0090	TYPE OF TAXPAYER: CORPORATION	B	1	68 - 68	"X" OR BLANK
0100	TYPE OF TAXPAYER: INDIVIDUAL	B	1	69 - 69	"X" OR BLANK
0110	TYPE OF TAXPAYER: ESTATE OR TRUST	B	1	70 - 70	"X" OR BLANK
0120	TYPE OF TAXPAYER: S CORPORTATION	B	1	71 - 71	"X" OR BLANK
0130	TYPE OF TAXPAYER: PARTNERSHIP	B	1	72 - 72	"X" OR BLANK
0140	NAME OF ENTITY	C	35	73 - 107	A/N OR BLANK
*0145	ATTACH STATEMENT	C	6	108 - 113	"STMnnn" OR BLANK
0150	EMPLOYER IDENTIFICATION NUMBER OF ENTITY	C	9	114 - 122	N OR BLANK
0160	YEAR ENDED	PT I 1(a)	6	123 - 128	FORMAT: YYYYMM
0170	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(a)	12	129 - 140	N
0180	ADJUSTMENT TO INCOME	PT I 2(a)	12	141 - 152	N
*0185	ATTACH LISTING	PT I 2(a)	6	153 - 158	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0187	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(a)	6	159 - 164	"STMnnn" OR BLANK
0190	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(a)	12	165 - 176	N
0200	INCOME TAX LIABILITY ON LINE 3	PT I 4(a)	12	177 - 188	N
0210	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(a)	12	189 - 200	N
0220	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(a)	12	201 - 212	N
0230	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(a)	12	213 - 224	N OR BLANK
*0235	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(a)	6	225 - 230	"STMnnn" OR BLANK
0240	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(a)	12	231 - 242	N OR BLANK
*0245	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(a)	6	243 - 248	"STMnnn" OR BLANK
0250	YEAR ENDED	PT I 1(b)	6	249 - 254	FORMAT: YYYYMM OR BLANK
0260	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(b)	12	255 - 266	N OR BLANK
0270	ADJUSTMENT TO INCOME	PT I 2(b)	12	267 - 278	N OR BLANK
*0275	ATTACH LISTING	PT I 2(b)	6	279 - 284	"STMnnn" OR BLANK
*0277	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(b)	6	285 - 290	"STMnnn" OR BLANK
0280	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINE 1 AND 2)	PT I 3(b)	12	291 - 302	N OR BLANK
0290	INCOME TAX LIABILITY ON LINE 3	PT I 4(b)	12	303 - 314	N OR BLANK
0300	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(b)	12	315 - 326	N OR BLANK
0310	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(b)	12	327 - 338	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0320	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(b)	12	339 - 350	N OR BLANK
*0325	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(b)	6	351 - 356	"STMnnn" OR BLANK
0330	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(b)	12	357 - 368	N OR BLANK
*0335	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(b)	6	369 - 374	"STMnnn" OR BLANK
0340	YEAR ENDED	PT I 1(c)	6	375 - 380	FORMAT: YYYYMM OR BLANK
0350	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(c)	12	381 - 392	N OR BLANK
0360	ADJUSTMENT TO INCOME	PT I 2(c)	12	393 - 404	N OR BLANK
*0365	ATTACH LISTING	PT I 2(c)	6	405 - 410	"STMnnn" OR BLANK
*0367	LINE 2 AMOUNTS FROM MORE THAN ONE SCHEDULE K-1 OR SIMILAR STATEMENT (ATTACH SCHEDULE)	PT I 2(c)	6	411 - 416	"STMnnn" OR BLANK
0370	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(c)	12	417 - 428	N OR BLANK
0380	INCOME TAX LIABILITY ON LINE 3	PT I 4(c)	12	429 - 440	N OR BLANK
0390	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(c)	12	441 - 452	N OR BLANK
0400	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(c)	12	453 - 464	N OR BLANK
0410	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(c)	12	465 - 476	N OR BLANK
*0415	LINE 7 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 7(c)	6	477 - 482	"STMnnn" OR BLANK
0420	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(c)	12	483 - 494	N OR BLANK
*0425	LINE 8 DIFFERENT METHOD OF INTEREST COMPUTATION (ATTACH EXPLANATION)	PT I 8(c)	6	495 - 500	"STMnnn" OR BLANK
0430	INTEREST DUE ON INCREASE (ADD COLUMNS A, B, AND C)	PT I 7(d)	12	501 - 512	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	INTEREST TO BE REFUNDED ON DECREASE (ADD COLUMNS A, B, AND C)	PT I 8(d)	12	513 - 524	N OR BLANK
0450	NET AMOUNT OF INTEREST TO BE REFUNDED	PT I 9(d)	12	525 - 536	N
0460	NET AMOUNT OF INTEREST YOU OWE	PT I 10(d)	12	537 - 548	N
	RECORD TERMINUS CHARACTER		1	549 - 549	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0593
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8873bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	ELECTION UNDER SECTION 942(a)(3)	1	1	52 - 52	"X" OR BLANK
@0025	ATTACHMENT ELECTION UNDER SECTION 942(a)(3)	1	6	53 - 58	"STMnnn" OR BLANK
0030	EXTRATERRITORIAL INCOME EXCLUSION	2	1	59 - 59	"X" OR BLANK
@0035	ATTACHMENT EXTRATERRITORIAL INCOME EXCLUSION	2	6	60 - 65	"STMnnn" OR BLANK
0040	FOREIGN CORPORATION TO BE TREATED AS A DOMESTIC CORPORATION	3	1	66 - 66	"X" OR BLANK
*0045	ATTACHMENT FOREIGN CORPORATION TO BE TREATED AS A DOMESTIC CORPORATION	3	6	67 - 72	"STMnnn" OR BLANK
0050	FOREIGN ECONOMIC PROCESS YES BOX	4a	1	73 - 73	"X" OR BLANK
0055	FOREIGN ECONOMIC PROCESS NO BOX	4a	1	74 - 74	"X" OR BLANK
0060	50% FOREIGN DIRECT COST TEST	4b(1)	1	75 - 75	"X" OR BLANK
0065	85% FOREIGN DIRECT COST TEST	4b(2)	1	76 - 76	"X" OR BLANK
0070	BUSINESS ACTIVITY CODE	5a	6	77 - 82	N
0075	PRODUCT OR PRODUCT LINE	5b	50	83 - 132	A/N
0080	AGGREGATE ON FORM 8873	5c(1)(a)	1	133 - 133	"X" OR BLANK
0085	AGGREGATE ON TABULAR SCHEDULE	5c(1)(b)	1	134 - 134	"X" OR BLANK
@0090	ATTACHMENT TO TABULAR SCHEDULE	5c(1)(b)	6	135 - 140	"STMnnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0095	TABULAR SCHEDULE OF TRANSACTION	5c(1)(c)	1	141 - 141	"X" OR BLANK
@0100	ATTACHMENT TO SCHEDULE OF TRANSACTION	5(c)1(c)	6	142 - 147	"STMnnn" OR BLANK
0110	GROUP OF TRANSACTIONS	5c(2)	1	148 - 148	"X" OR BLANK
@0115	ATTACHMENT TO GROUP OF TRANSACTIONS	5(c)2	6	149 - 154	"STMnnn" OR BLANK
0120	FOREIGN TRADE INCOME	6(a)	12	155 - 166	N
0130	FOREIGN SALE AND LEASING INCOME	7(b)	12	167 - 178	N
0140	FOREIGN TRADE INCOME	8(a)	12	179 - 190	N
0150	FOREIGN SALE AND LEASING INCOME	8(b)	12	191 - 202	N
0160	FOREIGN TRADE INCOME	9(a)	12	203 - 214	N
0170	FOREIGN SALE AND LEASING INCOME	10(b)	12	215 - 226	N
0180	FOREIGN TRADE INCOME	11(a)	12	227 - 238	N
0190	FOREIGN SALE AND LEASING INCOME	11(b)	12	239 - 250	N
0200	FOREIGN TRADE INCOME	12(a)	12	251 - 262	N
0210	FOREIGN TRADE	13(a)	12	263 - 274	N
0220	TOTAL OF COLUMN (a)	14(b)	12	275 - 286	N
0230	FOREIGN TRADING GROSS RECEIPTS	15(a)	12	287 - 298	N
0240	TOTAL OF COLUMN (b)	16(b)	12	299 - 310	N
0250	INVENTORY AT BEGINNING OF YEAR	17a(a)	12	311 - 322	N
0260	INVENTORY AT BEGINNING OF YEAR	17a(b)	12	323 - 334	N
0270	PURCHASES TRADE	17b(a)	12	335 - 346	N
0280	PURCHASES SALE AND LEASE	17b(b)	12	347 - 358	N
0290	COST OF LABOR TRADE	17c(a)	12	359 - 370	N
0300	COST OF LABOR SALE AND LEASE	17c(b)	12	371 - 382	N
0310	ADDITIONAL SECTION 263A	17d(a)	12	383 - 394	N
0320	ADDITIONAL SECTION 263A	17d(b)	12	395 - 406	N
@0325	ATTACHMENT TO SECTION 263A	17d	6	407 - 412	"STMnnn" OR BLANK
0330	OTHER COST TRADE	17e(a)	12	413 - 424	N
0340	OTHER COST SALE AND LEASE	17e(b)	12	425 - 436	N

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0345	ATTACHMENT OTHER COST	17e	6	437 - 442	"STMnnn" OR BLANK
0350	TOTAL TRADE	17f(a)	12	443 - 454	N
0360	TOTAL SALE AND LEASE	17f(b)	12	455 - 466	N
0370	END OF YEAR INVENTORY TRADE	17g(a)	12	467 - 478	N
0380	END OF YEAR INVENTORY SALE AND LEASE	17g(b)	12	479 - 490	N
0390	SUBTRACT END OF YEAR INVENTORY FROM TOTAL	17h(a)	12	491 - 502	N
0400	SUBTRACT LINE 17g FROM LINE 17f	17h(b)	12	503 - 514	N
0410	SUBTRACT LINE 17h FROM LINE 15 COLUMN (a)	18(a)	12	515 - 526	N
0420	SUBTRACT LINE 17h FROM LINE 16 COLUMN (b)	18(b)	12	527 - 538	N
0430	OTHER EXPENSES AND DEDUCTIONS TRADE	19(a)	12	539 - 550	N
0440	OTHER EXPENSES AND DEDUCTIONS SALE AND LEASE	19(b)	12	551 - 562	N
@0445	ATTACHMENT TO OTHER EXPENSES AND DEDUCTIONS	19	6	563 - 568	"STMnnn" OR BLANK
0450	FOREIGN TRADE INCOME	20(a)	12	569 - 580	N
0460	FOREIGN SALE AND LEASING INCOME	21(b)	12	581 - 592	N
	RECORD TERMINUS CHARACTER		1	593 - 593	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0499 |
	START RECORD SENTINEL		4	5 - 8	"****"
0470	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0471	FORM NUMBER		6	15 - 20	"8873bb"
0472	PAGE NUMBER		5	21 - 25	"PG02b"
0473	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0474	FILLER		1	35 - 35	BLANK
0475	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0480	FOREIGN TRADING GROSS RECEIPTS	22	12	43 - 54	N
0490	COST OF DIRECT MATERIAL	23a	12	55 - 66	N
0500	COST OF DIRECT LABOR	23b	12	67 - 78	N
0510	TOTAL	23c	12	79 - 90	N
0520	SUBTRACT TOTAL FROM GROSS RECEIPTS	24	12	91 - 102	N
0530	WORLDWIDE GROSS RECEIPTS	25	12	103 - 114	N
0540	COST OF GOODS SOLD	26a	12	115 - 126	N
0550	EXPENSES ATTRIBUTABLE TO GROSS INCOME	26b	12	127 - 138	N
0560	TOTAL	26c	12	139 - 150	N
0570	QUALIFYING FOREIGN TRADE INCOME	27	12	151 - 162	N
0580	OVERALL PROFIT PERCENT	28	6	163 - 168	N
0590	OVERALL PROFIT PERCENT LIMITATION	29	12	169 - 180	N
0600	FOREIGN TRADE INCOME USING MARGINAL COSTING	30	12	181 - 192	N
0610	15% OF FOREIGN TRADE INCOME	31	12	193 - 204	N
0620	FOREIGN TRADE INCOME USING FULL COSTING	32	12	205 - 216	N
0630	FOREIGN TRADE INCOME	33	12	217 - 228	N
0640	MULTIPLY FOREIGN TRADING GROSS RECEIPTS BY 1.2%	34	12	229 - 240	N
0650	MULTIPLY FOREIGN TRADING INCOME USING MARGINAL COSTING BY 30%	35	12	241 - 252	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0660	FOREIGN TRADE GROSS RECEIPTS METHOD	36	12	253 - 264	N
0670	FOREIGN TRADE INCOME	37	12	265 - 276	N
0680	MULTIPLY FOREIGN TRADE INCOME BY 15%	38	12	277 - 288	N
0690	FOREIGN TRADING GROSS RECEIPTS	39	12	289 - 300	N
0700	MULTIPLY ABOVE LINE BY 1.2%	40	12	301 - 312	N
0710	MULTIPLY FOREIGN TRADE INCOME BY 2.0%	41	12	313 - 324	N
0720	SMALLER OF LINE 40 OR 41	42	12	325 - 336	N
0730	FOREIGN SALE AND LEASING INCOME	43	12	337 - 348	N
0740	MULTIPLY ABOVE LINE BY 30%	44	12	349 - 360	N
0750	ENTER THE GREATEST AMOUNT OF LINES 33, 36, 38, 42 OR 44	45	12	361 - 372	N
0760	DIVIDE THE AMOUNT ON LINE 45 BY THE AMOUNT ON LINE 37	46	6	373 - 378	N
0770	ENTER AMOUNT FROM LINE 19	47	12	379 - 390	N
0780	MULTIPLY LINE 46 BY 47	48	12	391 - 402	N
0790	TOTAL	49	12	403 - 414	N
0800	REDUCTION FOR BOYCOTT OPERATIONS	50	12	415 - 426	N
0810	QUALIFYING FOREIGN TRADE INCOME	51	12	427 - 438	N
0820	EXTRATERRITORIAL INCOME EXCLUSION (SUBTRACT LINE 48 FROM LINE 51)	52	12	439 - 450	N |
0830	ENTER AMOUNT FROM LINE 52 ATTRIBUTABLE TO 100% TRANSACTIONS	53a	12	451 - 462	N |
0840	MULTIPLY AMOUNT LINE 52 ATTRIBUTABLE TO 80% TRANSACTIONS	53b	12	463 - 474	N |
0850	MULTIPLY THE AMOUNT FROM LINE 52 ATTRIBUTABLE TO 60% TRANSACTIONS	53c	12	475 - 486	N |
0860	TOTAL EXTRATERRITORIAL INCOME EXCLUSION	54	12	487 - 498	N
	RECORD TERMINUS CHARACTER		1	499 - 499	"#" |

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	“0571”
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8874bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)	1	35	52 - 86	A/N
0030	ADDRESS	1	35	87 - 121	A/N
0040	CITY	1	22	122 - 143	A/N
0050	STATE	1	2	144 - 145	A/N
0060	ZIP CODE	1	12	146 - 157	N OR nnnnnbbbbbbb or nnnnnnnnnbbb
0070	EIN of CDE	1	9	158 - 166	N
0080	DATE OF INITIAL INVESTMENT	1	8	167 - 174	Format: YYYYMMDD
0090	AMOUNT OF QUALIFIED EQUITY INVESTMENT	1	12	175 - 186	N
0095	CREDIT RATE	1	6	187 - 192	N
0100	CREDIT	1	12	193 - 204	N
0110	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)	1	35	205 - 239	A/N
0120	ADDRESS	1	35	240 - 274	A/N
0130	CITY	1	22	275 - 296	A/N
0140	STATE	1	2	297 - 298	A/N
0150	ZIP CODE	1	12	299 - 310	N or nnnnnbbbbbbb or nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	EIN of CDE	1	9	311 - 319	N
0170	DATE OF INITIAL INVESTMENT	1	8	320 - 327	Format: YYYYMMDD
0180	AMOUNT OF QUALIFIED EQUITY INVESTMENT	1	12	328 - 339	N
0185	CREDIT RATE	1	6	340 - 345	N
0190	CREDIT	1	12	346 - 357	N
0200	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)	1	35	358 - 392	A/N
0210	ADDRESS	1	35	393 - 427	A/N
0220	CITY	1	22	428 - 449	A/N
0230	STATE	1	2	450 - 451	A/N
0240	ZIP CODE	1	12	452 - 463	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0250	EIN of CDE	1	9	464 - 472	N
0260	DATE OF INITIAL INVESTMENT	1	8	473 - 480	Format: YYYYMMDD
0270	AMOUNT OF QUALIFIED EQUITY INVESTMENT	1	12	481 - 492	N
0275	CREDIT RATE	1	6	493 - 498	N
0280	CREDIT	1	12	499 - 510	N
*0305	ATTACHMENT – ADDT'L QUALIFIED EQUITY INVESTMENT	1	6	511 - 516	"STMnnn" or Blank
0320	TOTAL CREDIT AMOUNTS FROM ATTACHMENT	1	12	517 - 528	N or Blank
0340	NEW MARKET CREDITS FROM PARTNERSHIPS OR S COOPERATIONS	2	12	529 - 540	N |
*0345	ATTACHMENT – ADDT'L NEW MARKETS CREDIT	2	6	541 - 546	"STMnnn" OR Blank
0350	TOTAL CREDIT AMOUNTS FROM ATTACHMENT	2	12	547 - 558	N or Blank
0360	ADD AMOUNTS ON LINE 1, COLUMN F, AND LINE 2	3	12	559 - 570	N |
	RECORD TERMINUS CHARACTER		1	571 - 571	"#" |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	“0118”
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8881bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	QUALIFIED STARTUP COSTS INCURRED (CDE)	1	12	52 - 63	N
0030	ENTER ONE-HALF OF LINE 1	2	12	64 - 75	N
*0035	GROUP CREDIT – ATTACH STATEMENT	2	6	76 - 81	“STMnnn” OR BLANK
0040	CREDITS FOR SMALL EMPLOYER PENSION PLAN STARTUP COST FROM PARTNERSHIPS AND S CORPORATIONS	3	12	82 - 93	N
0050	ADD LINES 2 AND 3	4	12	94 - 105	N
0060	ENTER SMALLER AMOUNT OF LINE 4 OR $500	5	12	106 - 117	N
	RECORD TERMINUS CHARACTER		1	118 - 118	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	“0172” |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8882bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	QUALIFIED CHILDCARE FACILITY EXPENDITURES	1	12	52 - 63	N
0030	25% OF LINE 1	2	12	64 - 75	N
0040	QUALIFIED CHILDCARE RESOURCE AND REFERRAL EXPENDITURES	3	12	76 - 87	N
0050	10% OF LINE 3	4	12	88 - 99	N
0060	CREDIT FOR EMPLOYER PROVIDED CHILDCARE FACILITIES AND SERVICES FROM PARTNERSHIPS, S CORPS, ESTATES AND TRUSTS	5	12	100 - 111	N |
*0065	ATTACH STATEMENT - ADDT’L INFORMATION	5	6	112 - 117	“STMnnn” OR BLANK
0070	ADD LINES 2, 4 AND 5	6	12	118 - 129	N
0090	ENTER SMALLER AMOUNT OF LINE 6 OR $150,000 (ESTATES AND TRUSTS GO TO LINE 8)	7	12	130 - 141	N |
*0100	GROUP CREDIT DIVIDEND STATEMENT	7	6	142 - 147	“STMnnn” or BLANK
0150	ALLOCATED TO BENEFICIARIES OF THE ESTATE OR TRUST	8	12	148 - 159	NO ENTRY |
0160	ESTATES AND TRUSTS (SUBTRACT LINE 8 FROM LINE 7)	9	12	160 - 171	NO ENTRY |
	RECORD TERMINUS CHARACTER		1	172 - 172	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0530 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8886bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0013	TAX FORM NUMBER	A	6	52 - 57	A/N
0015	TAX YEAR	A	6	58 - 63	N YYYYMM
0018	INITIAL YEAR FILER INDICATOR	B	1	64 - 64	“X” OR BLANK
0020	PROTECTIVE DISCLOSURE INDICATOR		1	65 - 65	"X" OR BLANK
0030	TRANSACTION NAME	1a	35	66 - 100	A/N OR BLANK
0038	INITIAL YEAR PARTICIPATED	1b	4	101 - 104	YYYY
*0039	ADDITIONAL TRANSACTION/YEARS	1b	6	105 - 110	"STMnnn" OR BLANK |
0040	REGISTRATION NUMBER 1	1c	11	111 - 121	A/N OR BLANK |
0042	REGISTRATION NUMBER 2	1c	11	122 - 132	A/N OR BLANK |
0044	REGISTRATION NUMBER 3	1c	11	133 - 143	A/N OR BLANK |
0046	REGISTRATION NUMBER 4	1c	11	144 - 154	A/N OR BLANK |
0048	REGISTRATION NUMBER 5	1c	11	155 - 165	A/N OR BLANK |
*0050	OVERFLOW FOR MORE THAN 5 REGISTRATION NUMBERS	1c	6	166 - 171	"STMnnn" OR BLANK |
0100	LISTED TRANSACTION	2a	1	172 - 172	"X" OR BLANK
0110	CONFIDENTIAL	2b	1	173 - 173	"X" OR BLANK
0120	CONTRACTUAL PROTECTION	2c	1	174 - 174	"X" OR BLANK
0130	LOSS	2d	1	175 - 175	"X" OR BLANK
0150	BRIEF ASSET HOLDING PERIOD	2e	1	176 - 176	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0200	IDENTIFY LISTED TRANSACTION	3	35	177 - 211	A/N
*0205	ADDITIONAL TRANSACTION INFORMATION	3	6	212 - 217	"STMnnn" OR BLANK
0220	NUMBER OF TRANSACTIONS ON FORM	4	3	218 - 220	N
0230	NAME OF OTHER ENTITY	5a	35	221 - 255	A/N
0233	TYPE OF ENTITY	5b	35	256 - 290	A/N
0237	TAX FORM NUMBER	5c	6	291 - 296	A/N
0240	EIN OF OTHER ENTITY	5d	9	297 - 305	N OR BLANK
*0245	ADDITIONAL INFO STATEMENT	5	6	306 - 311	“STMnnn” OR BLANK
0300	PERSON PAID FEE NAME 1	6a	35	312 - 346	A/N OR BLANK
0310	STREET ADDRESS 1	6a	35	347 - 381	A/N OR BLANK
0320	CITY 1	6a	22	382 - 403	A OR BLANK
0330	STATE 1	6a	2	404 - 405	A OR BLANK
0340	ZIP CODE 1	6a	12	406 - 417	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0350	PERSON PAID FEE NAME 2	6b	35	418 - 452	A/N OR BLANK
0360	STREET ADDRESS 2	6b	35	453 - 487	A/N OR BLANK
0370	CITY 2	6b	22	488 - 509	A OR BLANK
0380	STATE CODE 2	6b	2	510 - 511	A OR BLANK
0390	ZIP CODE 2	6b	12	512 - 523	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
*0405	ADDITIONAL LINE 6 TRANSACTIONS	6b	6	524 - 529	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	530 - 530	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1729
	START RECORD SENTINEL		4	5 - 8	"****"
0600	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0601	FORM NUMBER		6	15 - 20	"8886bb"
0602	PAGE NUMBER		5	21 - 25	"PG02b"
0603	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION (EIN)		9	26 - 34	N nnnnnnnnn
0604	FILLER		1	35 - 35	BLANK
0605	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0700	FACTS OF TRANSACTION -1	7	70	43 - 112	A/N OR BLANK
0710	FACTS OF TRANSACTION -2	7	70	113 - 182	A/N OR BLANK
0715	FACTS OF TRANSACTION -3	7	70	183 - 252	A/N OR BLANK
0720	FACTS OF TRANSACTION -4	7	70	253 - 322	A/N OR BLANK
0725	FACTS OF TRANSACTION -5	7	70	323 - 392	A/N OR BLANK
0730	FACTS OF TRANSACTION -6	7	70	393 - 462	A/N OR BLANK
0735	FACTS OF TRANSACTION -7	7	70	462 - 532	A/N OR BLANK
0740	FACTS OF TRANSACTION -8	7	70	533 - 602	A/N OR BLANK
0750	EXPECTED TAX BENEFITS -1	8	70	603 - 672	A/N OR BLANK
0760	EXPECTED TAX BENEFITS -2	8	70	673 - 742	A/N OR BLANK
0765	EXPECTED TAX BENEFITS -3	8	70	743 - 812	A/N OR BLANK
0770	EXPECTED TAX BENEFITS -4	8	70	813 - 882	A/N OR BLANK
0775	EXPECTED TAX BENEFITS -5	8	70	883 - 952	A/N OR BLANK
0780	EXPECTED TAX BENEFITS -6	8	70	953 - 1022	A/N OR BLANK
0785	EXPECTED TAX BENEFITS -7	8	70	1023 - 1092	A/N OR BLANK
0790	EXPECTED TAX BENEFITS -8	8	70	1093 - 1162	A/N OR BLANK
0800	ESTIMATED TAX BENEFITS-1	9	70	1163 - 1232	A/N OR BLANK
0810	ESTIMATED TAX BENEFITS-2	9	70	1233 - 1302	A/N OR BLANK
0820	ESTIMATED TAX BENEFITS-3	9	70	1303 - 1372	A/N OR BLANK
0830	ESTIMATED TAX BENEFITS-4	9	70	1373 - 1442	A/N OR BLANK
0840	ESTIMATED TAX BENEFITS-5	9	70	1443 - 1512	A/N OR BLANK
0850	ESTIMATED TAX BENEFITS-6	9	70	1513 - 1582	A/N OR BLANK
0860	ESTIMATED TAX BENEFITS-7	9	70	1583 - 1652	A/N OR BLANK
0870	ESTIMATED TAX BENEFITS-8	9	70	1653 - 1722	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0900	GLOBAL PAGE 2		6	1723 - 1728	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1729 - 1729	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	“0166”
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8896bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0020	LOW SULFUR DIESEL FUEL PRODUCED (IN GALLONS)	1	6	52 - 57	N
0030	MULTIPLY LINE 1 BY RATE	2	12	58 - 69	N
0040	QUALIFIED CAPITAL COSTS LIMITATION	3	12	70 - 81	N
0050	PRIOR YEAR ALLOWABLE CREDIT	4	12	82 - 93	N
0060	SUBTRACT LINE 4 FROM LINE 3	5	12	94 - 105	N
0070	ENTER THE SMALLER OF LINE 5 OR LINE 2	6	12	106 - 117	N
0080	LOW SULFUR DIESEL FUEL PRODUCTION CREDIT FROM PARTNERSHIPS, S CORPS, AND COOPERATIVES	7	12	118 - 129	N
0090	ADD LINES 6 AND 7 (COOPERATIVES GO TO LINE 9)	8	12	130 - 141	N
0200	ALLOCATED TO PATRONS OF A COOPERATIVE	9	12	142 - 153	NO ENTRY
0210	COOPERATIVE (SUBTRACT LINE 9 FROM LINE 8)	10	12	154 - 165	NO ENTRY
	RECORD TERMINUS CHARACTER		1	166 – 166	"#"

SECTION 11.107 FORM 8913, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	“0772”
	START RECORD SENTINEL		4	5 - 8	“****”
0000	RECORD IDENTIFICATION		6	9 - 14	“FRMbbb”
0001	FORM NUMBER		6	15 - 20	“8913bb”
0002	PAGE NUMBER		5	21 - 25	“PG01b”
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0006	TAX PERIOD		6	43 - 48	“YYYYMM”
0010	FOREIGN PARTNERSHIP’S EMPLOYER IDENTIFICATION NUMBER		9	49 - 57	N
0020	BILLS DATED MAR, APR, MAY 2003	1(b)	12	58 - 69	N
0030	BUNDLED SERVICE MAR, APR, MAY 2003	1(c)	12	70 - 81	N
0040	INTEREST ON TAX REFUND MAR, APR, MAY 2003	1(d)	12	82 - 93	N
0050	INTEREST ON TAX REFUND MAR, APR, MAY 2003	1(e)	12	94 - 105	N
0060	LONG DISTANCE JUN, JUL, AUG 2003	2(b)	12	106 - 117	N
0070	BUNDLED SERVICE JUN, JUL, AUG, 2003	2(c)	12	118 - 129	N
0080	TAX REFUND (ADD b, AND c) JUN, JUL, AUG, 2003	2(d)	12	130 - 141	N
0090	INTEREST ON TAX REFUND JUN, JUL, AUG 2003	2(e)	12	142 - 153	N
0100	BILLS DATED SEPT, OCT, NOV 2003	3(b)	12	154 - 165	N
0110	BUNDLED SERVICE SEPT, OCT, NOV 2003	3(c)	12	166 - 177	N
0120	TAX REFUND (ADD b AND c) SEPT, OCT, NOV 2003	3(d)	12	178 - 189	N
0130	INTEREST ON TAX REFUND SEPT, OCT, NOV 2003	3(e)	12	190 - 201	N
0140	LONG DISTANCE DEC 2003, JAN, FEB 2004	4(b)	12	202 - 213	N
0150	BUNDLED SERVICE DEC 2003, JAN, FEB 2004	4(c)	12	214 - 225	N

SECTION 11.107 FORM 8913, PAGE 1

FIELD IDENTIFICATION NO.		FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	TAX REFUND (ADD b AND c) DEC 2003, JAN, FEB 2004	4(d)	12	226 - 237	N
0170	INTEREST ON TAX REFUND DEC 2003, JAN, FEB 2004	4(e)	12	238 - 249	N
0180	LONG DISTANCE SERVICE MAR, APR, MAY 2004	5(b)	12	250 - 261	N
0190	BUNDLED SERVICE MAR, APR, MAY 2004	5(c)	12	262 - 273	N
0200	TAX REFUND (ADD b AND (c)) MAR, APR, MAY 2004	5(d)	12	274 - 285	N
0210	INTEREST ON TAX REFUND MAR, APR, MAY 2004	5(e)	12	286 - 297	N
0220	BILLS DATED JUN, JUL, AUG 2004	6(b)	12	298 - 309	N
0230	BUNDLED SERVICE JUN, JUL, AUG 2004	6(c)	12	310 - 321	N
0240	TAX REFUND (ADD b AND c) JUN, JUL, AUG 2004	6(d)	12	322 - 333	N
0250	INTEREST ON TAX REFUND JUN, JUL, AUG 2004	6(e)	12	334 - 345	N
0260	BILLS DATED SEP, OCT, NOV 2004	7(b)	12	346 – 357	N
0270	BUNDLED SERVICE SEP, OCT, NOV 2004	7(c)	12	358 - 369	N
0280	TAX REFUND (ADD b AND c) SEP, OCT, NOV 2004	7(d)	12	370 - 381	N
0290	INTEREST ON TAX REFUND SEP, OCT, NOV 2004	7(e)	12	382 - 393	N
0300	BILLS DATED DEC 2004, JAN, FEB 2005	8(b)	12	394 - 405	N
0310	BUNDLED SERVICE DEC 2004, JAN, FEB 2005	8(c)	12	406 - 417	N
0320	TAX REFUND (ADD b, AND c) DEC 2004, JAN, FEB 2005	8(d)	12	418 - 429	N
0330	INTEREST ON TAX REFUND DEC 2004, JAN, FEB 2005	8(e)	12	430 - 441	N
0340	LONG DISTANCE SERVICE MAR, APR, MAY 2005	9(b)	12	442 - 453	N
0350	BUNDLED SERVICE MAR, APR, MAY 2005	9(c)	12	454 - 465	N
0360	TAX REFUND (ADD b AND c) MAR, APR, MAY 2005	9(d)	12	466 - 477	N
0370	INTEREST ON TAX REFUND MAR, APR, MAY 2005	9(e)	12	478 - 489	N

FIELD IDENTIFICATION NO.		FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0380	LONG DISTANCE SERVICE JUN, JUL, AUG 2005	10(b)	12	490 - 501	N
0390	BUNDLED SERVICE JUN, JUL, AUG 2005	10(c)	12	502 - 513	N
0400	TAX REFUND (ADD b AND c) JUN, JUL, AUG 2005	10(d)	12	514 - 525	N
0410	INTEREST ON TAX REFUND JUN, JUL, AUG 2005	10(e)	12	526 - 537	N
0420	BILLS DATED SEPT, OCT, NOV 2005	11(b)	12	538 - 549	N
0430	BUNDLED SERVICE SEPT, OCT, NOV 2005	11(c)	12	550 - 561	N
0440	TAX REFUND (ADD b AND c) SEPT, OCT, NOV 2005	11(d)	12	562 - 573	N
0450	INTEREST ON TAX REFUND SEPT, OCT, NOV 2005	11(e)	12	574 - 585	N
0460	BILLS DATED DEC 2005, JAN, FEB 2006	12(b)	12	586 - 597	N
0470	BUNDLED SERVICE DEC 2005, JAN, FEB 2006	12(c)	12	598 - 609	N
0480	TAX REFUND (ADD b AND c) DEC 2005, JAN, FEB 2006	12(d)	12	610 - 621	N
0490	INTEREST ON TAX REFUND DEC 2005, JAN, FEB 2006	12(e)	12	622 - 633	N
0500	BILLS DATED MAR, APR, MAY 2006	13(b)	12	634 - 645	N
0510	BUNDLED SERVICE MAR, APR, MAY 2006	13(c)	12	646 - 657	N
0520	TAX REFUND (ADD b, AND c) MAR, APR, MAY 2006	13(d)	12	658 - 669	N
0530	INTEREST ON TAX REFUND MAR, APR, MAY 2006	13(e)	12	670 - 681	N
0540	BILLS DATED JUN AND JUL 2006	14(b)	12	682 - 693	N
0550	BUNDLED SERVICE JUN AND JUL 2006	14(c)	12	694 - 705	N
0560	TAX REFUND (ADD b AND c) JUN AND JUL 2006	14(d)	12	706 - 717	N
0570	INTEREST ON TAX REFUND JUN AND JUL 2006	14(e)	12	718 - 729	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0580	ADD LINES 1-14 COLUMN (d)	15(d)	12	730 - 741	N
0590	ADD LINES 1-14 COLUMN (e)	15(e)	12	742 - 753	N
0600	TOTAL CREDIT CLAIMED	16(e)	12	754 - 765	N
*0750	FORM 8913 ADDITIONAL INFO		6	766 - 771	“STMnnn” or blank
	RECORD TERMINUS		1	772 - 772	“#”

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	‘1051’
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	“8916Ab”
0002	PAGE NUMBER		5	21 - 25	“PG01b”
0003	DOMESTIC PARTNERSHIP’S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N NNNNNNNNN
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP’S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N OR BLANK
0012	SUBSIDIARY IDENTIFICATION NUMBER (EIN)		9	52 - 60	N OR BLANK
0020	AMOUNT ATTRIBUTABLE TO COST FLOW ASSUMPTION INCOME (L0SS) PER INCOME STATEMENT	1(A)	12	61 - 72	N
0030	AMOUNT ATTRIBUTABLE TO COST FLOW ASSUMPTION TEMPORARY DIFFERENCE	1(B)	12	73 - 84	N
0040	AMOUNT ATTRIBUTABLE TO COST FLOW ASSUMPTION PERMANENT DIFFERENCE	1(C)	12	85 - 96	N
0050	AMOUNT ATTRIBUTABLE TO COST FLOW ASSUMPTION1(D) INCOME (LOSS) PER TAX RETURN	1(D)	12	97 - 108	N
0060	STOCK OPTION EXPENSE INCOME (L0SS) PER INCOME STATEMENT	2A(A)	12	109 - 120	N
0070	STOCK OPTION EXPENSE TEMPORARY DIFFERENCE	2A(B)	12	121 -132	N
0080	STOCK OPTION EXPENSE PERMANENT DIFFERENCE	2A(C)	12	133 - 144	N
0090	STOCK OPTION EXPENSE INCOME (LOSS PER TAX RETURN	2A(D)	12	145 - 156	N
0100	OTHER EQUITY BASED COMPENSATION INCOME (LOSS)	2B(A)	12	157 - 168	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0110	OTHER EQUITY BASED COMPENSATION TEMPORARY DIFFERENCE	2B(B)	12	169 – 180	N
0120	OTHER EQUITY BASED COMPENSATION PERMANENT DIFFERENCE	2B(C)	12	181 - 192	N
0130	OTHER EQUITY BASE COMPENSATION INCOME (LOSS) PER TAX RETURN	2B(D)	12	193 – 204	N
0140	MEALS AND ENTERTAINMENT INCOME (LOSS) PER INCOME STATEMENT	2C(A)	12	205 - 216	N
0150	MEALS AND ENTERTAINMENT TEMPORARY DIFFERENCE	2C(B)	12	217 - 228	N
0160	MEALS AND ENTERTAINMENT PERMANENT DIFFERENCE	2C(C)	12	229 - 240	N
0170	MEALS AND ENTERTAINMENT INCOME (LOSS) PER TAX RETURN	2C(D)	12	241 - 252	N
0180	PARACHUTE PAYMENTS INCOME (LOSS) PER INCOME STATEMENT	2D(A)	12	253 - 264	N
0190	PARACHUTE PAYMENTS TEMPORARY DIFFERENCE	2D(B)	12	265 - 276	N
0200	PARACHUTE PAYMENTTS PERMANENT DIFFERENCE	2D(C)	12	277 - 288	N
0210	PARACHUTE PAYMENTS INCOME (LOSS) PER TAX RETURN	2D(D)	12	289 - 300	N
0220	COMPENSATION WITH SECTION 162(M) LIMITATION INCOME (LOSS) PER INCOME STATEMENT	2E(A)	12	301 - 312	N
0230	COMPENSATION WITH SECTION 162(M) LIMITATION TEMPORARY DIFFERENCE	2E(B)	12	313 - 324	N
0240	COMPENSATION WITH SECTION 162(M) LIMITATION PERMANENT DIFFERENCE	2E(C)	12	325 - 336	N
0250	COMPENSATION WITH SECTION 162(M) LIMITATION INCOME (LOSS) PER TAX RETURN	2E(D)	12	337 - 348	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0260	PENSION AND PROFIT SHARING INCOME (LOSS) PER INCOME STATEMENT	2F(A)	12	349 - 360	N
0270	PENSION AND PROFIT SHARING TEMPORARY DIFFERENCE	2F(B)	12	361 – 372	N
0280	PENSION AND PROFIT SHARING PERMANENT DIFFERENCE	2F(C)	12	373 – 384	N
0290	PENSION AND PROFIT SHARING INCOME (LOSS) PER TAX RETURN	2F(D)	12	385 – 396	N
0300	OTHER POST-RETIREMENT BENEFITS INCOME (LOSS) PER INCOME STATEMENT	2G(A)	12	397 – 408	N
0310	OTHER POST-RETIREMENT BENEFITS TEMPORARY DIFFENCE	2G(B)	12	409 - 420	N
0320	OTHER POST-RETIREMENT BENFITS PERMANENT DIFFERENCE	2G(C)	12	421 - 432	N
0330	OTHER POST-RETIREMENT BENEFITS INCOME (LOSS) PER TAX RETURN	2G(D)	12	433 - 444	N
0340	DEFERRED COMPENSATION INCOME (LOSS) PER INCOME STATEMENT	2H(A)	12	445 - 456	N
0350	DEFERRED COMPENSATION TEMPORARY DIFFERENCE	2H(B)	12	457 - 468	N
0360	DEFERRED COMPENSATION PERMANENT DIFFERENCE	2H(C)	12	469 - 480	N
0370	DEFERRED COMPENSATION INCOME (LOSS) PER TAX RETURN	2H(D)	12	481 - 492	N
0380	SECTION 198 ENVIRONMENTAL REMEDIATION COST INCOME (LOSS) PER INCOEM STATEMENT	2I(A)	12	492 - 504	N
0390	SECTION 198 ENVIRONMENTAL REMEDIATION COSTS TEMPORARY DIFFERENCE	2I(B)	12	505 - 516	N
0400	SECTION 198 ENVIRONMENTAL REMEDIATION COSTS PERMANENT DIFFERENCE	2I(C)	12	517 - 528	N
0410	SECTION 198 ENVIRONMENTAL REMEDIATION COSTS INCOME (LOSS) PER TAX RETURN	2I(D)	12	529 - 540	N
0420	AMORTIZATION INCOME (LOSS) PER INCOME STATEMENT	2J(A)	12	541 - 552	N
0430	AMORTIZATION TEMPORARY DIFFERENCE	2J(B)	12	553 - 564	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	AMORTIZATION PERMANENT DIFFERENCE	2J(C)	12	565 - 576	N
0450	AMORTIZATION INCOME (LOSS) PER TAX RETURN	2J(D)	12	577 - 588	N
0460	DEPLETION INCOME (LOSS) PER INCOME STATEMENT	2K(A)	12	589 - 600	N
0470	DEPLETION TEMPORARY DIFFERENCE	2K(B)	12	601 - 612	N
0480	DEPLETION PERMANENT DIFFERENCE	2K(C)	12	613 - 624	N
0490	DEPLETION INCOME (LOSS) PER TAX RETURN	2K(D)	12	625 - 636	N
0500	DEPRECIATION INCOME (LOSS) PER INCOME STATEMENT	2L(A)	12	637 - 648	N
0510	DEPRECIATION TEMPORARY DIFFERENCE	2L(B)	12	649 - 660	N
0520	DEPRECIATION PERMANENT DIFFERENCE	2L(C)	12	661 - 672	N
0530	DEPRECIATION INCOME (LOSS) PER TAX RETURN	2L(D)	12	673 - 684	N
0540	CORPORATE OWNED LIFE INSURANCE PREMIUMS INCOME (LOSS) PER INCOME STATEMENT	2M(A)	12	685 - 696	N
0550	CORPORATE OWNED LIFE INSURANCE PREMIUMS TEMPORARY DIFFERENCE	2M(B)	12	697 - 708	N
0560	CORPORATE OWNED LIFE INSURANCE PREMIUMS PERMANENT DIFFERENCE	2M(C)	12	709 - 720	N
0570	CORPORATE OWNED LIFE INSURANCE PREMIUMS INCOME (LOSS) PER TAX RETURN	2M(D)	12	721 - 732	N
0580	OTHER SECTION 263A COSTS INCOME (LOSS) PER INCOME STATEMENT	2N(A)	12	733 - 744	N
0590	OTHER SECTION 263A COSTS TEMPORARY DIFFERENCE	2N(B)	12	745 - 756	N
0600	OTHER SECTION 263A COSTS PERMANENT DIFFERENCE	2N(C)	12	757 - 768	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0610	OTHER SECTION 263A COSTS INCOME (LOSS) PER TAX RETURN	2N(D)	12	769 - 780	N
0620	INVENTORY SHRINKAGE ACCURALS INCOME (LOSS) PER INCOME STATEMENT	3(A)	12	781 – 792	N
0630	INVENTORY SHRINKAGE ACCURALS TEMPORARY DIFFERENCE	3(B)	12	793 - 804	N
0640	INVENTORY SHRINKAGE ACCURALS PERMANENT DIFFERENCE	3(C)	12	805 - 816	N
0650	INVENTORY SHRINKAGE ACCURALS INCOME (LOSS) PER TAX RETURN	3(D)	12	817 - 828	N
0660	EXCESS INVENTORY AND OBSOLESCENCE RESERVES INCOME (LOSS) PER INCOME STATEMENT	4(A)	12	829 - 840	N
0670	EXCESS INVENTORY AND OBSOLESCENCE RESERVES TEMPORARY DIFFERENCE	4(B)	12	841 - 952	N
0680	EXCESS INVENTORY AND OBSOLESCENCE RESERVES PERMANENT DIFFERENCE	4(C)	12	853 - 864	N
0690	EXCESS INVENTORY AND OBSOLENSCENCE RESERVES INCOME (LOSS) PER TAX RETURN	4(D)	12	865 - 876	N
0700	LOWER OF COST OR MARKET WRITE-DOWNS INCOME (LOSS) PER INCOME STATEMENT	5(A)	12	877 - 888	N
0710	LOWER OF COST OR MARKET WRITE-DOWNS TEMPORARY DIFFERENCE	5(B)	12	889 - 900	N
0720	LOWER OF COST OR MARKET WRITE-DOWNS PERMANENT DIFFERENCE	5(C)	12	901 - 912	N
0730	LOWER OF COST OR MARKET WRITE-DOWNS INCOME (LOSS) PER TAX RETURN	5(D)	12	913 - 924	N
0740	OTHER ITEMS WITH DIFFERENCES INCOME (LOSS) PER INCOME STATEMENT	6(A)	12	925 - 936	N
0750	OTHER ITEMS WITH DIFFERENCES TEMPORARY DIFFERENCE	6(B)	12	937 - 948	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0760	OTHER ITEMS WITH DIFFERENCES PERMANENT DIFFERENCE	6(C)	12	949 - 960	N
0770	OTHER ITEMS WITH DIFFERENCES INCOME (LOSS) PER TAX RETURN	6(D)	12	961 - 972	N
*0775	OTHER ITEMS WITH DIFFERENCES	6(D)	6	973 - 978	“STMnnn” or BLANK
0780	OTHER ITEMS WITH NO DIFFERENCES INCOME (LOSS) PER TAX RETURN	7(A)	12	979 - 990	N
0790	OTHER ITEMS WITH NO DIFFERENCES INCOME (LOSS) PER TAX RETURN	7(D)	12	991 - 1002	N
0800	TOTAL COST OF GOODS SOLD INCOME (LOSS) PER INCOME STATEMENT	8(A)	12	1003 – 1014	N
0810	TOTAL COST OF GOODS SOLD TEMPORARY DIFFERENCE	8(B)	12	1015 - 1026	N
0820	TOTAL COST OF GOODS SOLD PERMANENT DIFFERENCE	8(C)	12	1027 - 1038	N
0830	TOTAL COST OF GOODS SOLD INCOME (LOSS) PER TAX RETURN	8(D)	12	1039 - 1050	N
RECORD TERMINUS CHARACTER			1	1051 – 1051	“#”

SECTION 11.109 STATEMENT RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0136
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"STMnnn"; nnn = 001 - 999; 099 RESERVED FOR SCHEDULE K-1 (1065); 100 RESERVED FOR SCHEDULE K-1 {8865}.
0001	RESERVED		6	15 - 20	BLANK
0002	PAGE NUMBER		5	21 - 25	"PGnnb"; nn = 01-99
0003	PARTNERSHIP EIN		9	26 - 34	N nnnnnnnnn
0004	FILLER		8	35 - 42	BLANK
0010	LINE NUMBER		5	43 - 47	"LNnnb" nn = 01-50

NOTE: USE FIELDS 0020 AND 0030 FOR SCHEDULE K-1 STATEMENTS ONLY. FIELDS 0020 AND 0030 SHOULD BE BLANK OR ZERO FILLED FOR ALL OTHER SCHEDULES.

0020	SCHEDULE K-1 SEQUENCE NUMBER		7	48 - 54	IF SCH K-1 PRESENT, MUST BE SIGNIFICANT RANGE = 0000001 - 9999999 OR BLANK
0030	K-1 SEQUENCE # FILLER		1	55 - 55	BLANK

NOTE: FIELD 0040 IS FOR ALL STATEMENTS

0040	DATA RECORD		80	56 - 135	A/N
	RECORD TERMINUS CHARACTER		1	136 - 136	"#"

SECTION 11.109 PREPARER NOTE

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	nnnn
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"NTEbbb"
0001	RESERVED		6	15 - 20	BLANK
0002	PAGE NUMBER		5	21 - 25	"PGnnb" (nn=01-20)
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NO		9	26 - 34	N
0004	FILLER		4	35 - 38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39 - 42	N 0001 - 4000
0006	PREPARER NOTE DATA		1-4000	43 -	ALL CHARACTERS EXCEPT THE ASTERISK "*" AND BRACKETS "[" OR "]"
	RECORD TERMINUS CHARACTER		1		"#"

SECTION 11.110 ELECTION EXPLANATION

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	nnnn
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"ELCbbb"
0001	RESERVED		6	15 - 20	BLANK
0002	PAGE NUMBER		5	21 - 25	"PGnnb" (nn=01-20)
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NO		9	26 - 34	N
0004	FILLER		4	35 - 38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39 - 42	N 0001 - 4000
0006	ELECTION DATA		1-4000	43 -	ALL CHARACTERS EXCEPT THE ASTERISK "*" AND BRACKETS "[" OR "]"
	RECORD TERMINUS CHARACTER		1		"#"

SECTION 11.111 REGULATORY EXPLANATION

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	nnnn
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"REGbbb"
0001	RESERVED		6	15 - 20	BLANK
0002	PAGE NUMBER		5	21 - 25	"PGnnb" (nn=01-20)
0003	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION NO		9	26 - 34	N
0004	FILLER		4	35 - 38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39 - 42	N 0001 - 4000
0006	REGULATORY DATA		1-4000	43 -	ALL CHARACTERS EXCEPT THE ASTERISK "*" AND BRACKETS "[" OR "]"
	RECORD TERMINUS CHARACTER		1		"#"

SECTION 11.112 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0941 |
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SUMbbb"
0010	FILLER		11	15 - 25	BLANKS
0020	EMPLOYER IDENTIFICATION NO. (PARTNERSHIP'S EIN)		9	26 - 34	N
0040	FILLER		8	35 - 42	BLANKS
0050	EIN OF ELECTRONIC RETURN ORIGINATOR		9	43 - 51	N
0060	NUMBER OF LOGICAL RECORDS (INCLUDING SUMMARY RECORD)		8	52 - 59	RANGE: 00000000-99999999
0070	NUMBER OF FORMS T PAGE 1		7	60 - 66	RANGE: 0000000-9999999
0071	NUMBER OF FORMS T PAGE 2		7	67 - 73	RANGE: 0000000-9999999
0072	NUMBER OF FORMS T PAGE 3		7	74 - 80	RANGE: 0000000-9999999
0073	NUMBER OF FORMS T PAGE 4		7	81 - 87	RANGE: 0000000-9999999
0080	NUMBER OF FORMS 970 PAGE 1		7	88 - 94	RANGE: 0000000-9999999
0085	NUMBER OF FORMS 970 PAGE 2		7	95 - 101	RANGE: 0000000-9999999
0090	NUMBER OF FORMS 982 PAGE 1		7	102 - 108	RANGE: 0000000 - 9999999
0100	NUMBER OF FORMS 3468 PAGE 1		7	109 - 115	RANGE: 0000000 - 9999999
0210	NUMBER OF FORMS 4255 PAGE 1		7	116 - 122	RANGE: 0000000-9999999
0220	NUMBER OF FORMS 4562 PAGE 1		7	123 - 129	RANGE: 0000000-9999999
0230	NUMBER OF FORMS 4562 PAGE 2		7	130 - 136	RANGE: 0000000-9999999
0240	NUMBER OF FORMS 4684 PAGE 1		7	137 - 143	RANGE: 0000000-9999999
0250	NUMBER OF FORMS 4684 PAGE 2		7	144 - 150	RANGE: 0000000-9999999
0260	NUMBER OF FORMS 4797 PAGE 1		7	151 - 157	RANGE: 0000000 - 9999999
0270	NUMBER OF FORMS 4797 PAGE 2		7	158 - 164	RANGE: 0000000 - 9999999

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0290	NUMBER OF FORMS 5471 PAGE 1		7	165 - 171	RANGE: 0000000 - 9999999
0300	NUMBER OF FORMS 5471 PAGE 2		7	172 - 178	RANGE: 0000000 - 9999999
0310	NUMBER OF FORMS 5471 PAGE 3		7	179 - 185	RANGE: 0000000 - 9999999
0320	NUMBER OF FORMS 5471 PAGE 4		7	186 - 192	RANGE: 0000000 - 9999999
0330	NUMBER OF FORMS 5713 PAGE 1		7	193 - 199	RANGE: 0000000 - 9999999
0340	NUMBER OF FORMS 5713 PAGE 2		7	200 - 206	RANGE: 0000000 - 9999999
0350	NUMBER OF FORMS 5713 PAGE 3		7	207 - 213	RANGE: 0000000 - 9999999
0360	NUMBER OF FORMS 5713 PAGE 4		7	214 - 220	RANGE: 0000000 - 9999999
0370	NUMBER OF FORMS 5884 PAGE 1		7	221 - 227	RANGE: 0000000 - 9999999
0375	NUMBER OF FORMS 5884-A PAGE 1		7	228 - 234	RANGE: 0000000 – 9999999
0380	NUMBER OF FORMS 6252 PAGE 1		7	235 - 241	RANGE: 0000000- 9999999
0390	NUMBER OF FORMS 6478 PAGE 1		7	242 - 248	RANGE: 0000000 - 9999999
0400	NUMBER OF FORMS 6765 PAGE 1		7	249 - 255	RANGE: 0000000 - 9999999
0410	NUMBER OF FORMS 6765 PAGE 2		7	256 - 262	RANGE: 0000000 - 9999999
0420	NUMBER OF FORMS 6781 PAGE 1		7	263 - 269	RANGE: 0000000 - 9999999
0430	NUMBER OF FORMS 8082 PAGE 1		7	270 - 276	RANGE: 0000000- 9999999
0440	NUMBER OF FORMS 8082 PAGE 2		7	277 - 283	RANGE: 0000000- 9999999
0450	NUMBER OF FORMS 8271 PAGE 1		7	284 - 290	RANGE: 0000000- 9999999
0460	NUMBER OF FORMS 8275 PAGE 1		7	291 - 297	RANGE: 0000000 - 9999999
0470	NUMBER OF FORMS 8275 PAGE 2		7	298 - 304	RANGE: 0000000 - 9999999
0480	NUMBER OF FORMS 8275-R PAGE 1		7	305 - 311	RANGE: 0000000 - 9999999
0490	NUMBER OF FORMS 8275-R PAGE 2		7	312 - 318	RANGE: 0000000 - 9999999

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0500	NUMBER OF FORMS 8283 PAGE 1		7	319 - 325	RANGE: 0000000 - 9999999
0510	NUMBER OF FORMS 8283 PAGE 2		7	326 - 332	RANGE: 0000000 - 9999999
0540	NUMBER OF FORMS 8586 PAGE 1		7	333 - 339	RANGE: 0000000 - 9999999
0550	NUMBER OF FORMS 8594 PAGE 1		7	340 - 346	RANGE: 0000000 - 9999999
0575	NUMBER OF FORMS 8609-A PAGE 1		7	347 - 353	RANGE: 0000000- 9999999
0580	NUMBER OF FORMS 8611 PAGE 1		7	354 - 360	RANGE: 0000000- 9999999
0590	NUMBER OF FORMS 8621 PAGE 1		7	361 - 367	RANGE: 0000000- 9999999
0600	NUMBER OF FORMS 8621 PAGE 2		7	368 - 374	RANGE: 0000000- 9999999
0620	NUMBER OF FORMS 8697 PAGE 1		7	375 - 381	RANGE: 0000000 - 9999999
0630	NUMBER OF FORMS 8697 PAGE 2		7	382 - 388	RANGE: 0000000 - 9999999
0635	NUMBER OF FORMS 8697 PAGE 3		7	389 - 395	RANGE: 0000000 - 9999999 |
0640	NUMBER OF FORMS 8820 PAGE 1		7	396 - 402	RANGE: 0000000 - 9999999
0650	NUMBER OF FORMS 8824 PAGE 1		7	403 - 409	RANGE: 0000000- 9999999
0660	NUMBER OF FORMS 8824 PAGE 2		7	410 - 416	RANGE: 0000000- 9999999
0670	NUMBER OF FORMS 8825 PAGE 1		7	417 - 423	RANGE: 0000000- 9999999
0680	NUMBER OF FORMS 8825 PAGE 2		7	424 - 430	RANGE: 0000000- 9999999
0690	NUMBER OF FORMS 8826 PAGE 1		7	431 - 437	RANGE: 0000000- 9999999
0700	RESERVED		7	438 - 444	NO ENTRY |
0710	NUMBER OF FORMS 8832 PAGE 1		7	445 - 451	RANGE: 0000000 - 9999999
0715	NUMBER OF FORMS 8832 PAGE 2		7	452 - 458	RANGE: 0000000 - 9999999 |
0720	NUMBER OF FORMS 8834 PAGE 1		7	459 - 465	RANGE: 0000000- 9999999
0730	NUMBER OF FORMS 8835 PAGE 1		7	466 - 472	RANGE: 0000000 - 9999999

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0735	NUMBER OF FORMS 8835 PAGE 2		7	473 - 479	RANGE: 0000000 - 9999999
0740	NUMBER OF FORMS 8844 PAGE 1		7	480 - 486	RANGE: 0000000 - 9999999
0750	NUMBER OF FORMS 8845 PAGE 1		7	487 - 493	RANGE: 0000000 - 9999999
0760	NUMBER OF FORMS 8846 PAGE 1		7	494 - 500	RANGE: 0000000 - 9999999
0770	NUMBER OF FORMS 8847 PAGE 1		7	501 - 507	RANGE: 0000000 - 9999999
0780	NUMBER OF FORMS 8861 PAGE 1		7	508 - 514	RANGE: 0000000 - 9999999
0785	NUMBER OF FORMS 8864 PAGE 1		7	515 - 521	RANGE: 0000000 - 9999999
0790	NUMBER OF FORMS 8865 PAGE 1		7	522 - 528	RANGE: 0000000- 9999999
0800	NUMBER OF FORMS 8865 PAGE 2		7	529 - 535	RANGE: 0000000- 9999999
0810	NUMBER OF FORMS 8865 PAGE 3		7	536 - 542	RANGE: 0000000- 9999999
0820	NUMBER OF FORMS 8865 PAGE 4		7	543 - 549	RANGE: 0000000- 9999999
0830	NUMBER OF FORMS 8865 PAGE 5		7	550 - 556	RANGE: 0000000- 9999999
0840	NUMBER OF FORMS 8865 PAGE 6		7	557 - 563	RANGE: 0000000- 9999999
0850	NUMBER OF FORMS 8865 PAGE 7		7	564 - 570	RANGE: 0000000- 9999999
0860	NUMBER OF FORMS 8866 PAGE 1		7	571 - 577	RANGE: 0000000 - 9999999
0863	NUMBER OF FORMS 8873 PAGE 1		7	578- 584	RANGE: 0000000 - 9999999
0864	NUMBER OF FORMS 8873 PAGE 2		7	585 - 591	RANGE: 0000000 - 9999999
0865	NUMBER OF FORMS 8874 PAGE 1		7	592 - 598	RANGE: 0000000 - 9999999
0866	NUMBER OF FORMS 8913 PAGE 1		7	599 - 605	RANGE: 0000000 - 0000001
0867	NUMBER OF FORMS 8886 PAGE 1		7	606 - 612	RANGE: 0000000- 9999999
0868	NUMBER OF FORMS 8886 PAGE 2		7	613 - 619	RANGE: 0000000- 9999999
0869	NUMBER OF FORMS 8896 PAGE 1		7	620 - 626	RANGE: 0000000- 9999999

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0870	NUMBER OF SCHEDULES "A" (FORM 5713)		7	627 - 633	RANGE: 0000000-9999999
0900	NUMBER OF SCHEDULES "B" (FORM 5713)		7	634 - 640	RANGE: 0000000-9999999
0910	NUMBER OF SCHEDULES "C" (FORM 5713)		7	641 - 647	RANGE: 0000000 - 9999999
0915	NUMBER OF SCHEDULES "C" PAGE 2 (FORM 5713)		7	648 - 654	RANGE: 0000000 - 9999999
0920	NUMBER OF SCHEDULES "D" (FORM 1065)		7	655 - 661	RANGE: 0000000 - 9999999
0930	NUMBER OF SCHEDULES "F", PAGE 1 (FORM 1040)		7	662 - 668	RANGE: 0000000-9999999
0940	NUMBER OF SCHEDULES "F", PAGE 2 (FORM 1040)		7	669 - 675	RANGE: 0000000-9999999
0950	NUMBER OF SCHEDULES "J" (FORM 5471)		7	676 - 682	RANGE: 0000000 - 9999999
0960	NUMBER OF SCHEDULES "M" (FORM 5471)		7	683 - 689	RANGE: 0000000-9999999
0965	NUMBER OF SCHEDULES "M3 PAGE 1" (FORM 5471)		7	690 - 696	RANGE: 0000000-9999999
0967	NUMBER OF SCHEDULES "M3 PAGE 2" (FORM 5471)		7	697 - 703	RANGE: 0000000-9999999
0969	NUMBER OF SCHEDULES "M3 PAGE 3" (FORM 5471)		7	704 - 710	RANGE: 0000000-9999999
0970	NUMBER OF SCHEDULES "N" (FORM 5471)		7	711 - 717	RANGE: 0000000 - 9999999
0980	NUMBER OF SCHEDULES "O", PAGE 1 (FORM 5471)		7	718 - 724	RANGE: 0000000-9999999
0990	NUMBER OF SCHEDULES "O", PAGE 2 (FORM 5471)		7	725 - 731	RANGE: 0000000-9999999
1000	NUMBER OF SCHEDULES "O" PAGE 1 (FORM 8865)		7	732 - 738	RANGE: 0000000-9999999
1010	NUMBER OF SCHEDULES "P" PAGE 1 (FORM 8865)		7	739 - 745	RANGE: 000000-9999999
1020	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE K-1)		7	746 - 752	RANGE: 0000000-9999999
1030	NUMBER OF SCHEDULES K-1, PAGE 1 (FORM 1065)		7	753 - 759	RANGE: 0000002-9999999
1050	NUMBER OF SCHEDULES K-1 PAGE 1 (FORM 8865)		7	760 - 766	RANGE: 0000000-9999999
1070	NUMBER OF STATEMENT "STMnnn" SCHEDULE K-1 (1065) RECORDS		7	767 - 773	RANGE: 0000000-9999999
1075	NUMBER OF STATEMENT "STM100" SCHEDULE K-1 (8865) RECORDS		7	774 - 780	RANGE: 0000000-9999999

SECION 11.112 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1080	NUMBER OF FORMS 8308 PAGE 1		7	781 - 787	RANGE: 0000000-9999999
1081	NUMBER OF FORMS 8881 PAGE 1		7	788 - 794	RANGE: 0000000-9999999
1082	NUMBER OF FORMS 8882 PAGE 1		7	795 - 801	RANGE: 0000000-9999999
1084	NUMBER OF FORMS 8916A PAGE 1		7	802 – 808	RANGE: 0000000-9999999 |
1090	PAPER DOCUMENT INDICATOR		1	809 - 809	1= PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-P 0= NO PAPER DOCUMENT ATTACHED
1092	NUMBER OF PREPARER NOTE RECORDS		2	810 - 811	N 00 - 20 (OCCURRENCES OF "NTE")
1094	NUMBER OF ELECTION EXPLANATION RECORDS		2	812 - 813	N 00 - 20 (OCCURRENCES OF "ELC")
1096	NUMBER OF REGULATORY EXPLANATION RECORDS		2	814 - 815	N 00 - 20 (OCCURRENCES OF "REG")
1098	EFIN		6	816 - 821	N
1100	NAME OF ELECTRONIC RETURN ORIGINATOR (ERO)		35	822 - 856	A/N
1110	ADDRESS OF ELECTRONIC RETURN ORIGINATOR		35	857 - 891	A/N
1120	CITY OF ELECTRONIC RETURN ORIGINATOR		22	892 - 913	A/N
1130	STATE OF ELECTRONIC RETURN ORIGINATOR		2	914 - 915	A/N
1140	ZIP CODE OF ELECTRONIC RETURN ORIGINATOR		12	916 - 927	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1150	ELECTRONIC POSTMARK DATE		8	928 - 935	YYYYMMDD OR BLANK (YYYY=2005 OR 2006)
1160	ELECTRONIC POSTMARK TIME		4	936 - 939	HHMM OR BLANK (HH=00-23, MM=00-59)
1170	ELECTRONIC POSTMARK TIME ZONE		1	940 - 940	"E" = EASTERN TIME ZONE, "C" = CENTRAL TIME ZONE, "M" = MOUNTAIN TIME ZONE, "P" = PACIFIC TIME ZONE, "A" = ALASKAN TIME ZONE, "H" = HAWAIIAN TIME ZONE OR BLANK
	RECORD TERMINUS CHARACTER		1	941 - 941	"#" |

SECTION 11.113 RECAP RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0120
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"RECAPb"
0010	FILLER		8	15 - 22	BLANKS
0020	RESERVED		6	23 - 28	BLANKS
0030	TOTAL RETURN COUNT		6	29 - 34	N
0040	ELECTRONIC TRANSMITTER ID (ETIN)		7	35 - 41	N
0050	JULIAN DATE OF TRANSMISSION (MUST BE THE SAME AS ON THE TRANS RECORD)		3	42 - 44	N
0060	TRANSMISSION SEQUENCE (MUST BE THE SAME AS ON THE TRANS RECORD)		2	45 - 46	N
0070	TOTAL ACCEPTED RETURNS		6	47 - 52	N
0080	TOTAL DUPLICATED RETURNS		6	53 - 58	N
0090	TOTAL REJECTED RETURNS		6	59 - 64	N
0100	RESERVED		6	65 - 70	BLANKS
0110	RESERVED		6	71 - 76	BLANKS
0120	IRS COMPUTED RETURN COUNT		6	77 - 82	N
0130	FILLER		17	83 - 99	BLANKS
0140	ACK FILE NAME		20	100 - 119	A/N
	RECORD TERMINUS CHARACTER		1	120 - 120	"#"