
Validation Criteria and Record Layouts for the 1065 *e-file* Program

U.S. Return of Partnership Income for Tax Year 2000

Internal Revenue Service
Electronic Tax Administration



Department of the Treasury
Internal Revenue Service

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U.S. Return of Partnership Income for Tax Year 2000

Internal Revenue Service
Electronic Tax Administration



*The simple and convenient way to file
your business taxes electronically.*

The 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 Tennessee Computing Center (TCC) in Memphis, TN. This publication should be used in conjunction with **Publication 3416**, Electronic Filing of Form 1065, U.S. Return of Partnership Income (Publication 1525 Supplement) and **Publication 1524**, Procedures and Specifications for the 1065 e-File Program, U.S. Return of Partnership Income. Software developers and transmitters should use both publications and must transmit test returns using IRS **Publication 3225**, Test Package for Electronic Filers of Form 1065, U.S. Return of Partnership Income.

These publications are available from the Electronic Filing Unit at the IRS Memphis Submission Processing Center (MSPC). You can obtain a copy of the publications by calling (901) 546-2690. You may also call 1-800-829-3676 for additional copies of the publications. The publications are also available through the Electronic Filing Bulletin Board Systems and the IRS Website.

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IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2000

1. EFFECTIVE FEBRUARY 12, 2001, THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR 2000 PARTNERSHIP RETURNS ELECTRONICALLY.
2. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS **MUST** CONSIST OF FORM 1065, SCHEDULES K-1, AND RELATED FORMS AND SCHEDULES.
3. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS **MUST BE** TRANSMITTED TO THE ELECTRONIC MANAGEMENT SYSTEM (EMS) (FRONT END PROCESSOR) AT THE IRS TENNESSEE COMPUTING CENTER (TCC) IN MEMPHIS, TENNESSEE.
4. EMS WILL MAKE ACKNOWLEDGEMENT FILES AVAILABLE ELECTRONICALLY WITHIN TWO (2) WORKDAYS.
5. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS WILL BE PROCESSED AT THE IRS MEMPHIS SUBMISSION PROCESSING CENTER.
6. ALL TRANSMITTERS AND SOFTWARE DEVELOPERS, EXCEPT THOSE WHO SUBMITTED A FORM 9041, APPLICATION FOR TAX YEAR 1999, MUST SUBMIT THE APPLICATION FOR ELECTRONIC FILING OF PARTNERSHIP RETURNS MUST SEND THE APPLICATION TO THE AUSTIN IRS CENTER IN AUSTIN, TEXAS FOR PROCESSING.
7. IRS HAS IMPLEMENTED A BUSINESS ACCEPTABILITY TESTING SYSTEM (BATS). BATS 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.
8. BATS IS REQUIRED OF ALL PARTICIPANTS WHO DEVELOP SOFTWARE AND/OR TRANSMIT PARTNERSHIP RETURNS.
9. THE BISYNCHRONOUS PROTOCOL IS NO LONGER AVAILABLE. FILERS ARE DIRECTED TO CHOOSE ASYNCHRONOUS FILE TRANSFER PROTOCOLS OR OTHER HIGH SPEED PROTOCOLS, AS DESCRIBED IN THE PUBLICATION 1524, DATA COMMUNICATIONS.
10. ADDITIONAL TAX FORMS AND SCHEDULES ASSOCIATED WITH FILING A PARTNERSHIP TAX RETURN HAVE BEEN ADDED TO THE PROGRAM.

IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2000 - CONTINUED

11. THE PERCENT FIELD FOR FORM 1065 AND SOME OF THE RELATED FORMS AND SCHEDULES HAS BEEN CHANGED TO A 6 LENGTH NUMERIC CHARACTER POSITION.
12. PREPARER TAX IDENTIFICATION NUMBER (PTIN) – IS AN IDENTIFICATION NUMBER WHICH A PAID TAX RETURN PREPARER CAN APPLY FOR AND USE IF THEY DO NOT WANT TO DISCLOSE THEIR SOCIAL SECURITY NUMBER ON THE RETURNS THEY PREPARE. A PTIN CAN BE OBTAINED BY SUBMITTING FORM W-7P, APPLICATION FOR PREPARER TAX IDENTIFICATION NUMBER.
13. **FORMS 1116, 4952 and 6198** HAVE BEEN DELETED FROM THE 1065 ELECTRONIC FILING PROGRAM. PARTNERSHIPS DO NOT FILE THESE FORMS WITH THEIR RETURN.
14. **FORM 1065**, PAGE 1, WE NOW REQUEST THE PHONE NUMBER OF THE PAID PREPARER. PAGE 3, FOREIGN TAX SECTION HAS BEEN REVISED. PAGE 4, SCHEDULE M-1, THE FIELD NUMBERS HAVE BEEN RENUMBERED AND ADDITIONAL FIELDS HAVE BEEN ADDED TO ALLOW A OTHER INCREASE, SUBTOTAL AND STATEMENT REFERENCE.
15. **FORM 4797**, PAGE 1, THE INSTRUCTIONS ON LINE 1 HAVE BEEN REVISED.
16. **FORM 5471**, PAGE 4, NEW SCHEDULE G HAS BEEN ADDED.
17. **FORMS 3468, 5884, 6478, 8586, 8820, 8826, 8830, 8835, 8844, 8846, 8847 and 8861** THE ORDER OF LINES IN PART II, TAX LIABILITY HAVE BEEN REIVSED BY: 1) ADDING A NEW SUBTOTAL LINE; 2) MOVING THE ENTRIES FOR THE ALTERNATIVE MINIMUM TAX UP; 3) REARRANGING THE ORDER OF THE PERSONAL CREDITS (FOREIGN TAX AND EDUCATION CREDITS); AND 4) MOVING THE NET REGULAR TAX LINE.
18. **FORM 8844**, THE LAST TWO LINES HAVE BEEN ELIMINATED SINCE WE NO LONGER HAVE TO SPLIT THE CREDIT BETWEEN REGULAR TAX AND ALTERNATIVE MINIMUM TAX.
19. **SCHEDULE K-1 (FORM 1065)**, PAGE 2, FOREIGN TAX SECTION HAS BEEN REVISED.
20. STATEMENT RECORDS (STM99, STM100 AND STM101) ARE ALLOWED 99 PAGES WITH 50 LINES PER PAGE. ALL OTHER STATEMENT RECORDS ARE ALLOWED 30 PAGES WITH 50 LINES PER PAGE.

IMPORTANT ITEMS 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 "STMbnn" (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. NAME LINE 1 MISSING OR CONTAINS INVALID CHARACTERS.
(Reject Codes 234, 235, 238, 239)
2. ZIP CODE CONTAINS INVALID CHARACTERS, IS MISSING, IS NOT LEFT-JUSTIFIED , OR IS NOT WITHIN VALID RANGE FOR THE STATE.
(Reject Codes 270, 271, 426)
3. CITY CONTAINS INVALID CHARACTERS, IS NOT LEFT-JUSTIFIED, OR CONTAINS 2 OR MORE CONSECUTIVE SPACES.
(Reject Codes 256, 257, 258, 259, 260, 261)
4. STATE CODE INVALID.
(Reject Codes 264, 265, 266, 267)
5. ADDRESS MISSING OR IS IN INVALID FORMAT.
(Reject Codes 248, 249, 252, 253)
6. EMPLOYER IDENTIFICATION NUMBER (EIN) NOT CONSISTENT ON ALL RELATED FORMS AND SCHEDULES.
(Reject Codes 410)
7. NEGATIVE MONEY AMOUNT IN A POSITIVE ONLY FIELD.
(Reject Code 430)
8. PARTNER'S TAXPAYER IDENTIFYING NUMBER (TIN) ON THE SCHEDULES K-1 ARE INVALID.
(Reject Code 302, 303)
9. INVALID SEQUENCE OF FORMS/SCHEDULES.
(Reject Code 400)
10. INVALID RECORD LENGTH OF THE SCHEDULES K-1 AND RELATED RECORDS THAT ARE BEING TRANSMITTED.
(Reject Code 106)

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. **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 1200 - 19,000 bps.
7. **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.
8. **ELECTRONIC TRANSMITTER'S 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.
9. **EMPLOYER IDENTIFICATION NUMBER (EIN)** - A nine (9) digit numeric which identifies an entity or taxpayer.
10. **END OF RECORD** - Delimiter represented by a pound sign ("#"), marking the end of any record. Also referred to as the Record Terminus Character.
11. **ENTIRE RETURN** - Filing Form 1065, Schedules K-1 and other related forms and schedules electronically.

GLOSSARY (Continued)

12. **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.
13. **FILE TRANSFER PROTOCOL (FTP)** - A standard available on many hardware platforms for transporting files between systems across the network that connects the systems.
14. **LEFT JUSTIFIED** – An entry in a field that is blank-filled from the right.
15. **LOGICAL RECORD** - A record within a block. Consist of a minimum of the Form 1065, pages 1-4, Schedule K-1, pages 1& 2 (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.
16. **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.
17. **RECAP RECORD** - The RECAP Record is the final record within a Transmission and contains fields that specify the count for all returns submitted within the file. (1 RECAP record per file is REQUIRED)
18. **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.)
19. **RECORD SENTINEL** - The Second field on all records represented by four asterisks ("****").
20. **RECORD TERMINUS CHARACTER** - The last field on all records represented by a pound sign ("#") marking the end of a logical record.
21. **REPORTING AGENT** - Authorized to prepare and file Form 1065 electronically for a taxpayer.

GLOSSARY (Continued)

22. **RIGHT JUSTIFIED** - An entry in a field that is zero-filled from the left.
23. **SIGNIFICANT** - Describes entries in fields that contain numeric or alphanumeric values other than blanks or zeros.
24. **SOFTWARE DEVELOPER** - Someone who develops tax form preparation software. The IRS grants the developer permission to be an Electronic Filer and/or a Transmitter.
25. **SPECIAL (DATA) CHARACTERS** - Characters (other than alpha, alphanumeric or numeric) allowed in certain cases.
26. **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
27. **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.
28. **TRADING PARTNER** - The business entity that logs into the EMS (must possess a login/password combination) to send and receive files electronically. Reporting Agents, Software Developers and Transmitters are all Trading Partner types.
29. **TRANSMISSION** - Submission of Form 1065 tax return data electronically.
30. **TRANSMISSION (TRANA and TRANB) RECORD** - The first record of a transmission which identifies the electronic media transmitter.
(1 TRANSMISSION RECORD IS REQUIRED PER TRANSMISSION)
31. **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 A (Form 8609)** (Annual Statement)
4. **Schedule A (Form 8847)** (Receipt for Contribution to a Selected Community Development Corporation (CDC))
5. **Schedule B (Form 5713)** (Specifically Attributable Taxes and Income (Section 999(c)(2))
6. **Schedule C (Form 5713)** (Tax Effect of the International Boycott Provisions)
7. **Schedule D (Form 1065)** (Capital Gains and Losses)
8. **Schedule F (Form 1040)** (Profit or Loss From Farming)
9. **Schedule J (Form 5471)** (Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation)
10. **Schedule K-1 (Form 1065)** (Partner's Share of Income, Credits, Deductions, etc.);
11. **Schedule K-1 (Form 8865)** (Partner's Share of Income, Credits, Deductions, etc.)
12. **Schedule M (Form 5471)** (Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons)
13. **Schedule N (Form 5471)** (Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company)
14. **Schedule O (Form 5471)** Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock)
15. **Schedule O (Form 8865)** Transfer of Property to a Foreign Partnership
16. **Schedule P (Form 8865)** Acquisitions and Dispositions of, and Charges in Interest in a Foreign Partnership

.01 (CONTINUED) – Accepted Forms, Schedules and Statements

17. **Form 926** (Return by a U.S. Transfer of Property to a Foreign Corporation)
18. **Form 982** (Reduction of Tax Attributes Due to Discharge of Indebtedness (and section 1082 Basis Adjustment))
19. **Form 3468** (Investment Credit)
20. **Form 3520** (Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts)
21. **Form 3520-A** (Annual Information Return of Foreign Trust With a U.S. Owner)
22. **Form 4255** (Recapture of Investment Credit)
23. **Form 4562** (Depreciation and Amortization)
23. **Form 4684** (Casualties and Theft)
24. **Form 4797** (Sale of Business Property)
25. **Form 4835** (Farm Rental Income and Expense)
26. **Form 5471** (Information Return of U.S. Persons with Respect to Certain Corporations)
27. **Form 5713** (International Boycott Report)
28. **Form 5884** (Work Opportunity Credit)
29. **Form 6252** (Installment Sale Income)
30. **Form 6478** (Credit for Alcohol Used as Fuel)
31. **Form 6765** (Credit for Increasing Research Activities)
32. **Form 6781** (Gains and Losses from Section 1256 Contracts and Straddles)
33. **Form 8082** (Notice of Inconsistent Treatment or Amended Return)
34. **Form 8271** (Investor Reporting of Tax Shelter)
35. **Form 8275** (Disclosure Statement)
36. **Form 8275-R** (Regulation Disclosure Statement)

.01 (CONTINUED) – Accepted Forms, Schedules and Statements

- 37. **Form 8283** (Noncash Charitable Contributions)
- 38. **Form 8308** (Report of a Sale or Exchange of Certain Partnership Interests)
- 39. **Form 8582-CR** (Passive Activity Credit Limitations)
- 40. **Form 8586** (Low-Income Housing Credit)
- 41. **Form 8594** (Asset Acquisition Statement)
- 42. **Form 8609** (Low-Income Housing Credit Allocation Certification)
- 43. **Form 8611** (Recapture of Low Income Housing)
- 44. **Form 8621** (Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund)
- 45. **Form 8693** (Low-Income Housing Credit Disposition Bond)
- 46. **Form 8697** (Interest Computation Under the Look Method for Completed Long-Term Contracts)
- 47. **Form 8820** (Orphan Drug Credit)
- 48. **Form 8824** (Like Kind Exchange)
- 49. **Form 8825** (Real Estate Income and Expenses of a Partnership or a S Corporation)
- 50. **Form 8826** (Disability Access Credit)
- 51. **Form 8830** (Enhanced Oil Recovery Credit)
- 52. **Form 8832** (Entity Classification Election)
- 53. **Form 8834** (Qualified Electric Vehicle Credit)
- 54. **Form 8835** (Renewable Electricity Production Credit)
- 55. **Form 8844** (Empowerment Zone Employment Credit)
- 56. **Form 8845** (Indian Employment Credit)

.01 (CONTINUED) – Accepted Forms, Schedules and Statements

- 57. **Form 8846** (Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips)
- 58. **Form 8847** (Credit for Contributions to Selected Community Development Corporations)
- 59. **Form 8861** (Welfare-to-Work Credit)
- 60. **Form 8865** (Return of U.S. Persons With Respect to Certain Foreign Partnerships)
- 61. **Form 8866** (Interest Computation Under the Look Back Method for Property Depreciated Under the Income Forecast Method)
- 62. **Statement** (“STMbnn”) Statement Records for forms and/or schedules other than Schedule K-1 (Form 1065) or Schedule K-1 (Form 8865), in ascending numeric order.
- 63. **Schedule K-1 (Form 1065) Statements** (STMb99) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.
- 64. **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.
- 65. **Summary Record**

.02 MULTIPLE FORMS AND SCHEDULES

The following list of forms and schedules may have more than one transmitted electronically:

FORMS

1. Form 3520
2. Form 4255
3. Form 4562
4. Form 4684
5. Form 4835
6. Form 6198
7. Form 6252
8. Form 8082
9. Form 8271
10. Form 8275
11. Form 8275-R
12. Form 8308
13. Form 8609
14. Form 8611
15. Form 8621
16. Form 8697
17. Form 8824
18. Form 8825
19. Form 8826
20. Form 8834

SCHEDULES

1. Schedule A (Form 5713)
2. Schedule A (Form 8609)
3. Schedule B (Form 5713)
4. Schedule F (Form 1040)
5. Schedule K-1 (Form 1065)
6. Schedule K-1 (Form 8865)
7. Schedule M (Form 5471)
8. Schedule O (Form 5471)

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 and must be transmitted electronically. The totals on line 17 and 18 should be the combined totals of all forms.

.03 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, Route, Rte.	P.O. Box PO Box
Road	RD
R.D., Rural Delivery, R.F.D., R.R., Rural Route	RFD 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.

.04 Postal Service State Abbreviations and Valid Zip Code Range(s).

<u>State</u>	<u>Abbrev</u>	<u>Zip Code</u>
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
American Samoa	AS	967nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-966nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Fed. States of Micronesia	FM	969nn
Florida	FL	320nn-342nn, 344nn,346nn, 347nn,349nn
Georgia	GA	300nn-319nn, 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

.04 Postal Service State Abbreviations and Valid Zip Code Range (s) – Continued

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

<u>State</u>	<u>Abbrev</u>	<u>Zip Code</u>
Maine	ME	03801, 039nn-049nn
Marshall Isl.	MH	969nn
Maryland	MD	20331, 206nn-219nn
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

.04 Postal Service State Abbreviations and Valid Zip Code Range(s) – Continued

<u>State</u>	<u>Abbrev</u>	<u>Zip Code</u>
Texas	TX	733nn,73949 750nn-799nn
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

.05 APO/FPO City/State/Zip Codes For Military Addresses Overseas

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

.06 Country Code Chart for Form 5471

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
Bulgaria	Republic of Bulgaria	BU	Sofia
Burkina Faso	Burkina Faso	UV	Ouagadougou
Burma	Union of Burma	BM	Rangoon

Short-form name	Long-form name	FIPS Code	Capital
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
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

Short-form name	Long-form name	FIPS Code	Capital
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
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

Short-form name	Long-form name	FIPS Code	Capital
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
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)
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

Short-form name	Long-form name	FIPS Code	Capital
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
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

Short-form name	Long-form name	FIPS Code	Capital
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
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

OTHER

Short-form name	Long-form name	FIPS Code (see note 2)	Capital
Yemen	Republic of Yemen	YM	Sanaa
Zambia	Republic of Zambia	ZA	Lusaka
Zimbabwe	Republic of Zimbabwe	ZI	Harare
Serbia and Montenegro	(no long-form name)	SR (Serbia) MW (Montenegro)	Belgrade Podgoric a
Taiwan	(no long-form name)	TW	T'ai-pei

SECTION 2 ACKNOWLEDGEMENT “ACK” FILE FORMAT

.01 ACKNOWLEDGEMENT FILE COMPONENTS

1. The IRS will acknowledge all transmissions by sending 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**, 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. The original TRANA and TRANB sent by the transmitter with (Field #9998) of the TRANA Record updated with an IRS entry indicating the FEPS (Front-End Processing Subsystem/Front End Processor) CPU Designator.
 - b. Next, an Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.
 - c. 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.
 - d. Finally, the FEPS generated Acknowledgement File Name containing an ETIN and an IRS generated sequence number.

.01 ACKNOWLEDGEMENT FILE COMPONENTS – (Continued)

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.
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 an “**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 2. 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 Memphis IRS Center for assistance at (901) 546-2690.

.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

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 transmitter has no Ack File or Communications Error Ack File(s) from previous transmissions, the FEPS will transmit a standard "**Dummy**" Ack File with the following message:

THIS IS A DUMMY ACKNOWLEDGMENT FILE

4. 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 Memphis IRS Center for assistance at (901) 546-2690.

.02 RECEIVING THE ACKNOWLEDGEMENT FILE - (Continued)

5. 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.
6. When a return has been rejected after three attempts, contact the Electronic Filing Unit Help Desk at the Memphis IRS Center for assistance.
7. **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.
8. **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.
9. **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.

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS

1. ACK Key Record

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"ACKbbb"
0010	Filler	2	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) Sequence Number for Return (4)
0040	Filler	12	Blanks
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission rejected
0060	Duplicate Code	4	"D" = Duplicate DLN or zero "E" = Duplicate EIN or zero
0070	Filler	1	Blank
0080	Date Accepted	8	YYYYMMDD
0090	Return DLN	14	N
0100	Reserved	2	Blanks
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

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"ACKRbb"
0010	Employer Identification No (Partnership's EIN)	9	N (Must match ACK Key Record)
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	"#"

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

3. ACK Recap Record

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	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	28	Blanks
0140	Acknowledgment File Name	9	N [last byte is blank]
	Record Terminus Character	1	"#"

.04 EXAMPLES OF ACKNOWLEDGMENT "ACK" RECORDS

1. Example of Accepted Return:

0120****TRANAb123456789MARY' SbTAXbSERVICEbbbbbbbbbbbbbbbbPREPARER' SbAGENTD20000315899990107503AV123456bbbbbbCbbbbbbbPPb#0120****TRANBb12345678912300bOAKbSTREETbbbbbbbbbbbbbbbbbbOXONbHILLbMDb844001234bbbbbbbbbb3011234567bbbbbbbbbbbbbbbbbb#0120****ACKbbbb9876543218999901075030001bbbbbbbbbbA0000b2000031549267075100010bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120****RECAPbbbbbbbbbbbbbb0020089999010750300019500000000005bbbbbbbbbb000200bbbbbbbbbb12345678b#

2. Example of Rejected Return:

0120****TRANAb123456789MARY' SbTAXbSERVICEbbbbbbbbbbbbbbbbPREPARER' SbAGENTD20000315899990107504AV123456bbbbbbCbbbbbbbPPb#0120****TRANBb12345678912300bOAKbSTREETbbbbbbbbbbbbbbbbbbOXONbHILLbMDb844001234bbbbbbbbbb3011234567bbbbbbbbbbbbbbbbbb#0120****ACKbbbb44444448999901075040001bbbbbbbbbbR0000b2000031549267075100020bbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120****ACKRbb4444444000003bbRETbbb1065bb0000100000010005200bb#0120****RECAPbbbbbbbbbbbbbb00000789999010750400000600000000001bbbbbbbbbb000007bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb12345678b#

3. Example of Rejected Transmission:

0120****TRANAb123456789MARY' SbTAXbSERVICEbbbbbbbbbbbbbbbbPREPARER' SbAGENTD2000315899990107506AF123456bbbbbbCbbbbbbbPPb#0120****TRANBb12345678912300bOAKbSTREETbbbbbbbbbbbbbbbbbbOXONbHILLbMDb844001234bbbbbbbbbb3011234567bbbbbbbbbbbbbbbbbb#0120****ACKbbbb55555558999901075060001bbbbbbbbbbT000Db2000031549267075100030bbbbbbbbbbbbbbbbbbbbbbbb#0120****ACKRbb5555555000001bbRETbbb1065bb0000100000100001000bb#0120****RECAPbbbbbbbbbbbbbb0000089999050750600000000001000001bbbbbbbbbb000001bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb12345678b#

SECTION 3 FEPS TRANSMISSION VALIDATION

.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:

- (a) **"MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED"** (The maximum number of 3 consecutive unsuccessful logon attempts were reached)
- (b) **"NO TRANA RECORD RECEIVED"** (The TRANA record must be first)
- (c) **"NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM"** (If the transmitter delays responding for 60 seconds or more, the transmission session will be terminated by the FEPS)
- (d) **"LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT"** (The Logon ETIN should match the ETIN in positions 84-88 of the TRANA Record)
- (e) **"TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE"** (The transmitter must respond with a "Y" or "y"; anything else will cause the FEPS to disconnect the line)
- (f) **"INVALID PROCESSING SITE DESIGNATOR"**
(The site designator is found in position 74 of the TRANA Record)

"D" = Memphis Service Center
- (g) **"PROBLEM OCCURRED SENDING ACKNOWLEDGMENT FILE(S): YOU MAY CALL TO HAVE FILE(S) RESET"** (This can occur when the transmitter has begun transmitting records before picking up the ACK file, so both the transmitter and the FEPS are trying to communicate at the same time. It can also be line noise; or transmitter time-outs)
- (h) **"INVALID TRANA: WRONG LENGTH OR EMBEDDED #"** (TRANA is 120 bytes in length and must be blank filled. The pound sign (#) must be in position 120 only)
- (i) **"INVALID TRANB: WRONG LENGTH OR EMBEDDED #"** (The same conditions as in TRANA)

.01 FEPS VALIDATION CRITERIA - (Continued)

- (j) **"INVALID RECAP: WRONG LENGTH OR EMBEDDED #"** (The same conditions apply as in TRANA)
- (k) **"MULTIPLE TRANA/TRANB RECORDS DETECTED"**
- (l) **"INVALID PRODUCTION-TEST CODE - P= PRODUCTION, T = TEST"** (TRANA field PRODUCTION-TEST CODE must be a P or T)
- (m) **"PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE"**. (TRANA field PRODUCTION-TEST CODE must match FEPS transmitter profile for the Production-Test Code Indicator stored in the Transmitters Profile Database)
- (n) **"INVALID TRANSMISSION TYPE CODE"** (TRANA field TRANSMISSION TYPE CODE must be equal to **"P"** for Partnership Return)
- (o) **"INVALID TOTAL RETURN COUNT IN RECAP"; DOES NOT MATCH 1065 PG01 COUNT"** (The number of 1065 PG01 counts by the FEPS does not match the "Total Return Count" in the RECAP Record)
- (p) **"INVALID JULIAN DAY IN THE TRANA RECORD"** (The Julian Day in the TRANA Record cannot be more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day)
- (q) **"EIN IN 1065 TRANA DOES NOT MATCH EIN PROFILE"** (The EIN in 1065 TRANA Record does not match EIN in customer database)
- (r) **"EIN IN TRANB DOES NOT MATCH EIN IN 1065 TRANA"** (The EIN in TRANB Record does not match EIN in 1065 TRANA Record)
- (s) **"NO TRANB RECORD RECEIVED"** (No TRANB Record after TRANA Record)
- (t) **"INVALID PROCESSING YEAR CODE"** (Processing Year Code is not equal to **"C"** or **"P"**)

SECTION 4 EFS TRANSMISSION VALIDATION

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 VALIDATION CRITERIA CODE

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 VALIDATION CRITERIA
CODE**

- 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 5 FORM 1065 REQUIRED FIELDS
--

FORM 1065 REQUIRED FIELD ENTRIES

.01 The following fields must be equal

LINE FROM FORM 1065

Field Title	Ln #	=	Form/Sch	Field Title	Ln #
0280 Cost of Goods	2	=	1065 Sch. A	0770 Cost of Good	A8
1080 Net Income (Loss)	K-2	=	Form 8825	0910 Net Income	21
1150 Portfolio Income(Loss)	K-4	=	Sch. D	0410 Net Short Term Capital Gain(Loss)	Ptl 5
1165 Portfolio Income(Loss)	K-4e (2)	=	Sch. D	0820 Net Long Term Capital Gain(Loss)	Ptl 12
1165 Portfolio Income(Loss)	K-4e (2)	=	Form 4797	0650 Combine Columns	Ptl 7
1190 Net Sec. 1231 Gain(Loss)	K-6b	=	Form 4797	0650 Combine Columns	Ptl 7

SECTION 6 VALIDATION OF FORMS AND SCHEDULES

.01 VALIDATION CRITERIA

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

REJECT VALIDATION CRITERIA CODE

200 If the Tax Period (Field #0005), Form 1065, Page 1, is not in the valid format.
(See the instructions on Page 90 of this publication)

201 If the Tax Period (Field #0006), Form 8865, Page 1, is not in the valid format.
(See the instructions on Page 90 of this publication)

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: 200101, 200102, 200103, 200104, 200105, 200106, 200107, 200108

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.

203 If the Tax Period (Field #0006), Form 8865, Page 1, is a valid Fiscal Year and the Fiscal Year Beginning (Field #0010) or Fiscal Year Ending (Field #0020) on Form 8865, Page 1 is equal to blanks.

VALID TAX PERIOD: 200101, 200102, 200103, 200104, 200105, 200106, 200107, 200108

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: 200101, 200102, 200103, 200104, 200105, 200106, 200107, 200108

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 VALIDATION CRITERIA
CODE**

- 205** 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: 200101, 200102, 200103, 200104, 200105, 200106, 200107, 200108**
- 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.**
- 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 in the valid range.
- VALID TAX PERIOD: 200101, 200102, 200103, 200104, 200105, 200106, 200107, 200108**
- 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.**
- 207** If the Tax Year Beginning (Field #0010), and Tax Year Ending, (Field #0020), of the Schedule K-1 (Form 8865) equals twelve months, and Field #0020 is not in the valid range.
- VALID TAX PERIOD: 200101, 200102, 200103, 200104, 200105, 200106, 200107, 200108**
- 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).
- 210** If the return is a short period return 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.
- 218** If page four (4) of Form 1065 is not present.

REJECT VALIDATION CRITERIA CODE

- 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 - 999999**
- 221** If the Number of Forms 8865 attached to the Form 1065 (Field #0998) is not equal to a value within the allowed range:
- VALID RANGE: 0 - 999,999**
- 222** If the EIN on the Form 1065 Record ID (Field #0003), and the EIN on 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 on each Form, Schedule, or Statement Record (Field #0003), or Summary Record (Field #0020) is not equal.
- 224** If the Preparer's Firm EIN (Field #0600) on Form 1065 is not numeric and not equal to blanks.
- 225** If the Preparer's Firm EIN (Field #1015) on Form 8865 is not numeric and not equal to blanks.

NAME CONTROL (Field #0030):

- 226** The Name Control (Field #0030) on Form 1065, Page 1, must be present.
- 227** The Name Control (Field #0025) on Form 8865, Page 1, must be present.
- 228** The first position of the Name Control (Field #0030) on Form 1065, Page 1 must be valid and left-justified.
- VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric)**
- 229** The first position of the Name Control (Field #0025) on Form 8865, Page 1 must be valid and left-justified.
- VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric)**

**REJECT VALIDATION CRITERIA
CODE**

NAME CONTROL (Field #0030) - CONTINUED:

230 The second, third and fourth positions of the Name Control (Field #0030) on Form 1065, Page 1 must be valid.

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

231 The second, third and fourth positions of the Name Control (Field #0025) on Form 8865, Page 1 must be valid.

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.

233 The Name Control (Field #0025) on Form 8865, Page 1, must not have any embedded spaces between any two characters.

NAME LINE 1 (Field #0040 and #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

REJECT VALIDATION CRITERIA CODE

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 (Field #0050 and #0600):

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

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

244 The second Name Line (Field #0050) 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 (Field #0600) 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 (Field #0050) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.

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

**REJECT VALIDATION CRITERIA
CODE**

STREET ADDRESS (Field #0060 and #0610):

- 248 The Street Address (Field #0060) on Form 1065, Page 1, must be significant.
- 249 The Street Address (Field #0610) on Form 8865, Page 1, must be significant.
- 250 The Street Address (Field #0060) on Form 1065, Page 1, must be left-justified.
- 251 The Street Address (Field #0610) on Form 8865, Page 1, must be left-justified.
- 252 The Street Address (Field #0060) on Form 1065, Page 1, must contain only valid characters.
- 253 The Street Address (Field #0610) on Form 88655, Page 1, must contain only valid characters.
- 254 The Street Address (Field #0060) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.
- 255 The Street Address (Field #0610) on Form 8865, Page 1, must not have two (2) or more consecutive embedded spaces.

CITY FIELD (Field #0070 and #0620):

- 256 The City (Field #0070) on Form 1065, Page 1, must be left-justified.
- 257 The City (Field #0620) on Form 8865, Page 1, must be left-justified.
- 258 The City (Field #0070) on Form 1065, Page 1, must contain only valid characters.
- 259 The City (Field #0620) on Form 8865, Page 1, must contain only valid characters.
- 260 The City (Field #0070) on Form 1065, Page 1, must not contain two (2) or more consecutive embedded spaces.
- 261 The City (Field #0620) on Form 8865, Page 1, must not contain two (2) or more consecutive embedded spaces.

**REJECT VALIDATION CRITERIA
CODE**

CITY FIELD (Field #0070 and #0620) - CONTINUED:

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

263 The City (Field #0620) on Form 8865, Page 1, must be present.

STATE FIELD (Field #0080 and #0630):

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

265 The State Code (Field #0630) on Form 8865, Page 1, must be a valid significant entry.

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

267 The State Code (Field #0630) on Form 8865, Page 1, must be valid.

268 The State Code (Field #0080) on Form 1065, Page 1, must be left-justified.

269 The State Code (Field #0630) on Form 8865, Page 1, must be left-justified.

ZIP CODE FIELD - FOR UNITED STATES (Field #0090 and #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

271 The Zip Code (Field #0640) on Form 8865, 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

**REJECT VALIDATION CRITERIA
CODE**

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 Acitivity 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 = 2000 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 = 2000 or less

277 The Preparer's Taxpayer Identification Number, SSN or PTIN (Field #1013) on Form 8865 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

278 The Preparer's 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 "Y", then Field #0970 must be significant.

.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 VALIDATION CRITERIA CODE

- 300** The Partner's Identifying Number (Field #0030) 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 #0030) 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 #0030), 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 - 728-99-9999,
750-01-0001 - 763-99-9999

VALID ITIN RANGE: 900-70-0000 - 999-80-9999

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

**REJECT VALIDATION CRITERIA
CODE**

303 The Partner's Identifying Number (Field #0030), 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 - 728-99-9999,
750-01-0001 - 763-99-9999**

VALID ITIN RANGE: 900-78-0000 - 999-80-9999

**VALID EIN RANGE: 01, 02, 03, 04, 05, 06, 11, 13, 14,15, 16, 21, 22, 23,
24, 25, 31, 33, 34, 35, 36, 37, 38, 39, 41, 42, 43, 44,
45, 46, 47, 48, 51, 52, 53, 54, 55, 56, 57, 58, 59, 61,
62, 63, 64, 65, 66, 67, 68, 71, 72, 73, 74, 75, 76, 77,
81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 94, 95, 96,
97, 98, 99**

NAME LINE 1 (Field #0040, #0110 and #0150):

304 The first Name Line (Field #0040, Field #0110) on the Schedule K-1 (Form 1065), Page 1, must be present.

305 The first Name Line (Field #0040, Field #0150) on the Schedule K-1 (Form 8865), Page 1, must be present. |

306 The first Name Line (Field #0040, Field #0110) on the Schedule K-1 (Form 1065), Page 1, must be left-justified and significant.

307 The first Name Line (Field #0040, Field #0150) on the Schedule K-1 (Form 8865), Page 1, must be left-justified and significant. |

308 The first Name Line (Field #0040, Field #0110) 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 #0040, Field #0150) on the Schedule K-1 (Form 8865) must contain only valid characters. |

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

**REJECT VALIDATION CRITERIA
CODE**

NAME LINE 1 (Fields #0040, #0110 and #0150) - CONTINUED:

- 310** The first Name Line (Field #0040, Field #0110) on the Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces.
- 311** The first Name Line (Field #0040, Field #0150) on the Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces.

NAME LINE 2 (Fields #0050, #0090, #0120 and #0160):

- 312** The second Name Line (Field #0050, Field #0120) on the Schedule K-1 (Form 1065) if significant must be left-justified.
- 313** The second Name Line (Field #0090, Field #0160) on the Schedule K-1 (Form 8865) if significant must be left-justified.
- 314** The second Name Line (Field #0050, Field #0120) 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 #0090, Field #0160) 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 #0050, Field #0120) on the Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces.
- 317** The second Name Line (Field #0090, Field #0160) on the Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces.

**REJECT VALIDATION CRITERIA
CODE**

STREET ADDRESS (Fields #0050, #0060, #0130 and #0170):

318 The Street Address (Field #0060, Field #0130) on Schedule K-1 (Form 1065) must be significant.

319 The Street Address (Field #0050, Field #0170) on Schedule K-1 (Form 8865) must be significant.

320 The Street Address (Field #0060, Field #0130) on Schedule K-1 (Form 1065) must be left-justified.

321 The Street Address (Field #0050, Field #0170) on Schedule K-1 (Form 8865) must be left-justified.

322 The Street Address (Field #0060, Field #0130) on Schedule K-1 (Form 1065) must contain only valid characters.

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

323 The Street Address (Field #0050, Field #0170) on Schedule K-1 (Form 8865) must contain only valid characters.

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

324 The Street Address (Field #0060, Field #0130) on Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces.

325 The Street Address (Field #0050, Field #0170) on Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces.

**REJECT VALIDATION CRITERIA
CODE**

CITY FIELDS (Fields #0060, #0070, #0140 and #0180):

326 The City (Field #0070, Field #0140) on Schedule K-1(Form 1065) must be left-justified.

327 The City (Field #0060, Field #0180) on Schedule K-1(Form 8865) must be left-justified.

328 The City (Field #0070, Field #0140) on Schedule K-1 (Form 1065) must contain only valid characters.

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

329 The City (Field #0060, Field #0180) on Schedule K-1 (Form 8865) must contain only valid characters.

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

330 The City (Field #0070, Field #0140) on Schedule K-1 (Form 1065) must not contain two (2) or more consecutive embedded spaces.

331 The City (Field #0060, Field #0180) on Schedule K-1 (Form 8865) must not contain two (2) or more consecutive embedded spaces.

332 The City (Field #0070, Field #0140) on Schedule K-1 (Form 1065) must be present.

333 The City (Field #0060, Field #0180) on Schedule K-1 (Form 8865) must be present.

STATE FIELDS (Fields #0070, #0080, #0150 and #0190):

334 The State Code (Field #0080, Field #0150) on Schedule K-1(Form 1065) must be a valid significant entry. (See Exhibit 2 for the valid State Code)

335 The State Code (Field #0070, Field #0190) on Schedule K-1(Form 8865) must be a valid significant entry. (See Exhibit 2 for the valid State Code)

336 The State Code (Field #0080, Field #0150) on Schedule K-1 (Form 1065) must be valid or equal to ". ".

**REJECT VALIDATION CRITERIA
CODE**

STATE FIELDS (Fields #0070, #0080, #0150 and #0190) - CONTINUED:

- 337** The State Code (Field #0070, Field #0190) on Schedule K-1 (Form 8865) must be valid or equal to “. “.
- 338** The State Code (Field #0080, Field #0150) on Schedule K-1 (Form 1065) must be left-justified.
- 339** The State Code (Field #0070, Field #0190) on Schedule K-1 (Form 8865) must be left-justified.

ZIP CODE FIELDS - FOR FOREIGN ZIP CODE (Fields #0080 and #0090)

- 340** The Zip Code (Field #0090) on Schedule K-1 (Form 1065) must be equal to blanks if the State Code (Field #0080) on Schedule K-1 (Form 1065) is equal to ".b".
- 341** The Zip Code (Field #0080) on Schedule K-1 (Form 8865) must be equal to blanks if the State Code (Field #0070) on Schedule K-1 (Form 8865) is equal to ".b".

**ZIP CODE FIELDS - FOR UNITED STATES ZIP CODES
(Fields #0080, #0090, #0160 and #0200)**

- 342** The Zip Code (Field #0090, Field #0160) 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

**REJECT VALIDATION CRITERIA
CODE**

**ZIP CODE FIELDS - FOR UNITED STATES ZIP CODES - CONTINUED
(Fields #0080, #0090, #0160 and #0200)**

343 The Zip Code (Field #0080, Field #0200) 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 8865 is present and Field #0080 or Field #0090 equals “X”, then at least 1 Schedule K-1 (Form 8865) record must be within the return. |

346 If significant, Schedule K-1(Form 1065), Page 2, Field #1050, must be equal to “STMb99”. |

347 If significant, Schedule K-1(Form 8865), Page 2, Field #0960, must be equal to “STM100”. |

.03 GENERAL VALIDATION CRITERIA – ALL FORMS AND SCHEDULES

REJECT VALIDATION CRITERIA CODE

400 The following Forms/Schedules must be submitted in the proper sequence as illustrated below:

	Page 1, 2, 3 & 4	REQUIRED
Form 1065	Page 1	Optional
Schedule A (Form 5713)	Page 1	Optional
Schedule A (Form 8609)	Page 1	Optional
Schedule A (Form 8847)	Page 1	Optional
Schedule B (Form 5713)	Page 1	Optional
Schedule C (Form 5713)	Page 1	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 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 926	Page 1 & 2	Optional
Form 982	Page 1	Optional
Form 3468	Page 1	Optional
Form 3520	Page 1 - 6	Optional
Form 3520 –A	Pages 1-4	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 4835	Page 1	Optional

**REJECT VALIDATION CRITERIA
CODE**

400 (CONTINUED) - Proper sequence of Forms/Schedules

Form 5471	Page 1 - 4	Optional
Form 5713	Page 1 - 4	Optional
Form 5884	Page 1	Optional
Form 6252	Page 1	Optional
Form 6478	Page 1	Optional
Form 6765	Page 1 & 2	Optional
Form 6781	Page 1	Optional
Form 8082	Page 1 & 2	Optional
Form 8271	Page 1	Optional
Form 8275	Page 1 & 2	Optional
Form 8275-R	Page 1 & 2	Optional
Form 8283	Page 1 & 2	Optional
Form 8582-CR	Page 1 & 2	Optional
Form 8586	Page 1	Optional
Form 8594	Page 1 & 2	Optional
Form 8609	Page 1	Optional
Form 8611	Page 1	Optional
Form 8621	Page 1 & 2	Optional
Form 8693	Page 1	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 8830	Page 1	Optional
Form 8832	Page 1	Optional
Form 8834	Page 1	Optional
Form 8835	Page 1	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 8865	Page 1-7	Optional
Form 8866	Page 1	Optional
Statement Record	Page 1-30	Optional
Schedule K-1 (Form 1065)	Page 1 & 2	(2 REQUIRED)
Schedule K-1 Statement (Form 1065)	Page 1-30	Optional

**REJECT VALIDATION CRITERIA
CODE**

400 (CONTINUED) - Proper sequence of Forms/Schedules

Schedule K-1 (Form 8865)	Page 1 & 2	(1 REQUIRED when applicable)
Schedule K-1 Statement (Form 8865)	Page 1-30	Optional
Form 8308 Summary Record	Page 1	Optional REQUIRED

NOTE:

See Publication 1524, Section 3, for the proper filing sequence for Schedule K-1 (Form 1065), Schedule K-1 (Form 8865), Schedule K-1 Statement Records and Statement Records.

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.

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

404 The EIN cannot be all nines.

**REJECT VALIDATION CRITERIA
CODE**

406 If the EIN on the Return/Form/Schedule Record, and the EIN (Field #0003) on the Form 1065 is not equal.

<u>FORMS/SCHEDULES</u>		<u>FIELD NUMBER</u>
Form 1065	Page 1	0130
Schedule A (Form 5713)	Page 1	0010
Schedule A (Form 8609)	Page 1	0020
Schedule B (Form 5713)	Page 1	0010
Schedule C (Form 5713)	Page 1	0010
Schedule D (Form 1065)	Page 1	0010
Schedule F (Form 1040)	Page 1	0060
Schedule J (Form 5471)	Page 1	0010
Schedule K-1 (Form 1065)	Page 1	0100
Schedule K-1 (Form 8865)	Page 1	0140
Schedule M (Form 5471)	Page 1	0010
Schedule N (Form 5471)	Page 1	0010
Schedule O (Form 5471)	Page 1	0010
Schedule O (Form 8865)	Page 1	0010
Schedule P (Form 8865)	Page 1	0010
Form 926	Page 1	0010
Form 982	Page 1	0010
Form 3468	Page 1	0010
Form 3520	Page 1	0170
Form 3520-A	Page 1	0040
Form 4255	Page 1	0009
Form 4562	Page 1	0010
Form 4684	Page 1	0010

**REJECT VALIDATION CRITERIA
CODE**

406 (CONTINUED) - EIN check

FORMS/SCHEDULES

FIELD NUMBER

Form 4797	Page 1	0010
Form 4835	Page 1	0020
Form 5471	Page 1	0110
Form 5713	Page 1	0040
Form 5884	Page 1	0010
Form 6252	Page 1	0010
Form 6478	Page 1	0010
Form 6765	Page 1	0010
Form 6781	Page 1	0010
Form 8082	Page 1	0010
Form 8271	Page 1	0010
Form 8275	Page 1	0010
Form 8275-R	Page 1	0010
Form 8283	Page 1	0010
Form 8308	Page 1	0010
Form 8582-CR	Page 1	0009
Form 8586	Page 1	0010
Form 8594	Page 1	0010
Form 8609	Page 1	0170
Form 8611	Page 1	0010
Form 8621	Page 1	0020
Form 8693	Page 1	0010
Form 8697	Page 1	0080
Form 8820	Page 1	0010
Form 8824	Page 1	0010
Form 8825	Page 1	0010
Form 8826	Page 1	0010
Form 8830	Page 1	0010
Form 8832	Page 1	0010
Form 8834	Page 1	0010
Form 8835	Page 1	0010
Form 8844	Page 1	0010
Form 8845	Page 1	0010
Form 8846	Page 1	0010
Form 8847	Page 1	0010
Form 8861	Page 1	0010
Form 8865	Page 1	0030
Form 8866	Page 1	0080

**REJECT VALIDATION CRITERIA
CODE**

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

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

**REJECT VALIDATION CRITERIA
CODE**

410 The EIN must be present, equal to the EIN (Field #0003)* of the Record ID on the return and consistent on all multiple pages of forms, schedules, statements records within the return.

<u>FORMS/SCHEDULES</u>		<u>FIELD NUMBER(S)</u>
Form 1065	Pages 2 - 4	0673, 1063, 1703
Schedule F (Form 1040)	Page 2	0773
Schedule K-1 (Form 1065)	Page 2	0693
Schedule K-1 (Form 8865)	Page 2	0603
Schedule O (Form 5471)	Page 2	1073
Form 926	Page 2	0353
Form 3520	Page 2, 3, 4, 5, 6,	0803, 1403, 2353, 3063, 3853
Form 3520-A	Page 2, 3, 4	0433, 1253, 1723
Form 4562	Page 2	0803
Form 4684	Page 2	0493
Form 4797	Page 2	1383
Form 5471	Pages 2 - 4	0973, 2423, 3403
Form 5713	Pages 2 - 4	0513, 1603, 2523
Form 6765	Page 2	0483
Form 8082	Page 2	0523
Form 8275	Page 2	0423
Form 8275-R	Page 2	0423
Form 8283	Page 2	0793
Form 8582-CR	Page 2	0253
Form 8594	Page 2	0433
Form 8621	Page 2	0443
Form 8697	Page 2	0483
Form 8824	Page 2	0373
Form 8825	Page 2	0933
Form 8865	Page 2-7	1023, 2473, 3143, 3563, 4413, 4773

NOTE: The EIN (in the Record ID) for all schedules and forms, Page 1, is standard at Field #0003.

**REJECT VALIDATION CRITERIA
CODE**

- 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.
- 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, or 6 of a form is not equal to the Form Occurrence Number (Field #0005) on Page 1 of a form.
- 424** If numeric, all date fields must be in the valid format and fall within the valid range.

VALID FORMAT: YYYYMMDD, YYYYMM, YYYYDD, YYYY

VALID RANGE: MM = 01-12, DD = 01-31, YYYY = 1900-2000

**NOTE: Fiscal Year Beginning For Form 1065 (Field 0010) and
Schedule K-1 (Field 0010) can not be the previous tax year.**

- 426** The Zip Code must be valid and must be a valid State/Zip Code combination.
**(For valid Zip Codes please refer to Section 1, Page 7 of this
publication)**

**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.

**NOTE: Refer to the Record Layouts for the specific form/schedule and field
number.**

**REJECT VALIDATION CRITERIA
CODE**

430 All money amount fields marked with 3 asterisks (***) in the Record Layouts (Field Description) must be numeric and contain only positive money amounts.

<u>FORMS/SCHEDULES</u>	<u>FIELD NUMBER(S)</u>
Form 1065	0370, 0400, 0430, 0440, 0450, 0680, 0760
Schedule D (Form 1065)	0810, 0812
Schedule K-1 (Form 1065)	0420, 0470, 0480, 0490, 0530, 0570
Schedule K-1 (Form 8865)	0320, 0370, 0380, 0390, 0440, 0480
Form 3520	1050, 1140, 1230, 3410, 3420, 3470, 3480, 3530, 3540, 3590, 3600, 3760, 3770, 3780, 3790
Form 3520-A	0440, 0450, 0460, 0580, 1580, 1590, 1600, 1610, 1700
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	0110, 0380, 0390, 0400
Form 8825	0800, 0810
Form 8865	2320, 2330, 2360, 2370, 2380, 3100

**REJECT VALIDATION CRITERIA
CODE**

432 The following fields on the Return, Schedules and Forms **must** contain no significant data (**NO ENTRY FIELDS**).

<u>FORMS/SCHEDULES</u>	<u>FIELD NUMBER(S)</u>
Form 1065	0190, 0840
Form 5713 (Schedule B)	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)	0350
Form 3520	0050
Form 4684	1000, 1020, 1170, 1190
Form 4797	1550, 1790, 2030, 2270
Form 4835	0010, 0220
Form 5471	0505
Form 5713	0160, 0340, 0350, 0380, 0390, 0400, 0410, 0420, 0430, 0440, 0450, 0480, 0490, 0810, 0860, 0910 0960, 1010, 1060, 1110, 1160, 1210, 1260, 1310, 1360, 1410, 1460, 1510, 1560, 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
Form 5884	0100
Form 6478	0225, 233, 235

**REJECT VALIDATION CRITERIA
CODE**

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

<u>FORMS/SCHEDULES</u>	<u>FIELD NUMBER(S)</u>
Form 6765	0455
Form 8082	0030
Form 8609	0020
Form 8697	0460, 0820
Form 8820	0045
Form 8835	0195
Form 8844	0110
Form 8845	0065
Form 8861	0075
Form 8866	0460

**REJECT VALIDATION CRITERIA
CODE**

438 The following fields are designated as “X” or **blank** and **must** contain either an “X” or **blank**.

<u>FORMS/SCHEDULES</u>	<u>FIELD NUMBER(S)</u>
Form 1065	0160, 0170, 0180, 0200, 0210, 0220, 0570, 0650, 0780, 0790, 0800, 0830, 0850, 0855, 0860, 0865, 0880, 0882, 0884, 0886, 0887, 0889, 0890, 0895, 0900, 0905, 0910, 0915, 0920, 0925, 0930, 0935, 0940, 0945, 0950, 0955, 0960, 0965, 0980, 0985, 0990, 0995, 1570, 1580
Schedule A (Form 5713)	0020, 0030
Schedule A (Form 8847)	0120, 0130, 0140, 0180
Schedule B (Form 5713)	0020, 0030
Schedule C (Form 5713)	0020, 0030
Schedule F (Form 1040)	0040, 0050, 0080, 0085, 0260, 0740, 0750
Schedule K-1 (Form 1065)	0170, 0172, 0174, 0200, 0210, 0330, 0340, 0920, 0930
Schedule K-1 (Form 8865)	0830, 0840
Schedule O (Form 5471)	0690, 0700, 0770, 0780, 0850, 0860
Schedule O (Form 8865)	1800, 1810

**REJECT VALIDATION CRITERIA
CODE**

438 (CONTINUED) - Fields designated as "X" or Blank

<u>FORMS/SCHEDULES</u>	<u>FIELD NUMBER(S)</u>
Form 926	0055, 0060, 0065, 0070, 0195, 0200, 0335, 0340, 0425, 0430, 0435, 0440, 0445, 0450
Form 982	0020, 0030, 0040, 0050, 0070, 0080
Form 3468	0020, 0045
Form 3520	0030, 0040, 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, 0140, 0305, 0310, 0555, 0560, 0810, 0815, 0820, 0825, 0830, 0835, 0840, 0845, 0850, 0855, 0860, 0865, 0990, 0995, 1000, 1005, 1310, 1315, 1320, 1335, 1340, 1350, 1365, 1370, 1380, 1455, 1460, 1525, 1530, 1595, 1600, 1665, 1670, 2210, 2215, 2220, 2230, 2235, 2240, 2250, 2255, 2260, 2270, 2275, 2280, 2290, 2295, 2300, 2310, 2315, 2320, 2360, 2370, 2420, 2430, 2480, 2490, 2540, 2550, 2830, 2840, 3070, 3080, 3130, 3140, 3210, 3220, 3290, 3300, 3340, 3350, 3370, 3380, 3430, 3440, 3490, 3500, 3550, 3560, 3610, 3620, 3630, 3640, 3650, 3660, 3920, 3930, 4040, 4050, 4340, 4350, 4380, 4390, 4420, 4430, 4460, 4470, 5000, 5010
Form 3520-A	0095, 0100, 0105, 0110, 0120, 0135, 0140, 0150, 0165, 0170, 0180, 0195, 0200, 0210, 0225, 0230, 0240, 0405, 0410, 1325, 1330, 1795, 1800, 1805, 1810, 2110, 2120, 2130
Form 4562	0185, 0810, 0815, 0820, 0825, 1390, 1395, 1400, 1405, 1410, 1415, 1460, 1465, 1470, 1475, 1480, 1485, 1530, 1535, 1540, 1545, 1550, 1555, 1600, 1605, 1610, 1615, 1620, 1625, 1670, 1675, 1680, 1685, 1690, 1695, 1740, 1745, 1750, 1755, 1760, 1765, 1770, 1775, 1780, 1785, 1790, 1795, 1800, 1805, 1810, 1815

**REJECT VALIDATION CRITERIA
CODE**

438 (CONTINUED) - Fields designated as "X" or Blank

<u>FORMS/SCHEDULES</u>	<u>FIELD NUMBER(S)</u>
Form 4835	0030, 0035, 0160, 0640, 0650
Form 5471	0025, 0030, 0035, 0525, 0120, 0130, 0135, 0140, 0150, 0200, 0210, 0220, 0260, 0270, 0280, 0320, 0330, 0340, 0380, 0390, 0400, 3790, 3795, 3800, 3805,
Form 5713	0100, 0110, 0120, 0130, 0140, 0150, 0310, 0520, 0530, 0540, 0550, 0560, 0570, 0580, 0590, 0600, 0610, 0620, 0630, 0640, 0650, 0660, 0670, 0680, 0690, 0700, 0710, 0720, 0730, 0740, 0750, 0760, 1610, 1620, 1630, 2040, 2050, 2060, 2470, 2480, 2490, 2500, 2530, 2540, 2550, 2560, 2570, 2580, 2590, 2600, 2610, 2620, 2630, 2640, 2650, 2660, 2670, 2680, 2690, 2700, 2710, 2720, 2730
Form 6252	0050, 0055, 0060, 0065, 0300, 0305, 0310, 0330, 0340, 0350, 0360
Form 6781	0011, 0012, 0013, 0014
Form 8082	0020, 0035, 0040, 0050, 0055, 0060, 0065, 0070, 0075, 0190, 0200, 0250, 0260, 0310, 0320, 0370, 0380
Form 8283	0730, 0740, 0750, 0760, 0770, 0780, 0810, 0820, 0830, 0840, 0850, 0860, 0870, 0880, 1325, 1330
Form 8582-CR	0470
Form 8586	0050, 0060
Form 8594	0020, 0030, 0220, 0225, 0230, 0235, 0240, 0242

**REJECT VALIDATION CRITERIA
CODE**

438 (CONTINUED) - Fields designated as "X" or Blank

<u>FORMS/SCHEDULES</u>	<u>FIELD NUMBER(S)</u>
Form 8609	0010, 0230, 0270, 0280, 0290, 0300, 0310, 0350, 0355, 0360, 0365, 0370, 0375, 0380, 0385, 0390, 0400, 0410, 0420, 0430, 0440, 0450, 0480
Form 8621	0090, 0100, 0110, 0120, 0130, 0140, 0230, 0240, 0250, 0260, 0270, 0280
Form 8693	0080, 0090, 0100, 0250
Form 8697	0090, 0100, 0110, 0120, 0130, 0900
Form 8824	0080, 0090, 0100, 0180, 0185, 0190, 0195, 0200, 0210, 0220
Form 8832	0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130
Form 8846	0050
Form 8865	0080, 0090, 0100, 0110, 0290, 0300, 0310, 0380, 0390, 0400, 0470, 0480, 0490, 0560, 0570, 0580, 0780, 0790, 0800, 0940, 0950, 0980, 0990, 1000, 1010, 1012, 1030, 1040, 1110, 1120, 1190, 1200, 1270, 1280, 1350, 1360, 1430, 1440, 1510, 1580, 1650, 1720, 1790, 1800, 1810, 1890, 1970, 2050, 2130, 2210, 3670, 3680
Form 8866	0090, 0100, 0110, 0120, 0130

**REJECT VALIDATION CRITERIA
CODE**

440 If the following field(s) of **Form 1065** contains a significant entry, then the corresponding field **must** contain "STMb":

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0300	0310
0340	0350
0520	0530
0710	0720
0730	0740
0800 (If "X")	0820
0860 (If "X")	0870
0900	0907
1100	1105
1170	1175
1200	1205
1210	1215
1230	1235
1240	1245
1460	1465
1490	1495
1540	1545
1600	1605
1670	1680
1880	1885
1890	1895
1920	1925
1930	1935
2140	2145
2150	2155
2220	2225
2230	2235
2280	2285
2290	2295
2520	2515
2560	2555

**REJECT VALIDATION CRITERIA
CODE**

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0190	0200
0260	0250

444 If the following field(s) of **Schedule K-1 (Form 1065)** record contains a significant entry, then the corresponding field **must** contain "STMb99".

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0520	0525
0550	0555
0560	0565
0580	0585
0590	0595
0810	0815
0840	0845
0890	0895
0950	0955

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0040	0045
0080	0085
0120	0125
0160	0165
0530	0535
0540	0545
0660	0665
0740	0745

**REJECT VALIDATION CRITERIA
CODE**

446 If the following field(s) of **Schedule K-1 (Form 8865)** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0430	0435
0460	0465
0470	0475
0490	0495
0500	0505
0720	0725
0860	0865
0750	0755
0800	0805

447 If the following fields(s) of **Form 982** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0100	0085

448 If the following field(s) of **Form 3520** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
2830 (If “X”)	2845
3800	3805

449 If the following fields(s) of **Form 3468** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0020	0025

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450 If the following field(s) of **Form 3520-A** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0405 (If “X”)	0420
0510	0515
0590	0595
1010	1015
1020	1025
1110	1115
1120	1125
1190	1195
1200	1205
None	1555
1640	1645
1660	1665
1710	1715

454 If the following field(s) of **Form 4562** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0720	0730

455 If the following field(s) of **Form 4835** record contains a significant entry, then the corresponding field **must** contain “STMb”.

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0090	0100
0160 (If “X”)	0165

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456 If the following field(s) of **Form 5471** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
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
3620	3625
3630	3635
3790 (If “X”)	3810
3800 (If “X”)	3810

458 If the following field(s) of **Form 6252** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0360 (If “X”)	0370

460 The following field(s) of **Form 6781** record **must** contain a statement “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
None	0195

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464 If the following field(s) of **Form 8621** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0500, 0510, 0550	0555

466 If the following field(s) of **Form 8824** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0220 (If “X”)	0225

467 If the following field(s) of **Form 8826** record contains a significant entry, then the corresponding field **must** contain “STMb”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0020	0025

468 If the following field(s) of **Form 8865** record contains a significant entry, then the corresponding field **must** contain “STMb”.

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0960	0965
2270	2275
2300	2305
2450	2455
3180	3185
3270	3275
3300	3305
3310	3315
3330	3335
3340	3345
3540	3545
3590	3595

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468 (CONTINUED) - Form 8865 Statement Reference Fields

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
3640	3645
3700	3705
None	3790
3940	3945
3950	3955
3980	3985
3990	3995
4200	4205
4210	4215
4280	4285
4290	4295
4340	4345
4350	4355
4440	4445
4450	4455
4690	4685
4730	4725

. 04 CONSISTENCY CHECKS - VALIDATION CRITERIA

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- 500** If Partnership Met Requirement (Form 1065, Schedule B, Field #0920) is equal to "N", then Total Assets (Form 1065, Field #0150) is significant or blanks, **AND** Form 1065 Schedule L, and Schedules M-1 and M-2 (Fields #1740-2540) must be significant.
- 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 Form 8825 must be present and Net Income (Loss) (Field #0910) must be significant.
- 509** If Form 8825 is present and Net Income(Loss)(Field #0910) is significant, then Form 1065, Page 3, Net Income (Loss)(Field #1080) must be significant.
- 510** If Form 1065, Page 3, Net Short-Term Capital Gain (Loss)(Field #1150) is significant, **or** Net Long-Term Capital Gain (Loss)-Total For Year (Field #1165) is significant, then Schedule D (Form 1065) must be present.
- 511** If Form 1065, Page 3, Net Short-Term Capital Gain (Loss)(Field #1150) **or** Other Income (Loss) (Field #1200), is not equal to Schedule D (Form 1065) (Field #0410).

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- 512** If Form 1065, Page 3, Net Long-Term Capital Gain(Loss)-Total For Year (Field #1165) **or** Other Income (Loss) (Field #1200) is not equal to Schedule D (Form 1065) (Field #0820).
- 513** If Form 1065, Page 3, Net Gain(Loss)(Field #1190) is significant, then Form 4797 must be present.
- 514** If Form 1065, Page 3, Section 179 Expense Deduction, (Field #1220) is significant, then Form 4562 must be present.
- 515** If Form 1065, Page 3, Schedule K has an entry in Field #1250, or #1260, or #1270, or #1280 of \$500.00 or more, then Form 8586 must be present.
- 516** If Form 1065, Page 3, Total Foreign Taxes (Field #1590) is significant, and Total Foreign Taxes (Paid) and Total Foreign Taxes (Accrued), (Field #1570 and #1580) are blank. Both must not equal “X”.
- 517** If Schedule A (Form 8609) is present within the return, then Form 8609 must be present.
- 518** If Schedule A (Form 8609) Field #0210 is significant, then Forms 8586 and 8609 must be present.
- 519** If Schedule A (Form 8847) is present within the return, the Form 8847 must be present.
- 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.

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- 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.
- 525** If Schedule C (Form 5713) Line 1b (Field #0030) equals “X” and Form 5713, Line 7c (Field #0560) = “X”, then Schedule C (Form 5713) Field #0180 and Schedule B (Form 5713) Field #1050 must equal.
- 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.
- 527** If Schedule C (Form 5713) Line 1b (Field #0030) equals “X” and Form 5713, Line 7i (Field #0720) equals “X”, then Schedule C (Form 5713) Field #0220 and Schedule B (Form 5713) Field #1060 must equal.
- 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.
- 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) or Form 4835 are present, then Schedule F (Field #0720) or Form 4835 (Field #0620) must be “PAL” or blank.
- 534** Schedule K-1 (Form 1065) Field #0170, or #0172, or #0174 must equal “X”.
- 535** If Schedule K-1 (Form 1065) Field #0600, or #0610, or #0620, or #0630 is significant, then Form 8586 must be present.
- 538** If Schedule K-1 (Form 1065) Field #0980 or Field #0990 is significant, then Form 8611 must be present.

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- 539** If Schedule N (Form 5471) (Field #0750) is significant, then Schedule N (Field #0640) must be equal.
- 540** If Form 926 is present and Line 1b (Field #0070) equals “X”, then Field #0080 and Field #0090 must be significant.
- 541** If Form 926 is present and Line 1c (Field #0200) equals “X”, then Field #0210 and #0220 must be significant.
- 542** If Form 3520 is present and Line 3 (Field #0305) equals “X”, then Field #0320, #0330, #0340, #0350, #0360, #0370 and #0380 must be significant.
- 543** If Form 3520 is present and Line 11a (Field #0850) equals “X”, then Field #0870, #0880, #0890, and #0900 must be significant.
- 544** If Form 3520 is present and Line 13 (Field #1000) equals “X”, then Field #1010, #1020, #1030, #1040, #1050, #1060, #1070, #1080, and #1090 must be significant.
- 545** If Form 3520 is present and Line 25 (Field #2360) equals “X”, then Field #2380, #2390, #2400, #2410 must be significant, and either Field #2420 or #2430 must be significant.
- 546** If Form 3520 is present and Line 31 (Field #3070) equals “X”, then Field #3090, #3100, #3110, #3120, #3150, #3160 must be significant, and either Field #3130 or #3140 must be significant.
- 547** If Form 3520 is present and Line 34 (Field #3370) equals “X”, then Field #3390, #3400, #3410, #3420 must be significant, and either Field #3430 or #3440 must be significant.
- 548** If Form 3520 is present and Line 60 (Field #3920) equals “X”, then Field #3940, #3950, and #3960 must be significant.
- 549** If Form 3520 is present and Line 61 (Field #4040) equals “X”, then Field #4060, #4070, #4080, #4090, #4100, #4110, #4120, #4340, #4350 #4360, and #4370 must be significant.
- 550** If Form 3520-A is present and Page 3, Line 2 (Field #1325) equals “X”, then Field #1340, #1350, #1360, #1370, #1380, #1390, and #1400 must be significant.

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- 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 #1200) must be significant.
- 566** If Schedule D (Form 1065), (Field #0390) is significant, then Form 6252 (Field #0280) or (Field #0450) must be significant.
- 568** If Schedule D (Form 1065), (Field #0820) is significant, then Form 1065 (Field #1165) or (Field #1200) must be significant.
- 569** If Form 4797 and Form 6252 are present and Form 4797 (Field #2370) is significant, then Form 4797 (Field #1270) and Form 6252 (Field #0140) 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.
- 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), and (Field #2790 and #2800), or (Field #2810 and #2820), or (Field #2790, #2800, #2810, and #2820) must be significant.
- 578** If Form 5884 is present and Line 3 (Field #0090) is significant, then Schedule K-1 (Form 1065) Line 12c (Field #0650), or Line 12d (Field #0660), or Line 13 (Field #0670) must be significant.

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- 583** If Form 6252 is present and (Field #0280) or (Field #0450) is significant, then Form 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 #0140) is significant, then Form 1065, (Field #1200) must be significant.
- 587** If Form 6781 is present and (Field #0180) or (Field #0190) is significant, then Schedule D (Form 1065), (Field #0400) or (Field #0800) must be significant.
- 589** If Form 8586 has an entry of \$500.00 or more in Field #0030, or #0040, or #0110, then Form 8609 must be present.
- 590** If Form 8586 has an entry of \$500.00 or more in Field #0030, or #0040, or #0110, then Schedule A (Form 8609) must be present.
- 591** If Form 8586 is present and Line 5 (Field #0120) is significant, then Schedule K-1 (Form 1065) Line 12a(1) (Field #0600), or Line 12a(2) (Field #0610), or Line 12a(3) (Field #0620), or Line 12a(4)(Field #0630) must be significant.
- 592** If Form 8609 (Field #0180) is significant, then Schedule A (Form 8609) (Field #0030) must equal.
- 593** If Form 8609 is present within the return, then Form 8586 and Schedule A (Form 8609) must be present.
- 594** If Form 8621 is present and (Field #0230) equals “X”, then (Field #0290), (Field #0300), (Field #0310), (Field #0320), (Field #0330), and (Field #0340) must be significant.
- 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.

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- 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 #0540) or (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.
- 600** If Form 8826 is present and (Field #0060) is significant, then Schedule K-1 (Form 1065) Line 12c (Field #0650), or Line 12d (Field #0660) or Line 13 (Field #0670) must be significant.
- 601** If Form 8834 is present and Line 8 (Field #0180) is significant, then Schedule K-1 (Form 1065) Line 12c (Field #0650), or Line 12d (Field #0660) or Line (Field #0670) must be significant.
- 602** If Form 8830 is present and Line 3 (Field #0040) is significant, then Schedule K-1 (Form 1065) Line 12c (Field #0650), or Line 12d (Field #0660), or Line 13 (Field #0670) must be significant.
- 603** If Form 8835 is present and Line 13 (Field #0190) is significant, then Schedule K-1 (Form 1065) Line 12c (Field #0650), or Line 12d (Field #0660), or Line 13 (Field #0670) must be significant.
- 604** If Form 8845 is present and (Field #0060) is significant, then Schedule K-1 (Form 1065) Line 12c (Field #0650), or Line 12d (Field #0660), or Line 13 (Field #0670) must be significant.
- 605** If Form 8844 is present and (Field #0040) is significant, then Schedule K-1 (Form 1065) Line 12c (Field #0650), or Line 12d (Field #0660) or Line 12c (Field #0670) must be significant.
- 606** If Form 8846 is present and (Field #0070) is significant, then Schedule K-1 (Form 1065) Line 12c (Field #0650), or Line 12d (Field #0660) or Line 13 (Field #0670) must be significant.
- 607** If Form 8847 is present and Line 1 (Field #0020) is significant, then Schedule A (Form 8847) (Field #0170) must be significant.

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- 608** If Form 8847 is present and Line 3 (Field #0040) is significant, then Schedule K-1 (Form 1065) Line 12c (Field #0650), or Line 12d (Field #0660), or Line 13 (Field #0670) must be significant.
- 609** If Form 8861 is present and Line 3 (Field #0070) is significant, then Schedule K-1 (Form 1065) Line 12c (Field #0650), or Line 12d (Field #0660), or Line 13 (Field #0670) must be significant.
- 613** Exceeded maximum number of errors (96).
- 614** If Form 3468 is present and Field #0030, or #0050, or #0070 is significant, then Field #0025 must equal "STMbnn".
- 615** If Form 3468 is present and Field #0030, #0040, #0045, #0050, #0060, #0070, #0080, #0090, #0100, #0110, #0120, #0130 are blank, then Field #0140 must equal "TRAbSEC" and Field #0150 and #0160 must be significant, and Field #0165 must be "STMbnn".
- 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 "STMbnn".
- 619** If Form 3520-A, Page 4, is present and Field #1795 equal "X", then Field #1820, #1830, #1840, #1850, #1860, #1870 and #1880 must be significant.
- 620** If Form 3520-A, Page 4, is present then either Field #2110, or #2120, or #2130 must equal "X". (All fields must not **equal** "X")
- 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.
- 622** If Form 8594 is present and Field #0240 equals "X", then Field #0250 and Field #0260 must be significant.
- 623** If Form 8824 is present and Field #0230, #0240, #0250, #0260, #0270, #0280 and #0290 are blank, and Field #0300 is significant, then Field #0345 must equal "STMbnn".
- 624** If Form 8824 is present and Field #0020 – #0330 are blank, and Field #0340 is significant, then Field #0345 must equal "STMbnn".

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- 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, or #0085 or #0115 must equal “STMbnn”.
- 628** If Form 8865 is present and Field #0080 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”, then Form 8865, Page 1 and Page 7, and Schedule K-1 (Form 8865) must be present, and Form 8865, Page 2, Fields #1030 or #1040 must be significant, and Fields #1050, #1060, #1070, #1080, #1090, #1100, #1110, #1120, #1820, #1830, #1840, #1850, #1860, #1870, #1880, and #1890 must be significant.
- 630** If Form 8865 is present and Field #0100 equals “X”, then Form 8865, Page 1, and Schedule O (Form 8865) must be present, and Form 8865, Page 2, Fields #1030 or #1040 must be significant, and Form 8865, Page 2, Fields #1050, #1060, #1070, #1080, #1090, #1100, #1110, #1120, #1450, #1450, #1460, #1480, #1490, #1500, #1520, #1820, #1830, #1840, #1850, #1860, #1870, #1880, and #1890 must be significant .
- 631** If Form 8865 is present and Field #0110 equals “X”, then Form 8865, Page 1, and Schedule P (Form 8865) must be present, and Form 8865, Page 2, Fields #1030 or #1040 must be significant, and Form 8865, Page 2, Fields #1050, #1060, #1070, #1080, #1090, #1100, #1110, #1120, #1820, #1830, #1840, #1850, #1860, #1870, #1880, and #1890 must be significant.
- 632** If Form 8865 is present and Field #1040 equals “X”, then Fields #1050, #1060, #1070, #1080, #1090, #1100, #1110, and #1120 must be significant.
- 633** If Form 8865, Page 2, Field #2240 (Total Less Returns and Allowances) is significant, then Field #2220 or #2230 must be significant.
- 634** If Form 8865, Page 2, Field #2260 (Gross Profit) is significant and not equal to zeros or blanks, then Fields #2240 or #2250 must be significant.
- 635** If Form 8865, Page 2, Field #2280 (Net Farm Profit or Loss) is significant, then Schedule F (Form 1040) must be present.
- 636** If Form 8865, Page 2, Field #2310 (Total Income or Loss) is significant, then Fields #2260, or #2270, or #2280, or #2290, or #2300 must be significant.

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- 637** If Form 8865, Page 2, Field #2450 (Total Deductions) is significant, then Fields #2320, or #2330, or #2340, or #2350, or #2360, or #2370, or #2380, or #2390, or #2400, or #2410, or #2420, or #2430, or #2440 must be significant.
- 638** If Form 8865, Page 3, Field #2750 (Net Short-Term Capital Gain or Loss) is significant, then Form 8865, Page 4, Field #3230 (Net Short-Term Capital Gain or Loss) or Field # 3300 (Other Income or Loss) must be significant.
- 639** If Form 8865, Page 3, Field #3120 (Combine Lines 6 Through 10 in Column g) is significant, then Form 8865, Page 4, Field #3250 (28% Rate Gain or Loss) or Field #3300 (Other Income or Loss) must be significant.
- 640** If Form 8865, Page 3, Field #3130 (Net Long-Term Capital Gain or Loss) is significant, then Form 8865, Page 4, Field #3260 (Net Long-Term Capital Gain or Loss -Total For Year) or Field #3300 (Other Income or Loss) must be significant.
- 641** If Form 8865, Page 4, Field #3160 (Net Income or Loss) is significant, then Form 8825 must be present.
- 642** If Form 8865, Page 4, Field #3290 (Net Section 1231 Gain or Loss) is significant, then Form 4797 must be present.
- 643** If Form 8865, Page 4, Field #3390 (Qualified Rehabilitation Expenditures) is significant, then Form 3468 must be present.
- 644** If Form 8865, Page 5, Field #3690 (Total Foreign Taxes) is significant, and Field #3670 (Foreign Taxes Paid) or Field #3680 (Foreign Taxes Accrued) are blank. Both Field #3670 and Field #3680 must not equal "X".

.05 STATEMENT RECORDS & STATEMENT FIELDS - VALIDATION CRITERIA

REJECT VALIDATION CRITERIA CODE

700 If a Statement Record is present there must be a corresponding "STM nn" reference.

701 If a Statement Reference is used on the following fields (* asterisk fields in the record layout) of forms and schedules there must be a corresponding Statement Record. (Some fields do not require a significant entry)

Form/Schedule	Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
Form 1065	0990 (If "X") 2350 2380 2420 2450	0997 2345 2375 2415 2445
Schedule A (Form 8847)	0140	0145
Schedule D (Form 1065)	None	0020, 0420
Schedule F (Form 1040)	0260 0430 0440 None	0250 0450 0460 0580
Schedule K-1 (Form 1065)	0650 0660 0670	0655 0665 0675
Schedule O (Form 5471)	None	0620, 1980, 2000
Form 982	None	0250
Form 3468	0160	0165

**REJECT VALIDATION CRITERIA
CODE**

701 (CONTINUED) - Statement References and Statement Records

Form/Schedule	Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
Form 3520	None 3630 3650 3680 None 5000	1300, 1685, 2205, 2555, 3045 3645 3665 3685 4035, 4495 5020
Form 3520-A	None	0705, 0785
Form 4255	None 0490	0010 0495
Form 4562	None None	0790, 0115, 0705, 1105 1325, 1735, 1768, 1965
Form 4684	None	0020, 0510
Form 4797	None	0345, 0680, 2195, 2475
Form 4835	0310 0320	0330 0340
Form 5713	0305 0760 1630 2060 2470 2490 2730	0310 1565 2035 2465 2485 2505 4175
Form 5884	0080	0085
Form 6252	0070	0075

**REJECT VALIDATION CRITERIA
CODE**

701 (CONTINUED) - Statement References and Statement Records

Form/Schedule	Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
Form 6781	0013 None 0140 None	0015 0105 0145 0405, 0575
Form 8283	None	0315, 0630, 0790, 1005, 1245
Form 8586	None 0120	0025, 0105 0125
Form 8594	None	0245, 0665, 0685
Form 8609	None	0455
Form 8621	None	0605
Form 8697	None 0180 0270 0360 0510 0530 0610 0630 0710 0730	0145 0185 0275 0365 0515 0535 0615 0635 0715 0735
Form 8824	0020 0030 None 0380 0390	0025 0035 0305, 0345 0385 0395
Form 8825	None	0210, 0840, 1090

**REJECT VALIDATION CRITERIA
CODE**

701 (CONTINUED) - Statement References and Statement Records

Form/Schedule	Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
Form 8835	0030	0035
	0050	0055
	0080	0085
	0110	0115
Form 8846	0060	0065
Form 8861	0060	0065
	0060	0067
Form 8865	0710	0715
	None	2715, 3035
	4510	4515
	4550	4545
	4590	4585
	4620	4615
Form 8866	None	0145
	0180	0185
	0270	0275
	0360	0365

**REJECT VALIDATION CRITERIA
CODE**

- 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 nn (Numeric) portion of "STMbnn" must be 01-98 for Form 1065 and related forms and schedules, and 99 for Schedule K-1.
- 705** The page number (Field #0002) on the Statement Record must be equal to Page 1 - 30. **NOTE: A statement record may have up to 30 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** A significant entry in a statement field must be left-justified.
- 710** The nnn (Numeric) portion of "STMnnn" must be 100 for Schedule K-1 (Form 8865).

.06 SUMMARY RECORD - VALIDATION CRITERIA

REJECT VALIDATION CRITERIA CODE

- 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.
- 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 "STMb99" records which correspond to Schedule K-1 (Form 1065) records on the Summary Record (Field #1070) is not equal to the IRS count of STM 99 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.
- 805** If the count for Schedule A (Form 8609), Page 1, on the Summary Record (Field #0880) is not equal to the IRS count for Schedule A (Form 8609), Page 1, records within the return.
- 806** If the count for Schedule A (Form 8847), Page 1, on the Summary Record (Field #0890) is not equal to the IRS count for Schedule A (Form 8847), 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 VALIDATION CRITERIA CODE

- 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.
- 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 or #1060) 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 or #1040) 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 926, Page 1, on the Summary Record (Field #0070) is not equal to the IRS count for Form 926, Page 1, records within the return.
- 822** If the count for Form 926, Page 2, on the Summary Record (Field #0080) is not equal to the IRS count for Form 926, 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.

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- 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.
- 827** If the count for Form 3520, Page 1, on the Summary Record (Field #0110) is not equal to the IRS count of Form 3520, Page 1, records within the return.
- 828** If the count for Form 3520, Page 2, on the Summary Record (Field #0120) is not equal to the IRS count of Form 3520, Page 2, records within the return.
- 829** If the count for Form 3520, Page 3, on the Summary Record (Field #0130) is not equal to the IRS count of Form 3520, Page 3, records within the return.
- 830** If the count for Form 3520, Page 4, on the Summary Record (Field #0140) is not equal to the IRS count of Form 3520, Page 4, records within the return.
- 831** If the count for Form 3520, Page 5, on the Summary Record (Field #0150) is not equal to the IRS count of Form 3520, Page 5, records within the return.
- 832** If the count for Form 3520, Page 6, on the Summary Record (Field #0160) is not equal to the IRS count of Form 3520, Page 6, records within the return.
- 833** If the count for Form 3520-A, Page 1, on the Summary Record (Field #0170) is not equal to the IRS count of Form 3520-A, Page 1, records within the return.
- 834** If the count for Form 3520-A, Page 2, on the Summary Record (Field #0180) is not equal to the IRS count of Form 3520-A, Page 2, records within the return.
- 835** If the count for Form 3520-A, Page 3, on the Summary Record (Field #0190) is not equal to the IRS count of Form 3520-A, Page 3, records within the return.
- 836** If the count for Form 3520-A, Page 4, on the Summary Record (Field #0200) is not equal to the IRS count of Form 3520-A, Page 4, 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.

REJECT VALIDATION CRITERIA CODE

- 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.
- 845** If the count of Form 4835, Page 1, on the Summary Record (Field #0280) is not equal to the IRS count of Form 4835 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.
- 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.

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- 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.
- 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.
- 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.
- 867** If the count for Form 8275-R, Page 1, on the Summary Record (Field #0480) is not equal to the IRS count of Form 8275-R, Page 1, records within the return.
- 868** If the count for Form 8275-R, Page 2, on the Summary Record (Field #0490) is not equal to the IRS count of Form 8275-R, 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.

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- 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 8594, Page 2, on the Summary Record (Field #0560) is not equal to the IRS count for Form 8594, Page 2, records within the return.
- 875** If the count for Form 8609 on the Summary Record (Field #0570) is not equal to the IRS count for Form 8609 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.
- 879** If the count for Form 8693 on the Summary Record (Field #0610) is not equal to the IRS count for Form 8693 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.

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- 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.
- 888** If the count for Form 8830, Page 1, on the Summary Record (Field #0700) is not equal to the IRS count for Form 8830, 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 for 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.
- 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 8582-CR, Page 1, on the Summary Record (Field #0520) is not equal to the IRS count of Form 8582-CR, Page 1, records within the return.
- 902** If the count for Form 8582-CR, Page 2, on the Summary Record (Field #0530) is not equal to the IRS count of Form 8582-CR, Page 2, records within the return.

**REJECT VALIDATION CRITERIA
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- 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.
- 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.

**** The following instructions pertain to Reject Codes 200 and 201, page 30 **** :

Tax Period:

Form 1065 Field #0005 of the Record Identification

Form 8865 Field #0006 of the Record Identification

(1) The valid tax periods for Tax Year 2000 are:

- (a) Calendar Years returns – 200012
- (b) Fiscal Year Returns – 200101, 200102, 200103, 200104, 200105, 200106, 200107, 200108

(2) The Tax Period, Field #0005 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/Fiscal Year Ending of February 15, 2001 will be assigned a Tax Period of 200102. Returns filed under the 52-53 week rule may end not more than 6 days before or more than 3 days after the close of the month. They should be assigned a Calendar/Fiscal Year Ending based on that month (i.e., if the ending date is August 3, 2001, the Tax Period field will be 200107 or if the ending date is August 25, 2001, the Tax Period is 200108).

SECTION 7 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, Electronic Filing of Form 1065, U.S. Return of Partnership Income (Publication 1525 Supplement), for the actual graphic picture of 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 2000 forms and schedules may not have been finalized. Therefore, the 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 display the change on the Electronic Filing Systems Bulletin Board and the IRS Website.

SECTION 7.01 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	"D" = MEMPHIS
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 7.02 TRANSMISSION (TRANB) RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0120
		4	5 -	8	*****
0000		6	9 -	14	"TRANBb"
0010		9	15 -	23	N (MUST MATCH SAME FIELD ON "TRANA" RECORD)
0020		35	24 -	58	A/N
0030		35	59 -	93	A/N
0040		10	94 -	103	N
0050		16	104 -	119	BLANKS
		1	120 -	120	"#"

SECTION 7.03 FORM 1065, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0809
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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"
<p>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.</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
0040	NAME OF PARTNERSHIP LINE 1		35	65 -	99	A/N
0050	NAME PARTNERSHIP LINE 2		35	100 -	134	A/N
0060	ADDRESS		35	135 -	169	A/N OR "NONE"
0070	CITY		22	170 -	191	A/N
0080	STATE		2	192 -	193	A/N
0090	ZIP CODE		12	194 -	205	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0100	PRINCIPAL BUSINESS	A	15	206 -	220	A/N
0110	PRINCIPAL PRODUCT	B	15	221 -	235	A/N
0120	BUSINESS CODE	C	6	236 -	241	N RANGE: 111100-813000
0130	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)	D	9	242 -	250	N
0140	DATE BUSINESS STARTED	E	6	251 -	256	FORMAT: YYYYMM
0150	TOTAL ASSETS	F	14	257 -	270	N
0160	INITIAL RETURN	G(1)	1	271 -	271	"X" OR BLANK

SECTION 7.03 FORM 1065, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	FINAL RETURN	G(2)	1	272	- 272	"X" OR BLANK
0180	CHANGE IN ADDRESS	G(3)	1	273	- 273	"X" OR BLANK
0190	AMENDED RETURN	G(4)	1	274	- 274	NO ENTRY
0200	ACCOUNTING METHOD CASH	H(1)	1	275	- 275	"X" OR BLANK
0210	ACCOUNTING METHOD ACCURAL	H(2)	1	276	- 276	"X" OR BLANK
0220	ACCOUNTING METHOD OTHER	H(3)	1	277	- 277	"X" OR BLANK
0230	ACCOUNTING METHOD OTHER, SPECIFY	H(3)	15	278	- 292	A/N
0240	NUMBER OF SCHEDULES K-1	I	7	293	- 299	N 0000002 - 9999999
NOTE: IF # OF SCHEDULES K-1 EXCEEDS 9999999 ENTER 9999999 IN FIELD #240.						
0250	GROSS RECEIPTS OR SALES	1a	14	300	- 313	N
0260	LESS RETURNS AND ALLOWANCES	1b	12	314	- 325	N
0270	LESS RETURNS AND ALLOWANCES BALANCE	1c	12	326	- 337	N
0280	COST OF GOODS SOLD (SCHEDULE A, LINE 8)	2	14	338	- 351	N
0290	GROSS PROFIT (LINE 1c MINUS LINE 2)	3	12	352	- 363	N
0300	ORDINARY INCOME (LOSS) FROM PARTNERSHIPS AND ESTATES AND TRUSTS	4	12	364	- 375	N
@0310	ORDINARY INCOME (LOSS)	4	6	376	- 381	"STMbnn" OR BLANK
0320	NET FARM PROFIT (LOSS) (SCHEDULE F FORM 1040)	5	12	382	- 393	N
0330	NET GAIN (LOSS) (FORM 4797)	6	12	394	- 405	N
0340	OTHER INCOME	7	12	406	- 417	N
@0350	OTHER INCOME (ATTACH SCHEDULE)	7	6	418	- 423	"STMbnn" OR BLANK
0360	TOTAL INCOME (LOSS) (COMBINE LINES 3 - 7)	8	16	424	- 439	N
0370	SALARIES AND WAGES (less employment credits)	9	12	440	- 451	N ***
0400	GUARANTEED PAYMENTS TO PARTNERS	10	12	452	- 463	N ***

SECTION 7.03 FORM 1065, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0410	REPAIRS AND MAINTENANCE	11	12	464 - 475	N	
0420	BAD DEBTS	12	12	476 - 487	N	
0430	RENT	13	12	488 - 499	N ***	
0440	TAXES AND LICENSES	14	12	500 - 511	N ***	
0450	INTEREST	15	12	512 - 523	N ***	
0460	DEPRECIATION	16a	12	524 - 535	N	
0470	DEPRECIATION (SCHEDULE A AND ELSEWHERE)	16b	12	536 - 547	N	
0480	BALANCE OF DEPRECIATION	16c	12	548 - 559	N	
0490	DEPLETION	17	12	560 - 571	N	
0500	RETIREMENT PLANS	18	12	572 - 583	N	
0510	EMPLOYEE BENEFIT PROGRAM	19	12	584 - 595	N	
0520	OTHER DEDUCTIONS	20	12	596 - 607	N	
@0530	OTHER DEDUCTIONS (ATTACH SCHEDULE)	20	6	608 - 613	"STMbnn" OR BLANK	
0540	TOTAL DEDUCTIONS (ADD LINES 9c - 20)	21	12	614 - 625	N	
0550	ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES (LINE 8 MINUS LINE 21)	22	12	626 - 637	N	
0560	PREPARER'S NAME		35	638 - 672	A/N OR BLANK	
0570	CHECK IF PREPARER SELF-EMPLOYED		1	673 - 673	"X" OR BLANK	
0580	PREPARER'S TIN (PTIN OR SSN)		9	674 - 682	A/N OR BLANK	
0590	FIRM'S NAME OR PREPARER'S IF SELF-EMPLOYED		35	683 - 717	A/N	
0600	PREPARER'S FIRM'S EIN		9	718 - 726	N OR BLANK	
0610	PREPARER'S FIRM'S ADDRESS		35	727 - 761	A/N	
0620	PREPARER'S FIRM'S CITY		22	762 - 783	A/N	
0630	PREPARER'S FIRMS STATE		2	784 - 785	A/N	
0640	PREPARER'S FIRM'S ZIP CODE		12	786 - 797	N OR nnnnnnnnbbb OR nnnnnnnnnbbb OR BLANK	

SECTION 7.03 FORM 1065, PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0645	PREPARER'S PHONE NUMBER	10	798	-	807	N
0650	EXTENSION REQUESTED	1	808	-	808	"X" OR BLANK (See Note Below)
	RECORD TERMINUS CHARACTER	1	809	-	809	"#"

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.

SECTION 7.04 FORM 1065, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0381
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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	12	43 -	54	N ***
0690	PURCHASES LESS COST OF ITEMS WITHDRAWN FOR PERSONAL USE	A-2	12	55 -	66	N
0700	COST OF LABOR	A-3	12	67 -	78	N
0710	ADDITIONAL SEC 263A COSTS	A-4	12	79 -	90	N
@0720	ADDITIONAL SEC 263A COSTS (ATTACH SCHEDULE)	A-4	6	91 -	96	"STMbnn" OR BLANK
0730	OTHER COSTS	A-5	12	97 -	108	N
@0740	OTHER COSTS (ATTACH SCHEDULE)	A-5	6	109 -	114	"STMbnn" OR BLANK
0750	TOTAL (ADD LINES 1-5)	A-6	12	115 -	126	N
0760	INVENTORY END OF YEAR	A-7	12	127 -	138	N ***
0770	COST OF GOODS SOLD (LINE 7 MINUS LINE 6)	A-8	12	139 -	150	N
0780	CLOSING INVENTORY COST	A-9a (I)	1	151 -	151	"X" OR BLANK
0790	CLOSING INVENTORY LOWER COST OR MARKET	A-9a (II)	1	152 -	152	"X" OR BLANK
0800	CLOSING INVENTORY OTHER	A-9a (III)	1	153 -	153	"X" OR BLANK
0810	CLOSING INVENTORY OTHER (SPECIFY)	A-9a (III)	15	154 -	168	A/N
@0820	EXPLANATION OF CLOSING INVENTORY	A-9a (III)	6	169 -	174	"STMbnn" OR BLANK

SECTION 7.04 FORM 1065, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0830	CLOSING INVENTORY WRITEDOWN OR "SUBNORMAL" GOODS	A-9b	1	175	- 175	"X" OR BLANK
0840	LIFO INVENTORY ADOPTED THIS TAX YEAR	A-9c	1	176	- 176	NO ENTRY
0850	RULES OF SEC 263A APPLY TO PARTNERSHIP (YES BOX)	A-9d	1	177	- 177	"X" OR BLANK
0855	RULES OF SEC 263A APPLY TO PARTNERSHIP (NO BOX)	A-9d	1	178	- 178	"X" OR BLANK
0860	CHANGES IN INVENTORY METHOD (YES BOX)	A-9e	1	179	- 179	"X" OR BLANK
0865	CHANGES IN INVENTORY METHOD (NO BOX)	A-9e	1	180	- 180	"X" OR BLANK
@0870	CHANGES IN INVENTORY METHOD (ATTACH EXPLANATION)	A-9e	6	181	- 186	"STMbnn" OR BLANK
0880	DOMESTIC GENERAL PARTNERSHIP	B-1A	1	187	- 187	"X" OR BLANK
0882	DOMESTIC LIMITED PARTNERSHIP	B-1B	1	188	- 188	"X" OR BLANK
0884	DOMESTIC LIMITED LIABILITY COMPANY	B-1C	1	189	- 189	"X" OR BLANK
0886	DOMESTIC LIMITED LIABILITY PARTNERSHIP	B-1D	1	190	- 190	"X" OR BLANK
0887	FOREIGN PARTNERSHIP	B-1E	1	191	- 191	"X" OR BLANK
0889	OTHER	B-1f	1	192	- 192	"X" OR BLANK
0890	ARE ANY PARTNERS IN THIS PARTNERSHIP ALSO PARTNERSHIPS (YES BOX)	B2	1	193	- 193	"X" OR BLANK
0895	ARE ANY PARTNERS IN THIS PARTNERSHIP ALSO PARTNERSHIPS (NO BOX)	B2	1	194	- 194	"X" OR BLANK
0900	PARTNERSHIP OWN INTEREST IN ANOTHER PARTNERSHIP OR FOREIGN DISREGARDED ENTITY (YES BOX)	B3	1	195	- 195	"X" OR BLANK
0905	PARTNERSHIP OWN INTEREST IN ANOTHER PARTNERSHIP OR FOREIGN DISREGARDED ENTITY (NO BOX)	B3	1	196	- 196	"X" OR BLANK
@0907	ATTACH STATEMENT - IF YES TO FIELD #0900	B3	6	197	- 202	"STMbnn" OR BLANK
0910	IS THIS PARTNERSHIP SUBJECT TO THE CONSOLIDATED AUDIT PROCEDURES OF SEC 6221-6233 (YES BOX)	B4	1	203	- 203	"X" OR BLANK

SECTION 7.04 FORM 1065, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0915	IS THIS PARTNERSHIP SUBJECT TO THE CONSOLIDATED AUDIT PROCEDURES OF SEC 6221-6233 (NO BOX)	B4	1	204	- 204	"X" OR BLANK
0920	DOES THIS PARTNERSHIP MEET ALL THE REQUIREMENTS SHOWN IN QUESTION 5 (YES BOX)	B5	1	205	- 205	"X" OR BLANK
0925	DOES THIS PARTNERSHIP MEET ALL THE REQUIREMENTS SHOWN IN QUESTION 5 (NO BOX)	B5	1	206	- 206	"X" OR BLANK
0930	DOES THE PARTNERSHIP HAVE ANY FOREIGN PARTNERS (YES BOX)	B6	1	207	- 207	"X" OR BLANK
0935	DOES THIS PARTNERSHIP HAVE ANY FOREIGN PARTNERS (NO BOX)	B6	1	208	- 208	"X" OR BLANK
0940	IS THIS PARTNERSHIP A PUBLICLY TRADED PARTNERSHIP (YES BOX)	B7	1	209	- 209	"X" OR BLANK
0945	IS THIS PARTNERSHIP A PUBLICLY TRADED PARTNERSHIP (NO BOX)	B7	1	210	- 210	"X" OR BLANK
0950	HAS THIS PARTNERSHIP FILED, FORM 8264 (YES BOX)	B8	1	211	- 211	"X" OR BLANK
0955	HAS THIS PARTNERSHIP FILED FORM 8624 (NO BOX)	B8	1	212	- 212	"X" OR BLANK
0960	DID THE PARTNERSHIP HAVE AUTHORITY OVER A FINANCIAL ACCOUNT IN A FOREIGN COUNTRY (YES BOX)	B9	1	213	- 213	"X" OR BLANK
0965	DID THE PARTNERSHIP HAVE AUTHORITY OVER A FINANCIAL ACCOUNT IN A FOREIGN COUNTRY (NO BOX)	B9	1	214	- 214	"X" OR BLANK
0970	NAME OF FOREIGN COUNTRY	B9	35	215	- 249	A/N
0980	WAS PARTNERSHIP THE GRANTOR OF, OR TRANSFEROR TO, A FOREIGN TRUST (YES BOX)	B10	1	250	- 250	"X" OR BLANK
0985	WAS PARTNERSHIP THE GRANTOR OF, OR TRANSFEROR TO, A FOREIGN TRUST (NO BOX)	B10	1	251	- 251	"X" OR BLANK
0990	WAS THERE A DISTRIBUTION OR TRANSFER (YES BOX)	B11	1	252	- 252	"X" OR BLANK
0995	WAS THERE A DISTRIBUTION OR TRANSFER (NO BOX)	B11	1	253	- 253	"X" OR BLANK
*0997	ATTACH STATEMENT	B11	6	254	- 259	"STMBnn OR BLANK"
0998	ENTER THE NUMBER OF FORMS ATTACHED TO RETURN	B12	6	260	- 265	N RANGE: 0 - 999,999
1000	NAME OF DESIGNATED TMP		35	266	- 300	A/N

SECTION 7.04 FORM 1065, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1010	IDENTIFYING NUMBER OF TMP		9	301 - 309	N	
1020	ADDRESS OF DESIGNATED TMP		35	310 - 344	A/N	
1030	CITY DESIGNATED TMP		22	345 - 366	A/N	
1040	STATE OF DESIGNATED TMP		2	367 - 368	A/N	
1050	ZIP CODE OF DESIGNATED TMP		12	369 - 380	N OR nnnnnbbbbbb OR nnnnnnnnbbb OR BLANK	
	RECORD TERMINUS CHARACTER		1	381 - 381	"#"	

SECTION 7.05 FORM 1065, PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0817
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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 INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES (PAGE 1, LINE 22)	K-1	12	43 -	54	N
1080	NET INCOME FROM RENTAL REAL ESTATE ACTIVITIES (ATTACH FORM 8825)	K-2	12	55 -	66	N
1090	GROSS INCOME FROM OTHER RENTAL ACTIVITIES	K-3a	12	67 -	78	N
1100	EXPENSES	K-3b	12	79 -	90	N
@1105	EXPENSES (ATTACH SCHEDULE)	K-3b	6	91 -	96	"STMbnn" OR BLANK
1110	NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES	K-3c	12	97 -	108	N
1120	PORTFOLIO INCOME (LOSS): INTEREST INCOME	K-4a	12	109 -	120	N
1130	PORTFOLIO INCOME (LOSS): DIVIDEND INCOME	K-4b	12	121 -	132	N
1140	PORTFOLIO INCOME (LOSS): ROYALTY INCOME	K-4c	12	133 -	144	N
1150	PORTFOLIO INCOME (LOSS): NET SHORT-TERM CAPITAL GAIN (LOSS) (ATTACH SCH D (FORM 1065))	K-4d	12	145 -	156	N
1160	PORTFOLIO INCOME (LOSS): NET LONG-TERM CAPITAL GAIN (LOSS) 28% RATE GAIN (LOSS) (ATTACH SCH D (FORM 1065))	K-4e(1)	12	157 -	168	N
1165	PORTFOLIO INCOME (LOSS): NET LONG-TERM CAPITAL GAIN (LOSS) TOTAL FOR YEAR	K-4e(2)	12	169 -	180	N
1170	PORTFOLIO INCOME (LOSS) OTHER PORTFOLIO INCOME (LOSS)	K-4f	12	181 -	192	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@1175	PORTFOLIO INCOME (LOSS) OTHER PORTFOLIO INCOME (LOSS) (ATTACH SCHEDULE)	K-4f	6	193	- 198	"STMbnn" OR BLANK
1180	GUARANTEED PAYMENTS TO PARTNERS	K-5	12	199	- 210	N
1190	NET GAIN (LOSS) SECTION 1231 (ATTACH FORM 4797)	K-6	12	211	- 222	N
1200	OTHER INCOME (LOSS)	K-7	12	223	- 234	N
@1205	OTHER INCOME (LOSS) (ATTACH SCHEDULE)	K-7	6	235	- 240	"STMbnn" OR BLANK
1210	CHARITABLE CONTRIBUTIONS	K-8	12	241	- 252	N
@1215	CHARITABLE CONTRIBUTIONS (ATTACH SCHEDULE)	K-8	6	253	- 258	"STMbnn" OR BLANK
1220	EXPENSE DEDUCTION SEC. 179 (ATTACH FORM 4562)	K-9	12	259	- 270	N
1230	DEDUCTIONS RELATED TO PORTFOLIO INCOME	K-10	12	271	- 282	N
@1235	DEDUCTIONS RELATED TO PORTFOLIO INCOME (ATTACH SCHEDULE)	K-10	6	283	- 288	"STMbnn" OR BLANK
1240	OTHER DEDUCTIONS	K-11	12	289	- 300	N
@1245	OTHER DEDUCTIONS (ATTACH SCHEDULE)	K-11	6	301	- 306	"STMbnn" OR BLANK
1250	LOW INCOME HOUSING CREDIT: PROPERTY IN SERVICE BEFORE 1990	K-12a(1)	12	307	- 318	N
1260	LOW INCOME HOUSING CREDIT: OTHER PROPERTY IN SERVICE BEFORE 1990	K-12a(2)	12	319	- 330	N
1270	LOW INCOME HOUSING CREDIT: PROPERTY PLACED IN SERVICE AFTER 1989	K-12a(3)	12	331	- 342	N
1280	LOW INCOME HOUSING CREDIT: OTHER PROPERTY PLACED IN SERVICE AFTER 1989	K-12a(4)	12	343	- 354	N
1290	QUALIFIED REHABILITATION EXPENDITURES RELATED TO REAL ESTATE ACTIVITY(ies) (ATTACH FORM 3468)	K-12b	12	355	- 366	N
1300	CREDITS RELATED TO RENTAL ACTIVITIES	K-12c	12	367	- 378	N
1310	CREDITS RELATED TO OTHER RENTAL ACTIVITIES	K-12d	12	379	- 390	N
1320	OTHER CREDITS	K-13	12	391	- 402	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1330	INTEREST EXPENSE ON INVESTMENT DEBTS	K-14a	12	403 -	414	N
1340	INVESTMENT INCOME INCLUDED LINE 4a-4f	K-14b(1)	12	415 -	426	N
1350	INVESTMENT EXPENSES INCLUDED ON LINE 10	K-14b(2)	12	427 -	438	N
1370	NET EARNINGS (loss) FROM SELF-EMPLOYMENT	K-15a	12	439 -	450	N
1380	GROSS FARMING OR FISHING INCOME	K-15b	12	451 -	462	N
1390	GROSS NON-FARM INCOME	K-15c	12	463 -	474	N
1420	DEPRECIATION ADJUSTMENT PROPERTY IN SERVICE AFTER 1986	K-16a	12	475 -	486	N
1425	ADJUSTED GAIN OR LOS	K-16b	12	487 -	498	N
1430	DEPLETION (OTHER THAN OIL AND GAS)	K-16c	12	499 -	510	N
1440	GROSS INCOME FROM OIL, GAS AND GEOTHERMAL PROPERTIES	K-16d(1)	12	511 -	522	N
1450	DEDUCTION ALLOCABLE TO OIL, GAS AND GEOTHERMAL PROPERTIES	K-16d(2)	12	523 -	534	N
1460	OTHER ADJUSTMENTS	K-16e	12	535 -	546	N
@1465	ADJUSTMENTS (ATTACH SCHEDULE)	K-16e	6	547 -	552	"STMbnn" OR BLANK
1470	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION	K-17a	22	553 -	574	A/N
1480	TOTAL FOREIGN GROSS INCOME SOURCED AT PARTNER LEVEL	K-17b	12	575 -	586	N
1490	PASSIVE	K-17c(1)	12	587 -	598	N
@1495	TOTAL FOREIGN GROSS INCOME SOURCED AT PARTNERSHIP LEVEL (ATTACH SCHEDULE)	K-17c	6	599 -	604	"STMbnn" OR BLANK
1500	OTHER LISTED CATEGORIES	K-17c(2)	12	605 -	616	N
1510	GENERAL LIMITATIONS	K-17c(3)	12	617 -	628	N
1520	DEDUCTIONS ALLOCATED AND APPORTIONED AT PARTNER LEVEL: INTEREST EXPENSE	K-17d(1)	12	629 -	640	N
1530	DEDUCTIONS ALLOCATED AND APPORTIONED AT PARTNER LEVEL: OTHER	K-17d(2)	12	641 -	652	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1540	PASSIVE	K-17e(1)	12	653 - 664	N	
@1545	DEDUCTION ALLOCATED AND APPORTIONED AT PARTNERSHIP LEVEL (ATTACH SCHEDULE)	K-17e	6	665 - 670	"STMbnn" OR BLANK	
1550	OTHER LISTED CATEGORIES	K-17e(2)	12	671 - 682	N	
1560	GENERAL LIMITATIONS	K-17e(3)	12	683 - 694	N	
1570	TOTAL FOREIGN TAXES (PAID)	K-17f	1	695 - 695	"X" OR BLANK	
1580	TOTAL FOREIGN TAXES (ACCRUED)	K-17f	1	696 - 696	"X" OR BLANK	
1590	TOTAL FOREIGN TAXES	K-17f	12	697 - 708	N	
1600	OTHER FOREIGN TAX INFORMATION	K-17g	12	709 - 720	N	
@1605	OTHER FOREIGN TAX INFORMATION (ATTACH SCHEDULE)	K-17g	6	721 - 726	"STMbnn" OR BLANK	
1610	SECTION 59(e)(2) EXPENDITURES: AMOUNT	K-18b	12	727 - 738	N	
1620	TAX-EXEMPT INTEREST INCOME	K-19	12	739 - 750	N	
1630	OTHER TAX-EXEMPT INCOME	K-20	12	751 - 762	N	
1640	NONDEDUCTIBLE EXPENSE	K-21	12	763 - 774	N	
1650	DISTRIBUTION OF MONEY (CASH & MARKETABLE SECURITIES)	K-22	12	775 - 786	N	
1660	DISTRIBUTIONS OF PROPERTY OTHER THAN MONEY	K-23	12	787 - 798	N	
@1670	OTHER ITEMS AND AMOUNTS REQUIRED TO BE REPORTED SEPARATELY TO PARTNERS (ATTACH SCHEDULE)	K-24	6	799 - 804	"STMbnn" OR BLANK	
1680	SECTION 59(e)(2) EXPENDITURES: TYPE	K-18a	12	805 - 816	A/N	
	RECORD TERMINUS CHARACTER		1	817 - 817	"#"	

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1327
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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
1721	ANALYSIS BY PARTNER TYPE: LIMITED PARTNERS EXEMPT ORGANIZATION	2b(v)	12	175 -	186	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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 FOR BAD DEBTS BEGINNING OF TAX YEAR	L-2b(b)	12	259 -	270	N
1800	ASSETS: LESS ALLOWANCE FOR FOR BAD DEBTS END OF TAX YEAR	L-2b(c)	12	271 -	282	N
1810	ASSETS: LESS ALLOWANCE FOR 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. GOVERNMENT 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
@1885	ASSETS: OTHER CURRENT ASSETS (ATTACH SCHEDULE) BEGINNING OF TAX YEAR	L-6(b)	6	379 -	384	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1890	ASSETS: OTHER CURRENT ASSETS END OF TAX YEAR	L-6(d)	12	385 - 396	N	
@1895	ASSETS: OTHER CURRENT ASSETS (ATTACH SCHEDULE) END OF TAX YEAR	L-6(d)	6	397 - 402		"STMbnn" OR BLANK
1900	ASSETS: MORTGAGE AND REAL ESTATE LOANS BEGINNING OF TAX YEAR	L-7(b)	12	403 - 414	N	
1910	ASSETS: MORTGAGE AND REAL ESTATE LOANS END OF TAX YEAR	L-7(d)	12	415 - 426	N	
1920	ASSETS: OTHER INVESTMENTS BEGINNING OF TAX YEAR	L-8(b)	12	427 - 438	N	
@1925	ASSETS: OTHER INVESTMENTS (ATTACH SCHEDULE) BEGINNING OF TAX YEAR	L-8(b)	6	439 - 444		"STMbnn" OR BLANK
1930	ASSETS: OTHER INVESTMENTS END OF TAX YEAR	L-8(d)	12	445 - 456	N	
@1935	ASSETS: OTHER INVESTMENTS (ASSETS SCHEDULE) END OF TAX YEAR	L-8(d)	6	457 - 462		"STMbnn" OR BLANK
1940	ASSETS: BUILDINGS AND OTHER DEPRECIABLE ASSETS BEGINNING OF TAX YEAR	L-9a(a)	12	463 - 474	N	
1950	ASSETS: BUILDINGS AND OTHER DEPRECIABLE ASSETS END OF TAX YEAR	L-9a(c)	12	475 - 486	N	
1960	ASSETS: LESS ACCUMULATED DEPRECIATION BEGINNING OF TAX YEAR	L-9b(a)	12	487 - 498	N	
1970	ASSETS: LESS ACCUMULATED DEPRECIATION BEGINNING OF TAX YEAR	L-9b(b)	12	499 - 510	N	
1980	ASSETS: LESS ACCUMULATED DEPRECIATION END OF TAX YEAR	L-9b(c)	12	511 - 522	N	
1990	ASSETS: LESS ACCUMULATED DEPRECIATION END OF TAX YEAR	L-9b(d)	12	523 - 534	N	
2000	ASSETS: DEPLETABLE ASSETS BEGINNING OF TAX YEAR	L-10a(a)	12	535 - 546	N	
2010	ASSETS: DEPLETABLE ASSETS END OF TAX YEAR	L10a(c)	12	547 - 558	N	

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2020	ASSETS: LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	L-10b(a)	12	559	- 570	N
2030	ASSETS: LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	L-10b(b)	12	571	- 582	N
2040	ASSETS: LESS ACCUMULATED DEPLETION END OF TAX YEAR	L-10b(c)	12	583	- 594	N
2050	ASSETS: LESS ACCUMULATED DEPLETION END OF TAX YEAR	L-10b(d)	12	595	- 606	N
2060	ASSETS: LAND (NET AMORTIZATION) BEGINNING OF TAX YEAR	L-11(b)	12	607	- 618	N
2070	ASSETS: LAND (NET OF ANY AMORTIZATION) END OF TAX YEAR	L-11(d)	12	619	- 630	N
2080	ASSETS: INTANGIBLE ASSETS (AMORTIZABLE ONLY) BEGINNING OF TAX YEAR	L-12a(a)	12	631	- 642	N
2090	ASSETS: INTANGIBLE ASSETS (AMORTIZABLE ONLY) END OF TAX YEAR	L-12a(c)	12	643	- 654	N
2100	ASSETS: LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	L-12b(a)	12	655	- 666	N
2110	ASSETS: LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	L-12b(b)	12	667	- 678	N
2120	ASSETS: LESS ACCUMULATED AMORTIZATION END OF TAX YEAR	L-12b(c)	12	679	- 690	N
2130	ASSETS: LESS ACCUMULATED AMORTIZATION END OF TAX YEAR	L-12b(d)	12	691	- 702	N
2140	ASSETS: OTHER ASSETS BEGINNING OF TAX YEAR	L-13(b)	12	703	- 714	N
@2145	ASSETS: OTHER ASSETS (ATTACH SCHEDULE) BEGINNING OF TAX YEAR	L-13(b)	6	715	- 720	"STMbnn" OR BLANK
2150	ASSETS: OTHER ASSETS END OF TAX YEAR	L-13(d)	12	721	- 732	N
@2155	ASSETS: OTHER ASSETS (ATTACH SCHEDULE) END OF TAX YEAR	L-13(d)	6	733	- 738	"STMbnn" OR BLANK
2160	ASSETS: TOTAL ASSETS BEGINNING OF TAX YEAR	L-14(b)	12	739	- 750	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2170	ASSETS: TOTAL ASSETS END OF TAX YEAR	L-14(d)	12	751 -	762	N
2180	LIABILITIES AND CAPITAL ACCOUNTS PAYABLE BEGINNING OF TAX YEAR	L-15(b)	12	763 -	774	N
2190	LIABILITIES AND CAPITAL ACCOUNTS PAYABLE END OF TAX YEAR	L-15(d)	12	775 -	786	N
2200	LIABILITIES AND CAPITAL MORTGAGES, NOTES, BONDS BEGINNING OF TAX YEAR	L-16(b)	12	787 -	798	N
2210	LIABILITIES AND CAPITAL: MORTGAGES, NOTES, BONDS END OF TAX YEAR	L-16(d)	12	799 -	810	N
2220	LIABILITIES AND CAPITAL: OTHER CURRENT LIABILITIES BEGINNING OF TAX YEAR	L-17(b)	12	811 -	822	N
@2225	LIABILITIES AND CAPITAL: OTHER CURRENT LIABILITIES (ATTACH SCHEDULE) BEGINNING OF TAX YEAR	L-17(b)	6	823 -	828	"STMbnn" OR BLANK
2230	LIABILITIES AND CAPITAL: OTHER CURRENT LIABILITIES END OF TAX YEAR	L-17(d)	12	829 -	840	N
@2235	LIABILITIES AND CAPITAL: OTHER CURRENT LIABILITIES (ATTACH SCHEDULE) END OF TAX YEAR	L-17(d)	6	841 -	846	"STMbnn" OR BLANK
2240	LIABILITIES AND CAPITAL: ALL NONRECOURSE LOANS BEGINNING OF TAX YEAR	L-18(b)	12	847 -	858	N
2250	LIABILITIES AND CAPITAL: ALL NONRECOURSE LOANS END OF TAX YEAR	L-18(d)	12	859 -	870	N
2260	LIABILITIES AND CAPITAL: MORTGAGES, NOTES, BONDS PAYABLE IN 1 YEAR OR MORE BEGINNING OF TAX YEAR	L-19(b)	12	871 -	882	N
2270	LIABILITIES AND CAPITAL: MORTGAGES, NOTES, BONDS PAYABLE IN 1 YEAR OR MORE END OR TAX YEAR	L-19(d)	12	883 -	894	N
2280	LIABILITIES AND CAPITAL: OTHER LIABILITIES BEGINNING OF TAX YEAR	L-20(b)	12	895 -	906	N
@2285	LIABILITIES AND CAPITAL: OTHER LIABILITIES (ATTACH SCHEDULE) BEGINNING OF TAX YEAR	L-20(b)	6	907 -	912	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2290	LIABILITIES AND CAPITAL: OTHER LIABILITIES END OF TAX YEAR	L-20(d)	12	913	- 924	N
@2295	LIABILITIES AND CAPITAL: OTHER LIABILITIES (ATTACH SCHEDULE) END OF TAX YEAR	L-20(d)	6	925	- 930	"STMbnn" OR BLANK
2300	LIABILITIES AND CAPITAL: PARTNER'S CAPITAL ACCOUNTS BEGINNING OF TAX YEAR	L-21(b)	12	931	- 942	N
2310	LIABILITIES AND CAPITAL: PARTNER'S CAPITAL ACCOUNTS ENDING OF TAX YEAR	L-21(d)	12	943	- 954	N
2320	LIABILITIES AND CAPITAL: TOTAL LIABILITIES AND CAPITAL BEGINNING OF TAX YEAR	L-22(b)	12	955	- 966	N
2330	LIABILITIES AND CAPITAL: TOTAL LIABILITIES AND CAPITAL END OF TAX YEAR	L-22(d)	12	967	- 978	N
2340	RECONCILIATION: NET INCOME PER BOOKS	M-1 1	12	979	- 990	N
*2345	INCOME NOT RECORDED ON BOOKS THIS YEAR (ITEMIZE)	M-12	6	991	- 996	"STMbnn" OR BLANK
2350	RECONCILIATION: INCOME INCLUDED ON SCHEDULE K-1 LINES 1-7	M-1 2	12	997	- 1008	N
2355	RECONCILIATION: GUARANTEED PAYMENTS	M-1 3	12	1009	- 1020	N
2360	RECONCILIATION: DEPRECIATION	M-1 4(a)	12	1021	- 1032	N
2370	RECONCILIATION: TRAVEL AND ENTERTAINMENT	M-1 4(b)	12	1033	- 1044	N
*2375	RECONCILIATION: ATTACH STATEMENT FOR OTHER EXPENSES	M-1 4(b)	6	1045	- 1050	"STMbnn" OR BLANK
2380	RECONCILIATION: TOTAL FOR OTHER EXPENSES	M-1 4(b)	12	1051	- 1062	N
2390	TOTAL EXPENSES LINE 4	M-1	12	1063	- 1074	N
2400	RECONCILIATION: ADD (LINES 1-4)	M-1 5	12	1075	- 1086	N
2410	RECONCILIATION: TAX EXEMPT INTEREST SCHEDULE K-1, LINE 1-7	M-1 6(a)	12	1087	- 1098	N
*2415	RECONCILIATION: ATTACH STATEMENT FOR OTHER INCOME	M-1 6(a)	6	1099	- 1104	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2420	RECONCILIATION: TOTAL FOR OTHER INCOME	M-1 6(a)	12	1105	- 1116	N
2430	TOTAL	M-1 6	12	1117	- 1128	N
2440	RECONCILIATION: DEDUCTIONS INCLUDED ON SCHEDULE K LINES 1-12a, 17e AND 18a	M-1 7(a)	12	1129	- 1140	N
*2445	RECONCILIATION: ATTACH STATEMENT FOR OTHER DEDUCTIONS	M-1 7(a)	6	1141	- 1146	"STMbnn" OR BLANK
2450	RECONCILIATION: TOTAL FOR OTHER DEDUCTIONS	M-1 7(a)	12	1147	- 1158	N
2460	TOTAL	M-1 7	12	1159	- 1170	N
2470	RECONCILIATION: ADD (LINES 6 AND 7)	M-1 8	12	1171	- 1182	N
2480	RECONCILIATION INCOME (loss) SUBTRACT LINE 8 FROM LINE 5	M-1 9	12	1183	- 1194	N
2490	ANALYSIS OF PARTNERS: BALANCE BEGINNING OF YEAR	M-2 1	12	1195	- 1206	N
2500	ANALYSIS OF PARTNERS: CAPITAL CONTRIBUTED DURING YEAR	M-2 2	12	1207	- 1218	N
2510	ANALYSIS OF PARTNERS: NET INCOME	M-2 3	12	1219	- 1230	N
@2515	ANALYSIS OF PARTNERS: OTHER INCREASES	M-2 4	6	1231	- 1236	"STMbnn" OR BLANK
2520	ANALYSIS OF PARTNERS: OTHER INCREASES	M-2 4	12	1237	- 1248	N
2530	ANALYSIS OF PARTNERS: ADD LINES (1-4)	M-2 5	12	1249	- 1260	N
2540	ANALYSIS OF PARTNERS: DISTRIBUTIONS - CASH	M-2 6(a)	12	1261	- 1272	N
2550	ANALYSIS OF PARTNERS: DISTRIBUTIONS - PROPERTY	M-2 6(b)	12	1273	- 1284	N
@2555	ANALYSIS OF PARTNERS: OTHER DECREASES (ITEMIZE)	M-2 7	6	1285	- 1290	"STMbnn" OR BLANK
2560	ANALYSIS OF PARTNERS: OTHER DECREASES	M-2 7	12	1291	- 1302	N
2570	ANALYSIS OF PARTNERS: ADD LINES (6 AND 7)	M-2 8	12	1303	- 1314	N
2580	ANALYSIS OF PARTNERS: BALANCE END OF YEAR	M-2 9	12	1315	- 1326	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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RECORD TERMINUS CHARACTER		1	1327	-	1327	"#"

SECTION 7.07 SCHEDULE A (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1262
	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	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	BOYCOTTING ISRAEL		1	52 -	52	"X" OR BLANK
0030	BOYCOTTING OTHER		1	53 -	53	"X" OR BLANK
0040	IDENTIFY OTHER COUNTRY		35	54 -	88	A/N
0050	NAME OF COUNTRY	a(1)	35	89 -	123	A/N
0060	BOYCOTT PURCHASES	a(2)	12	124 -	135	N
0070	BOYCOTT SALES	a(3)	12	136 -	147	N
0080	BOYCOTT PAYROLL	a(4)	12	148 -	159	N
0090	NAME OF COUNTRY	b(1)	35	160 -	194	A/N OR BLANK
0100	BOYCOTT PURCHASES	b(2)	12	195 -	206	N OR BLANK
0110	BOYCOTT SALES	b(3)	12	207 -	218	N OR BLANK
0120	BOYCOTT PAYROLL	b(4)	12	219 -	230	N OR BLANK
0130	NAME OF COUNTRY	c(1)	35	231 -	265	A/N OR BLANK
0140	BOYCOTT PURCHASES	c(2)	12	266 -	277	N OR BLANK
0150	BOYCOTT SALES	c(3)	12	278 -	289	N OR BLANK
0160	BOYCOTT PAYROLL	c(4)	12	290 -	301	N OR BLANK
0170	NAME OF COUNTRY	d(1)	35	302 -	336	A/N OR BLANK
0180	BOYCOTT PURCHASES	d(2)	12	337 -	348	N OR BLANK
0190	BOYCOTT SALES	d(3)	12	349 -	360	N OR BLANK
0200	BOYCOTT PAYROLL	d(4)	12	361 -	372	N OR BLANK
0210	NAME OF COUNTRY	e(1)	35	373 -	407	A/N OR BLANK
0220	BOYCOTT PURCHASES	e(2)	12	408 -	419	N OR BLANK

SECTION 7.07 SCHEDULE A (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0230	BOYCOTT SALES	e(3)	12	420 -	431	N OR BLANK
0240	BOYCOTT PAYROLL	e(4)	12	432 -	443	N OR BLANK
0250	NAME OF COUNTRY	f(1)	35	444 -	478	A/N OR BLANK
0260	BOYCOTT PURCHASES	f(2)	12	479 -	490	N OR BLANK
0270	BOYCOTT SALES	f(3)	12	491 -	502	N OR BLANK
0280	BOYCOTT PAYROLL	f(4)	12	503 -	514	N OR BLANK
0290	NAME OF COUNTRY	g(1)	35	515 -	549	A/N OR BLANK
0300	BOYCOTT PURCHASES	g(2)	12	550 -	561	N OR BLANK
0310	BOYCOTT SALES	g(3)	12	562 -	573	N OR BLANK
0320	BOYCOTT PAYROLL	g(4)	12	574 -	585	N OR BLANK
0330	NAME OF COUNTRY	h(1)	35	586 -	620	A/N OR BLANK
0340	BOYCOTT PURCHASES	h(2)	12	621 -	632	N OR BLANK
0350	BOYCOTT SALES	h(3)	12	633 -	644	N OR BLANK
0360	BOYCOTT PAYROLL	h(4)	12	645 -	656	N OR BLANK
0370	NAME OF COUNTRY	i(1)	35	657 -	691	A/N OR BLANK
0380	BOYCOTT PURCHASES	i(2)	12	692 -	703	N OR BLANK
0390	BOYCOTT SALES	i(3)	12	704 -	715	N OR BLANK
0400	BOYCOTT PAYROLL	i(4)	12	716 -	727	N OR BLANK
0410	NAME OF COUNTRY	j(1)	35	728 -	762	A/N OR BLANK
0420	BOYCOTT PURCHASES	j(2)	12	763 -	774	N OR BLANK
0430	BOYCOTT SALES	j(3)	12	775 -	786	N OR BLANK
0440	BOYCOTT PAYROLL	j(4)	12	787 -	798	N OR BLANK
0450	NAME OF COUNTRY	k(1)	35	799 -	833	A/N OR BLANK
0460	BOYCOTT PURCHASES	k(2)	12	834 -	845	N OR BLANK
0470	BOYCOTT SALES	k(3)	12	846 -	857	N OR BLANK
0480	BOYCOTT PAYROLL	k(4)	12	858 -	869	N OR BLANK
0490	NAME OF COUNTRY	L(1)	35	870 -	904	A/N OR BLANK
0500	BOYCOTT PURCHASES	L(2)	12	905 -	916	N OR BLANK
0510	BOYCOTT SALES	L(3)	12	917 -	928	N OR BLANK
0520	BOYCOTT PAYROLL	L(4)	12	929 -	940	N OR BLANK
0530	NAME OF COUNTRY	m(1)	35	941 -	975	A/N OR BLANK
0540	BOYCOTT PURCHASES	m(2)	12	976 -	987	N OR BLANK

SECTION 7.07 SCHEDULE A (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0550	BOYCOTT SALES	m(3)	12	988 - 999		N OR BLANK
0560	BOYCOTT PAYROLL	m(4)	12	1000 - 1011		N OR BLANK
0570	NAME OF COUNTRY	n(1)	35	1012 - 1046		A/N OR BLANK
0580	BOYCOTT PURCHASES	n(2)	12	1047 - 1058		N OR BLANK
0590	BOYCOTT SALES	n(3)	12	1059 - 1070		N OR BLANK
0600	BOYCOTT PAYROLL	n(4)	12	1071 - 1082		N OR BLANK
0610	NAME OF COUNTRY	o(1)	35	1083 - 1117		A/N OR BLANK
0620	BOYCOTT PURCHASES	o(2)	12	1118 - 1129		N OR BLANK
0630	BOYCOTT SALES	o(3)	12	1130 - 1141		N OR BLANK
0640	BOYCOTT PAYROLL	o(4)	12	1142 - 1153		N OR BLANK
0650	TOTAL - BOYCOTT PURCHASES	(2)	12	1154 - 1165		N
0660	TOTAL - BOYCOTT SALES	(3)	12	1166 - 1177		N
0670	TOTAL - BOYCOTT PAYROLL	(4)	12	1178 - 1189		N
0680	NUMERATOR OF BOYCOTT FACTOR ADD TOTALS OF COL. 2, 3, AND 4	1(4)	12	1190 - 1201		N
0690	TOTAL PURCHASES FROM COUNTRIES OTHER THAN UNITED STATES	2a	12	1202 - 1213		N
0700	TOTAL SALES TO OR FROM COUNTRIES OTHER THAN UNITED STATES	2b	12	1214 - 1225		N
0710	TOTAL PAYROLL PAID OR ACCRUED FOR SERVICES PERFORMED IN OTHER COUNTRIES OTHER THAN UNITED STATES	2c	12	1226 - 1237		N
0720	TOTAL OF LINES 2a, b, AND c	2d	12	1238 - 1249		N
0730	INTERNATIONAL BOYCOTT FACTOR DIVIDE LINE 1 BY LINE 2d	3	12	1250 - 1261		N
	RECORD TERMINUS CHARACTER		1	1262 - 1262		"#"

SECTION 7.08 SCHEDULE A (FORM 8609), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0294
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbba"
0001	FORM NUMBER		6	15 -	20	"8609bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	BUILDING OWNER'S NAME	A	35	43 -	77	A/N
0020	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)	B	9	78 -	86	N
0030	BUILDING IDENTIFYING NUMBER	C	9	87 -	95	A/N
0040	ELIGIBLE BASIS OF BUILDING	1	12	96 -	107	N
0050	LOW INCOME PORTION	2	6	108 -	113	N
0060	QUALIFIED BASIS OF LOW INCOME BUILDING	3	12	114 -	125	N
0070	PART YEAR ADJUSTMENT	4	12	126 -	137	N
0080	CREDIT PERCENTAGE	5	6	138 -	143	N
0090	MULTIPLY LINE 3 OR 4 BY PERCENTAGE OF LINE 5	6	12	144 -	155	N
0100	ADDITIONS TO QUALIFIED BASIS	7	12	156 -	167	N
0110	PART YEAR ADJUSTMENTS	8	12	168 -	179	N
0120	CREDIT PERCENTAGE	9	6	180 -	185	N
0130	MULTIPLY LINE 7 OR LINE 8 BY PERCENTAGE OF LINE 9	10	12	186 -	197	N
0140	SEC 42 (f)(3)(B) MODIFICATION	11	12	198 -	209	N
0150	ADD LINES 10 AND 11	12	12	210 -	221	N
0160	CREDIT FOR BUILDING BEFORE LINE 14 REDUCTION	13	12	222 -	233	N
0170	DISALLOWED CREDIT DUE TO FEDERAL GRANTS	14	12	234 -	245	N
0180	CREDIT ALLOWED FOR BUILDING FOR TAX YEAR	15	12	246 -	257	N
0190	TAXPAYER PROPORTIONATE SHARE OF CREDIT FOR TAX YEAR	16	12	258 -	269	N

SECTION 7.08 SCHEDULE A (FORM 8609), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0200	PRO RATA REDUCTION FOR THE INCREASED CREDIT IN PRIOR YEAR	17	12	270	- 281	N
0210	TAXPAYER'S CREDIT FOR TAX YEAR 18 AFTER THE ELECTION YEAR		12	282	- 293	N
	RECORD TERMINUS CHARACTER		1	294	- 294	"#"

SECTION 7.09 SCHEDULE A (FORM 8847), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0306
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"SCHbba"
0001	FORM NUMBER		6	15 -	20	"8847bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	NAME OF THE CDC	PT I	35	43 -	77	A/N
0020	ADDRESS	PT I	35	78 -	112	A/N
0030	CITY	PT I	22	113 -	134	A/N
0040	STATE	PT I	2	135 -	136	A/N
0050	ZIP CODE	PT I	12	137 -	148	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0060	EMPLOYER IDENTIFICATION NUMBER OF THE CDC	PT I	9	149 -	157	N
0070	NAME OF CONTRIBUTOR	PT I	35	158 -	192	A/N
0080	ADDRESS	PT I	35	193 -	227	A/N
0090	CITY	PT I	22	228 -	249	A/N
0100	STATE	PT I	2	250 -	251	A/N
0110	ZIP CODE	PT I	12	252 -	263	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0120	KIND OF CONTRIBUTION (CHARITABLE DEDUCTION)	PT I	1	264 -	264	X OR BLANK
0130	KIND OF CONTRIBUTION (LOAN)	PT I	1	265 -	265	X OR BLANK
+0140	KIND OF CONTRIBUTION (OTHER LONG-TERM INVESTMENT)	PT I	1	266 -	266	X OR BLANK
*0145	EXPLANATION	PT I	6	267 -	272	"STMbnn" OR BLANK
0150	DATE OF CONTRIBUTION	PT I	8	273 -	280	FORMAT: YYYYMMDD
0160	AMOUNT CONTRIBUTED	PT I	12	281 -	292	N
0170	AMOUNT QUALIFIED FOR CDC CREDIT	PT I	12	293 -	304	N

SECTION 7.09 SCHEDULE A (FORM 8847), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0180 ORIGINAL SCHEDULE A (FORM 8847) ON FILE		1	305	-	305	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	306	-	306	"#"

SECTION 7.10 SCHEDULE B (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1873
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	BOYCOTTING ISRAEL		1	52 -	52	"X" OR BLANK
0030	BOYCOTTING OTHER		1	53 -	53	"X" OR BLANK
0040	IDENTIFY OTHER COUNTRY		35	54 -	88	A/N
0050	NAME OF COUNTRY	a(1)	35	89 -	123	A/N
0060	CODE	a(2)	6	124 -	129	N
0070	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	a(3)	35	130 -	164	A/N
0080	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	a(4)	12	165 -	176	N
0090	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	a(5)	12	177 -	188	N
0100	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	a(6)	12	189 -	200	NO ENTRY
0110	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	a(7)	12	201 -	212	NO ENTRY
0120	NAME OF COUNTRY	b(1)	35	213 -	247	A/N OR BLANK
0130	CODE	b(2)	6	248 -	253	N OR BLANK
0140	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	b(3)	35	254 -	288	A/N OR BLANK
0150	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	b(4)	12	289 -	300	N OR BLANK
0160	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	b(5)	12	301 -	312	N OR BLANK

SECTION 7.10 SCHEDULE B (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0170	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	b(6)	12	313	- 324	NO ENTRY
0180	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	b(7)	12	325	- 336	NO ENTRY
0190	NAME OF COUNTRY	c(1)	35	337	- 371	A/N OR BLANK
0200	CODE	c(2)	6	372	- 377	N OR BLANK
0210	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	c(3)	35	378	- 412	A/N OR BLANK
0220	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	c(4)	12	413	- 424	N OR BLANK
0230	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	c(5)	12	425	- 436	N OR BLANK
0240	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	c(6)	12	437	- 448	NO ENTRY
0250	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	c(7)	12	449	- 460	NO ENTRY
0260	NAME OF COUNTRY	d(1)	35	461	- 495	A/N OR BLANK
0270	CODE	d(2)	6	496	- 501	N OR BLANK
0280	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	d(3)	35	502	- 536	A/N OR BLANK
0290	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	d(4)	12	537	- 548	N OR BLANK
0300	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	d(5)	12	549	- 560	N OR BLANK
0310	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	d(6)	12	561	- 572	NO ENTRY
0320	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	d(7)	12	573	- 584	NO ENTRY
0330	NAME OF COUNTRY	e(1)	35	585	- 619	A/N OR BLANK
0340	CODE	e(2)	6	620	- 625	N OR BLANK
0350	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	e(3)	35	626	- 660	A/N OR BLANK
0360	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	e(4)	12	661	- 672	N OR BLANK
0370	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	e(5)	12	673	- 684	N OR BLANK

SECTION 7.10 SCHEDULE B (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0380	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	e(6)	12	685	- 696	NO ENTRY
0390	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	e(7)	12	697	- 708	NO ENTRY
0400	NAME OF COUNTRY	f(1)	35	709	- 743	A/N OR BLANK
0410	CODE	f(2)	6	744	- 749	N OR BLANK
0420	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	f(3)	35	750	- 784	A/N OR BLANK
0430	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	f(4)	12	785	- 796	N OR BLANK
0440	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	f(5)	12	797	- 808	N OR BLANK
0450	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	f(6)	12	809	- 820	NO ENTRY
0460	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	f(7)	12	821	- 832	NO ENTRY
0470	NAME OF COUNTRY	g(1)	35	833	- 867	A/N OR BLANK
0480	CODE	g(2)	6	868	- 873	N OR BLANK
0490	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	g(3)	35	874	- 908	A/N OR BLANK
0500	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	g(4)	12	909	- 920	N OR BLANK
0510	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	g(5)	12	921	- 932	N OR BLANK
0520	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	g(6)	12	933	- 944	NO ENTRY
0530	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	g(7)	12	945	- 956	NO ENTRY
0540	NAME OF COUNTRY	h(1)	35	957	- 991	A/N OR BLANK
0550	CODE	h(2)	6	992	- 997	N OR BLANK
0560	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	h(3)	35	998	- 1032	A/N OR BLANK
0570	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	h(4)	12	1033	- 1044	N OR BLANK
0580	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	h(5)	12	1045	- 1056	N OR BLANK

SECTION 7.10 SCHEDULE B (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0590	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	h(6)	12	1057	- 1068	NO ENTRY
0600	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	h(7)	12	1069	- 1080	NO ENTRY
0610	NAME OF COUNTRY	i(1)	35	1081	- 1115	A/N OR BLANK
0620	CODE	i(2)	6	1116	- 1121	N OR BLANK
0630	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	i(3)	35	1122	- 1156	A/N OR BLANK
0640	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	i(4)	12	1157	- 1168	N OR BLANK
0650	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	i(5)	12	1169	- 1180	N OR BLANK
0660	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	i(6)	12	1181	- 1192	NO ENTRY
0670	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	i(7)	12	1193	- 1204	NO ENTRY
0680	NAME OF COUNTRY	j(1)	35	1205	- 1239	A/N OR BLANK
0690	CODE	j(2)	6	1240	- 1245	N OR BLANK
0700	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	j(3)	35	1246	- 1280	A/N OR BLANK
0710	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	j(4)	12	1281	- 1292	N OR BLANK
0720	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	j(5)	12	1293	- 1304	N OR BLANK
0730	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	j(6)	12	1305	- 1316	NO ENTRY
0740	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	j(7)	12	1317	- 1328	NO ENTRY
0750	NAME OF COUNTRY	k(1)	35	1329	- 1363	A/N OR BLANK
0760	CODE	k(2)	6	1364	- 1369	N OR BLANK
0770	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	k(3)	35	1370	- 1404	A/N OR BLANK
0780	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	k(4)	12	1405	- 1416	N OR BLANK
0790	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	k(5)	12	1417	- 1428	N OR BLANK

SECTION 7.10 SCHEDULE B (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0800	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	k(6)	12	1429	- 1440	NO ENTRY
0810	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	k(7)	12	1441	- 1452	NO ENTRY
0820	NAME OF COUNTRY	L(1)	35	1453	- 1487	A/N OR BLANK
0830	CODE	L(2)	6	1488	- 1493	N OR BLANK
0840	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	L(3)	35	1494	- 1528	A/N OR BLANK
0850	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	L(4)	12	1529	- 1540	N OR BLANK
0860	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	L(5)	12	1541	- 1552	N OR BLANK
0870	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	L(6)	12	1553	- 1564	NO ENTRY
0880	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	L(7)	12	1565	- 1576	NO ENTRY
0890	NAME OF COUNTRY	m(1)	35	1577	- 1611	A/N OR BLANK
0900	CODE	m(2)	6	1612	- 1617	N OR BLANK
0910	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	m(3)	35	1618	- 1652	A/N OR BLANK
0920	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	m(4)	12	1653	- 1664	N OR BLANK
0930	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	m(5)	12	1665	- 1676	N OR BLANK
0940	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	m(6)	12	1677	- 1688	NO ENTRY
0950	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	m(7)	12	1689	- 1700	NO ENTRY
0960	NAME OF COUNTRY	n(1)	35	1701	- 1735	A/N OR BLANK
0970	CODE	n(2)	6	1736	- 1741	N OR BLANK
0980	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	n(3)	35	1742	- 1776	A/N OR BLANK
0990	FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	n(4)	12	1777	- 1788	N OR BLANK
1000	PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	n(5)	12	1789	- 1800	N OR BLANK

SECTION 7.10 SCHEDULE B (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1010	IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	n(6)	12	1801	- 1812	NO ENTRY
1020	FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	n(7)	12	1813	- 1824	NO ENTRY
1030	TOTAL - FOREIGN TAXES ATTRIBUTABLE TO BOYCOTT OPERATIONS	o(4)	12	1825	- 1836	N
1040	TOTAL - PRORATED SHARE OF INTERNATIONAL BOYCOTT INCOME	o(5)	12	1837	- 1848	N
1050	TOTAL - IC-DISC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	o(6)	12	1849	- 1860	N OR BLANK
1060	TOTAL - FSC TAXABLE INCOME ATTRIBUTABLE TO BOYCOTT OPERATIONS	o(7)	12	1861	- 1872	N OR BLANK
	RECORD TERMINUS CHARACTER		1	1873	- 1873	"#"

SECTION 7.11 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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
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
0150	PRORATED SHARE OF SECTION 995(b)(1)(F)(L) AMOUNT	4a(1)	12	186 -	197	N OR BLANK

SECTION 7.11 SCHEDULE C (FORM 5713), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	"#"

SECTION 7.12 SCHEDULE D (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0836
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
*0020	STATEMENT REFERENCE		6	52 -	57	"STMbnn" OR BLANK
<p>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.</p>						
0030	ASSETS HELD 1 YR OR LESS TRANSACTION 1 DESCRIPTION OF PROPERTY	PART I 1(a)	20	58 -	77	A/N
0040	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 DATE ACQUIRED	PART I 1(b)	8	78 -	85	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0050	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 DATE SOLD	PART I 1(c)	8	86 -	93	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0060	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 SALES PRICE	PART I 1(d)	12	94 -	105	N OR "LIKE-KIND-EX"
0070	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 COST OR OTHER BASIS	PART I 1(e)	12	106 -	117	N
0080	ASSETS HELD 1 YEAR OR LESS TRANSACTION 1 GAIN (LOSS) (d) MINUS (e)	PART I 1(f)	12	118 -	129	N
0090	ASSETS HELD 1 YEAR OR LESS TRANSACTION DESCRIPTION OF PROPERTY	PART I 1(a)	20	130 -	149	A/N
0100	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 DATE ACQUIRED	PART I 1(b)	8	150 -	157	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0110	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 DATE SOLD	PART I 1(c)	8	158 -	165	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0120	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 SALES PRICE	PART I 1(d)	12	166 -	177	N OR "LIKE-KIND-EX"

SECTION 7.12 SCHEDULE D (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0130	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 COST OR OTHER BASIS	PART I 1(e)	12	178 -	189	N
0140	ASSETS HELD 1 YEAR OR LESS TRANSACTION 2 GAIN (LOSS) (d) MINUS (e)	PART I 1(f)	12	190 -	201	N
0150	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 DESCRIPTION OF PROPERTY	PART I 1(a)	20	202 -	221	A/N
0160	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 DATE ACQUIRED	PART I 1(b)	8	222 -	229	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0170	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 DATE SOLD	PART I 1(c)	8	230 -	237	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0180	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 SALES PRICE	PART I 1(d)	12	238 -	249	N OR "LIKE-KIND-EX"
0190	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 COST OR OTHER BASIS	PART I 1(e)	12	250 -	261	N
0200	ASSETS HELD 1 YEAR OR LESS TRANSACTION 3 GAIN (LOSS) (d) MINUS (e)	PART I 1(f)	12	262 -	273	N
0210	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 DESCRIPTION OF PROPERTY	PART I 1(a)	20	274 -	293	A/N
0220	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 DATE ACQUIRED	PART I 1(b)	8	294 -	301	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0230	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 DATE SOLD	PART I 1(c)	8	302 -	309	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0240	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 SALES PRICE	PART I 1(d)	12	310 -	321	N OR "LIKE-KIND-EX"
0250	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 COST OR OTHER BASIS	PART I 1(e)	12	322 -	333	N
0260	ASSETS HELD 1 YEAR OR LESS TRANSACTION 4 GAIN (LOSS) (d) MINUS (e)	PART I 1(f)	12	334 -	345	N
0390	SHORT-TERM CAPITAL GAIN FROM INSTALLMENT SALES (FORM 6252 LINE, 26 OR 37)	PART I 2(f)	12	346 -	357	N
0395	SHORT-TERM CAPITAL LOSS FROM LIKE-KIND EXCHANGE	PART I 3(f)	12	358 -	369	N
0400	PARTNERSHIP'S SHARE OF NET SHORT-TERM CAPITAL GAIN (LOSS)	PART I 4(f)	12	370 -	381	N

SECTION 7.12 SCHEDULE D (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0410	NET SHORT-TERM CAPITAL GAIN (LOSS) COMBINE LINES 1 - 4 IN COLUMN (f)	PART I 5	12	382 -	393	N
*0420	STATEMENT REFERENCE	PART II	6	394 -	399	"STMbnn" 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	400 -	414	A/N
0440	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 DATE ACQUIRED	PART II 6(b)	8	415 -	422	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0450	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 DATE SOLD	PART II 6(c)	8	423 -	430	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0460	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 SALES PRICE	PART II 6(d)	12	431 -	442	N OR "LIKE-KIND-EX"
0470	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 COST OR OTHER BASIS	PART II 6(e)	12	443 -	454	N
0480	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 GAIN (LOSS) (d) MINUS (e)	PART II 6(f)	12	455 -	466	N
0485	ASSETS HELD MORE THAN 1 YR TRANSACTION 1 28% RATE GAIN (LOSS)	PART II 6(g)	12	467 -	478	N
0490	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 DESCRIPTION OF PROPERTY	PART II 6(a)	15	479 -	493	A/N
0500	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 DATE ACQUIRED	PART II 6(b)	8	494 -	501	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0510	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 DATE SOLD	PART II 6(c)	8	502 -	509	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0520	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 SALES PRICE	PART II 6(d)	12	510 -	521	N OR "LIKE-KIND-EX"
0530	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 COST OR OTHER BASIS	PART II 6(e)	12	522 -	533	N
0540	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 GAIN (LOSS) (d) MINUS (e)	PART II 6(f)	12	534 -	545	N
0545	ASSETS HELD MORE THAN 1 YR TRANSACTION 2 28% RATE GAIN (LOSS)	PART II 6(g)	12	546 -	557	N

SECTION 7.12 SCHEDULE D (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0550	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 DESCRIPTION OF PROPERTY	PART II 6(a)	15	558 -	572	A/N
0560	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 DATE ACQUIRED	PART II 6(b)	8	573 -	580	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0570	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 DATE SOLD	PART II 6(c)	8	581 -	588	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0580	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 SALES PRICE	PART II 6(d)	12	589 -	600	N OR "LIKE-KIND-EX"
0590	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 COST OR OTHER BASIS	PART II 6(e)	12	601 -	612	N
0600	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 GAIN (LOSS) (d) MINUS (e)	PART II 6(f)	12	613 -	624	N
0605	ASSETS HELD MORE THAN 1 YR TRANSACTION 3 28% RATE GAIN (LOSS)	PART II 6(g)	12	625 -	636	N
0610	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 DESCRIPTION OF PROPERTY	PART II 6(a)	15	637 -	651	A/N
0620	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 DATE ACQUIRED	PART II 6(b)	8	652 -	659	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0630	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 DATE SOLD	PART II 6(c)	8	660 -	667	FORMAT: YYYYMMDD, "VARIOUS" OR BLANK
0640	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 SALES PRICE	PART II 6(d)	12	668 -	679	N OR "LIKE-KIND-EX"
0650	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 COST OR OTHER BASIS	PART II 6(e)	12	680 -	691	N
0660	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 GAIN (LOSS) (d) MINUS (e)	PART II 6(f)	12	692 -	703	N
0665	ASSETS HELD MORE THAN 1 YR TRANSACTION 4 28% RATE GAIN (LOSS)	PART II 6(g)	12	704 -	715	N
0790	LONG-TERM CAPITAL GAIN FROM INSTALLMENT SALES (FORM 6252, LINE 26 OR 37)	PART II 7(f)	12	716 -	727	N
0792	LONG-TERM CAPITAL GAIN FROM INSTALLMENT SALES (FORM 6252, LINE 26 OR 37)	PART II 7(g)	12	728 -	739	N
0795	LONG-TERM CAPITAL GAIN (LOSS) FROM LIKE-KIND	PART II 8(f)	12	740 -	751	N
0797	LONG-TERM CAPITAL GAIN (LOSS) FROM LIKE-KIND	PART II 8(g)	12	752 -	763	N

SECTION 7.12 SCHEDULE D (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0800	PARTNERSHIP'S SHARE OF NET LONG-TERM GAIN (LOSS) FROM OTHER PARTNERSHIP, ESTATES AND TRUSTS	PART II 9(f)	12	764	-	775	N
0805	PARTNERSHIP'S SHARE OF NET LONG-TERM GAIN (LOSS) FROM OTHER PARTNERSHIP, ESTATES AND TRUSTS	PART II 9(g)	12	776	-	787	N
0810	CAPITAL GAIN DISTRIBUTIONS	PART II 10(f)	12	788	-	799	N ***
0812	CAPITAL GAIN DISTRIBUTIONS	PART II 10(g)	12	800	-	811	N ***
0815	COMBINE LINES 6 THROUGH 10 IN COLUMN (g)	PART II 11	12	812	-	823	N
0820	NET LONG-TERM CAPITAL GAIN (LOSS) COMBINE LINES 6 -10 IN COLUMN (f)	PART II 12	12	824	-	835	N
	RECORD TERMINUS CHARACTER		1	836	-	836	"#"

SECTION 7.13 SCHEDULE F (FORM 1040), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0870
	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	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
0009	NAME of PROPRIETOR		35	43 -	77	A/N
0010	SOCIAL SECURITY NUMBER		9	78 -	86	NO ENTRY
0020	PRINCIPAL PRODUCT	A	50	87 -	136	A/N
0030	PRINCIPAL AGRICULTURAL CODE	B	6	137 -	142	A/N
0040	ACCOUNTING METHOD (CASH)	C 1	1	143 -	143	"X" OR BLANK
0050	ACCOUNTING METHOD (ACCURAL)	C 2	1	144 -	144	"X" OR BLANK
0060	EMPLOYER ID NUMBER (PARTNERSHIP'S EIN)	D	9	145 -	153	N
0080	DID YOU "MATERIALLY PARTICIPATE" IN THIS BUSINESS (YES BOX)	E	1	154 -	154	"X" OR BLANK
0085	DID YOU "MATERIALLY PARTICIPATE" IN THIS BUSINESS (NO BOX)	E	1	155 -	155	"X" OR BLANK
0110	SALES OF LIVESTOCK	PT I 1	12	156 -	167	N
0120	COST OF LIVESTOCK	PT I 2	12	168 -	179	N
0130	SUBTRACT LINE 2 FROM LINE 1	PT I 3	12	180 -	191	N
0140	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 4	12	192 -	203	N
0150	TOTAL COOPERATIVE DISTRIBUTIONS	PT I 5a	12	204 -	215	N
0160	TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 5b	12	216 -	227	N
0170	AGRICULTURAL PROGRAM PAYMENTS	PT I 6a	12	228 -	239	N

SECTION 7.13 SCHEDULE F (FORM 1040), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 6b	12	240 -	251	N
0190	CCC LOANS REPORTED UNDER ELECTION	PT I 7a	12	252 -	263	N
@0200	CCC LOANS STATEMENT	PT I 7b	6	264 -	269	"STMbnn" OR BLANK
0210	CCC LOANS FORFEITED	PT I 7b	12	270 -	281	N
0220	CCC LOANS TAXABLE AMOUNT	PT I 7c	12	282 -	293	N
0230	CROP INSURANCE PROCEEDS	PT I 8a	12	294 -	305	N
0240	CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 8b	12	306 -	317	N
@0250	ELECTION TO DEFER	PT I 8c	6	318 -	323	"STMbnn" OR BLANK
0260	ELECTION TO DEFER	PT I 8c	1	324 -	324	"X" OR BLANK
0270	AMOUNT DEFERRED	PT I 8d	12	325 -	336	N
0280	CUSTOM HIRE	PT I 9	12	337 -	348	N
0290	OTHER INCOME, INCLUDING FEDERAL AND STATE GASOLINE	PT I 10	12	349 -	360	N
0300	ADD AMOUNTS IN COL 3-10	PT I 11	12	361 -	372	N
0320	CAR AND TRUCK EXPENSES (ATTACH FORM 4562)	PT II 12	12	373 -	384	N
0330	CHEMICAL	PT II 13	12	385 -	396	N
0340	CONSERVATION EXPENSES	PT II 14	12	397 -	408	NO ENTRY
0350	CUSTOM HIRE	PT II 15	12	409 -	420	N
0360	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 16	12	421 -	432	N
0370	EMPLOYEE BENEFIT PROGRAMS	PT II 17	12	433 -	444	N
0380	FEED PURCHASED	PT II 18	12	445 -	456	N
0390	FERTILIZERS AND LIME	PT II 19	12	457 -	468	N

SECTION 7.13 SCHEDULE F (FORM 1040), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0400	FREIGHT AND TRUCKING	PT II 20	12	469 -	480	N
0410	GASOLINE, FUEL AND OIL	PT II 21	12	481 -	492	N
0420	INSURANCE	PT II 22	12	493 -	504	N
0430	MORTGAGE	PT II 23a	12	505 -	516	N
0440	OTHER	PT II 23b	12	517 -	528	N
*0450	FORM 1098 EXPLANATION	PT II	6	529 -	534	"STMbnn" OR BLANK
*0460	FORM 1098 NAME/ADDRESS	PT II	6	535 -	540	"STMbnn" OR BLANK
0470	LABOR HIRED	PT II 24	12	541 -	552	N
0480	PENSION AND PROFIT-SHARING PLANS	PT II 25	12	553 -	564	N
0490	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 26a	12	565 -	576	N
0500	OTHER (LAND, ANIMALS, ETC)	PT II 26b	12	577 -	588	N
0510	REPAIRS AND MAINTENANCE	PT II 27	12	589 -	600	N
0520	SEEDS AND PLANTS PURCHASED	PT II 28	12	601 -	612	N
0530	STORAGE AND WAREHOUSING	PT II 29	12	613 -	624	N
0540	SUPPLIES PURCHASED	PT II 30	12	625 -	636	N
0550	TAXES	PT II 31	12	637 -	648	N
0560	UTILITIES	PT II 32	12	649 -	660	N
0570	VETERINARY FEES AND MEDICINE	PT II 33	12	661 -	672	N
*0580	OTHER EXPENSES	PT II 34	6	673 -	678	"STMbnn" 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.

SECTION 7.13 SCHEDULE F (FORM 1040), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0590	OTHER EXPENSES (SPECIFY)	PT II 34a	15	679 -	693	A/N
+0600	OTHER EXPENSES	PT II 34a	12	694 -	705	N
+0610	OTHER EXPENSES (SPECIFY)	PT II 34b	15	706 -	720	A/N
+0620	OTHER EXPENSES	PT II 34b	12	721 -	732	N
+0630	OTHER EXPENSES (SPECIFY)	PT II 34c	15	733 -	747	A/N
+0640	OTHER EXPENSES	PT II 34c	12	748 -	759	N
+0650	OTHER EXPENSES (SPECIFY)	PT II 34d	15	760 -	774	A/N
+0660	OTHER EXPENSES	PT II 34d	12	775 -	786	N
+0670	OTHER EXPENSES (SPECIFY)	PT II 34e	15	787 -	801	A/N
+0680	OTHER EXPENSES	PT II 34e	12	802 -	813	N
+0690	OTHER EXPENSES (SPECIFY)	PT II 34f	15	814 -	828	A/N
+0700	OTHER EXPENSES	PT II 34f	12	829 -	840	N
0710	ADD TOTAL EXPENSES LINES 12 - 34f	PT II 35	12	841 -	852	N
0720	PAL INDICATOR	36	3	853 -	855	"PAL" OR BLANK
0730	NET FARM PROFIT OR (LOSS)	PT II 36	12	856 -	867	N
0740	ALL IS INVESTMENT IS AT RISK	PT II 37a	1	868 -	868	"X" OR BLANK
0750	SOME INVESTMENT IS NOT AT RISK	PT II 37b	1	869 -	869	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	870 -	870	"#"

SECTION 7.14 SCHEDULE F (FORM 1040), PAGE 2

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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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
0910	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS DURING OF YEAR	PT III 47	12	199 -	210	N

SECTION 7.14 SCHEDULE F (FORM 1040), PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	"#"

SECTION 7.15 SCHEDULE J (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0680
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0009	NAME OF PERSON FILING FORM 5471		35	43 -	77	A/N
0010	FILER'S IDENTIFYING NUMBER EIN/SSN		9	78 -	86	N
0020	NAME OF FOREIGN CORPORATION		35	87 -	121	A/N
0030	BALANCE BEGINNING OF YEAR	1(a)	18	122 -	139	N
0040	CURRENT YEAR E&P	2a(a)	18	140 -	157	N
0050	CURRENT YEAR DEFICIT IN E&P	2b(a)	18	158 -	175	N
0060	TOTAL CURRENT AND ACCUMULATED E&P (LINE 1 PLUS LINE 2a, MINUS LINE 2b)	3	18	176 -	193	N
0070	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC.959(c) IN CURRENT YEAR	4(a)	18	194 -	211	N
0080	ACTUAL DISTRIBUTIONS OF NON-PREVIOUSLY TAXED E&P	5b(a)	18	212 -	229	N
0090	BALANCE OF E&P NOT PREVIOUSLY TAXED AT END OF YEAR (LINE 3 MINUS LINE 4, MINUS LINE 5b)	6b(a)	18	230 -	247	N
0100	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(a)	18	248 -	265	N
0110	BALANCE BEGINNING OF YEAR	1(b)	18	266 -	283	N
0120	TOTAL CURRENT AND ACCUMULATED E&P (LINE 1 PLUS LINE 2a, MINUS LINE 2b)	3(b)	18	284 -	301	N
0130	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC.959(c) IN CURRENT YEAR	4(b)	18	302 -	319	N
0140	ACTUAL DISTRIBUTIONS OF NON-PREVIOUSLY TAXED E&P	5b(b)	18	320 -	337	N

SECTION 7.15 SCHEDULE J (FORM 5471), PAGE 1

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	338 -	355	N
0160	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(b)	18	356 -	373	N
0170	BALANCE BEGINNING OF YEAR	1(c) (i)	18	374 -	391	N
0180	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC.959(c) IN CURRENT YEAR	4(c) (i)	18	392 -	409	N
0190	ACTUAL DISTRIBUTION OR RECLASSIFICATION OF PREVIOUSLY TAXED E&P	5a(c) (i)	18	410 -	427	N
0200	BALANCE OF PREVIOUSLY TAXED E&P AT END OF YEAR (LINE 1 PLUS LINE 4, MINUS LINE 5a)	6a(c) (i)	18	428 -	445	N
0210	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(c) (i)	18	446 -	463	N
0220	BALANCE BEGINNING OF YEAR	1(c) (ii)	18	464 -	481	N
0230	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC. 959(c) IN CURRENT YEAR	4(c) (ii)	18	482 -	499	N
0240	ACTUAL DISTRIBUTION OR RECLASSIFICATION OF PREVIOUSLY TAXED E&P	5a(c) (ii)	18	500 -	517	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	518 -	535	N
0260	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(c) (ii)	18	536 -	553	N
0270	BALANCE BEGINNING OF YEAR	1(c) (iii)	18	554 -	571	N
0280	AMOUNTS INCLUDED UNDER SEC. 951(a) OR RECLASSIFIED UNDER SEC. 959(c) IN CURRENT YEAR	4(c) (iii)	18	572 -	589	N
0290	ACTUAL DISTRIBUTION OR RECLASSIFICATION OF PREVIOUSLY TAXED E&P	5a(c) (iii)	18	590 -	607	N
0300	BALANCE OF PREVIOUSLY TAXED E&P AT END OF YEAR LINE 1 PLUS LINE 4, MINUS LINE 5a	6a(c) (iii)	18	608 -	625	N
0310	BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(c) (iii)	18	626 -	643	N

SECTION 7.15 SCHEDULE J (FORM 5471), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0320 BALANCE BEGINNING OF YEAR	1(d)	18	644	-	661	N
0330 BALANCE AT END OF YEAR (AMOUNT FROM LINE 6a OR 6b)	7(d)	18	662	-	679	N
RECORD TERMINUS CHARACTER		1	680	-	680	"#"

SECTION 7.16 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0944
	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	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
NOTE: IF # OF SCHEDULE K-1 EXCEEDS 9999999, ENTER 9999999						
0010	FISCAL YEAR BEGINNING		8	43 -	50	YYYYMMDD or BLANK
0020	FISCAL YEAR ENDING		8	51 -	58	YYYYMMDD or BLANK
0030	PARTNER'S IDENTIFYING NUMBER (PARTNER'S EIN or SSN)		9	59 -	67	N, "APPLD FOR" OR "FOREIGNUS"
NOTE: SEE SECTION 4.04(10)						
0040	PARTNER'S NAME 1		35	68 -	102	A/N
0050	PARTNER'S NAME 2		35	103 -	137	A/N
0060	PARTNER'S ADDRESS 1		35	138 -	172	A/N OR "NONE"
0065	PARTNER'S ADDRESS 2		35	173 -	207	A/N
0070	PARTNER'S CITY		22	208 -	229	A/N
0080	PARTNER'S STATE		2	230 -	231	A OR ".b"
0090	PARTNER'S ZIP CODE		12	232 -	243	N OR nnnnnbbbbbb OR nnnnnnnnbbb OR BLANK
0100	PARTNERSHIP'S ID EMPLOYER IDENTIFICATION (EIN)		9	244 -	252	N
0110	PARTNERSHIP'S NAME 1		35	253 -	287	A/N
0120	PARTNERSHIP'S NAME 2		35	288 -	322	A/N
0130	PARTNERSHIP'S ADDRESS 1		35	323 -	357	A/N OR "NONE"
0135	PARTNERSHIP'S ADDRESS 2		35	358 -	392	A/N
0140	PARTNERSHIP'S CITY		22	393 -	414	A/N
0150	PARTNERSHIP'S STATE		2	415 -	416	A OR ".b"

SECTION 7.16 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0160	PARTNERSHIP'S ZIP CODE		12	417	- 428	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0170	GENERAL PARTNER	A	1	429	- 429	"X" OR BLANK
0172	LIMITED PARTNER	A	1	430	- 430	"X" OR BLANK
0174	LIMITED LIABILITY COMPANY	A	1	431	- 431	"X" OR BLANK
0190	TYPE OF ENTITY	B	12	432	- 443	A/N OR "STMb99" (LEFT JUSTIFIED)
0200	IS PARTNER DOMESTIC	C	1	444	- 444	"X" OR BLANK
0210	IS PARTNER FOREIGN	C	1	445	- 445	"X" OR BLANK
0220	PARTNER'S % OF PROFIT SHARING BEFORE CHANGE	D	6	446	- 451	N
0230	PARTNER'S % OF PROFIT SHARING END OF YEAR	D	6	452	- 457	N
0240	PARTNER'S % OF LOSS SHARING BEFORE CHANGE	D	6	458	- 463	N
0250	PARTNER'S % OF LOSS SHARING END OF YEAR	D	6	464	- 469	N
0260	PARTNER'S % OF CAPITAL BEFORE CHANGE	D	6	470	- 475	N
0270	PARTNER'S % OF CAPITAL END OF YEAR	D	6	476	- 481	N
0280	IRS CENTER WHERE RETURNS ARE FILED	E	3	482	- 484	"MSC"
0290	PARTNER'S SHARE OF LIABILITIES - NONRECOURSE	F	12	485	- 496	N
0300	PARTNER'S SHARE OF LIABILITIES QUALIFIED NONRECOURSE FINANCING	F	12	497	- 508	N
0310	PARTNER'S SHARE OF LIABILITIES - OTHER	F	12	509	- 520	N
0320	TAX SHELTER REGISTRATION NUMBER	G	12	521	- 532	A/N OR (11 DIGIT NUMBER LEFT JUSTIFIED) "APPLIEDbFORb" OR "NOTbNOTIFIED" OR BLANK
0330	PUBLICLY TRADED PARTNERSHIP	H	1	533	- 533	"X" OR BLANK
0340	FINAL K-1	I(1)	1	534	- 534	"X" OR BLANK
0350	AMENDED K-1	I(2)	1	535	- 535	NO ENTRY

SECTION 7.16 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0370	CAPITAL ACCOUNT BEGINNING OF YEAR	J(a)	12	536 -	547	N
0380	CAPITAL CONTRIBUTED DURING YEAR	J(b)	12	548 -	559	N
0390	PARTNER'S SHARE	J(c)	12	560 -	571	N
0420	WITHDRAWALS & DISTRIBUTIONS	J(d)	12	572 -	583	N***
0430	CAPITAL ACCOUNT END OF YEAR	J(e)	12	584 -	595	N
0440	ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS	1	12	596 -	607	N
0450	NET INCOME (LOSS) FROM RENTAL REAL ESTATE	2	12	608 -	619	N
0460	NET INCOME OR LOSS FROM OTHER RENTAL ACTIVITY	3	12	620 -	631	N
0470	PORTFOLIO INCOME INTEREST	4a	12	632 -	643	N ***
0480	DIVIDENDS	4b	12	644 -	655	N ***
0490	ROYALTIES	4c	12	656 -	667	N ***
0500	NET SHORT-TERM CAPITAL GAIN (LOSS)	4d	12	668 -	679	N
0510	NET LONG-TERM CAPITAL GAIN (LOSS): 28% RATE GAIN (LOSS)	4e(1)	12	680 -	691	N
0515	NET LONG-TERM CAPITAL GAIN (LOSS): TOTAL FOR YEAR	4e(2)	12	692 -	703	N
0520	OTHER PORTFOLIO INCOME (LOSS)	4f	12	704 -	715	N
@0525	ATTACH SCHEDULE	4f	6	716 -	721	"STMb99" OR BLANK
0530	GUARANTEED PAYMENTS TO PARTNER	5	12	722 -	733	N ***
0540	NET SECTION 1231 GAIN (LOSS)	6	12	734 -	745	N
0550	OTHER INCOME (LOSS)	7	12	746 -	757	N
@0555	ATTACH SCHEDULE	7	6	758 -	763	"STMb99" OR BLANK
0560	CHARITABLE CONT.	8	12	764 -	775	N
@0565	ATTACH SCHEDULE	8	6	776 -	781	"STMb99" OR BLANK
0570	SECTION 179 EXPENSE DEDUCTION	9	12	782 -	793	N ***
0580	DEDUCTIONS RELATED TO PORTFOLIO INCOME	10	12	794 -	805	N

SECTION 7.16 SCHEDULE K-1 (FORM 1065), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0585	ATTACH SCHEDULE	10	6	806 - 811		"STMb99" OR BLANK
0590	OTHER DEDUCTIONS	11	12	812 - 823	N	
@0595	ATTACH SCHEDULE	11	6	824 - 829		"STMb99" OR BLANK
0600	LOW INCOME HOUSING CREDIT PROPERTY PLACED IN SERVICE BEFORE 1990 (FORM 8586)	12a(1)	12	830 - 841	N	
0610	LOW INCOME HOUSING CREDIT OTHER PROPERTY PLACED IN SERVICE BEFORE 1990 (FORM 8586)	12a(2)	12	842 - 853	N	
0620	LOW INCOME HOUSING CREDIT PROPERTY PLACED IN SERVICE AFTER 1989 (FORM 8586)	12a(3)	12	854 - 865	N	
0630	LOW INCOME HOUSING CREDIT - PROPERTY PLACED IN SERVICE AFTER 1989 (FORM 8586)	12a(4)	12	866 - 877	N	
0640	QUALIFIED REHAB EXPENDITURES	12b	12	878 - 889	N	
0650	CREDIT RELATED TO RENTAL REAL ESTATE ACTIVITIES	12c	12	890 - 901	N	
*0655	ATTACH STATEMENT FOR CREDITS RELATED TO RENTAL REAL ESTATE ACTIVITIES	12c	6	902 - 907		"STMbnn" OR BLANK
0660	CREDIT RELATED TO OTHER RENTAL ACTIVITIES	12d	12	908 - 919	N	
*0665	ATTACH STATEMENT FOR CREDIT RELATED TO OTHER RENTAL ACTIVITIES	12d	6	920 - 925		"STMbnn" OR BLANK
0670	OTHER CREDITS	13	12	926 - 937	N	
*0675	ATTACH STATEMENT FOR OTHER CREDITS	13	6	938 - 943		"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	944 - 944		"#"

SECTION 7.17 SCHEDULE K-1 (FORM 1065), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0509
	START RECORD SENTINEL		4	5 -	8	*****
0690	RECORD ID		6	9 -	14	"SCHbk1"
0691	FORM 1065		6	15 -	20	"1065bb"
0692	PAGE NUMBER		5	21 -	25	"PG02b"
0693	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0694	FILLER		1	35 -	35	BLANK
0695	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0700	INTEREST EXPENSE ON INVESTMENTS	14a	12	43 -	54	N
0710	INVESTMENT INCOME LINES 4a-4f	14b(1)	12	55 -	66	N
0720	INVESTMENT EXPENSE LINE 10	14b(2)	12	67 -	78	N
0730	NET EARNINGS (LOSS) SELF EMPLOYMENT	15a	12	79 -	90	N
0740	GROSS FARMING OR FISHING INCOME	15b	12	91 -	102	N
0750	GROSS NON-FARM INCOME	15c	12	103 -	114	N
0760	DEPRECIATION ADJUSTMENT ON PROPERTY PLACED IN SERVICE AFTER 1986	16a	12	115 -	126	N
0770	ADJUSTED GAIN OR LOSS	16b	12	127 -	138	N
0780	DEPLETION	16c	12	139 -	150	N
0790	GROSS INCOME (OIL GAS, GEOTHERMAL PROPERTIES)	16d(1)	12	151 -	162	N
0800	DEDUCTIONS ALLOCABLE TO OIL, GAS, AND GEOTHERMAL PROPERTIES	16d(2)	12	163 -	174	N
0810	OTHER ADJUSTMENTS	16e	12	175 -	186	N
@0815	ATTACH SCHEDULE	16e	6	187 -	192	"STMb99" OR BLANK
0820	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION	17a	22	193 -	214	A/N
0830	TOTAL GROSS INCOME SOURCED AT PARTNER LEVEL	17b	12	215 -	226	N
0840	PASSIVE	17c(1)	12	227 -	238	N

SECTION 7.17 SCHEDULE K-1 (FORM 1065), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0845	TOTAL FOREIGN GROSS INCOME SOURCED AT PARTNERSHIP LEVEL (ATTACH SCHEDULE)	17c	6	239	- 244	"STMb99" OR BLANK
0850	OTHER LISTED CATEGORIES	17c(2)	12	245	- 256	N
0860	GENERAL LIMITATIONS	17c(3)	12	257	- 268	N
0870	DEDUCTIONS ALLOCATED AND APPORTIONED AT PARTNER LEVEL: INTEREST EXPENSES	17d(1)	12	269	- 280	N
0880	DEDUCTIONS ALLOCATED AND APPORTIONED AT PARTNER LEVEL: OTHER	17d(2)	12	281	- 292	N
0890	PASSIVE	17e(1)	12	293	- 304	N
@0895	DEDUCTION ALLOCATED AND APPORTIONED AT PARTNERSHIP LEVEL (ATTACH SCHEDULE)	17e	6	305	- 310	"STMb99" OR BLANK
0900	OTHER LISTED CATEGORIES	17e(2)	12	311	- 322	N
0910	GENERAL LIMITATIONS	17e(3)	12	323	- 334	N
0920	TOTAL FOREIGN TAXES (PAID)	17f	1	335	- 335	"X" OR BLANK
0930	TOTAL FOREIGN TAXES (ACCRUED)	17f	1	336	- 336	"X" OR BLANK
0940	TOTAL FOREIGN TAXES	17f	12	337	- 348	N
0950	OTHER FOREIGN TAX INFORMATION	17g	12	349	- 360	N
@0955	OTHER FOREIGN TAX INFORMATION (ATTACH SCHEDULE)	17g	6	361	- 366	"STMb99" OR BLANK
0960	SECTION 59(e)(2) EXPENDITURES: TYPE	18a	40	367	- 406	A/N
0970	SECTION 59(e)(2) EXPENDITURES: AMOUNT	18b	12	407	- 418	N
0980	TAX-EXEMPT INTEREST INCOME	19	12	419	- 430	N
0990	OTHER TAX-EXEMPT INCOME	20	12	431	- 442	N
NOTE: USE FIELD 1050 FOR SUPPLEMENTAL INFORMATION REQUIRED TO BE REPORTED SEPARATELY TO EACH PARTNER. THE STATEMENT RECORD FOR SCHEDULE K-1, FIELD 1050 MAY HAVE UP TO 99 PAGES.						
1000	NONDEDUCTIBLE EXPENSE	21	12	443	- 454	N
1010	DISTRIBUTION OF MONEY (CASH & MARKETABLE SECURITIES)	22	12	455	- 466	N
1020	DISTRIBUTIONS OF PROPERTY OTHER THAN MONEY	23	12	467	- 478	N
1030	RECAPTURE OF LOW-INCOME HOUSING CREDIT: FROM SECTION 42(j)(5) PARTNERSHIPS	24a	12	479	- 490	N

SECTION 7.17 SCHEDULE K-1 (FORM 1065), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
1040	RECAPTURE OF LOW-INCOME HOUSING CREDIT: OTHER THAN ON LINE 24a	24b	12	491	-	502	N
*1050	SUPPLEMENTAL INFORMATION	25	6	503	-	508	"STMb99" OR BLANK
<p>NOTE: USE FIELD #1050 FOR SUPPLEMENTAL INFORMATION REQUIRED TO BE REPORTED SEPARATELY TO EACH PARTNER. THE STATEMENT RECORD FOR SCHEDULE K-1, FIELD #1050, MAY HAVE UP TO 99 PAGES.</p>							
	RECORD TERMINUS CHARACTER		1	509	-	509	"#"

SECTION 7.18 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0869
	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	EMPLOYER ID NUMBER		9	26 -	34	N
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
NOTE: IF # OF SCHEDULES K-1 EXCEED 9999999, ENTER 9999999						
0010	FISCAL YEAR BEGINNING		8	43 -	50	YYYYMMDD OR BLANK
0020	FISCAL YEAR ENDING		9	51 -	59	YYYYMMDD OR BLANK
0030	PARTNER'S IDENTIFYING NUMBER (EIN OR SSN)		9	60 -	68	N, "APPLD FOR" OR "FOREIGNUS"
0040	PARTNER'S NAME 1		35	69 -	103	A/N
0050	PARTNER'S ADDRESS 1		35	104 -	138	A/N
0060	PARTNER'S CITY		22	139 -	160	A/N
0070	PARTNER'S STATE		2	161 -	162	A OR ".b"
0080	PARTNER'S ZIP CODE		12	163 -	174	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0090	PARTNER'S NAME 2		35	175 -	209	A/N
0100	PARTNER'S ADDRESS 2		35	210 -	244	A/N
0110	PARTNER'S CITY		22	245 -	266	A/N
0120	PARTNER'S STATE		2	267 -	268	A OR ".b"
0130	PARTNER'S ZIP CODE		12	269 -	280	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0140	PARTNERSHIP'S ID EMPLOYER IDENTIFICATION NUMBER (EIN)		9	281 -	289	N
0150	PARTNERSHIP'S NAME 1		35	290 -	324	A/N
0160	PARTNERSHIP'S NAME 2		35	325 -	359	A/N
0170	PARTNERSHIP'S ADDRESS		35	360 -	394	A/N
0180	PARTNERSHIP'S CITY		22	395 -	416	A/N
0190	PARTNERSHIP'S STATE		2	417 -	418	A OR ".b"

SECTION 7.18 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0200	PARTNERSHIP'S ZIP CODE		12	419	430	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0210	PARTNER'S % OF PROFIT BEGINNING OF TAX YEAR	(a)	6	431	436	N
0220	PARTNER'S % OF PROFIT END OF TAX YEAR	(b)	6	437	442	N
0230	PARTNER'S % OF CAPITAL BEGINNING OF TAX YEAR	(a)	6	443	448	N
0240	PARTNER'S % OF CAPITAL END OF TAX YEAR	(b)	6	449	454	N
0250	PARTNER'S % OF DEDUCTIONS BEGINNING OF TAX YEAR	(a)	6	455	460	N
0260	PARTNER'S % OF DEDUCTIONS END OF TAX YEAR	(b)	6	461	466	N
0270	PARTNER'S % OF LOSSES BEGINNING OF TAX YEAR	(a)	6	467	472	N
0280	PARTNER'S % OF LOSSES END OF TAX YEAR	(b)	6	473	478	N
0290	CAPITAL ACCOUNT AT BEGINNING OF YEAR	(a)	12	479	490	N
0300	CAPITAL CONTRIBUTED DURING YEAR	(b)	12	491	502	N
0310	PARTNER'S SHARE	(c)	12	503	514	N
0320	WITHDRAWALS AND DISTRIBUTION	(d)	12	515	526	N***
0330	CAPITAL ACCOUNT AT END OF YEAR	(e)	12	527	538	N
0340	ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS	1	12	539	550	N
0350	NET INCOME (LOSS) FROM RENTAL REAL ESTATE	2	12	551	562	N
0360	NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES	3	12	563	574	N
0370	INTEREST	4a	12	575	586	N***
0380	ORDINARY DIVIDENDS	4b	12	587	598	N***
0390	ROYALTIES	4c	12	599	610	N***
0400	NET SHORT TERM CAPITAL GAIN (LOSS)	4d	12	611	622	N
0410	NET LONG TERM CAPITAL GAIN (LOSS) 28% RATE GAIN (LOSS)	4e(1)	12	623	634	N

SECTION 7.18 SCHEDULE K-1 (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0420	NET LONG TERM CAPITAL GAIN (LOSS) TOTAL FOR YEAR	4e(2)	12	635 - 646	N	
0430	OTHER PORTFOLIO INCOME (LOSS)	4f	12	647 - 658	N	
@0435	ATTACH STATEMENT	4f	6	659 - 664	"STM100" OR BLANK	
0440	GUARANTEED PAYMENTS TO PARTNER	5	12	665 - 676	N***	
0450	NET SECTION 1231 GAIN (LOSS)	6	12	677 - 688	N	
0460	OTHER INCOME (LOSS)	7	12	689 - 700	N	
@0465	ATTACH SCHEDULE	7	6	701 - 706	"STM100" OR BLANK	
0470	CHARITABLE CONTRIBUTIONS	8	12	707 - 718	N	
@0475	ATTACH SCHEDULE	8	6	719 - 724	"STM100" OR BLANK	
0480	SECTION 179 EXPENSE DEDUCTION	9	12	725 - 736	N***	
0490	DEDUCTIONS RELATED TO PORTFOLIO INCOME	10	12	737 - 748	N	
@0495	ATTACH SCHEDULE	10	6	749 - 754	"STM100" OR BLANK	
0500	OTHER DEDUCTIONS	11	12	755 - 766	N	
@0505	ATTACH SCHEDULE	11	6	767 - 772	"STM100" OR BLANK	
0510	LOW INCOME HOUSING CREDIT - PROPERTY PLACED IN SERVICE BEFORE 1990	12a(1)	12	773 - 784	N	
0520	LOW INCOME HOUSING CREDIT - OTHER THAN ON LINE 12a(1) PLACED IN SERVICE BEFORE 1990	12a(2)	12	785 - 796	N	
0530	LOW INCOME HOUSING CREDIT - PROPERTY PLACED IN SERVICE AFTER 1989	12a(3)	12	797 - 808	N	
0540	LOW INCOME HOUSING CREDIT - OTHER THAN ON LINE 12a(3) PLACED IN SERVICE AFTER 1989	12a(2)	12	809 - 820	N	
0550	QUALIFIED REHABILITATION EXPENDITURES	12b	12	821 - 832	N	
0560	CREDITS RELATED TO RENTAL REAL ESTATES ACTIVITIES (OTHER THAN LINE 12a & 12b)	12c	12	833 - 844	N	
0570	CREDITS RELATED TO OTHER RENTAL ACTIVITIES	12d	12	845 - 856	N	
0580	OTHER CREDITS	13	12	857 - 868	N	
	RECORD TERMINUS CHARACTER		1	869 - 869	"#"	

SECTION 7.19 SCHEDULE K-1 (FORM 8865), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0532
	START RECORD SENTINEL		4	5 -	8	*****
0600	RECORD ID		6	9 -	14	"SCHbk1"
0601	FORM NUMBER		6	15 -	20	"8865bb"
0602	PAGE NUMBER		5	21 -	25	"PG02b"
0603	EMPLOYER ID NUMBER		9	26 -	34	N
0604	FILLER		1	35 -	35	BLANK
0605	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0610	INTEREST EXPENSE ON INVESTMENT DEBTS	14a	12	43 -	54	N
0620	INVESTMENT INCOME ON LINES 4a-4f	14a(1)	12	55 -	66	N
0630	INVESTMENT EXPENSES ON LINE 10	14a(2)	12	67 -	78	N
0640	NET EARNINGS (LOSS) FROM SELF-EMPLOYMENT	15a	12	79 -	90	N
0650	GROSS FARMING OR FISHING INCOME	15b	12	91 -	102	N
0660	GROSS NONFARM INCOME	15c	12	103 -	114	N
0670	DEPRECIATION ADJUSTMENT ON PROPERTY PLACED IN SERVICE AFTER 1986	16a	12	115 -	126	N
0680	ADJUSTED GAIN OR LOSS	16b	12	127 -	138	N
0690	DEPLETION (OTHER THAN OIL AND GAS)	16c	12	139 -	150	N
0700	GROSS INCOME (OIL, GAS AND GEOTHERMAL PROPERTY)	16d(1)	12	151 -	162	N
0710	DEDUCTIONS ALLOCABLE TO OIL, GAS, AND GEOTHERMAL PROPERTIES	16d(2)	12	163 -	174	N
0720	OTHER ADJUSTMENTS	16e	12	175 -	186	N
@0725	ATTACH SCHEDULE	16e	6	187 -	192	"STM100" OR BLANK
0730	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION	17a	35	193 -	227	A/N OR BLANK
0740	TOTAL FOREIGN GROSS INCOME SOURCED AT PARTNER LEVEL	17b	12	228 -	239	N
0750	PASSIVE	17c(1)	12	240 -	251	N

SECTION 7.19 SCHEDULE K-1 (FORM 8865), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0755	TOTAL FOREIGN GROSS INCOME SOURCE AT PARTNERSHIP LEVEL (ATTACH SCHEDULE)	17c(1)	6	252 -	257	"STM100" OR BLANK
0760	OTHER LISTED CATEGORIES	17c(2)	12	258 -	269	N
0770	GENERAL LIMITATIONS	17c(3)	12	270 -	281	N
0780	INTEREST EXPENSE	17d(1)	12	282 -	293	N
0790	OTHER	17d(2)	12	294 -	305	N
0800	PASSIVE	17e(1)	12	306 -	317	N
@0805	DEDUCTIONS ALLOCATED AND APPORTIONED AT PARTNERSHIP LEVEL (ATTACH SCHEDULE)	17e	6	318 -	323	"STM100" OR BLANK
0810	OTHER LISTED CATEGORIES	17e(2)	12	324 -	335	N
0820	GENERAL LIMITATIONS	17e(3)	12	336 -	347	N
0830	TOTAL FOREIGN TAXES PAID	17f	1	348 -	348	"X" OR BLANK
0840	TOTAL FOREIGN TAXES ACCRUED	17f	1	349 -	349	"X" OR BLANK
0850	TOTAL FOREIGN TAXES	17f	12	350 -	361	N
0860	OTHER FOREIGN TAX INFORMATION	17g	12	362 -	373	N
@0865	OTHER FOREIGN TAX INFORMATION (ATTACH SCHEDULE)	17g	6	374 -	379	"STM100" OR BLANK
0870	SECTION 59(e)(2) EXPENDITURE TYPE	18	50	380 -	429	A/N
0880	SECTION 59(e)(2) EXPENDITURE AMOUNT	18	12	430 -	441	N
0890	TAX EXEMPT INTEREST INCOME	19	12	442 -	453	N
0900	OTHER TAX EXEMPT INCOME	20	12	454 -	465	N
0910	NONDEDUCTIBLE EXPENSES	21	12	466 -	477	N
0920	DISTRUBTIONS OF MONEY	22	12	478 -	489	N
0930	DISTRIBUTIONS OF PROPERTY OTHER THAN MONEY	23	12	490 -	501	N
0940	RECAPTURE OF LOW INCOME HOUSING CREDIT: PARTNERSHIPS	24a	12	502 -	513	N
0950	RECAPTURE OF LOW INCOME HOUSING CREDIT: OTHER	24b	12	514 -	525	N
*0960	SUPPLEMENTAL INFORMATION	25	6	526 -	531	"STM100" OR BLANK

NOTE: USE FIELD 0960 FOR SUPPLEMENTAL INFORMATION REQUIRED TO BE REPORTED SEPARTELY TO EACH PARTNER. THE STATEMENT RECORD FOR SCHEDULE K-1, FIELD 0960 MAY HAVE UP TO 30 PAGES WITH 50 LINES PER PAGE.

SECTION 7.19 SCHEDULE K-1 (FORM 8865), PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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RECORD TERMINUS CHARACTER		1	532	-	532	"#"

SECTION 7.20 SCHEDULE M (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1434
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0009	NAME OF PERSON FILING FORM 5471		35	43 -	77	A/N
0010	FILER'S IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	78 -	86	N
0020	NAME OF FOREIGN CORPORATION		35	87 -	121	A/N
0022	COUNTRY CODE FOR FUNCTIONAL CURRENCY		2	122 -	123	N
0024	EXCHANGE RATE		10	124 -	133	FUNCTIONAL RATE (nnn.nnnnnnn)
0030	SALES OF STOCK IN TRADE	1(b)	13	134 -	146	N
0040	SALES OF PROPERTY RIGHTS	2(b)	13	147 -	159	N
0050	COMPENSATION RECEIVED	3(b)	13	160 -	172	N
0060	COMMISSIONS RECEIVED	4(b)	13	173 -	185	N
0070	RENTS, ROYALTIES AND LICENSE FEES RECEIVED	5(b)	13	186 -	198	N
0080	DIVIDENDS RECEIVED	6(b)	13	199 -	211	N
0090	INTEREST RECEIVED	7(b)	13	212 -	224	N
0100	PREMINUMS RECEIVED	8(b)	13	225 -	237	N
0110	ADD LINES 1 - 8	9(b)	13	238 -	250	N
0120	PURCHASE OF STOCK IN TRADE	10(b)	13	251 -	263	N
0130	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(b)	13	264 -	276	N
0140	PURCHASE OF PROPERTY RIGHTS	12(b)	13	277 -	289	N
0150	COMPENSATION PAID	13(b)	13	290 -	302	N
0160	COMMISSIONS PAID	14(b)	13	303 -	315	N

SECTION 7.20 SCHEDULE M (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0170	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(b)	13	316	-	328	N
0180	DIVIDENDS PAID	16(b)	13	329	-	341	N
0190	INTEREST PAID	17(b)	13	342	-	354	N
0200	ADD LINES 10 - 17	18(b)	13	355	-	367	N
0210	AMOUNTS BORROWED	19(b)	13	368	-	380	N
0220	AMOUNTS LOANED	20(b)	13	381	-	393	N
0230	SALES OF STOCK IN TRADE	1(c)	13	394	-	406	N
0240	SALES OF PROPERTY RIGHTS	2(c)	13	407	-	419	N
0250	COMPENSATION RECEIVED	3(c)	13	420	-	432	N
0260	COMMISSIONS RECEIVED	4(c)	13	433	-	445	N
0270	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(c)	13	446	-	458	N
0280	DIVIDENDS RECEIVED	6(c)	13	459	-	471	N
0290	INTEREST RECEIVED	7(c)	13	472	-	484	N
0300	PREMIUMS RECEIVED	8(c)	13	485	-	497	N
0310	ADD LINES 1 - 8	9(c)	13	498	-	510	N
0320	PURCHASE OF STOCK IN TRADE	10(c)	13	511	-	523	N
0330	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(c)	13	524	-	536	N
0340	PURCHASE OF PROPERTY RIGHTS	12(c)	13	537	-	549	N
0350	COMPENSATION PAID	13(c)	13	550	-	562	N
0360	COMMISSIONS PAID	14(c)	13	563	-	575	N
0370	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(c)	13	576	-	588	N
0380	DIVIDENDS PAID	16(c)	13	589	-	601	N
0390	INTEREST PAID	17(c)	13	602	-	614	N
0400	ADD LINES 10 - 17	18(c)	13	615	-	627	N
0410	AMOUNTS BORROWED	19(c)	13	628	-	640	N
0420	AMOUNTS LOANED	20(c)	13	641	-	653	N
0430	SALES OF STOCK IN TRADE	1(d)	13	654	-	666	N
0440	SALES OF PROPERTY RIGHTS	2(d)	13	667	-	679	N
0450	COMPENSATION RECEIVED	3(d)	13	680	-	692	N
0460	COMMISSIONS RECEIVED	4(d)	13	693	-	705	N

SECTION 7.20 SCHEDULE M (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0470	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(d)	13	706	-	718	N
0480	DIVIDENDS RECEIVED	6(d)	13	719	-	731	N
0490	INTEREST RECEIVED	7(d)	13	732	-	744	N
0500	PREMIUMS RECEIVED	8(d)	13	745	-	757	N
0510	ADD LINES 1 - 8	9(d)	13	758	-	770	N
0520	PURCHASE OF STOCK IN TRADE	10(d)	13	771	-	783	N
0530	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(d)	13	784	-	796	N
0540	PURCHASE OF PROPERTY RIGHTS	12(d)	13	797	-	809	N
0550	COMPENSATION PAID	13(d)	13	810	-	822	N
0560	COMMISSIONS PAID	14(d)	13	823	-	835	N
0570	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(d)	13	836	-	848	N
0580	DIVIDENDS PAID	16(d)	13	849	-	861	N
0590	INTEREST PAID	17(d)	13	862	-	874	N
0600	ADD LINES 10 - 17	18(d)	13	875	-	887	N
0610	AMOUNTS BORROWED	19(d)	13	888	-	900	N
0620	AMOUNTS LOANED	20(d)	13	901	-	913	N
0630	SALES OF STOCK IN TRADE	1(e)	13	914	-	926	N
0640	SALES OF PROPERTY RIGHTS	2(e)	13	927	-	939	N
0650	COMPENSATION RECEIVED	3(e)	13	940	-	952	N
0660	COMMISSIONS RECEIVED	4(e)	13	953	-	965	N
0670	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(e)	13	966	-	978	N
0680	DIVIDENDS RECEIVED	6(e)	13	979	-	991	N
0690	INTEREST RECEIVED	7(e)	13	992	-	1004	N
0700	PREMIUMS RECEIVED	8(e)	13	1005	-	1017	N
0710	ADD LINES 1 - 8	9(e)	13	1018	-	1030	N
0720	PURCHASE OF STOCK IN TRADE	10(e)	13	1031	-	1043	N
0730	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(e)	13	1044	-	1056	N
0740	PURCHASE OF PROPERTY RIGHTS	12(e)	13	1057	-	1069	N
0750	COMPENSATION PAID	13(e)	13	1070	-	1082	N

SECTION 7.20 SCHEDULE M (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0760	COMMISSIONS PAID	14(e)	13	1083	- 1095	N
0770	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(e)	13	1096	- 1108	N
0780	DIVIDENDS PAID	16(e)	13	1109	- 1121	N
0790	INTEREST PAID	17(e)	13	1122	- 1134	N
0800	ADD LINES 10 - 17	18(e)	13	1135	- 1147	N
0810	AMOUNTS BORROWED	19(e)	13	1148	- 1160	N
0820	AMOUNTS LOANED	20(e)	13	1161	- 1173	N
0830	SALES OF STOCK IN TRADE	1(f)	13	1174	- 1186	N
0840	SALES OF PROPERTY RIGHTS	2(f)	13	1187	- 1199	N
0850	COMPENSATION RECEIVED	3(f)	13	1200	- 1212	N
0860	COMMISSIONS RECEIVED	4(f)	13	1213	- 1225	N
0870	RENTS, ROYALTIES, AND LICENSE FEES RECEIVED	5(f)	13	1226	- 1238	N
0880	DIVIDENDS RECEIVED	6(f)	13	1239	- 1251	N
0890	INTEREST RECEIVED	7(f)	13	1252	- 1264	N
0900	PREMIUMS RECEIVED	8(f)	13	1265	- 1277	N
0910	ADD LINES 1 - 8	9(f)	13	1278	- 1290	N
0920	PURCHASE OF STOCK IN TRADE	10(f)	13	1291	- 1303	N
0930	PURCHASE OF TANGIBLE PROPERTY OTHER THAN STOCK IN TRADE	11(f)	13	1304	- 1316	N
0940	PURCHASE OF PROPERTY RIGHTS	12(f)	13	1317	- 1329	N
0950	COMPENSATION PAID	13(f)	13	1330	- 1342	N
0960	COMMISSIONS PAID	14(f)	13	1343	- 1355	N
0970	RENTS, ROYALTIES, AND LICENSE FEES PAID	15(f)	13	1356	- 1368	N
0980	DIVIDENDS PAID	16(f)	13	1369	- 1381	N
0990	INTEREST PAID	17(f)	13	1382	- 1394	N
1000	ADD LINES 10 - 17	18(f)	13	1395	- 1407	N
1010	AMOUNTS BORROWED	19(f)	13	1408	- 1420	N
1020	AMOUNTS LOANED	20(f)	13	1421	- 1433	N
	RECORD TERMINUS CHARACTER		1	1434	- 1434	"#"

SECTION 7.21 SCHEDULE N (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1412
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0009	NAME OF PERSON FILING FORM 5471		35	43 -	77	A/N
0010	FILER'S IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	78 -	86	N
0020	NAME OF FOREIGN CORPORATION		35	87 -	121	A/N
0030	COUNTRY CODE FOR FUNCTIONAL CURRENCY		2	122 -	123	ALPHA
0035	EXCHANGE RATE		10	124 -	133	FUNCTIONAL RATE (nnn.nnnnnnn)
+0040	DESCRIPTION OF SECURITIES	PT I SEC A	20	134 -	153	A/N
@0045	ATTACH STATEMENT	PT I SEC A	6	154 -	159	STMbnn
0050	INTEREST RATE	PT I SEC A	6	160 -	165	N
0060	FACE VALUE: BEGINNING OF YEAR	PT I SEC A	13	166 -	178	N
0070	FACE VALUE: END OF YEAR	PT I SEC A	13	179 -	191	N
+0080	DESCRIPTION OF SECURITIES	PT I SEC A	20	192 -	211	A/N OR BLANK
@0085	ATTACH STATEMENT	PT I SEC A	6	212 -	217	STMbnn OR BLANK
0090	INTEREST RATE	PT I SEC A	6	218 -	223	N OR BLANK
0100	FACE VALUE: BEGINNING OF YEAR	PT I SEC A	13	224 -	236	N OR BLANK
0110	FACE VALUE: END OF YEAR	PT I SEC A	13	237 -	249	N OR BLANK

SECTION 7.21 SCHEDULE N (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0120	DESCRIPTION OF SECURITIES	PT I SEC A	20	250 -	269	A/N OR BLANK
@0125	ATTACH STATEMENT	PT I SEC A	6	270 -	275	STMbnn OR BLANK
0130	INTEREST RATE	PT I SEC A	6	276 -	281	N OR BLANK
0140	FACE VALUE: BEGINNING OF YEAR	PT I SEC A	13	282 -	294	N OR BLANK
0150	FACE VALUE: END OF YEAR	PT I SEC A	13	295 -	307	N OR BLANK
+0160	DESCRIPTION OF SECURITIES	PT I SEC A	20	308 -	327	A/N OR BLANK
@0165	ATTACH STATEMENT	PT I SEC A	6	328 -	333	STMbnn OR BLANK
0170	INTEREST RATE	PT I SEC A	6	334 -	339	N OR BLANK
0180	FACE VALUE: BEGINNING OF YEAR	PT I SEC A	13	340 -	352	N OR BLANK
0190	FACE VALUE: END OF YEAR	PT I SEC A	13	353 -	365	N OR BLANK
0200	NAME OF HOLDER	PT I SEC B	40	366 -	405	A/N
0205	NAME OF HOLDER - NAME LINE 2	PT I SEC B	40	406 -	445	A/N
0210	ADDRESS	PT I SEC B	35	446 -	480	A/N
0220	CITY	PT I SEC B	22	481 -	502	A/N
0230	STATE	PT I SEC B	2	503 -	504	A/N
0240	ZIP CODE	PT I SEC B	12	505 -	516	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0250	CLASS OF SECURITIES (COMMON OR PREFERRED)	PT I SEC B	1	517 -	517	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0260	NUMBER OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	10	518 -	527	N
0270	FACE VALUE OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	13	528 -	540	N
0280	NUMBER OF SECURITIES HELD END OF YEAR	PT I SEC B	10	541 -	550	N

SECTION 7.21 SCHEDULE N (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0290	FACE VALUE OF SECURITIES HELD END OF YEAR	PT I SEC B	13	551 -	563	N
0300	EXPLANATION OF CHANGE IN HOLDINGS	PT I SEC B	40	564 -	603	A/N
0305	DATE OF CHANGE IN HOLDINGS	PT I SEC B	8	604 -	611	FORMAT: YYYYMMDD
0310	NAME OF HOLDER	PT I SEC B	40	612 -	651	A/N OR BLANK
0315	NAME OF HOLDER - NAME LINE 2	PT I SEC B	40	652 -	691	A/N
0320	ADDRESS	PT I SEC B	35	692 -	726	A/N OR BLANK
0330	CITY	PT I SEC B	22	727 -	748	A/N OR BLANK
0340	STATE	PT I SEC B	2	749 -	750	A/N OR BLANK
0350	ZIP CODE	PT I SEC B	12	751 -	762	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0360	CLASS OF SECURITIES (COMMON OR PREFERRED)	PT I SEC B	1	763 -	763	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0370	NUMBER OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	10	764 -	773	N OR BLANK
0380	FACE VALUE OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	13	774 -	786	N OR BLANK
0390	NUMBER OF SECURITIES HELD END OF YEAR	PT I SEC B	10	787 -	796	N OR BLANK
0400	FACE VALUE OF SECURITIES HELD END OF YEAR	PT I SEC B	13	797 -	809	N OR BLANK
0410	EXPLANATION OF CHANGE IN HOLDINGS	PT I SEC B	40	810 -	849	A/N OR BLANK
0415	DATE OF CHANGE IN HOLDING	PT I SEC B	8	850 -	857	FORMAT: YYYYMMDD OR BLANK
0420	NAME OF HOLDER	PT I SEC B	40	858 -	897	A/N OR BLANK
0425	NAME OF HOLDER - NAME LINE 2	PT I SEC B	40	898 -	937	A/N
0430	ADDRESS	PT I SEC B	35	938 -	972	A/N OR BLANK
0440	CITY	PT I SEC B	22	973 -	994	A/N OR BLANK

SECTION 7.21 SCHEDULE N (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0450	STATE	PT I SEC B	2	995 -	996	A/N OR BLANK
0460	ZIP CODE	PT I SEC B	12	997 -	1008	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0470	CLASS OF SECURITIES (COMMON OR PREFERRED)	PT I SEC B	1	1009 -	1009	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0480	NUMBER OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	10	1010 -	1019	N OR BLANK
0490	FACE VALUE OF SECURITIES HELD BEGINNING OF YEAR	PT I SEC B	13	1020 -	1032	N OR BLANK
0500	NUMBER OF SECURITIES HELD END OF YEAR	PT I SEC B	10	1033 -	1042	N OR BLANK
0510	FACE VALUE OF SECURITIES HELD END OF YEAR	PT I SEC B	13	1043 -	1055	N OR BLANK
0520	EXPLANATION OF CHANGE IN HOLDINGS	PT I SEC B	40	1056 -	1095	A/N OR BLANK
0525	DATE CHANGE IN HOLDING	PT I SEC B	8	1096 -	1103	FORMAT: YYYYMMDD OR BLANK
+0530	GROSS INCOME	PT II 1	13	1104 -	1116	N
@0535	ATTACH SCHEDULE	PT II 1	6	1117 -	1122	STMbnn
+0540	DEDUCTIONS ALLOWED	PT II 2	13	1123 -	1135	N
@0545	ATTACH SCHEDULE	PT II 2	6	1136 -	1141	STMbnn
0550	TAXABLE INCOME (LOSS) (SUBTRACT LINE 2 FROM LINE 1)	PT II 3	13	1142 -	1154	N
0560	TAXES	PT II 4a	13	1155 -	1167	N
0570	CHARITABLE CONTRIBUTIONS	PT II 4b	13	1168 -	1180	N
0580	SPECIAL DEDUCTIONS DISALLOWED	PT II 4c	13	1181 -	1193	N
0590	NET OPERATING LOSS	PT II 4d	13	1194 -	1206	N
0600	EXPENSES DEPRECIATION	PT II 4e	13	1207 -	1219	N
0610	TAXES AND CONTRIBUTIONS TO PENSION TRUSTS	PT II 4f	13	1220 -	1232	N

SECTION 7.21 SCHEDULE N (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0620	TOTAL ADJUSTMENTS (COMBINE LINES 4a - 4f)	PT II 4g	13	1233	- 1245	N
0630	COMBINE LINE 3 AND LINE 4g	PT II 5	13	1246	- 1258	N
0640	DEDUCTION FOR DIVIDENDS PAID (FROM SECTION B, LINE 12)	PT II 6	13	1259	- 1271	N
0650	SUBTRACT LINE 6 FROM LINE 5	PT II 7	13	1272	- 1284	N
+0660	DEDUCTIONS ALLOWED	PT II 8	13	1285	- 1297	N
@0665	ATTACH DESIGNATION REQUIRED	PT II 8	6	1298	- 1303	STMbnn
0670	UNDISTRIBUTED FOREIGN PERSONAL HOLDING COMPANY INCOME (SUBTRACT LINE 8 FROM LINE 7)	PT II 9	13	1304	- 1316	N
0680	TAXABLE DIVIDENDS PAID: CASH - DATE PAID	PT II 10	8	1317	- 1324	FORMAT: YYYYMMDD
0690	TAXABLE DIVIDENDS PAID: CASH - AMOUNT	PT II 10a	13	1325	- 1337	N
0700	TAXABLE DIVIDENDS PAID: PROPERTY - DATE PAID	PT II 10	8	1338	- 1345	FORMAT: YYYYMMDD
0710	TAXABLE DIVIDENDS PAID: PROPERTY - AMOUNT	PT II 10b	13	1346	- 1358	N
0720	TAXABLE DIVIDENDS PAID: OBLIGATIONS - DATE PAID	PT II 10	8	1359	- 1366	FORMAT: YYYYMMDD
0730	TAXABLE DIVIDENDS PAID: OBLIGATIONS - AMOUNT	PT II 10c	13	1367	- 1379	N
+0740	CONSENT DIVIDENDS	PT II 11	13	1380	- 1392	N
@0745	ATTACH SCHEDULE	PT II 11	6	1393	- 1398	STMbnn
0750	DEDUCTION FOR DIVIDENDS PAID (ADD LINES 10a - 11)	PT II 12	13	1399	- 1411	N
	RECORD TERMINUS CHARACTER		1	1412	- 1412	"#"

SECTION 7.22 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2131
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0009	NAME OF PERSON FILING FORM 5471		35	43 -	77	A/N
0010	FILER'S IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	78 -	86	N
0020	NAME OF FOREIGN CORPORATION		35	87 -	121	A/N
0030	NAME OF SHAREHOLDER	PT I (a)	40	122 -	161	A/N
0035	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	162 -	201	A/N
0040	ADDRESS	PT I (b)	35	202 -	236	A/N
0050	CITY	PT I (b)	22	237 -	258	A/N
0060	STATE	PT I (b)	2	259 -	260	A/N
0070	ZIP CODE	PT I (b)	12	261 -	272	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0080	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	273 -	281	N
0090	DATE OF ORIGINAL 5% ACQUISITION	PT I (d)	8	282 -	289	FORMAT: YYYYMMDD
0100	DATE OF ADDITIONAL 5% ACQUISITION	PT I (e)	8	290 -	297	FORMAT: YYYYMMDD
0110	NAME OF SHAREHOLDER	PT I (a)	40	298 -	337	A/N OR BLANK
0115	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	338 -	377	A/N
0120	ADDRESS	PT I (b)	35	378 -	412	A/N OR BLANK

SECTION 7.22 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0130	CITY	PT I (b)	22	413	- 434	A/N OR BLANK
0140	STATE	PT I (b)	2	435	- 436	A/N OR BLANK
0150	ZIP CODE	PT I (b)	12	437	- 448	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0160	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	449	- 457	N OR BLANK
0170	DATE OF ORIGINAL 5% ACQUISITION	PT I (d)	8	458	- 465	FORMAT: YYYYMMDD OR BLANK
0180	DATE OF ADDITIONAL 5% ACQUISITION	PT I (e)	8	466	- 473	FORMAT: YYYYMMDD OR BLANK
0190	NAME OF SHAREHOLDER	PT I (a)	40	474	- 513	A/N OR BLANK
0195	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	514	- 553	A/N
0200	ADDRESS	PT I (b)	35	554	- 588	A/N OR BLANK
0210	CITY	PT I (b)	22	589	- 610	A/N OR BLANK
0220	STATE	PT I (b)	2	611	- 612	A/N OR BLANK
0230	ZIP CODE	PT I (b)	12	613	- 624	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0240	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	625	- 633	N OR BLANK
0250	DATE OF ORIGINAL 5% ACQUISITION	PT I (d)	8	634	- 641	FORMAT: YYYYMMDD OR BLANK
0260	DATE OF ADDITIONAL 5% ACQUISITION	PT I (e)	8	642	- 649	FORMAT: YYYYMMDD OR BLANK
0270	NAME OF SHAREHOLDER	PT I (a)	40	650	- 689	A/N OR BLANK
0275	NAME OF SHAREHOLDER - NAME LINE 2	PT I (a)	40	690	- 729	A/N
0280	ADDRESS	PT I (b)	35	730	- 764	A/N OR BLANK
0290	CITY	PT I (b)	22	765	- 786	A/N OR BLANK
0300	STATE	PT I (b)	2	787	- 788	A/N OR BLANK

SECTION 7.22 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0310	ZIP CODE	PT I (b)	12	789 -	800	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0320	IDENTIFYING NUMBER OF SHAREHOLDER	PT I (c)	9	801 -	809	N OR BLANK
0330	DATE OF ORIGINAL ACQUISITION	PT I (d)	8	810 -	817	FORMAT: YYYYMMDD OR BLANK
0340	DATE OF ADDITIONAL ACQUISITION	PT I (e)	8	818 -	825	FORMAT: YYYYMMDD OR BLANK
0350	NAME OF SHAREHOLDER	PT II SEC A	40	826 -	865	A/N OR BLANK
0355	NAME OF SHAREHOLDER - NAME LINE 2	PT II SEC A	40	866 -	905	A/N
0360	ADDRESS	PT II SEC A	35	906 -	940	A/N
0370	CITY	PT II SEC A	22	941 -	962	A/N
0380	STATE	PT II SEC A	2	963 -	964	A/N
0390	ZIP CODE	PT II SEC A	12	965 -	976	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0395	IDENTIFYING NUMBER OF SHAREHOLDER	PT II SEC A	9	977 -	985	N
0400	TYPE OF RETURN (ENTER FORM NUMBER)	PT II SEC A	8	986 -	993	A/N
0410	DATE RETURN FILED	PT II SEC A	8	994 -	1001	FORMAT: YYYYMMDD
0420	IRS CENTER WHERE FILED	PT II SEC A	3	1002 -	1004	"MSC"
0430	DATE INFORMATION RETURN FILED UNDER SEC. 6046 FOR FOREIGN CORPORATION	PT II SEC A	8	1005 -	1012	FORMAT: YYYYMMDD OR BLANK
0440	NAME OF SHAREHOLDER	PT II SEC A	40	1013 -	1052	A/N OR BLANK
0445	NAME OF SHAREHOLDER - NAME LINE 2	PT II SEC A	40	1053 -	1092	A/N
0450	ADDRESS	PT II SEC A	35	1093 -	1127	A/N OR BLANK
0460	CITY	PT II SEC A	22	1128 -	1149	A/N OR BLANK
0470	STATE	PT II SEC A	2	1150 -	1151	A/N OR BLANK

SECTION 7.22 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0480	ZIP CODE	PT II SEC A	12	1152	- 1163	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0485	IDENTIFYING NUMBER OF SHAREHOLDER	PT II SEC A	9	1164	- 1172	N OR BLANK
0490	TYPE OF RETURN (ENTER FORM NUMBER)	PT II SEC A	8	1173	- 1180	A/N OR BLANK
0500	DATE RETURN FILED	PT II SEC A	8	1181	- 1188	FORMAT: YYYYMMDD OR BLANK
0510	IRS CENTER WHERE FILED	PT II SEC A	3	1189	- 1191	"MSC"
0520	DATE INFORMATION RETURN FILED UNDER SEC. 6046 FOR FOREIGN CORPORATION	PT II SEC A	8	1192	- 1199	FORMAT: YYYYMMDD OR BLANK
0530	NAME OF SHAREHOLDER	PT II SEC A	40	1200	- 1239	A/N OR BLANK
0535	NAME OF SHAREHOLDER - NAME LINE 2	PT II SEC A	40	1240	- 1279	A/N
0540	ADDRESS	PT II SEC A	35	1280	- 1314	A/N OR BLANK
0550	CITY	PT II SEC A	22	1315	- 1336	A/N OR BLANK
0560	STATE	PT II SEC A	2	1337	- 1338	A/N OR BLANK
0570	ZIP CODE	PT II SEC A	12	1339	- 1350	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0575	IDENTIFYING NUMBER OF SHAREHOLDER	PT II SEC A	9	1351	- 1359	N OR BLANK
0580	TYPE OF RETURN (ENTER FORM NUMBER)	PT II SEC A	8	1360	- 1367	A/N OR BLANK
0590	DATE RETURN FILED	PT II SEC A	8	1368	- 1375	FORMAT: YYYYMMDD OR BLANK
0600	IRS CENTER WHERE FILED	PT II SEC A	3	1376	- 1378	"MSC"
0610	DATE INFORMATION RETURN FILED UNDER SEC. 6046 FOR FOREIGN CORPORATION	PT II SEC A	8	1379	- 1386	FORMAT: YYYYMMDD OR BLANK
*0620	ATTACH STATEMENT IF RETURN IS REQUIRED BECAUSE SHAREHOLDERS BECAME U.S. PERSONS	PT II SEC A	6	1387	- 1392	STMbnn OR BLANK
0630	NAME OF U.S. OFFICER OR DIRECTOR	PT II SEC B	40	1393	- 1432	A/N

SECTION 7.22 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0635	NAME OF U.S. OFFICER OR DIRECTOR - NAME LINE 2	PT II SEC B	40	1433	- 1472	A/N
0640	ADDRESS	PT II SEC B	35	1473	- 1507	A/N
0650	CITY	PT II SEC B	22	1508	- 1529	A/N
0660	STATE	PT II SEC B	2	1530	- 1531	A/N
0670	ZIP CODE	PT II SEC B	12	1532	- 1543	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0680	SOCIAL SECURITY NUMBER	PT II SEC B	9	1544	- 1552	N
0690	OFFICER	PT II SEC B	1	1553	- 1553	X OR BLANK
0700	DIRECTOR	PT II SEC B	1	1554	- 1554	X OR BLANK
0710	NAME OF U.S. OFFICER OR DIRECTOR	PT II SEC B	40	1555	- 1594	A/N OR BLANK
0715	NAME OF U.S. OFFICER OR DIRECTOR - NAME LINE 2	PT II SEC B	40	1595	- 1634	A/N
0720	ADDRESS	PT II SEC B	35	1635	- 1669	A/N OR BLANK
0730	CITY	PT II SEC B	22	1670	- 1691	A/N OR BLANK
0740	STATE	PT II SEC B	2	1692	- 1693	A/N OR BLANK
0750	ZIP CODE	PT II SEC B	12	1694	- 1705	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0760	SOCIAL SECURITY NUMBER	PT II SEC B	9	1706	- 1714	N OR BLANK
0770	OFFICER	PT II SEC B	1	1715	- 1715	X OR BLANK
0780	DIRECTOR	PT II SEC B	1	1716	- 1716	X OR BLANK
0790	NAME OF U.S. OFFICER OF DIRECTOR	PT II SEC B	40	1717	- 1756	A/N OR BLANK
0795	NAME OF U.S. OFFICER OR DIRECTOR - NAME LINE 2	PT II SEC B	40	1757	- 1796	A/N
0800	ADDRESS	PT II SEC B	35	1797	- 1831	A/N OR BLANK
0810	CITY	PT II SEC B	22	1832	- 1853	A/N OR BLANK

SECTION 7.22 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0820	STATE	PT II SEC B	2	1854 - 1855		A/N OR BLANK
0830	ZIP CODE	PT II SEC B	12	1856 - 1867		N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0840	SOCIAL SECURITY NUMBER	PT II SEC B	9	1868 - 1876		N OR BLANK
0850	OFFICER	PT II SEC B	1	1877 - 1877		X OR BLANK
0860	DIRECTOR	PT II SEC B	1	1878 - 1878		X OR BLANK
0870	NAME OF SHAREHOLDER(S) FILING THIS SCHEDULE	PT II SEC C	40	1879 - 1918		A/N
0880	CLASS OF STOCK ACQUIRED	PT II SEC C	1	1919 - 1919		ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0890	DATE OF ACQUISITION	PT II SEC C	8	1920 - 1927		FORMAT: YYYYMMDD
0900	METHOD OF ACQUISITION (PURCHASE, GIFT, TRADE, ETC.)	PT II SEC C	5	1928 - 1932		A/N
0910	NUMBER OF SHARES ACQUIRED DIRECTLY	PT II SEC C	10	1933 - 1942		N
0920	NUMBER OF SHARES ACQUIRED INDIRECTLY	PT II SEC C	10	1943 - 1952		N
0930	NUMBER OF SHARES ACQUIRED CONSTRUCTIVELY	PT II SEC C	10	1953 - 1962		N
0940	NAME OF SHAREHOLDER(S) FILING THIS SCHEDULE	PT II SEC C	40	1963 - 2002		A/N OR BLANK
0950	CLASS OF STOCK ACQUIRED	PT II SEC C	1	2003 - 2003		ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0960	DATE OF ACQUISITION	PT II SEC C	8	2004 - 2011		FORMAT: YYYYMMDD OR BLANK
0970	METHOD OF ACQUISITION (PURCHASE, GIFT, TRADE, ETC.)	PT II SEC C	5	2012 - 2016		A/N OR BLANK
0980	NUMBER OF SHARES ACQUIRED DIRECTLY	PT II SEC C	10	2017 - 2026		N OR BLANK
0990	NUMBER OF SHARES ACQUIRED INDIRECTLY	PT II SEC C	10	2027 - 2036		N OR BLANK
1000	NUMBER OF SHARES ACQUIRED CONSTRUCTIVELY	PT II SEC C	10	2037 - 2046		N OR BLANK

SECTION 7.22 SCHEDULE O (FORM 5471), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1010	NAME OF SHAREHOLDER(S) FILING THIS SCHEDULE	PT II SEC C	40	2047	- 2086	A/N OR BLANK
1020	CLASS OF STOCK ACQUIRED	PT II SEC C	1	2087	- 2087	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1030	DATE OF ACQUISITION	PT II SEC C	8	2088	- 2095	FORMAT: YYYYMMDD OR BLANK
1040	METHOD OF ACQUISITION (PURCHASE, GIFT, TRADE, ETC.)	PT II SEC C	5	2096	- 2100	A/N OR BLANK
1050	NUMBER OF SHARES ACQUIRED DIRECTLY	PT II SEC C	10	2101	- 2110	N OR BLANK
1060	NUMBER OF SHARES ACQUIRED INDIRECTLY	PT II SEC C	10	2111	- 2120	N OR BLANK
1065	NUMBER OF SHARES ACQUIRED CONSTRUCTIVELY	PT II SEC C	10	2121	- 2130	N OR BLANK
	RECORD TERMINUS CHARACTER		1	2131	- 2131	"#"

SECTION 7.23 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2121
	START RECORD SENTINEL		4	5 -	8	*****
1070	RECORD IDENTIFICATION		6	9 -	14	"SCHbb"
1071	FORM NUMBER		6	15 -	20	"5471bb"
1072	PAGE NUMBER		5	21 -	25	"PG02b"
1073	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnn
1074	FILLER		1	35 -	35	BLANK
1075	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
1080	AMOUNT PAID OR VALUE GIVEN	PT II SEC C	13	43 -	55	N
1090	NAME FROM WHOM SHARES WERE ACQUIRED	PT II SEC C	40	56 -	95	A/N
1095	NAME FROM WHOM SHARES WERE ACQUIRED - NAME LINE 2	PT II SEC C	40	96 -	135	A/N
1100	ADDRESS	PT II SEC C	35	136 -	170	A/N
1110	CITY	PT II SEC C	22	171 -	192	A/N
1120	STATE	PT II SEC C	2	193 -	194	A/N
1130	ZIP CODE	PT II SEC C	12	195 -	206	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1140	AMOUNT PAID OR VALUE GIVEN	PT II SEC C	13	207 -	219	N OR BLANK
1150	NAME FROM WHOM SHARES WERE ACQUIRED	PT II SEC C	40	220 -	259	A/N OR BLANK
1155	NAME FROM WHOM SHARES WERE ACQUIRED - NAME LINE 2	PT II SEC C	40	260 -	299	A/N
1160	ADDRESS	PT II SEC C	35	300 -	334	A/N OR BLANK
1170	CITY	PT II SEC C	22	335 -	356	A/N OR BLANK
1180	STATE	PT II SEC C	2	357 -	358	A/N OR BLANK
1190	ZIP CODE	PT II SEC C	12	359 -	370	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
1200	AMOUNT PAID OR VALUE GIVEN	PT II SEC C	13	371 -	383	N OR BLANK

SECTION 7.23 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1210	NAME FROM WHOM SHARES WERE ACQUIRED	PT II SEC C	40	384 -	423	A/N OR BLANK
1215	NAME FROM WHOM SHARES WERE ACQUIRED - NAME LINE 2	PT II SEC C	40	424 -	463	A/N
1220	ADDRESS	PT II SEC C	35	464 -	498	A/N OR BLANK
1230	CITY	PT II SEC C	22	499 -	520	A/N OR BLANK
1240	STATE	PT II SEC C	2	521 -	522	A/N OR BLANK
1250	ZIP CODE	PT II SEC C	12	523 -	534	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
1260	NAME OF SHAREHOLDER DISPOSING OF STOCK	PT II SEC D	40	535 -	574	A/N
1270	CLASS OF STOCK	PT II SEC D	1	575 -	575	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1280	DATE OF DISPOSITION	PT II SEC D	8	576 -	583	FORMAT: YYYYMMDD
1290	METHOD OF DISPOSITION (BEQUEST, SALE, TRADE, ETC.)	PT II SEC D	5	584 -	588	A/N
1300	NUMBER OF SHARES DISPOSED DIRECTLY	PT II SEC D	10	589 -	598	N
1310	NUMBER OF SHARES DISPOSED INDIRECTLY	PT II SEC D	10	599 -	608	N
1320	NUMBER OF SHARES DISPOSED CONSTRUCTIVELY	PT II SEC D	10	609 -	618	N
1330	NAME OF SHAREHOLDER DISPOSING OF STOCK	PT II SEC D	40	619 -	658	A/N OR BLANK
1340	CLASS OF STOCK	PT II SEC D	1	659 -	659	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1350	DATE OF DISPOSITION	PT II SEC D	8	660 -	667	FORMAT: YYYYMMDD OR BLANK
1360	METHOD OF DISPOSITION (BEQUEST, SALE, TRADE, ETC.)	PT II SEC D	5	668 -	672	A/N OR BLANK
1370	NUMBER OF SHARES DISPOSED DIRECTLY	PT II SEC D	10	673 -	682	N OR BLANK
1380	NUMBER OF SHARES DISPOSED INDIRECTLY	PT II SEC D	10	683 -	692	N OR BLANK

SECTION 7.23 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1390	NUMBER OF SHARES DISPOSED CONSTRUCTIVELY	PT II SEC D	10	693 -	702	N OR BLANK
1400	NAME OF SHAREHOLDER DISPOSING OF STOCK	PT II SEC D	40	703 -	742	A/N OR BLANK
1410	CLASS OF STOCK	PT II SEC D	1	743 -	743	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
1420	DATE OF DISPOSITION	PT II SEC D	8	744 -	751	FORMAT: YYYYMMDD OR BLANK
1430	METHOD OF DISPOSITION (BEQUEST, SALE, TRADE, ETC.)	PT II SEC D	5	752 -	756	A/N OR BLANK
1440	NUMBER OF SHARES DISPOSED DIRECTLY	PT II SEC D	10	757 -	766	N OR BLANK
1450	NUMBER OF SHARES DISPOSED INDIRECTLY	PT II SEC D	10	767 -	776	N OR BLANK
1460	NUMBER OF SHARES DISPOSED CONSTRUCTIVELY	PT II SEC D	10	777 -	786	N OR BLANK
1470	AMOUNT RECEIVED	PT II SEC D	13	787 -	799	N
1480	NAME TO WHOM DISPOSITION OF STOCK WAS MADE	PT II SEC D	40	800 -	839	A/N
1485	NAME TO WHOM DISPOSITION OF STOCK WAS MADE - NAME LINE 3	PT II SEC D	40	840 -	879	A/N
1490	ADDRESS	PT II SEC D	35	880 -	914	A/N
1500	CITY	PT II SEC D	22	915 -	936	A/N
1510	STATE	PT II SEC D	2	937 -	938	A/N
1520	ZIP CODE	PT II SEC D	12	939 -	950	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1530	AMOUNT RECEIVED	PT II SEC D	13	951 -	963	N OR BLANK
1540	NAME TO WHOM DISPOSITION OF STOCK WAS MADE	PT II SEC D	40	964 -	1003	A/N OR BLANK
1545	NAME TO WHOM DISPOSITION OF STOCK WAS MADE - NAME LINE 2	PT II SEC D	40	1004 -	1043	A/N
1550	ADDRESS	PT II SEC D	35	1044 -	1078	A/N OR BLANK
1560	CITY	PT II SEC D	22	1079 -	1100	A/N OR BLANK

SECTION 7.23 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1570	STATE	PT II SEC D	2	1101 - 1102		A/N OR BLANK
1580	ZIP CODE	PT II SEC D	12	1103 - 1114		N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
1590	AMOUNT RECEIVED	PT II SEC D	13	1115 - 1127		N OR BLANK
1600	NAME TO WHOM DISPOSITION OF STOCK WAS MADE	PT II SEC D	40	1128 - 1167		A/N OR BLANK
1605	NAME TO WHOM DISPOSITION OF STOCK WAS MADE - NAME LINE 2	PT II SEC D	40	1168 - 1207		A/N
1610	ADDRESS	PT II SEC D	35	1208 - 1242		A/N OR BLANK
1620	CITY	PT II SEC D	22	1243 - 1264		A/N OR BLANK
1630	STATE	PT II SEC D	2	1265 - 1266		A/N OR BLANK
1640	ZIP CODE	PT II SEC D	12	1267 - 1278		N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
1650	NAME OF TRANSFEROR	PT II SEC E	40	1279 - 1318		A/N
1655	NAME OF TRANSFEROR - NAME LINE 2	PT II SEC D	40	1319 - 1358		A/N
1660	ADDRESS	PT II SEC E	35	1359 - 1393		A/N
1670	CITY	PT II SEC E	22	1394 - 1415		A/N
1680	STATE	PT II SEC E	2	1416 - 1417		A/N
1690	ZIP CODE	PT II SEC E	12	1418 - 1429		N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1700	IDENTIFYING NUMBER (IF ANY)	PT II SEC E	9	1430 - 1438		N OR BLANK
1710	DATE OF TRANSFER	PT II SEC E	8	1439 - 1446		FORMAT: YYYYMMDD
1720	NAME OF TRANSFEROR	PT II SEC E	40	1447 - 1486		A/N OR BLANK
1725	NAME OF TRANSFEROR - NAME LINE 2	PT II SEC D	40	1487 - 1526		A/N
1730	ADDRESS	PT II SEC E	35	1527 - 1561		A/N OR BLANK

SECTION 7.23 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1740	CITY	PT II SEC E	22	1562	- 1583	A/N OR BLANK
1750	STATE	PT II SEC E	2	1584	- 1585	A/N OR BLANK
1760	ZIP CODE	PT II SEC E	12	1586	- 1597	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1770	IDENTIFYING NUMBER (IF ANY)	PT II SEC E	9	1598	- 1606	N OR BLANK
1780	DATE OF TRANSFER	PT II SEC E	8	1607	- 1614	FORMAT: YYYYMMDD OR BLANK
1790	NAME OF TRANSFEROR	PT II SEC E	40	1615	- 1654	A/N OR BLANK
1795	NAME OF TRANSFEROR - NAME LINE 2	PT II SEC D	40	1655	- 1694	A/N
1800	ADDRESS	PT II SEC E	35	1695	- 1729	A/N OR BLANK
1810	CITY	PT II SEC E	22	1730	- 1751	A/N OR BLANK
1820	STATE	PT II SEC E	2	1752	- 1753	A/N OR BLANK
1830	ZIP CODE	PT II SEC E	12	1754	- 1765	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1840	IDENTIFYING NUMBER (IF ANY)	PT II SEC E	9	1766	- 1774	N OR BLANK
1850	DATE OF TRANSFER	PT II SEC E	8	1775	- 1782	FORMAT: YYYYMMDD OR BLANK
1860	DESCRIPTION OF ASSETS	PT II SEC E	40	1783	- 1822	A/N
1870	FAIR MARKET VALUE	PT II SEC E	13	1823	- 1835	N
1880	ADJUSTED BASIS	PT II SEC E	13	1836	- 1848	N
1890	DESCRIPTION OF ASSETS	PT II SEC E	40	1849	- 1888	A/N
1900	DESCRIPTION OF ASSETS	PT II SEC E	40	1889	- 1928	A/N OR BLANK
1910	FAIR MARKET VALUE	PT II SEC E	13	1929	- 1941	N OR BLANK
1920	ADJUSTED BASIS	PT II SEC E	13	1942	- 1954	N OR BLANK

SECTION 7.23 SCHEDULE O (FORM 5471), PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1930	DESCRIPTION OF ASSETS	PT II SEC E	40	1955 - 1994		A/N OR BLANK
1940	DESCRIPTION OF ASSETS	PT II SEC E	40	1995 - 2034		A/N OR BLANK
1950	FAIR MARKET VALUE	PT II SEC E	13	2035 - 2047		N OR BLANK
1960	ADJUSTED BASIS	PT II SEC E	13	2048 - 2060		N OR BLANK
1970	DESCRIPTION OF ASSETS	PT II SEC E	40	2061 - 2100		A/N OR BLANK
*1980	ATTACH SCHEDULE IF FILED TAX RETURN FOR ANY OF THE LAST 3 YEARS	PT II SEC F	6	2101 - 2106		STMbnn OR BLANK
1990	DATE OF ANY REORGANIZATION DURING THE LAST 4 YEARS	PT II SEC F	8	2107 - 2114		FORMAT: YYYYMMDD
*2000	ATTACH A CHART IF MEMBER OF A GROUP THAT MAKE UP A CHAIN OF OWNERSHIP	PT II SEC F	6	2115 - 2120		STMbnn OR BLANK
	RECORD TERMINUS CHARACTER		1	2121 - 2121		"#"

SECTION 7.24 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	2152
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"SCHbbO"
0001	FORM NUMBER		6	15 -	20	"8865b"
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 OCCURENCE NUMBER		7	36 -	42	N 0000001
0009	NAME OF TRANSFEROR		35	43 -	77	A/N
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	78 -	86	N
0020	NAME OF FOREIGN PARTNERSHIP		35	87 -	121	A/N
0030	CASH DATE OF TRANSFER	PT I (a)	8	122 -	129	FORMAT: YYYYMMDD
0040	CASH FAIR MARKET VALUE	PT I (c)	12	130 -	141	N
0050	CASH % INTEREST IN PARTNERSHIP	PT I (g)	6	142 -	147	N
0060	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	148 -	155	FORMAT: YYYYMMDD
0070	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	156 -	167	N
0080	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	168 -	179	N
0090	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	180 -	191	N
0100	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	192 -	202	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0110	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	203 -	214	N
0120	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	215 -	220	N
0130	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	221 -	228	FORMAT: YYYYMMDD OR BLANK

SECTION 7.24 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0140	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	229	- 240	N OR BLANK
0150	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	241	- 252	N OR BLANK
0160	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	253	- 264	N OR BLANK
0170	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	265	- 275	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0180	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	276	- 287	N OR BLANK
0190	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	288	- 293	N OR BLANK
0200	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	294	- 301	FORMAT: YYYYMMDD OR BLANK
0210	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	302	- 313	N OR BLANK
0220	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	314	- 325	N OR BLANK
0230	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	326	- 337	N OR BLANK
0240	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	338	- 348	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0250	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	349	- 360	N OR BLANK
0260	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	361	- 366	N OR BLANK
0270	MARKETABLE SECURITIES: DATE OF TRANSFER	PT I (a)	8	367	- 374	FORMAT: YYYYMMDD OR BLANK
0280	MARKETABLE SECURITIES: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	375	- 386	N OR BLANK
0290	MARKETABLE SECURITIES: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	387	- 398	N OR BLANK
0300	MARKETABLE SECURITIES: COST OR OTHER BASIS	PT I (d)	12	399	- 410	N OR BLANK
0310	MARKETABLE SECURITIES: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	411	- 421	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL

SECTION 7.24 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0320	MARKETABLE SECURITIES: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	422 -	433	N OR BLANK
0330	MARKETABLE SECURITIES: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	434 -	439	N OR BLANK
0340	INVENTORY: DATE OF TRANSFER	PT I (a)	8	440 -	447	FORMAT: YYYYMMDD
0350	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	448 -	459	N
0360	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	460 -	471	N
0370	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	472 -	483	N
0380	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	484 -	494	A/N ALLOCATION METHODS: TRADITIONAL, CURATIVE, REMEDIAL
0390	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	495 -	506	N
0400	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	507 -	512	N
0410	INVENTORY: DATE OF TRANSFER	PT I (a)	8	513 -	520	FORMAT: YYYYMMDD OR BLANK
0420	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	521 -	532	N OR BLANK
0430	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	533 -	544	N OR BLANK
0440	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	545 -	556	N OR BLANK
0450	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	557 -	567	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0460	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	568 -	579	N OR BLANK
0470	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	580 -	585	N OR BLANK
0480	INVENTORY: DATE OF TRANSFER	PT I (a)	8	586 -	593	FORMAT: YYYYMMDD OR BLANK
0490	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	594 -	605	N OR BLANK

SECTION 7.24 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0500	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	606 -	617	N OR BLANK
0510	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	618 -	629	N OR BLANK
0520	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	630 -	640	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0530	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	641 -	652	N OR BLANK
0540	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	653 -	658	N OR BLANK
0550	INVENTORY: DATE OF TRANSFER	PT I (a)	8	659 -	666	FORMAT: YYYYMMDD OR BLANK
0560	INVENTORY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	667 -	678	N OR BLANK
0570	INVENTORY: FAIR MARKET VALUE ON TRANSFER DATE	PT I (c)	12	679 -	690	N OR BLANK
0580	INVENTORY: COST OR OTHER BASIS	PT I (d)	12	691 -	702	N OR BLANK
0590	INVENTORY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	703 -	713	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0600	INVENTORY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	714 -	725	N OR BLANK
0610	INVENTORY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	726 -	731	N OR BLANK
0620	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	732 -	739	FORMAT: YYYYMMDD
0630	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	740 -	751	N
0640	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	752 -	763	N
0650	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	764 -	775	N
0660	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	776 -	786	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0670	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	787 -	798	N

SECTION 7.24 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0680	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	799 -	804	N
0690	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	805 -	812	FORMAT: YYYYMMDD OR BLANK
0700	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	813 -	824	N OR BLANK
0710	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	825 -	836	N OR BLANK
0720	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	837 -	848	N OR BLANK
0730	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	849 -	859	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0740	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	860 -	871	N OR BLANK
0750	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	872 -	877	N OR BLANK
0760	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	878 -	885	FORMAT: YYYYMMDD OR BLANK
0770	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	886 -	897	N OR BLANK
0780	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	898 -	909	N OR BLANK
0790	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	910 -	921	N OR BLANK
0800	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	922 -	932	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0810	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	933 -	944	N OR BLANK
0820	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	945 -	950	N OR BLANK
0830	TANGIBLE PROPERTY USED: DATE OF TRANSFER	PT I (a)	8	951 -	958	FORMAT: YYYYMMDD OR BLANK
0840	TANGIBLE PROPERTY USED: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	959 -	970	N OR BLANK

SECTION 7.24 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0850	TANGIBLE PROPERTY USED: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	971 -	982	N OR BLANK
0860	TANGIBLE PROPERTY USED: COST OR OTHER BASIS	PT I (d)	12	983 -	994	N OR BLANK
0870	TANGIBLE PROPERTY USED: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	995 -	1005	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0890	TANGIBLE PROPERTY USED: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1006 -	1017	N OR BLANK
0900	TANGIBLE PROPERTY USED: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1018 -	1023	N OR BLANK
0910	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1024 -	1031	FORMAT: YYYYMMDD
0920	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1032 -	1043	N
0930	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1044 -	1055	N
0940	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1056 -	1067	N
0950	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1068 -	1078	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
0960	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1079 -	1090	N
0970	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1091 -	1096	N
0980	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1097 -	1104	FORMAT: YYYYMMDD OR BLANK
0990	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1105 -	1116	N OR BLANK
1000	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OR TRANSFER	PT I (c)	12	1117 -	1128	N OR BLANK
1010	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1129 -	1140	N OR BLANK
1020	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1141 -	1151	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1030	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1152 -	1163	N OR BLANK

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1040	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1164	- 1169	N OR BLANK
1050	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1170	- 1177	FORMAT: YYYYMMDD OR BLANK
1060	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1178	- 1189	N OR BLANK
1070	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1190	- 1201	N OR BLANK
1080	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1202	- 1213	N OR BLANK
1090	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1214	- 1224	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1100	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1225	- 1236	N OR BLANK
1110	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1237	- 1242	N OR BLANK
1120	INTANGIBLE PROPERTY: DATE OF TRANSFER	PT I (a)	8	1243	- 1250	FORMAT: YYYYMMDD OR BLANK
1130	INTANGIBLE PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1251	- 1262	N OR BLANK
1140	INTANGIBLE PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1263	- 1274	N OR BLANK
1150	INTANGIBLE PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1275	- 1286	N OR BLANK
1160	INTANGIBLE PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1287	- 1297	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1170	INTANGIBLE PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1298	- 1309	N OR BLANK
1180	INTANGIBLE PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1310	- 1315	N OR BLANK
1190	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1316	- 1323	FORMAT: YYYYMMDD
1200	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1324	- 1335	N
1210	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OR TRANSFER	PT I (c)	12	1336	- 1347	N

SECTION 7.24 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1220	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1348	- 1359	N
1230	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1360	- 1370	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1240	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1371	- 1382	N
1250	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1383	- 1388	N
1260	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1389	- 1396	FORMAT: YYYYMMDD OR BLANK
1270	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1397	- 1408	N OR BLANK
1280	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1409	- 1420	N OR BLANK
1290	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1421	- 1432	N OR BLANK
1300	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1433	- 1443	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1310	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1444	- 1455	N OR BLANK
1320	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1456	- 1461	N OR BLANK
1330	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1462	- 1469	FORMAT: YYYYMMDD OR BLANK
1340	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1470	- 1481	N OR BLANK
1350	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1482	- 1493	N OR BLANK
1360	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1494	- 1505	N OR BLANK
1370	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1506	- 1516	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1380	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1517	- 1528	N OR BLANK
1390	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1529	- 1534	N OR BLANK

SECTION 7.24 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1400	OTHER PROPERTY: DATE OF TRANSFER	PT I (a)	8	1535	- 1542	FORMAT: YYYYMMDD OR BLANK
1410	OTHER PROPERTY: NUMBER OF ITEMS TRANSFERRED	PT I (b)	12	1543	- 1554	N OR BLANK
1420	OTHER PROPERTY: FAIR MARKET VALUE ON DATE OF TRANSFER	PT I (c)	12	1555	- 1566	N OR BLANK
1430	OTHER PROPERTY: COST OR OTHER BASIS	PT I (d)	12	1567	- 1578	N OR BLANK
1440	OTHER PROPERTY: SEC. 704(c) ALLOCATION METHOD	PT I (e)	11	1579	- 1589	A/N ALLOCATION METHODS:TRADITIONAL, CURATIVE, REMEDIAL
1450	OTHER PROPERTY: GAIN RECOGNIZED ON TRANSFER	PT I (f)	12	1590	- 1601	N OR BLANK
1460	OTHER PROPERTY: PERCENTAGE INTEREST IN PARTNERSHIP AFTER TRANSFER	PT I (g)	6	1602	- 1607	N OR BLANK
*1470	SUPPLEMENTAL INFORMATION	PT I	6	1608	- 1613	"STMbnn" OR BLANK
1480	TYPE OF PROPERTY	PT II (a)	35	1614	- 1648	A/N
1490	DATE OF ORIGINAL TRANSFER	PT II (b)	8	1649	- 1656	FORMAT: YYYYMMDD
1500	DATE OF DISPOSITION	PT II (c)	8	1657	- 1664	FORMAT: YYYYMMDD
1510	MANNER OF DISPOSITION	PT II (d)	35	1665	- 1699	A/N
1520	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	1700	- 1711	N
1530	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	1712	- 1723	N
1540	GAIN ALLOCATED TO PARTNER	PT II (g)	12	1724	- 1735	N
1550	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	1736	- 1747	N
1560	TYPE OF PROPERTY	PT II (a)	35	1748	- 1782	A/N OR BLANK
1570	DATE OF ORIGINAL TRANSFER	PT II (b)	8	1783	- 1790	FORMAT: YYYYMMDD OR BLANK
1580	DATE OF DISPOSITION	PT II (c)	8	1791	- 1798	FORMAT: YYYYMMDD OR BLANK

SECTION 7.24 SCHEDULE O (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1590	MANNER OF DISPOSITION	PT II (d)	35	1799	- 1833	A/N OR BLANK
1600	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	1834	- 1845	N OR BLANK
1610	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	1846	- 1857	N OR BLANK
1620	GAIN ALLOCATED TO PARTNER	PT II (g)	12	1858	- 1869	N OR BLANK
1630	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	1870	- 1881	N OR BLANK
1640	TYPE OF PROPERTY	PT II (a)	35	1882	- 1916	A/N OR BLANK
1650	DATE OF ORIGINAL TRANSFER	PT II (b)	8	1917	- 1924	FORMAT: YYYYMMDD OR BLANK
1660	DATE OF DISPOSITION	PT II (c)	8	1925	- 1932	FORMAT: YYYYMMDD OR BLANK
1670	MANNER OF DISPOSITION	PT II (d)	35	1933	- 1967	A/N OR BLANK
1680	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	1968	- 1979	N OR BLANK
1690	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	1980	- 1991	N OR BLANK
1700	GAIN ALLOCATED TO PARTNER	PT II (g)	12	1992	- 2003	N OR BLANK
1710	DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	2004	- 2015	N OR BLANK
1720	TYPE OF PROPERTY	PT II (a)	35	2016	- 2050	A/N OR BLANK
1730	DATE OF ORIGINAL TRANSFER	PT II (b)	8	2051	- 2058	FORMAT: YYYYMMDD OR BLANK
1740	DATE OF DISPOSITION	PT II (c)	8	2059	- 2066	FORMAT: YYYYMMDD OR BLANK
1750	MANNER OF DISPOSITION	PT II (d)	35	2067	- 2101	A/N OR BLANK
1760	GAIN REALIZED BY PARTNERSHIP	PT II (e)	12	2102	- 2113	N OR BLANK
1770	DEPRECIATION RECAPTURE REALIZED BY PARTNERSHIP	PT II (f)	12	2114	- 2125	N OR BLANK
1780	GAIN ALLOCATED TO PARTNER	PT II (g)	12	2126	- 2137	N OR BLANK

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FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1790 DEPRECIATION RECAPTURE ALLOCATED TO PARTNER	PT II (h)	12	2138	- 2149	N OR BLANK
1800 TRANSFER SUBJECT TO GAIN RECOGNITION UNDER SEC. 904(f)(3) OR SEC. 904(f)(5)F	PT III	1	2150	- 2150	"X" OR BLANK
1810 TRANSFER SUBJECT TO GAIN RECOGNITION UNDER SEC. 904(f)(3) OR SEC. 904(f)(5)F	PT III	1	2151	- 2151	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	2152	- 2152	"#"

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1364
	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	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
0009	NAME OF PERSON FILING FORM 8865		35	43 -	77	A/N
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	78 -	86	N
0020	NAME OF FOREIGN PARTNERSHIP		35	87 -	121	A/N
0030	NAME	PT I (a)	35	122 -	156	A/N
0040	ADDRESS	PT I (a)	35	157 -	191	A/N
0050	CITY	PT I (a)	22	192 -	213	A/N
0060	STATE	PT I (a)	2	214 -	215	A/N
0070	ZIP CODE	PT I (a)	12	216 -	227	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0080	IDENTIFICATION NUMBER	PT I (a)	9	228 -	236	N
0090	DATE OF ACQUISITION	PT I (b)	8	237 -	244	FORMAT: YYYYMMDD
0100	FMV OF INTEREST ACQUIRED	PT I (c)	12	245 -	256	N
0110	BASIS IN INTEREST ACQUIRED	PT I (d)	12	257 -	268	N
0120	% OF INTEREST BEFORE ACQUISITION	PT I (e)	6	269 -	274	N
0130	% OF INTEREST AFTER ACQUISITION	PT I (f)	6	275 -	280	N
0140	NAME	PT I (a)	35	281 -	315	A/N OR BLANK

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0150	ADDRESS	PT I (a)	35	316 -	350	A/N OR BLANK
0160	CITY	PT I (a)	22	351 -	372	A/N OR BLANK
0170	STATE	PT I (a)	2	373 -	374	A/N OR BLANK
0180	ZIP CODE	PT I (a)	12	375 -	386	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0190	IDENTIFICATION NUMBER	PT I (a)	9	387 -	395	N OR BLANK
0200	DATE OF ACQUISITION	PT I (b)	8	396 -	403	FORMAT: YYYYMMDD OR BLANK
0210	FMV OF INTEREST ACQUIRED	PT I (c)	12	404 -	415	N OR BLANK
0220	BASIS IN INTEREST ACQUIRED	PT I (d)	12	416 -	427	N OR BLANK
0230	% OF INTEREST BEFORE ACQUISITION	PT I (e)	6	428 -	433	N OR BLANK
0240	% OF INTEREST AFTER ACQUISITION	PT I (f)	6	434 -	439	N OR BLANK
0250	NAME	PT I (a)	35	440 -	474	A/N OR BLANK
0260	ADDRESS	PT I (a)	35	475 -	509	A/N OR BLANK
0270	CITY	PT I (a)	22	510 -	531	A/N OR BLANK
0280	STATE	PT I (a)	2	532 -	533	A/N OR BLANK
0290	ZIP CODE	PT I (a)	12	534 -	545	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0300	IDENTIFICATION NUMBER	PT I (a)	9	546 -	554	N OR BLANK
0310	DATE OF ACQUISITION	PT I (b)	8	555 -	562	FORMAT: YYYYMMDD OR BLANK
0320	FMV OF INTEREST ACQUIRED	PT I (c)	12	563 -	574	N OR BLANK
0330	BASIS IN INTEREST ACQUIRED	PT I (d)	12	575 -	586	N OR BLANK
0340	% OF INTEREST BEFORE ACQUISITION	PT I (e)	6	587 -	592	N OR BLANK

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0350	% OF INTEREST AFTER ACQUISITION	PT I (f)	6	593 -	598	N OR BLANK
0360	NAME	PT II (a)	35	599 -	633	A/N
0370	ADDRESS	PT II (a)	35	634 -	668	A/N
0380	CITY	PT II (a)	22	669 -	690	A/N
0390	STATE	PT II (a)	2	691 -	692	A/N
0400	ZIP CODE	PT II (a)	12	693 -	704	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0410	IDENTIFICATION NUMBER	PT II (a)	9	705 -	713	N
0420	DATE OF ACQUISITION	PT II (b)	8	714 -	721	FORMAT: YYYYMMDD
0430	FMV OF INTEREST DISPOSED	PT II (c)	12	722 -	733	N
0440	BASIS IN INTEREST DISPOSED	PT II (d)	12	734 -	745	N
0450	% OF INTEREST BEFORE DISPOSITION	PT II (e)	6	746 -	751	N
0460	% OF INTEREST AFTER DISPOSITION	PT II (f)	6	752 -	757	N
0470	NAME	PT II (a)	35	758 -	792	A/N OR BLANK
0480	ADDRESS	PT II (a)	35	793 -	827	A/N OR BLANK
0490	CITY	PT II (a)	22	828 -	849	A/N OR BLANK
0500	STATE	PT II (a)	2	850 -	851	A/N OR BLANK
0510	ZIP CODE	PT II (a)	12	852 -	863	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0520	IDENTIFICATION NUMBER	PT II (a)	9	864 -	872	N OR BLANK
0530	DATE OF ACQUISITION	PT II (b)	8	873 -	880	FORMAT: YYYYMMDD OR BLANK
0540	FMV OR INTEREST DISPOSED	PT II (c)	12	881 -	892	N OR BLANK

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0550	BASIS IN INTEREST DISPOSED	PT II (d)	12	893 -	904	N OR BLANK
0560	% OF INTEREST BEFORE DISPOSITION	PT II (e)	6	905 -	910	N OR BLANK
0570	% OF INTEREST AFTER DISPOSITION	PT II (f)	6	911 -	916	N OR BLANK
0580	NAME	PT II (a)	35	917 -	951	A/N OR BLANK
0590	ADDRESS	PT II (a)	35	952 -	986	A/N OR BLANK
0600	CITY	PT II (a)	22	987 -	1008	A/N OR BLANK
0610	STATE	PT II (a)	2	1009 -	1010	A/N OR BLANK
0620	ZIP CODE	PT II (a)	12	1011 -	1022	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0630	IDENTIFICATION NUMBER	PT II (a)	9	1023 -	1031	N OR BLANK
0640	DATE OF ACQUISITION	PT II (b)	8	1032 -	1039	FORMAT: YYYYMMDD OR BLANK
0650	FMV OF INTEREST DISPOSED	PT II (c)	12	1040 -	1051	N OR BLANK
0660	BASIS IN INTEREST DISPOSED	PT II (d)	12	1052 -	1063	N OR BLANK
0670	% OF INTEREST BEFORE DISPOSITION	PT II (e)	6	1064 -	1069	N OR BLANK
0680	% OF INTEREST AFTER DISPOSITION	PT II (f)	6	1070 -	1075	N OR BLANK
0690	DESCRIPTION OF CHANGE	PT III (a)	50	1076 -	1125	A/N
0700	DATE OF CHANGE	PT III (b)	8	1126 -	1133	FORMAT: YYYYMMDD
0710	FMV OF INTEREST CHANGED	PT III (c)	12	1134 -	1145	N
0720	BASIS IN INTEREST CHANGED	PT III (d)	12	1146 -	1157	N
0730	% OF INTEREST BEFORE CHANGE	PT III (e)	6	1158 -	1163	N
0740	% OF INTEREST AFTER CHANGE	PT III (f)	6	1164 -	1169	N

SECTION 7.25 SCHEDULE P (FORM 8865), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0750	DESCRIPTION OF CHANGE	PT III (a)	50	1170	- 1219	A/N OR BLANK
0760	DATE OF CHANGE	PT III (b)	8	1220	- 1227	FORMAT: YYYYMMDD OR BLANK
0770	FMV OF INTEREST CHANGED	PT III (c)	12	1228	- 1239	N OR BLANK
0780	BASIS IN INTEREST CHANGED	PT III (d)	12	1240	- 1251	N OR BLANK
0790	% OF INTEREST BEFORE CHANGE	PT III (e)	6	1252	- 1257	N OR BLANK
0800	% OF INTEREST AFTER CHANGE	PT III (f)	6	1258	- 1263	N OR BLANK
0810	DESCRIPTION OF CHANGE	PT III (a)	50	1264	- 1313	A/N OR BLANK
0820	DATE OF CHANGE	PT III (b)	8	1314	- 1321	FORMAT: YYYYMMDD OR BLANK
0830	FMV OF INTEREST CHANGED	PT III (c)	12	1322	- 1333	N OR BLANK
0840	BASIS IN INTEREST CHANGED	PT III (d)	12	1334	- 1345	N OR BLANK
0850	% OF INTEREST BEFORE CHANGE	PT III (e)	6	1346	- 1351	N OR BLANK
0860	% OF INTEREST AFTER CHANGE	PT III (f)	6	1352	- 1357	N OR BLANK
*0870	SUPPLEMENTAL INFORMATION	PT IV	6	1358	- 1363	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1364	- 1364	"#"

SECTION 7.26 FORM 926, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0738
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"926bb"
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	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0009	NAME OF TRANSFEROR	PT I	35	43 -	77	A/N
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)	PT I	9	78 -	86	N
0020	ADDRESS	PT I	35	87 -	121	A/N
0030	CITY	PT I	22	122 -	143	A/N
0040	STATE	PT I	2	144 -	145	A/N
0050	ZIP CODE	PT I	12	146 -	157	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0055	WAS TRANSFEROR CONTROLLED BY 5 OR FEWER DOMESTIC CORP. (YES BOX)	PT I	1	158 -	158	"X" OR BLANK
0060	WAS TRANSFEROR CONTROLLED BY 5 OR FEWER DOMESTIC CORP. (NO BOX)	PT I 1a	1	159 -	159	"X" OR BLANK
0065	DID TRANSFEROR REMAIN IN EXISTENCE AFTER THE TRANSFER (YES BOX)	PT I 1b	1	160 -	160	"X" OR BLANK
0070	DID TRANSFEROR REMAIN IN EXISTENCE AFTER THE TRANSFER (NO BOX)	PT I 1b	1	161 -	161	"X" OR BLANK
0080	CONTROLLING SHAREHOLDER	PT I	35	162 -	196	A/N OR BLANK
0090	IDENTIFICATION NUMBER	PT I	9	197 -	205	N OR BLANK
0100	CONTROLLING SHAREHOLDER	PT I	35	206 -	240	A/N OR BLANK
0110	IDENTIFICATION NUMBER	PT I	9	241 -	249	N OR BLANK
0120	CONTROLLING SHAREHOLDER	PT I	35	250 -	284	A/N OR BLANK
0130	IDENTIFICATION NUMBER	PT I	9	285 -	293	N OR BLANK
0140	CONTROLLING SHAREHOLDER	PT I	35	294 -	328	A/N OR BLANK
0150	IDENTIFICATION NUMBER	PT I	9	329 -	337	N OR BLANK

SECTION 7.26 FORM 926, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	CONTROLLING SHAREHOLDER	PT I	35	338 -	372	A/N OR BLANK
0170	IDENTIFICATION NUMBER	PT I	9	373 -	381	N OR BLANK
0180	CONTROLLING SHAREHOLDER	PT I	35	382 -	416	A/N OR BLANK
0190	IDENTIFICATION NUMBER	PT I	9	417 -	425	N OR BLANK
0195	WAS IT A PARENT CORPORATION (YES BOX)	PT I c	1	426 -	426	"X" OR BLANK
0200	WAS IT A PARENT CORPORATION (NO BOX)	PT I c	1	427 -	427	"X" OR BLANK
0210	NAME OF PARENT CORPORATION	PT I c	35	428 -	462	A/N OR BLANK
0220	EIN OF PARENT CORPORATION	PT I c	9	463 -	471	N OR BLANK
0230	NAME OF PARTNERSHIP	PT I 2	35	472 -	506	A/N
0240	EIN OF PARTNERSHIP	PT I 2	9	507 -	515	N
0250	NAME OF TRANSFEREE (FOREIGN CORPORATION)	PT II 3	35	516 -	550	A/N
0260	IDENTIFICATION NUMBER (IF ANY)	PT II 4	9	551 -	559	N OR BLANK
0270	ADDRESS	PT II 5	35	560 -	594	A/N
0280	CITY	PT II 5	22	595 -	616	A/N
0290	STATE	PT II 5	2	617 -	618	A/N
0300	ZIP CODE	PT II 5	12	619 -	630	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0310	COUNTRY	PT II 5	35	631 -	665	A/N
0320	PLACE OF ORGANIZATION OR CREATION	PT II 6	35	666 -	700	A/N
0330	FOREIGN LAW CHARACTERIZATION	PT II 7	35	701 -	735	A/N
0335	IS TRANSFEREE FOREIGN CORP. A CONTROLLED FOREIGN CORP. (YES BOX)	PT II 8	1	736 -	736	"X" OR BLANK
0340	IS TRANSFEREE FOREIGN CORP. A CONTROLLED FOREIGN CORP. (NO BOX)	PT II 8	1	737 -	737	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	738 -	738	"#"

SECTION 7.27 FORM 926, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0469
	START RECORD SENTINEL		4	5 -	8	*****
0350	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0351	FORM NUMBER		6	15 -	20	"926bbb"
0352	PAGE NUMBER		5	21 -	25	"PG02b"
0353	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0354	FILLER		1	35 -	35	BLANK
0355	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0360	DATE OF TRANSFER	PT III 9	8	43 -	50	FORMAT: YYYYMMDD
0370	TYPE OF NONRECOGNITION	PT III 10	12	51 -	62	N
0380	DESCRIPTION OF PROPERTY TRANSFERRED	PT III 11	50	63 -	112	A/N
0390	DESCRIPTION OF PROPERTY TRANSFERRED	PT III 11	50	113 -	162	A/N OR BLANK
0400	DESCRIPTION OF PROPERTY TRANSFERRED	PT III 11	50	163 -	212	A/N OR BLANK
0410	DESCRIPTION OF PROPERTY TRANSFERRED	PT III 11	50	213 -	262	A/N OR BLANK
0420	DESCRIPTION OF PROPERTY TRANSFERRED	PT III 11	50	263 -	312	A/N OR BLANK
0425	DID TRANSFER RESULT FROM CHANGE CLASSIFICATION (YES BOX)	PT III 12	1	313 -	313	"X" OR BLANK
0430	DID TRANSFER RESULT FROM CHANGE CLASSIFICATION (NO BOX)	PT III 12	1	314 -	314	"X" OR BLANK
0435	WAS TRANSFER REQUIRED TO RECOGNIZE INCOME (YES BOX)	PT III 13	1	315 -	315	"X" OR BLANK
0440	WAS TRANSFER REQUIRED TO RECOGNIZE INCOME (NO BOX)	PT III 13	1	316 -	316	"X" OR BLANK
0445	WAS INTANGIBLE PROPERTY TRANSFERRED (YES BOX)	PT III 14a	1	317 -	317	"X" OR BLANK
0450	WAS INTANGIBLE PROPERTY TRANSFERRED (NO BOX)	PT III 14a	1	318 -	318	"X" OR BLANK

SECTION 7.27 FORM 926, PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0460	PT III 14b	50	319 -	368	A/N
0470	PT III 14b	50	369 -	418	A/N OR BLANK
0480	PT III 14b	50	419 -	468	A/N OR BLANK
	RECORD TERMINUS CHARACTER		1 469 -	469	"#"

SECTION 7.28 FORM 982, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0256
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
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
0060	TOTAL AMOUNT OF DISCHARGED INDEBTEDNESS	2	12	56 -	67	N
0070	TREAT ALL PROPERTY AS IF IT WERE DEPRECIABLE PROPERTY (YES BOX)	3	1	68 -	68	"X" OR BLANK
0080	TREAT ALL PROPERTY AS IF IT WERE DEPRECIABLE PROPERTY (NO BOX)	3	1	69 -	69	"X" OR BLANK
@0085	ATTACH DESCRIPTION OF TRANSACTIONS	PT II	6	70 -	75	"STMbnn"
0090	AMT EXCLUDED FROM INCOME: FOR A DISCHARGE OF QUALIFIED REAL PROPERTY	4	12	76 -	87	N
0100	AMT EXCLUDED FROM INCOME: UNDER SECTION 108(b)(5)	5	12	88 -	99	N
0110	AMT EXCLUDED FROM INCOME: TO REDUCE NET OPERATING LOSS	6	12	100 -	111	N
0120	AMT EXCLUDED FROM INCOME: TO REDUCE GENERAL BUSINESS CREDIT	7	12	112 -	123	N
0130	AMT EXCLUDED FROM INCOME: TO REDUCE MINIMUM TAX CREDIT	8	12	124 -	135	N

SECTION 7.28 FORM 982, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	AMT EXCLUDED FROM INCOME: TO REDUCE NET CAPITAL LOSS	9	12	136 -	147	N
0150	AMT EXCLUDED FROM INCOME: TO REDUCE BASIS OF NONDEPRECIABLE AND DEPRECIABLE PROPERTY	10	12	148 -	159	N
0160	DEPRECIABLE PROPERTY USED OR HELD	11a	12	160 -	171	N
0170	LAND USED OR HELD	11b	12	172 -	183	N
0180	OTHER PROPERTY USED OR HELD	11c	12	184 -	195	N
0190	PASSIVE ACTIVITY LOSS AND CREDIT CARRYOVER	12	12	196 -	207	N
0200	FOREIGN CREDIT CARRYOVER	13	12	208 -	219	N
0210	AMOUNT EXCLUDED UNDER SECTION 1081(b)	PT III	12	220 -	231	N
0220	TAX YEAR BEGINNING	PT III	8	232 -	239	FORMAT: YYYYMMDD
0230	TAX YEAR ENDING	PT III	8	240 -	247	FORMAT: YYYYMMDD
0240	STATE OF INCORPORATION	PT III	2	248 -	249	A/N
@0250	STATEMENT DESCRIBING TRANSACTIONS UNDER SECTION 1081		6	250 -	255	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	256 -	256	"#"

SECTION 7.29 FORM 3468, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0496
	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	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	SECTION 47(d)(5)ELECTION	1a	1	52 -	52	"X" OR BLANK
@0025	REHABILITATION CREDIT ATTACHMENT	1a	6	53 -	58	"STMbnn" OR BLANK
0030	QUALIFIED REHABILITATION PRE-1936 BUILDINGS	PT I 1(b)	12	59 -	70	N
0040	CALCULATED EXPENDITURES PRE-1936 BUILDINGS	PT I 1(b)	12	71 -	82	N
0045	HISTORIC STRUCTURE CERTIFICATION ON FILE	PT 1C	1	83 -	83	"X" OR BLANK
0050	QUALIFIED REHABILITATION CERTIFIED HISTORIC STRUCTURES	PT I 1(c)	12	84 -	95	N
0060	CALCULATED EXPENDITURES CERTIFIED HISTORIC STRUCTURES	PT I 1(c)	12	96 -	107	N
0070	QUALIFIED REHABILITATION NPS NUMBER ASSIGNED OR FLOW-THROUGH ENTITY'S ID #	PT I 1(c)	18	108 -	125	A/N
0080	REHABILITATION CREDIT (SCHEDULE K-1, FORM 1065-B)	PT I 1(d)	12	126 -	137	N
0090	QUALIFIED REHABILITATION ENERGY CREDIT NLT JUNE 30, 1992	PT I 2	12	138 -	149	N
0100	CALCULATED EXPENDITURES ENERGY CREDIT NLT JUNE 30, 1992	PT I 2	12	150 -	161	N
0110	QUALIFIED REHABILITATION REFORESTATION CREDIT	PT I 3	12	162 -	173	N
0120	CALCULATED EXPENDITURES REFORESTATION CREDIT	PT I 3	12	174 -	185	N

SECTION 7.29 FORM 3468, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0130	CREDIT FROM COOPERATIVES	PT I 4	12	186	- 197	N
0140	TAX REFORM ACT LITERAL	5	7	198	- 204	"TRABSEC" OR BLANK
0150	TAX REFORM ACT SECTION	5	9	205	- 213	A/N OR BLANK
0160	CURRENT YEAR INVESTMENT CREDIT (ADD LINES 1b - 4)	PT I 5	12	214	- 225	N
*0165	ALLOWABLE CREDIT ATTACHMENT	5	6	226	- 231	"STMbnn" OR BLANK
0170	REGULAR TAX BEFORE CREDITS	PT II 6	12	232	- 243	N
0180	ALTERNATIVE MINIMUM TAX	7	12	244	- 255	N
0190	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	8	12	256	- 267	N
0200	FOREIGN TAX CREDIT	9a	12	268	- 279	N
0210	CHILD AND DEPENDENT CARE CREDIT (FORM 2441, LINE 9)	9b	12	280	- 291	N
0220	ELDERLY OR DISABLED CREDIT (SCHEDULE R (FORM 1040), LINE 20)	9c	12	292	- 303	N
0230	EDUCATION CREDIT (FORM 8863, LINE 18)	9d	12	304	- 315	N
0240	CHILD TAX CREDIT (FORM 1040, LINE 47)	9e	12	316	- 327	N
0250	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	9f	12	328	- 339	N
0260	ADOPTION CREDIT (FORM 8839, LINE 14)	9g	12	340	- 351	N
0270	FIRST-TIME DISTRICT OF COLUMBIA HOMEBUYER CREDIT (FORM 8859, LINE 11)	9h	12	352	- 363	N
0280	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	9i	12	364	- 375	N
0290	FUEL CREDIT NONCONVENTIONAL	9j	12	376	- 387	N
0300	ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	9k	12	388	- 399	N
0310	TOTAL CREDITS (ADD LINES 9a THROUGH 9k)	9L	12	400	- 411	N
0320	NET INCOME TAX SUBTRACT LINE 9L FROM LINE 8	10	12	412	- 423	N
0330	TENTATIVE MINIMUM TAX	11	12	424	- 435	N

SECTION 7.29 FORM 3468, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0340	NET REGULAR TAX SUBTRACT LINE 91 FROM 8	12	12	436	-	447	N
0350	ENTER 25% (.25) OF THE EXCESS	13	12	448	-	459	N
0360	GREATER OF LINE 11 OR LINE 13	14	12	460	-	471	N
0370	SUBTRACT LINE 14 FROM LINE 10 IF ZERO OR LESS, ENTER -0-	15	12	472	-	483	N
0380	INVESTMENT CREDIT ALLOWED FOR THE CURRENT YEAR	16	12	484	-	495	N
	RECORD TERMINUS CHARACTER		1	496	-	496	"#"

SECTION 7.30 FORM 3520, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1331
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"3520bb"
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	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	FISCAL YEAR BEGINNING		8	43 -	50	FORMAT: YYYYMMDD OR BLANK
0020	FISCAL YEAR ENDING		8	51 -	58	FORMAT: YYYYMMDD OR BLANK
0030	INITIAL RETURN		1	59 -	59	"X" OR BLANK
0040	FINAL RETURN		1	60 -	60	"X" OR BLANK
0050	AMENDED RETURN		1	61 -	61	NO ENTRY
0060	U.S. PERSON FILING RETURN (INDIVIDUAL)		1	62 -	62	"X" OR BLANK
0070	U.S. PERSON FILING RETURN (PARTNERSHIP)		1	63 -	63	"X" OR BLANK
0080	U.S. PERSON FILING RETURN (CORPORATION)		1	64 -	64	"X" OR BLANK
0090	U.S. PERSON FILING RETURN (TRUST)		1	65 -	65	"X" OR BLANK
0100	U.S. PERSON FILING RETURN (EXECUTOR)		1	66 -	66	"X" OR BLANK
0110	TRANSFEROR WHO DIRECTLY OR INDIRECTLY TRANSFERRED MONEY	(a)(b)	1	67 -	67	"X" OR BLANK
0120	U.S. OWNER OF ALL OR ANY PORTION OF A TRUST		1	68 -	68	"X" OR BLANK
0130	U.S. PERSON WHO RECEIVED A DISTRIBUTION	(a)(b)	1	69 -	69	"X" OR BLANK
0140	U.S. PERSON WHO RECEIVED CERTAIN GIFTS		1	70 -	70	"X" OR BLANK
0150	SERVICE CENTER WHERE U.S. PERSON FILING THIS RETURN FILES ITS INCOME TAX RETURN		35	71 -	105	A/N
0160	NAME OF PERSON FILING RETURN	1a	35	106 -	140	A/N

SECTION 7.30 FORM 3520, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0170	IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)	1b	9	141 -	149	N
0180	ADDRESS	1c	35	150 -	184	A/N
0190	SPOUSE'S IDENTIFICATION NUMBER	1d	9	185 -	193	N
0200	CITY	1e	22	194 -	215	A/N
0210	STATE	1f	2	216 -	217	A/N
0220	ZIP CODE	1g	12	218 -	229	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0230	COUNTRY	1h	35	230 -	264	A/N
0240	NAME OF FOREIGN TRUST (IF APPLICABLE)	2a	35	265 -	299	A/N OR BLANK
0250	IDENTIFICATION NUMBER (IF ANY)	2b	9	300 -	308	N OR BLANK
0260	ADDRESS	2c	35	309 -	343	A/N OR BLANK
0270	CITY	2d	22	344 -	365	A/N OR BLANK
0280	STATE	2e	2	366 -	367	A/N OR BLANK
0290	ZIP CODE	2f	12	368 -	379	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0300	COUNTRY	2g	35	380 -	414	A/N OR BLANK
0305	DID FOREIGN TRUST APPOINT A U.S. AGENT (YES BOX)	3	1	415 -	415	"X" OR BLANK
0310	DID FOREIGN TRUST APPOINT A U.S. AGENT (NO BOX)	3	1	416 -	416	"X" OR BLANK
0320	NAME OF U.S. AGENT	3a	35	417 -	451	A/N OR BLANK
0330	IDENTIFICATION NUMBER (IF ANY)	3b	9	452 -	460	N OR BLANK
0340	ADDRESS	3c	35	461 -	495	A/N OR BLANK
0350	CITY	3d	22	496 -	517	A/N OR BLANK
0360	STATE	3e	2	518 -	519	A/N OR BLANK
0370	ZIP CODE	3f	12	520 -	531	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0380	COUNTRY	3g	35	532 -	566	A/N OR BLANK
0390	NAME OF U.S. DECEDENT	4a	35	567 -	601	A/N
0400	ADDRESS	4b	35	602 -	636	A/N
0410	CITY	4b	22	637 -	658	A/N

SECTION 7.30 FORM 3520, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0420	STATE	4b	2	659 - 660	A/N	
0430	ZIP CODE	4b	12	661 - 672	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
0440	TIN OF DECEDENT	4c	9	673 - 681	N	
0450	DATE OF DEATH	4d	8	682 - 689	FORMAT: YYYYMMDD	
0460	EIN OF ESTATE	4e	9	690 - 698	N	
0470	NAME OF TRUST CREATOR (IF DIFFERENT FROM 1a)	PT I 5a	35	699 - 733	A/N OR BLANK	
0480	ADDRESS	PT I 5b	35	734 - 768	A/N OR BLANK	
0490	CITY	PT I 5b	22	769 - 790	A/N OR BLANK	
0500	STATE	PT I 5b	2	791 - 792	A/N OR BLANK	
0510	ZIP CODE	PT I 5b	12	793 - 804	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK	
0520	IDENTIFICATION NUMBER (IF ANY)	PT I 5c	9	805 - 813	N OR BLANK	
0525	OTHER COUNTRY NAME	PT I 6	35	814 - 848	A/N	
0530	COUNTRY CODE OF COUNTRY WHERE TRUST WAS CREATED	PT I 6a	2	849 - 850	A/N	
0540	COUNTRY CODE COUNTRY WHOSE LAWS GOVERN THE TRUST	PT I 6b	2	851 - 852	A/N	
0550	DATE TRUST WAS CREATED	PT I 6c	8	853 - 860	FORMAT: YYYYMMDD	
0555	ANY OTHER PERSON BE TREATED AS THE OWNER (YES BOX)	PT I 7a	1	861 - 861	"X" OR BLANK	
0560	ANY OTHER PERSON BE TREATED AS THE OWNER (NO BOX)	PT I 7a	1	862 - 862	"X" OR BLANK	
0570	NAME OF OTHER FOREIGN TRUST OWNER (IF ANY)	PT I 7b(a)	35	863 - 897	A/N OR BLANK	
0580	ADDRESS	PT I 7b(b)	35	898 - 932	A/N OR BLANK	
0590	CITY	PT I 7b(b)	22	933 - 954	A/N OR BLANK	
0600	STATE	PT I 7b(b)	2	955 - 956	A/N OR BLANK	

SECTION 7.30 FORM 3520, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0610	ZIP CODE	PT I 7b(b)	12	957	- 968	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0620	COUNTRY OF RESIDENCE	PT I 7b(c)	35	969	- 1003	A/N OR BLANK
0630	IDENTIFICATION NUMBER (IF ANY)	PT I 7b(d)	9	1004	- 1012	N OR BLANK
0640	RELEVANT CODE SECTION	PT I 7b(e)	6	1013	- 1018	A/N OR BLANK
0650	NAME OF OTHER FOREIGN TRUST OWNER (IF ANY)	PT I 7b(a)	35	1019	- 1053	A/N OR BLANK
0660	ADDRESS	PT I 7b(b)	35	1054	- 1088	A/N OR BLANK
0670	CITY	PT I 7b(b)	22	1089	- 1110	A/N OR BLANK
0680	STATE	7b(b)	2	1111	- 1112	A/N OR BLANK
0690	ZIP CODE	PT I 7b(b)	12	1113	- 1124	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0700	COUNTRY OF RESIDENCE	PT I 7b(c)	35	1125	- 1159	A/N OR BLANK
0710	IDENTIFICATION NUMBER (IF ANY)	PT I 7b(d)	9	1160	- 1168	N OR BLANK
0720	RELEVANT CODE SECTION	PT I 7b(e)	6	1169	- 1174	A/N OR BLANK
0730	NAME OF OTHER FOREIGN TRUST OWNER (IF ANY)	PT I 7b(a)	35	1175	- 1209	A/N OR BLANK
0740	ADDRESS	PT I 7b(b)	35	1210	- 1244	A/N OR BLANK
0750	CITY	PT I 7b(b)	22	1245	- 1266	A/N OR BLANK
0760	STATE	PT I 7b(b)	2	1267	- 1268	A/N OR BLANK
0770	ZIP CODE	PT I 7b(b)	12	1269	- 1280	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0780	COUNTRY OF RESIDENCE	PT I 7b(c)	35	1281	- 1315	A/N OR BLANK
0790	IDENTIFICATION NUMBER (IF ANY)	PT I 7b(d)	9	1316	- 1324	N OR BLANK
0795	RELEVANT CODE SECTION	PT I 7b(e)	6	1325	- 1330	A/N OR BLANK
	RECORD TERMINUS CHARACTER		1	1331	- 1331	"#"

SECTION 7.31 FORM 3520, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0542
	START RECORD SENTINEL		4	5 -	8	*****
0800	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0801	FORM NUMBER		6	15 -	20	"3520bb"
0802	PAGE NUMBER		5	21 -	25	"PG02b"
0803	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0804	FILLER		1	35 -	35	BLANK
0805	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0810	TRANSFER A COMPLETED GIFT OR BEQUEST (YES BOX)	PT I 8	1	43 -	43	"X" OR BLANK
0815	TRANSFER A COMPLETED GIFT OR BEQUEST (NO BOX)	PT I 8	1	44 -	44	"X" OR BLANK
0820	INCOME OR CORPUS OF THE TRUST BENEFIT NOW OR IN THE FUTURE (YES BOX)	PT I 9a	1	45 -	45	"X" OR BLANK
0825	INCOME OR CORPUS OF THE TRUST BENEFIT NOW OR IN THE FUTURE (NO BOX)	PT I 9a	1	46 -	46	"X" OR BLANK
0830	TRUST BE REVISED OR AMENDED (YES BOX)	PT I 9b	1	47 -	47	"X" OR BLANK
0835	TRUST BE REVISED OR AMENDED (NO BOX)	PT I 9b	1	48 -	48	"X" OR BLANK
0840	CONTINUE TO BE TREATED AS THE OWNER (YES BOX)	PT I 10	1	49 -	49	"X" OR BLANK
0845	CONTINUE TO BE TREATED AS THE OWNER (NO BOX)	PT I 10	1	50 -	50	"X" OR BLANK
0850	TRANSFER PROPERTY TO A RELATED FOREIGN TRUST (YES BOX)	PT I 11a	1	51 -	51	"X" OR BLANK
0855	TRANSFER PROPERTY TO A RELATED FOREIGN TRUST (NO BOX)	PT I 11a	1	52 -	52	"X" OR BLANK
0860	OBLIGATION RECEIVED A QUALIFIED OBLIGATION (YES BOX)	PT I 11b	1	53 -	53	"X" OR BLANK
0865	OBLIGATION RECEIVED A QUALIFIED OBLIGATION (NO BOX)	PT I 11b	1	54 -	54	"X" OR BLANK

SECTION 7.31 FORM 3520, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0870	DATE OF TRANSFER GIVING RISE TO OBLIGATION	PT I 11b(a)	8	55 -	62	FORMAT: YYYYMMDD OR BLANK
0880	MAXIMUM TERM	PT I 11b(b)	12	63 -	74	N OR BLANK
0890	YIELD TO MATURITY	PT I 11b(c)	12	75 -	86	N OR BLANK
0900	FMV OF OBLIGATION	PT I 11b(d)	12	87 -	98	N OR BLANK
0910	DATE OF TRANSFER GIVING RISE TO OBLIGATION	PT I 11b(a)	8	99 -	106	FORMAT: YYYYMMDD OR BLANK
0920	MAXIMUM TERM	PT I 11b(b)	12	107 -	118	N OR BLANK
0930	YIELD TO MATURITY	PT I 11b(c)	12	119 -	130	N OR BLANK
0940	FMV OF OBLIGATION	PT I 11b(d)	12	131 -	142	N OR BLANK
0950	DATE OF TRANSFER GIVING RISE TO OBLIGATION	PT I 11b(a)	8	143 -	150	FORMAT: YYYYMMDD OR BLANK
0960	MAXIMUM TERM	PT I 11b(b)	12	151 -	162	N OR BLANK
0970	YIELD TO MATURITY	PT I 11b(c)	12	163 -	174	N OR BLANK
0980	FMV OF OBLIGATION	PT I 11b(d)	12	175 -	186	N OR BLANK
0990	EXTEND THE PERIOD OF ASSESSMENT OF ANY INCOME (YES BOX)	PT I 12	1	187 -	187	"X" OR BLANK
0995	EXTEND THE PERIOD OF ASSESSMENT OF ANY INCOME (NO BOX)	PT I 12	1	188 -	188	"X" OR BLANK
1000	TRANSFERS TO TRUST AND RECEIVE LESS THAN FMV	PT I 13	1	189 -	189	"X" OR BLANK
1005	TRANSFERS TO TRUST AND RECEIVE LESS THAN FMV	PT I 13	1	190 -	190	"X" OR BLANK
+1010	DATE OF TRANSFER	PT I 13(a)	8	191 -	198	FORMAT: YYYYMMDD OR BLANK
+1020	DESCRIPTION OF PROPERTY	PT I 13(b)	10	199 -	208	A/N OR BLANK
+1030	FMV OF PROPERTY TRANSFERRED	PT I 13(c)	12	209 -	220	N OR BLANK
+1040	U.S. ADJUSTED BASIS OF PROPERTY	PT I 13(d)	12	221 -	232	N OR BLANK

SECTION 7.31 FORM 3520, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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+1050	GAIN RECOGNIZED	PT I 13(e)	12	233 -	244	N*** OR BLANK
+1060	EXCESS	PT I 13(f)	12	245 -	256	N OR BLANK
+1070	DESCRIPTION OF PROPERTY REC'D	PT I 13(g)	10	257 -	266	A/N OR BLANK
+1080	FMV OF PROPERTY RECEIVED	PT I 13(h)	12	267 -	278	N OR BLANK
+1090	EXCESS OF COLUMN (c) OVER COLUMN (h)	PT I 13(i)	12	279 -	290	N OR BLANK
+1100	DATE OF TRANSFER	PT I 13(a)	8	291 -	298	FORMAT: YYYYMMDD OR BLANK
+1110	DESCRIPTION OF PROPERTY	PT I 13(b)	10	299 -	308	A/N OR BLANK
+1120	FMV OF PROPERTY TRANSFERRED	PT I 13(c)	12	309 -	320	N OR BLANK
+1130	U.S. ADJUSTED BASIS OF PROPERTY	PT I 13(d)	12	321 -	332	N OR BLANK
+1140	GAIN RECOGNIZED	PT I 13(e)	12	333 -	344	N*** OR BLANK
+1150	EXCESS	PT I 13(f)	12	345 -	356	N OR BLANK
+1160	DESCRIPTION OF PROPERTY REC'D	PT I 13(g)	10	357 -	366	A/N OR BLANK
+1170	FMV OF PROPERTY RECEIVED	PT I 13(h)	12	367 -	378	N OR BLANK
+1180	EXCESS OF COLUMN (c) OVER COLUMN (h)	PT I 13(i)	12	379 -	390	N OR BLANK
+1190	DATE OF TRANSFER	PT I 13(a)	8	391 -	398	FORMAT: YYYYMMDD OR BLANK
+1200	DESCRIPTION OF PROPERTY	PT I 13(b)	10	399 -	408	A/N OR BLANK
+1210	FMV OF PROPERTY TRANSFERRED	PT I 13(c)	12	409 -	420	N OR BLANK
+1220	U.S. ADJUSTED BASIS OF PROPERTY	PT I 13(d)	12	421 -	432	N OR BLANK
+1230	GAIN RECOGNIZED	PT I 13(e)	12	433 -	444	N*** OR BLANK
+1240	EXCESS	PT I 13(f)	12	445 -	456	N OR BLANK
+1250	DESCRIPTION OF PROPERTY REC'D	PT I 13(g)	10	457 -	466	A/N OR BLANK

SECTION 7.31 FORM 3520, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+1260	FMV OF PROPERTY RECEIVED	PT I 13(h)	12	467 -	478	N OR BLANK
+1270	EXCESS OF COLUMN (c) OVER COLUMN (h)	PT I 13(i)	12	479 -	490	N OR BLANK
+1280	TOTALS COLUMN (f)	PT I 13	12	491 -	502	N OR BLANK
+1290	TOTALS COLUMN (i)	PT I 13	12	503 -	514	N OR BLANK
*1300	STATEMENT	PT I	6	515 -	520	"STMbnn" OR BLANK
1310	SALE DOCUMENT ATTACHED (YES BOX)	PT I 14a	1	521 -	521	"X" OR BLANK
1315	SALE DOCUMENT ATTACHED (NO BOX)	PT I 14a	1	522 -	522	"X" OR BLANK
1320	SALES DOCUMENT PREVIOUSLY ATTACHED	PT I 14a	1	523 -	523	"X" OR BLANK
1330	YEAR SALES DOCUMENT ATTACHED	PT I 14a	4	524 -	527	FORMAT: YYYY
1335	LOAN DOCUMENT ATTACHED (YES BOX)	PT I 14b	1	528 -	528	"X" OR BLANK
1340	LOAN DOCUMENT ATTACHED (NO BOX)	PT I 14b	1	529 -	529	"X" OR BLANK
1350	LOAN DOCUMENT PREVIOUSLY ATTACHED	PT I 14b	1	530 -	530	"X" OR BLANK
1360	YEAR LOAN DOCUMENT ATTACHED	PT I 14b	4	531 -	534	FORMAT: YYYY
1365	VARIANCES TO ORIGINAL SALE OR LOAN DOCUMENT (YES BOX)	PT I 14c	1	535 -	535	"X" OR BLANK
1370	VARIANCES TO ORIGINAL SALE OR LOAN DOCUMENT (NO BOX)	PT I 14c	1	536 -	536	"X" OR BLANK
1380	VARIANCES TO ORIGINAL SALE OR LOAN DOCUMENT PREVIOUSLY ATTACHED	PT I 14c	1	537 -	537	"X" OR BLANK
1390	YEAR VARIANCES TO ORIGINAL SALE OR LOAN DOCUMENT ATTACHED	PT I 14c	4	538 -	541	FORMAT: YYYY
	RECORD TERMINUS CHARACTER		1	542 -	542	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1525
	START RECORD SENTINEL		4	5 -	8	*****
1400	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
1401	FORM NUMBER		6	15 -	20	"3520bb"
1402	PAGE NUMBER		5	21 -	25	"PG03b"
1403	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
1404	FILLER		1	35 -	35	BLANK
1405	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
1410	NAME OF BENEFICIARY	PT I 15(a)	35	43 -	77	A/N OR BLANK
1420	ADDRESS	PT I 15(b)	35	78 -	112	A/N OR BLANK
1430	CITY	PT I 15(b)	22	113 -	134	A/N OR BLANK
1440	STATE	PT I 15(b)	2	135 -	136	A/N OR BLANK
1450	ZIP CODE	PT I 15(b)	12	137 -	148	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1455	U.S. BENEFICIARY (YES BOX)	PT I 15(c)	1	149 -	149	"X" OR BLANK
1460	U.S. BENEFICIARY (NO BOX)	PT I 15(c)	1	150 -	150	"X" OR BLANK
1470	IDENTIFICATION NUMBER (IF ANY)	PT I 15(d)	9	151 -	159	N OR BLANK
1480	NAME OF BENEFICIARY	PT I 15(a)	35	160 -	194	A/N OR BLANK
1490	ADDRESS	PT I 15(b)	35	195 -	229	A/N OR BLANK
1500	CITY	PT I 15(b)	22	230 -	251	A/N OR BLANK
1510	STATE	PT I 15(b)	2	252 -	253	A/N OR BLANK
1520	ZIP CODE	PT I 15(b)	12	254 -	265	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1525	U.S. BENEFICIARY (YES BOX)	PT I 15(c)	1	266 -	266	"X" OR BLANK

SECTION 7.32 FORM 3520, PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1530	U.S. BENEFICIARY (NO BOX)	PT I 15(c)	1	267	- 267	"X" OR BLANK
1540	IDENTIFICATION NUMBER (IF ANY)	PT I 15(d)	9	268	- 276	N OR BLANK
1550	NAME OF BENEFICIARY	PT I 15(a)	35	277	- 311	A/N OR BLANK
1560	ADDRESS	PT I 15(b)	35	312	- 346	A/N OR BLANK
1570	CITY	PT I 15(b)	22	347	- 368	A/N OR BLANK
1580	STATE	PT I 15(b)	2	369	- 370	A/N OR BLANK
1590	ZIP CODE	PT I 15(b)	12	371	- 382	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
1595	U.S. BENEFICIARY (YES BOX)	PT I 15(c)	1	383	- 383	"X" OR BLANK
1600	U.S. BENEFICIARY (NO BOX)	PT I 15(c)	1	384	- 384	"X" OR BLANK
1610	IDENTIFICATION NUMBER (IF ANY)	PT I 15(d)	9	385	- 393	N OR BLANK
1620	NAME OF BENEFICIARY	PT I 15(a)	35	394	- 428	A/N OR BLANK
1630	ADDRESS	PT I 15(b)	35	429	- 463	A/N OR BLANK
1640	CITY	PT I 15(b)	22	464	- 485	A/N OR BLANK
1650	STATE	PT I 15(b)	2	486	- 487	A/N OR BLANK
1660	ZIP CODE	PT I 15(b)	12	488	- 499	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1665	U.S. BENEFICIARY (YES BOX)	PT I 15(c)	1	500	- 500	"X" OR BLANK
1670	U.S. BENEFICIARY (NO BOX)	PT I 15(c)	1	501	- 501	"X" OR BLANK
1680	IDENTIFICATION NUMBER (IF ANY)	PT I 15(d)	9	502	- 510	N OR BLANK
*1685	ATTACH STATEMENT	PT I 15	6	511	- 516	"STMbnn" OR BLANK
1690	NAME OF TRUSTEE	PT I 16(a)	35	517	- 551	A/N OR BLANK
1700	ADDRESS	PT I 16(b)	35	552	- 586	A/N OR BLANK

SECTION 7.32 FORM 3520, PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1710	CITY	PT I 16(b)	22	587 -	608	A/N OR BLANK
1720	STATE	PT I 16(b)	2	609 -	610	A/N OR BLANK
1730	ZIP CODE	PT I 16(b)	12	611 -	622	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1740	IDENTIFICATION NUMBER (IF ANY)	PT I 16(c)	9	623 -	631	N OR BLANK
1750	NAME OF TRUSTEE	PT I 16(a)	35	632 -	666	A/N OR BLANK
1760	ADDRESS	PT I 16(b)	35	667 -	701	A/N OR BLANK
1770	CITY	PT I 16(b)	22	702 -	723	A/N OR BLANK
1780	STATE	PT I 16(b)	2	724 -	725	A/N OR BLANK
1790	ZIP CODE	PT I 16(b)	12	726 -	737	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1800	IDENTIFICATION NUMBER (IF ANY)	PT I 16(c)	9	738 -	746	N OR BLANK
1810	NAME OF TRUSTEE	PT I 16(a)	35	747 -	781	A/N OR BLANK
1820	ADDRESS	PT I 16(b)	35	782 -	816	A/N OR BLANK
1830	CITY	PT I 16(b)	22	817 -	838	A/N OR BLANK
1840	STATE	PT I 16(b)	2	839 -	840	A/N OR BLANK
1850	ZIP CODE	PT I 16(b)	12	841 -	852	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1860	IDENTIFICATION NUMBER (IF ANY)	PT I 16(c)	9	853 -	861	N OR BLANK
1870	NAME OF TRUSTEE	PT I 16(a)	35	862 -	896	A/N OR BLANK
1880	ADDRESS	PT I 16(b)	35	897 -	931	A/N OR BLANK
1890	CITY	PT I 16(b)	22	932 -	953	A/N OR BLANK
1900	STATE	PT I 16(b)	2	954 -	955	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1910	ZIP CODE	PT I 16(b)	12	956	- 967	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1920	IDENTIFICATION NUMBER (IF ANY)	PT I 16(c)	9	968	- 976	N OR BLANK
1930	NAME OF OTHER PERSONS WITH TRUST POWERS	PT I 17(a)	35	977	- 1011	A/N
1940	ADDRESS	PT I 17(b)	35	1012	- 1046	A/N OR BLANK
1950	CITY	PT I 17(b)	22	1047	- 1068	A/N OR BLANK
1960	STATE	PT I 17(b)	2	1069	- 1070	A/N OR BLANK
1970	ZIP CODE	PT I 17(b)	12	1071	- 1082	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1980	DESCRIPTION OF POWERS	PT I 17(c)	10	1083	- 1092	"STMbnn" OR BLANK
1990	IDENTIFICATION NUMBER (IF ANY)	PT I 17(d)	9	1093	- 1101	N OR BLANK
2000	NAME OF OTHER PERSONS WITH TRUST POWERS	PT I 17(a)	35	1102	- 1136	A/N
2010	ADDRESS	PT I 17(b)	35	1137	- 1171	A/N OR BLANK
2020	CITY	PT I 17(b)	22	1172	- 1193	A/N OR BLANK
2030	STATE	PT I 17(b)	2	1194	- 1195	A/N OR BLANK
2040	ZIP CODE	PT I 17(b)	12	1196	- 1207	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
2050	DESCRIPTION OF POWERS	PT I 17(c)	10	1208	- 1217	"STMbnn" OR BLANK
2060	IDENTIFICATION NUMBER (IF ANY)	PT I 17(d)	9	1218	- 1226	N OR BLANK
2070	NAME OF OTHER PERSONS WITH TRUST POWERS	PT I 17(a)	35	1227	- 1261	A/N
2080	ADDRESS	PT I 17(b)	35	1262	- 1296	A/N OR BLANK
2090	CITY	PT I 17(b)	22	1297	- 1318	A/N OR BLANK
2100	STATE	PT I 17(b)	2	1319	- 1320	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2110	ZIP CODE	PT I 17(b)	12	1321 - 1332		N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
2120	DESCRIPTION OF POWERS	PT I 17(c)	10	1333 - 1342		"STMbnn" OR BLANK
2130	IDENTIFICATION NUMBER (IF ANY)	PT I 17(d)	9	1343 - 1351		N OR BLANK
2140	NAME OF OTHER PERSONS WITH TRUST POWERS	PT I 17(a)	35	1352 - 1386		A/N
2150	ADDRESS	PT I 17(b)	35	1387 - 1421		A/N OR BLANK
2160	CITY	PT I 17(b)	22	1422 - 1443		A/N OR BLANK
2170	STATE	PT I 17(b)	2	1444 - 1445		A/N OR BLANK
2180	ZIP CODE	PT I 17(b)	12	1446 - 1457		N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
2190	DESCRIPTION OF POWERS	PT I 17(c)	10	1458 - 1467		"STMbnn" OR BLANK
2200	IDENTIFICATION NUMBER (IF ANY)	PT I 17(d)	9	1468 - 1476		N OR BLANK
*2205	ATTACH STATEMENT	PT I 17	6	1477 - 1482		"STMbnn" OR BLANK
2210	ATTACHED: WRITTEN OR ORAL AGREEMENTS (YES BOX)	PT I 18a	1	1483 - 1483		"X" OR BLANK
2215	ATTACHED: WRITTEN OR ORAL AGREEMENTS (NO BOX)	PT I 18a	1	1484 - 1484		"X" OR BLANK
2220	WRITTEN OR ORAL AGREEMENTS PREVIOUSLY ATTACHED	PT I 18a	1	1485 - 1485		"X" OR BLANK
2225	YEAR WRITTEN OR ORAL AGREEMENTS ATTACHED	PT I 18a	4	1486 - 1489		FORMAT: YYYY
2230	ATTACHED: TRUST INSTRUMENT (YES BOX)	PT I 18b	1	1490 - 1490		"X" OR BLANK
2235	ATTACHED: TRUST INSTRUMENT (NO BOX)	PT I 18b	1	1491 - 1491		"X" OR BLANK
2240	TRUST INSTRUMENT PREVIOUSLY ATTACHED	PT I 18b	1	1492 - 1492		"X" OR BLANK
2245	YEAR TRUST INSTRUMENT ATTACHED	PT I 18b	4	1493 - 1496		FORMAT: YYYY

SECTION 7.32 FORM 3520, PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2250	ATTACHED: MEMO OR LETTERS OF WISHES (YES BOX)	PT I 18c	1	1497 - 1497		"X" OR BLANK
2255	ATTACHED: MEMO OR LETTERS OF WISHES (NO BOX)	PT I 18c	1	1498 - 1498		"X" OR BLANK
2260	MEMO OR LETTERS OF WISHES PREVIOUSLY ATTACHED	PT I 18c	1	1499 - 1499		"X" OR BLANK
2265	YEAR MEMO OR LETTERS OF WISHES ATTACHED	PT I 18c	4	1500 - 1503		FORMAT: YYYY
2270	ATTACHED: VARIANCES TO ORIGINAL TRUST DOC (YES BOX)	PT I 18d	1	1504 - 1504		"X" OR BLANK
2275	ATTACHED: VARIANCES TO ORIGINAL TRUST DOC (NO BOX)	PT I 18d	1	1505 - 1505		"X" OR BLANK
2280	VARIANCES TO ORIGINAL TRUST DOC PREVIOUSLY ATTACHED	PT I 18d	1	1506 - 1506		"X" OR BLANK
2285	YEAR VARIANCES TO ORIGINAL TRUST DOC ATTACHED	PT I 18d	4	1507 - 1510		FORMAT: YYYY
2290	ATTACHED: TRUST FINANCIAL STATEMENTS (YES BOX)	PT I 18e	1	1511 - 1511		"X" OR BLANK
2295	ATTACHED: TRUST FINANCIAL STATEMENTS (NO BOX)	PT I 18e	1	1512 - 1512		"X" OR BLANK
2300	TRUST FINANCIAL STATEMENTS PREVIOUSLY ATTACHED	PT I 18e	1	1513 - 1513		"X" OR BLANK
2305	YEAR TRUST FINANCIAL STATEMENTS ATTACHED	PT I 18e	4	1514 - 1517		FORMAT: YYYY
2310	ATTACHED: OTHER TRUST DOCUMENTS (YES BOX)	PT I 18f	1	1518 - 1518		"X" OR BLANK
2315	ATTACHED: OTHER TRUST DOCUMENTS (NO BOX)	PT I 18f	1	1519 - 1519		"X" OR BLANK
2320	OTHER TRUST DOCUMENTS PREVIOUSLY ATTACHED	PT I 18f	1	1520 - 1520		"X" OR BLANK
2325	YEAR OTHER TRUST DOCUMENTS ATTACHED	PT I 18f	4	1521 - 1524		FORMAT: YYYY
	RECORD TERMINUS CHARACTER		1	1525 - 1525		"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0970
	START RECORD SENTINEL		4	5 -	8	*****
2350	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
2351	FORM NUMBER		6	15 -	20	"3520bb"
2352	PAGE NUMBER		5	21 -	25	"PG04b"
2353	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
2354	FILLER		1	35 -	35	BLANK
2355	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
2360	HOLD AN OUTSTANDING OBLIGATION OF A RELATED FOREIGN TRUST (YES BOX)	PT I 19	1	43 -	43	"X" OR BLANK
2370	HOLD AN OUTSTANDING OBLIGATION OF A RELATED FOREIGN TRUST (NO BOX)	PT I 19	1	44 -	44	"X" OR BLANK
2380	DATE OF ORIGINAL OBLIGATION	PT I 19(a)	8	45 -	52	FORMAT: YYYYMMDD OR BLANK
2390	TAX YEAR QUALIFIED OBLIGATION FIRST REPORTED	PT I 19(b)	4	53 -	56	FORMAT: YYYY
2400	AMOUNT OF PRINCIPAL PAYMENTS MADE DURING THE TAX YEAR	PT I 19(c)	12	57 -	68	N OR BLANK
2410	AMOUNT OF INTEREST PAYMENTS MADE DURING THE TAX YEAR	PT I 19(d)	12	69 -	80	N OR BLANK
2420	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (YES BOX)	PT I 19(e)	1	81 -	81	"X" OR BLANK
2430	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (NO BOX)	PT I 19(e)	1	82 -	82	"X" OR BLANK
2440	DATE OF ORIGINAL OBLIGATION	PT I 19(a)	8	83 -	90	FORMAT: YYYYMMDD OR BLANK
2450	TAX YEAR QUALIFIED OBLIGATION FIRST REPORTED	PT I 19(b)	4	91 -	94	FORMAT: YYYY
2460	AMOUNT OF PRINCIPAL PAYMENTS MADE DURING THE TAX YEAR	PT I 19(c)	12	95 -	106	N OR BLANK
2470	AMOUNT OF INTEREST PAYMENTS MADE DURING THE TAX YEAR	PT I 19(d)	12	107 -	118	N OR BLANK
2480	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (YES BOX)	PT I 19(e)	1	119 -	119	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2490	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (NO BOX)	PT I 19(e)	1	120	- 120	"X" OR BLANK
2500	DATE OF ORIGINAL OBLIGATION	PT I 19(a)	8	121	- 128	FORMAT: YYYYMMDD OR BLANK
2510	TAX YEAR QUALIFIED OBLIGATION FIRST REPORTED	PT I 19(b)	4	129	- 132	FORMAT: YYYY
2520	AMOUNT OF PRINCIPAL PAYMENTS MADE DURING THE TAX YEAR	PT I 19(c)	12	133	- 144	N OR BLANK
2530	AMOUNT OF INTEREST PAYMENTS MADE DURING THE TAX YEAR	PT I 19(d)	12	145	- 156	N OR BLANK
2540	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (YES BOX)	PT I 19(e)	1	157	- 157	"X" OR BLANK
2550	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (NO BOX)	PT I 19(e)	1	158	- 158	"X" OR BLANK
*2555	ATTACH STATEMENT	PT I	6	159	- 164	"STMbnn" OR BLANK
2560	NAME OF OTHER FOREIGN TRUST OWNERS (IF ANY)	PT II 20(a)	35	165	- 199	A/N
2570	ADDRESS	PT II 20(b)	35	200	- 234	A/N
2580	CITY	PT II 20(b)	22	235	- 256	A/N OR BLANK
2590	STATE	PT II 20(b)	2	257	- 258	A/N OR BLANK
2600	ZIP CODE	PT II 20(b)	12	259	- 270	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
2610	COUNTRY OF RESIDENCE	PT II 20(c)	35	271	- 305	A/N OR BLANK
2620	IDENTIFICATION NUMBER (IF ANY)	PT II 20(d)	9	306	- 314	N OR BLANK
2630	RELEVANT CODE SECTION	PT II 20(e)	6	315	- 320	A/N OR BLANK
2640	NAME OF OTHER FOREIGN TRUST OWNERS (IF ANY)	PT II 20(a)	35	321	- 355	A/N
2650	ADDRESS	PT II 20(b)	35	356	- 390	A/N
2660	CITY	PT II 20(b)	22	391	- 412	A/N OR BLANK
2670	STATE	PT II 20(b)	2	413	- 414	A/N OR BLANK

SECTION 7.33 FORM 3520, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2680	ZIP CODE	PT II 20(b)	12	415 -	426	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
2690	COUNTRY OF RESIDENCE	PT II 20(c)	35	427 -	461	A/N OR BLANK
2700	IDENTIFICATION NUMBER (IF ANY)	PT II 20(d)	9	462 -	470	N OR BLANK
2710	RELEVANT CODE SECTION	PT II 20(e)	6	471 -	476	A/N OR BLANK
2720	NAME OF OTHER FOREIGN TRUST OWNERS (IF ANY)	PT II 20(a)	35	477 -	511	A/N
2730	ADDRESS	PT II 20(b)	35	512 -	546	A/N
2740	CITY	PT II 20(b)	22	547 -	568	A/N OR BLANK
2750	STATE	PT II 20(b)	2	569 -	570	A/N OR BLANK
2760	ZIP CODE	PT II 20(b)	12	571 -	582	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
2770	COUNTRY OF RESIDENCE	PT II 20(c)	35	583 -	617	A/N OR BLANK
2780	IDENTIFICATION NUMBER (IF ANY)	PT II 20(d)	9	618 -	626	N OR BLANK
2790	RELEVANT CODE SECTION	PT II 20(e)	6	627 -	632	A/N OR BLANK
2795	OTHER COUNTRY NAME	PT II 21	35	633 -	667	A/N
2800	COUNTRY CODE OF COUNTRY WHERE FOREIGN TRUST WAS CREATED	PT II 21(a)	2	668 -	669	A/N
2810	COUNTRY CODE OF COUNTRY WHOSE LAWS GOVERN THE FOREIGN TRUST	PT II 21(b)	2	670 -	671	A/N
2820	DATE FOREIGN TRUST WAS CREATED	PT II 21(c)	8	672 -	679	FORMAT: YYYYMMDD
+2830	DID FOREIGN TRUST FILE FORM 3520-A FOR THE CURRENT YEAR (YES BOX)	PT II 22	1	680 -	680	"X" OR BLANK
2840	DID FOREIGN TRUST FILE FORM 3520-A FOR THE CURRENT YEAR (NO BOX)	PT II 22	1	681 -	681	"X" OR BLANK
@2845	ATTACH FOREIGN GRANTOR TRUST OWNER STATEMENT	PT II 22	6	682 -	687	"STMbnn" OR BLANK
2850	GROSS VALUE OF FOREIGN TRUST YOU ARE TREATED AS OWNING	PT II 23	12	688 -	699	N

SECTION 7.33 FORM 3520, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2860	DATE OF DISTRIBUTION	PT II 24(a)	8	700	- 707	FORMAT: YYYYMMDD
2870	DESCRIPTION OF PROPERTY REC'D	PT II 24(b)	20	708	- 727	A/N
2880	FMV OF PROPERTY RECEIVED	PT II 24(c)	12	728	- 739	N
2890	DESCRIPTION OF PROPERTY	PT II 24(d)	20	740	- 759	A/N OR BLANK
2900	FMV OF PROPERTY TRANSFERRED	PT II 24(e)	12	760	- 771	N
2910	EXCESS OF COLUMN (c) OVER COLUMN (e)	PT II 24(f)	12	772	- 783	N
2920	DATE OF DISTRIBUTION	PT II 24(a)	8	784	- 791	FORMAT: YYYYMMDD
2930	DESCRIPTION OF PROPERTY REC'D	PT III 24(b)	20	792	- 811	A/N
2940	FMV OF PROPERTY RECEIVED	PT III 24(c)	12	812	- 823	N
2950	DESCRIPTION OF PROPERTY	PT III 24(d)	20	824	- 843	A/N OR BLANK
2960	FMV OF PROPERTY TRANSFERRED	PT III 24(e)	12	844	- 855	N
2970	EXCESS OF COLUMN (c) OVER COLUMN (e)	PT III 24(f)	12	856	- 867	N
2980	DATE OF DISTRIBUTION	PT III 24(a)	8	868	- 875	FORMAT: YYYYMMDD
2990	DESCRIPTION OF PROPERTY REC'D	PT III 24(b)	20	876	- 895	A/N
3000	FMV OF PROPERTY RECEIVED	PT III 24(c)	12	896	- 907	N
3010	DESCRIPTION OF PROPERTY	PT III 24(d)	20	908	- 927	A/N OR BLANK
3020	FMV OF PROPERTY TRANSFERRED	PT III 24(e)	12	928	- 939	N
3030	EXCESS OF COLUMN (c) OVER COLUMN (e)	PT III 24(f)	12	940	- 951	N
3040	TOTALS - COLUMN (f)	PT III 24	12	952	- 963	N
*3045	ATTACH STATEMENT	PT III 24	6	964	- 969	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	970	- 970	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0658
	START RECORD SENTINEL		4	5 -	8	*****
3060	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
3061	FORM NUMBER		6	15 -	20	"3520bb"
3062	PAGE NUMBER		5	21 -	25	"PG05b"
3063	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
3064	FILLER		1	35 -	35	BLANK
3065	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
3070	RECEIVE A LOAN FROM A RELATED FOREIGN TRUST (YES BOX)	PT III 25	1	43 -	43	"X" OR BLANK
3080	RECEIVE A LOAN FROM A RELATED FOREIGN TRUST (NO BOX)	PT III 25	1	44 -	44	"X" OR BLANK
3090	FMV OF LOANS PROCEEDS	PT III 25(a)	12	45 -	56	N OR BLANK
3100	DATE ORIGINAL LOAN TRANSACTION	PT III 25(b)	8	57 -	64	FORMAT: YYYYMMDD OR BLANK
3110	MAXIMUM TERM OF REPAYMENT	PT III 25(c)	20	65 -	84	A/N OR BLANK
3120	INTEREST RATE OF OBLIGATION	PT III 25(d)	6	85 -	90	N OR BLANK
3130	OBLIGATION A QUALIFIED OBLIGATION (YES BOX)	PT III 25(e)	1	91 -	91	"X" OR BLANK
3140	OBLIGATION A QUALIFIED OBLIGATION (NO BOX)	PT III 25(e)	1	92 -	92	"X" OR BLANK
3150	FMV OF OBLIGATION	PT III 25(f)	12	93 -	104	N OR BLANK
3160	AMOUNT TREATED AS DISTRIBUTION (SUBTRACT COL (f) FROM COL (a))	PT III 25(g)	12	105 -	116	N OR BLANK
3170	FMV OF LOANS PROCEEDS	PT III 25(a)	12	117 -	128	N OR BLANK
3180	DATE ORIGINAL LOAN TRANSACTION	PT III 25(b)	8	129 -	136	FORMAT: YYYYMMDD OR BLANK
3190	MAXIMUM TERM OF REPAYMENT	PT III 25(c)	20	137 -	156	A/N OR BLANK
3200	INTEREST RATE OF OBLIGATION	PT III 25(d)	6	157 -	162	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3210	OBLIGATION A QUALIFIED OBLIGATION (YES BOX)	PT III 25(e)	1	163	- 163	"X" OR BLANK
3220	OBLIGATION A QUALIFIED OBLIGATION (NO BOX)	PT III 25(e)	1	164	- 164	"X" OR BLANK
3230	FMV OF OBLIGATION	PT III 25(f)	12	165	- 176	N OR BLANK
3240	AMOUNT TREATED AS DISTRIBUTION (SUBTRACT COL (f) FROM COL (a))	PT III 25(g)	12	177	- 188	N OR BLANK
3250	FMV OF LOANS PROCEEDS	PT III 25(a)	12	189	- 200	N OR BLANK
3260	DATE ORIGINAL LOAN TRANSACTION	PT III 25(b)	8	201	- 208	FORMAT: YYYYMMDD OR BLANK
3270	MAXIMUM TERM OF REPAYMENT	PT III 25(c)	20	209	- 228	A/N OR BLANK
3280	INTEREST RATE OF OBLIGATION	PT III 25(d)	6	229	- 234	N OR BLANK
3290	OBLIGATION A QUALIFIED OBLIGATION (YES BOX)	PT III 25(e)	1	235	- 235	"X" OR BLANK
3300	OBLIGATION A QUALIFIED OBLIGATION (NO BOX)	PT III 25(e)	1	236	- 236	"X" OR BLANK
3310	FMV OF OBLIGATION	PT III 25(f)	12	237	- 248	N OR BLANK
3320	AMOUNT TREATED AS DISTRIBUTION (SUBTRACT COL (f) FROM COL (a))	PT III 25(g)	12	249	- 260	N OR BLANK
3330	TOTAL - COLUMN (g)	PT III 25	12	261	- 272	N OR BLANK
3340	AGREE TO EXTEND THE PERIOD OF ASSESSMENT OF ANY INCOME (YES BOX)	PT III 26	1	273	- 273	"X" OR BLANK
3350	AGREE TO EXTEND THE PERIOD OF ASSESSMENT OF ANY INCOME (NO BOX)	PT III 26	1	274	- 274	"X" OR BLANK
3360	TOTAL DISTRIBUTIONS	PT III 27	12	275	- 286	N
3370	TRUST HOLD AN OUTSTANDING OBLIGATION (YES BOX)	PT III 28	1	287	- 287	"X" OR BLANK
3380	TRUST HOLD AN OUTSTANDING OBLIGATION (NO BOX)	PT III 28	1	288	- 288	"X" OR BLANK
3390	DATE OF ORIGINAL LOAN TRANS.	PT III 28(a)	8	289	- 296	FORMAT: YYYYMMDD OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3400	TAX YEAR QUALIFIED OBLIGATION FIRST REPORTED	PT III 28(b)	4	297 -	300	FORMAT: YYYY
3410	AMT OF ACT PRINCIPAL PAYMENTS	PT III 28(c)	12	301 -	312	N*** OR BLANK
3420	AMT OF ACT INTEREST PAYMENTS	PT III 28(d)	12	313 -	324	N*** OR BLANK
3430	LOAN MEET CRITERIA OF A QUALIFIED OBLIGATION (YES BOX)	PT III 28(e)	1	325 -	325	"X" OR BLANK
3440	LOAN MEET CRITERIA OF A QUALIFIED OBLIGATION (NO BOX)	PT III 28(e)	1	326 -	326	"X" OR BLANK
3450	DATE OF ORIGINAL LOAN TRANS.	PT III 28(a)	8	327 -	334	FORMAT: YYYYMMDD OR BLANK
3460	TAX YEAR QUALIFIED OBLIGATION FIRST REPORTED	PT III 28(b)	4	335 -	338	FORMAT: YYYY
3470	AMT OF ACT PRINCIPAL PAYMENTS	PT III 28(c)	12	339 -	350	N*** OR BLANK
3480	AMT OF ACT INTEREST PAYMENTS	PT III 28(d)	12	351 -	362	N*** OR BLANK
3490	LOAN MEET CRITERIA OF A QUALIFIED OBLIGATION (YES BOX)	PT III 28(e)	1	363 -	363	"X" OR BLANK
3500	LOAN MEET CRITERIA OF A QUALIFIED OBLIGATION (NO BOX)	PT III 28(e)	1	364 -	364	"X" OR BLANK
3510	DATE OF ORIGINAL LOAN TRANS.	PT III 28(a)	8	365 -	372	FORMAT: YYYYMMDD OR BLANK
3520	TAX YEAR QUALIFIED OBLIGATION FIRST REPORTED	PT III 28(b)	4	373 -	376	FORMAT: YYYY
3530	AMT OF ACT PRINCIPAL PAYMENTS	PT III 28(c)	12	377 -	388	N*** OR BLANK
3540	AMT OF ACT INTEREST PAYMENTS	PT III 28(d)	12	389 -	400	N*** OR BLANK
3550	LOAN MEET CRITERIA OF A QUALIFIED OBLIGATION (YES BOX)	PT III 28(e)	1	401 -	401	"X" OR BLANK
3560	LOAN MEET CRITERIA OF A QUALIFIED OBLIGATION (NO BOX)	PT III 28(e)	1	402 -	402	"X" OR BLANK
3570	DATE OF ORIGINAL LOAN TRANS.	PT III 28(a)	8	403 -	410	FORMAT: YYYYMMDD OR BLANK
3580	TAX YEAR QUALIFIED OBLIGATION FIRST REPORTED	PT III 28(b)	4	411 -	414	FORMAT: YYYY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3590	AMT OF ACT PRINCIPAL PAYMENTS	PT III 28(c)	12	415 -	426	N*** OR BLANK
3600	AMT OF ACT INTEREST PAYMENTS	PT III 28(d)	12	427 -	438	N*** OR BLANK
3610	LOAN MEET CRITERIA OF A QUALIFIED OBLIGATION (YES BOX)	PT III 28(e)	1	439 -	439	"X" OR BLANK
3620	LOAN MEET CRITERIA OF A QUALIFIED OBLIGATION (NO BOX)	PT III 28(e)	1	440 -	440	"X" OR BLANK
3630	RECEIVE A FOREIGN TRUST BENEFICIARY STATEMENT (YES BOX)	PT III 29	1	441 -	441	"X" OR BLANK
3640	RECEIVE A FOREIGN TRUST BENEFICIARY STATEMENT (NO BOX)	PT III 29	1	442 -	442	"X" OR BLANK
*3645	ATTACH STATEMENT	PT III 29	6	443 -	448	"STMbnn" OR BLANK
3650	RECEIVE A FOREIGN NONGRANTOR TRUST BENEFICIARY STATEMENT (YES BOX)	PT III 30	1	449 -	449	"X" OR BLANK
3660	RECEIVE A FOREIGN NONGRANTOR TRUST BENEFICIARY STATEMENT (NO BOX)	PT III 30	1	450 -	450	"X" OR BLANK
*3665	ATTACH STATEMENT	PT III 30	6	451 -	456	"STMbnn" OR BLANK
3670	TOTAL DISTRIBUTIONS RECEIVED IN CURRENT TAX YEAR	PT III 31	12	457 -	468	N
3680	YEARS TRUST BEEN NONGRANTOR	PT III 32	3	469 -	471	N
*3685	ATTACH STATEMENT EXPLAINING NUMBER OF YEARS	PT III 32	6	472 -	477	"STMbnn" OR BLANK
3690	DISTRIBUTIONS REC'D FROM FOREIGN TRUST	PT III 33	12	478 -	489	N
3700	MULTIPLY LINE 33 BY 1.25	PT III 34	12	490 -	501	N
3710	AVERAGE DISTRIBUTION	PT III 35	12	502 -	513	N
3720	AMT TREATED AS ORDINARY INCOME	PT III 36	12	514 -	525	N
3730	AMT TREATED AS ACCUMULATION	PT III 37	12	526 -	537	N
3740	COMPUTE APPLICABLE NUMBER OF YEARS OF TRUST	PT III 38	12	538 -	549	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3750	TOTAL DISTRIBUTIONS IN THE CURRENT TAX YEAR	PT III 39	12	550 -	561	N
3760	AMOUNT TREATED AS ORDINARY IN THE CURRENT TAX YEAR	PT III 40	12	562 -	573	N***
3770	AMT TREATED AS ACCUMULATION DISTRIBUTION	PT III 41	12	574 -	585	N***
3780	AMT TREATED AS CAPITAL GAINS	PT III 42	12	586 -	597	N***
3790	AMT TREATED AS DISTRIBUTION FROM TRUST CORPUS	PT III 43	12	598 -	609	N***
+3800	OTHER AMOUNT RECEIVED FROM THE FOREIGN TRUST	PT III 44	12	610 -	621	N
@3805	ATTACH EXPLANATION/STATEMENT	PT III 44	6	622 -	627	"STMbnn" OR BLANK
3810	AMT OF FOREIGN TRUST'S AGGREG. UNDISTRIBUTED NET INCOME	PT III 45	12	628 -	639	N
3820	AMT OF FOREIGN TRUST'S WEIGHTED UNDISTRIBUTED NET INCOME	PT III 46	12	640 -	651	N
3830	COMPUTE APPLICABLE NUMBER OF YEARS OF TRUST	PT III 47	6	652 -	657	N
	RECORD TERMINUS CHARACTER		1	658 -	658	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0989
		4	5 -	8	*****
3850		6	9 -	14	"FRMbbb"
3851		6	15 -	20	"3520bb"
3852		5	21 -	25	"PG06b"
3853		9	26 -	34	N nnnnnnnnn
3854		1	35 -	35	BLANK
3855		7	36 -	42	N 0000001-9999999
3860	PT III 48	12	43 -	54	N
3870	PT III 49	12	55 -	66	N
3880	PT III 50	3	67 -	69	N
3890	PT III 51	6	70 -	75	N
3900	PT III 52	12	76 -	87	N
3910	PT III 53	12	88 -	99	N
3920	PT IV 54	1	100 -	100	"X" OR BLANK
3930	PT IV 54	1	101 -	101	"X" OR BLANK
3940	PT IV 54(a)	8	102 -	109	FORMAT: YYYYMMDD OR BLANK
3950	PT IV 54(b)	35	110 -	144	A/N OR BLANK
3960	PT IV 54(c)	12	145 -	156	N OR BLANK
3970	PT IV 54(a)	8	157 -	164	FORMAT: YYYYMMDD OR BLANK
3980	PT IV 54(b)	35	165 -	199	A/N OR BLANK
3990	PT IV 54(c)	12	200 -	211	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
4000	DATE OF GIFT OR BEQUEST	PT IV 54(a)	8	212 -	219	FORMAT: YYYYMMDD OR BLANK
4010	DESCRIPTION OF PROPERTY	PT IV 54(b)	35	220 -	254	A/N OR BLANK
4020	FMV OF PROPERTY RECEIVED	PT IV 54(c)	12	255 -	266	N OR BLANK
4030	TOTAL - COLUMN (c)	PT IV 54(c)	12	267 -	278	N OR BLANK
*4035	ATTACH SCHEDULE	PT IV 54(c)	6	279 -	284	"STMbnn" OR BLANK
4040	RECEIVE MORE THAN \$100,000 FROM A FOREIGN CORPORATION (YES BOX)	PT IV 55	1	285 -	285	"X" OR BLANK
4050	RECEIVE MORE THAN \$100,000 FROM A FOREIGN CORPORATION (NO BOX)	PT IV 55	1	286 -	286	"X" OR BLANK
4060	DATE OF GIFT	PT IV 55(a)	8	287 -	294	FORMAT: YYYYMMDD OR BLANK
4070	NAME OF DONOR	PT IV 55(b)	35	295 -	329	A/N OR BLANK
4080	ADDRESS	PT IV 55(c)	35	330 -	364	A/N OR BLANK
4090	CITY	PT IV 55(c)	22	365 -	386	A/N OR BLANK
4100	STATE	PT IV 55(c)	2	387 -	388	A/N OR BLANK
4110	ZIP CODE	PT IV 55(c)	12	389 -	400	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
4120	IDENTIFICATION NUMBER (IF ANY)	PT IV 55(d)	9	401 -	409	N OR BLANK
4130	DATE OF GIFT	PT IV 55(a)	8	410 -	417	FORMAT: YYYYMMDD OR BLANK
4140	NAME OF DONOR	PT IV 55(b)	35	418 -	452	A/N OR BLANK
4150	ADDRESS	PT IV 55(c)	35	453 -	487	A/N OR BLANK
4160	CITY	PT IV 55(c)	22	488 -	509	A/N OR BLANK
4170	STATE	PT IV 55(c)	2	510 -	511	A/N OR BLANK
4180	ZIP CODE	PT IV 55(c)	12	512 -	523	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK

SECTION 7.35 FORM 3520, PAGE 6

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
4190	IDENTIFICATION NUMBER (IF ANY)	PT IV 55(d)	9	524 - 532		N OR BLANK
4200	DATE OF GIFT	PT IV 55(a)	8	533 - 540		FORMAT: YYYYMMDD OR BLANK
4210	NAME OF DONOR	PT IV 55(b)	35	541 - 575		A/N OR BLANK
4220	ADDRESS	PT IV 55(c)	35	576 - 610		A/N OR BLANK
4230	CITY	PT IV 55(c)	22	611 - 632		A/N OR BLANK
4240	STATE	PT IV 55(c)	2	633 - 634		A/N OR BLANK
4250	ZIP CODE	PT IV 55(c)	12	635 - 646		N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
4260	IDENTIFICATION NUMBER (IF ANY)	PT IV 55(d)	9	647 - 655		N OR BLANK
4270	DATE OF GIFT	PT IV 55(a)	8	656 - 663		FORMAT: YYYYMMDD
4280	NAME OF DONOR	PT IV 55(b)	35	664 - 698		A/N OR BLANK
4290	ADDRESS	PT IV 55(c)	35	699 - 733		A/N OR BLANK
4300	CITY	PT IV 55(c)	22	734 - 755		A/N OR BLANK
4310	STATE	PT IV 55(c)	2	756 - 757		A/N OR BLANK
4320	ZIP CODE	PT IV 55(c)	12	758 - 769		N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
4330	IDENTIFICATION NUMBER (IF ANY)	PT IV 55(d)	9	770 - 778		N OR BLANK
4340	FOREIGN DONOR: CORPORATION	PT IV 55(e)	1	779 - 779		"X" OR BLANK
4350	FOREIGN DONOR: PARTNERSHIP	PT IV 55(e)	1	780 - 780		"X" OR BLANK
4360	DESCRIPTION OF PROPERTY	PT IV 55(f)	35	781 - 815		A/N OR BLANK
4370	FMV OF PROPERTY RECEIVED	PT IV 55(g)	12	816 - 827		N OR BLANK
4380	FOREIGN DONOR: CORPORATION	PT IV 55(e)	1	828 - 828		"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
4390	FOREIGN DONOR: PARTNERSHIP	PT IV 55(e)	1	829	- 829	"X" OR BLANK
4400	DESCRIPTION OF PROPERTY	PT IV 55(f)	35	830	- 864	A/N OR BLANK
4410	FMV OF PROPERTY RECEIVED	PT IV 55(g)	12	865	- 876	N OR BLANK
4420	FOREIGN DONOR: CORPORATION	PT IV 55(e)	1	877	- 877	"X" OR BLANK
4430	FOREIGN DONOR: PARTNERSHIP	PT IV 55(e)	1	878	- 878	"X" OR BLANK
4440	DESCRIPTION OF PROPERTY	PT IV 55(f)	35	879	- 913	A/N OR BLANK
4450	FMV OF PROPERTY RECEIVED	PT IV 55(g)	12	914	- 925	N OR BLANK
4460	FOREIGN DONOR: CORPORATION	PT IV 55(e)	1	926	- 926	"X" OR BLANK
4470	FOREIGN DONOR: PARTNERSHIP	PT IV 55(e)	1	927	- 927	"X" OR BLANK
4480	DESCRIPTION OF PROPERTY	PT IV 55(f)	35	928	- 962	A/N OR BLANK
4490	FMV OF PROPERTY RECEIVED	PT IV 55(g)	12	963	- 974	N OR BLANK
*4495	ATTACH SCHEDULE	PT IV 55(g)	6	975	- 980	"STMbnn" OR BLANK
5000	FOREIGN DONOR ACTING AS A NOMINEE OR INTERMEDIARY (YES BOX)	PT IV 56	1	981	- 981	"X" OR BLANK
5010	FOREIGN DONOR ACTING AS A NOMINEE OR INTERMEDIARY (NO BOX)	PT IV 56	1	982	- 982	"X" OR BLANK
*5020	ATTACH STATEMENT (IF YES TO LINE 62)	PT IV 56	6	983	- 988	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	989	- 989	"#"

SECTION 7.36 FORM 3520-A, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0574
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"3520Ab"
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	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	FISCAL YEAR BEGINNING		8	43 -	50	FORMAT: YYYYMMDD OR BLANK
0020	FISCAL YEAR ENDING		8	51 -	58	FORMAT: YYYYMMDD OR BLANK
0030	NAME OF FOREIGN TRUST	PT I 1a	35	59 -	93	A/N
0040	IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)	PT I 1b	9	94 -	102	N
0050	ADDRESS	PT I 1c	35	103 -	137	A/N
0060	CITY	PT I 1d	22	138 -	159	A/N
0070	STATE	PT I 1e	2	160 -	161	A/N
0080	ZIP CODE	PT I 1f	12	162 -	173	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0090	COUNTRY	PT I 1g	35	174 -	208	A/N
0095	FOREIGN TRUST APPOINT U.S. AGENT (YES BOX)	PT I 2	1	209 -	209	"X" OR BLANK
0100	FOREIGN TRUST APPOINT U.S. AGENT (NO BOX)	PT I 2	1	210 -	210	"X" OR BLANK
0105	ATTACHED: WRITTEN & ORAL AGREEMENTS (YES BOX)	PT I 2a	1	211 -	211	"X" OR BLANK
0110	ATTACHED: WRITTEN & ORAL AGREEMENTS (NO BOX)	PT I 2a	1	212 -	212	"X" OR BLANK
0120	WRITTEN & ORAL AGREEMENTS ATTACHED PREVIOUSLY	PT I 2a	1	213 -	213	"X" OR BLANK

SECTION 7.36 FORM 3520-A, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0130	YEAR WRITTEN & ORAL AGREEMENTS ATTACHED	PT I 2a	8	214 -	221	FORMAT: YYYYMMDD OR BLANK
0135	ATTACHED: TRUST INSTRUMENT (YES BOX)	PT I 2b	1	222 -	222	"X" OR BLANK
0140	ATTACHED: TRUST INSTRUMENT (NO BOX)	PT I 2b	1	223 -	223	"X" OR BLANK
0150	TRUST INSTRUMENT ATTACHED PREVIOUSLY	PT I 2b	1	224 -	224	"X" OR BLANK
0160	YEAR TRUST INSTRUMENT ATTACHED	PT I 2b	8	225 -	232	FORMAT: YYYYMMDD OR BLANK
0165	ATTACHED: MEMO OR LETTERS OF WISHES (YES BOX)	PT I 2c	1	233 -	233	"X" OR BLANK
0170	ATTACHED: MEMO OR LETTERS OF WISHES (NO BOX)	PT I 2c	1	234 -	234	"X" OR BLANK
0180	MEMO OR LETTERS OF WISHES ATTACHED PREVIOUSLY	PT I 2c	1	235 -	235	"X" OR BLANK
0190	YEAR MEMO OR LETTERS OF WISHES ATTACHED	PT I 2c	8	236 -	243	FORMAT: YYYYMMDD OR BLANK
0195	VARIANCES TO ORIGINAL TRUST DOC. (YES BOX)	PT I 2d	1	244 -	244	"X" OR BLANK
0200	VARIANCES TO ORIGINAL TRUST DOC. (NO BOX)	PT I 2d	1	245 -	245	"X" OR BLANK
0210	VARIANCES TO ORIGINAL TRUST DOC. ATTACHED PREVIOUSLY	PT I 2d	1	246 -	246	"X" OR BLANK
0220	YEAR VARIANCES TO ORIGINAL TRUST DOC. ATTACHED	PT I 2d	8	247 -	254	FORMAT: YYYYMMDD OR BLANK
0225	ATTACHED: OTHER TRUST DOCUMENTS (YES BOX)	PT I 2e	1	255 -	255	"X" OR BLANK
0230	ATTACHED: OTHER TRUST DOCUMENTS (NO BOX)	PT I 2e	1	256 -	256	"X" OR BLANK
0240	OTHER TRUST DOCUMENTS ATTACHED PREVIOUSLY	PT I 2e	1	257 -	257	"X" OR BLANK
0250	YEAR OTHER TRUST DOCUMENTS ATTACHED	PT I 2e	8	258 -	265	FORMAT: YYYYMMDD OR BLANK
0270	NAME OF U.S. AGENT	PT I 3a	35	266 -	300	A/N
0280	IDENTIFICATION NUMBER	PT I 3b	9	301 -	309	N

SECTION 7.36 FORM 3520-A, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0290	ADDRESS	PT I 3c	35	310 -	344	A/N
0300	CITY	PT I 3d	22	345 -	366	A/N
0310	STATE	PT I 3e	2	367 -	368	A/N
0320	ZIP CODE	PT I 3f	12	369 -	380	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0330	COUNTRY	PT I 3g	35	381 -	415	A/N
0340	NAME OF TRUSTEE	PT I 4a	35	416 -	450	A/N
0350	IDENTIFICATION NUMBER (IF ANY)	PT I 4b	9	451 -	459	N OR BLANK
0360	ADDRESS	PT I 4c	35	460 -	494	A/N
0370	CITY	PT I 4d	22	495 -	516	A/N
0380	STATE	PT I 4e	2	517 -	518	A/N
0390	ZIP CODE	PT I 4f	12	519 -	530	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0400	COUNTRY	PT I 4g	35	531 -	565	A/N
0405	TRANSFER ANY PROPERTY TO ANOTHER ENTITY (YES BOX)	PT I 5	1	566 -	566	"X" OR BLANK
0410	TRANSFER ANY PROPERTY TO ANOTHER ENTITY (NO BOX)	PT I 5	1	567 -	567	"X" OR BLANK
@0420	ATTACH STATEMENT	PT I 5	6	568 -	573	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	574 -	574	"#"

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1139
	START RECORD SENTINEL		4	5 -	8	*****
0430	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0431	FORM NUMBER		6	15 -	20	"3520Ab"
0432	PAGE NUMBER		5	21 -	25	"PG02b"
0433	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0434	FILLER		1	35 -	35	BLANK
0435	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0440	INTEREST	PT II 1	12	43 -	54	N***
0450	DIVIDENDS	PT II 2	12	55 -	66	N***
0460	GROSS RENTS AND ROYALTIES	PT II 3	12	67 -	78	N***
0470	INCOME (LOSS)	PT II 4	12	79 -	90	N
0480	NET SHORT-TERM CAP. GAIN (LOSS)	PT II 5a	12	91 -	102	N
0490	NET LONG-TERM CAP. GAIN (LOSS)	PT II 5b	12	103 -	114	N
0500	ORDINARY GAINS (LOSSES)	PT II 6	12	115 -	126	N
+0510	OTHER INCOME	PT 11 7	12	127 -	138	N
@0515	ATTACH SCHEDULE	PT II 7	6	139 -	144	"STMbnn" OR BLANK
0520	TOTAL INCOME (ADD LINES 1 -7)	PT II 8	12	145 -	156	N
0530	INTEREST EXPENSE	PT II 9	12	157 -	168	N
0540	FOREIGN TAXES	PT II 10a	12	169 -	180	N
0550	STATE AND LOCAL TAXES	PT II 10b	12	181 -	192	N
0560	AMORTIZATION & DEPRECIATION	PT II 11	12	193 -	204	N
0570	TRUSTEE AND ADVISOR FEES	PT II 12	12	205 -	216	N

SECTION 7.37 FORM 3520-A, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0580	CHARITABLE CONTRIBUTIONS	PT II 13	12	217	- 228	N***
+0590	OTHER EXPENSES	PT II 14	12	229	- 240	N
@0595	ATTACH STATEMENT	PT II 14	6	241	- 246	"STMbnn" OR BLANK
0600	TOTAL EXPENSES	PT II 15	12	247	- 258	N
0610	NET INCOME (LOSS) (SUBTRACT LINE 15 FROM LINE 8)	PT II 16	12	259	- 270	N
0620	FMV OF TOTAL DISTRIBUTIONS	PT II 17a	12	271	- 282	N
0630	DISTRIBUTIONS TO U.S. OWNER: NAME OF OWNER	PT II 17b(a)	35	283	- 317	A/N
0640	DISTRIBUTIONS TO U.S. OWNER: IDENTIFICATION NUMBER	PT II 17b(b)	9	318	- 326	N
0650	DISTRIBUTIONS TO U.S. OWNER: DATE OF DISTRIBUTION	PT II 17b(c)	8	327	- 334	FORMAT: YYYYMMDD
0660	DISTRIBUTIONS TO U.S. OWNER: FMV	PT II 17b(d)	12	335	- 346	N
0670	DISTRIBUTIONS TO U.S. OWNER: NAME OF OWNER	PT II 17b(a)	35	347	- 381	A/N
0680	DISTRIBUTIONS TO U.S. OWNER: IDENTIFICATION NUMBER	PT II 17b(b)	9	382	- 390	N
0690	DISTRIBUTIONS TO U.S. OWNER: DATE OF DISTRIBUTION	PT II 17b(c)	8	391	- 398	FORMAT: YYYYMMDD
0700	DISTRIBUTIONS TO U.S. OWNER: FMV	PT II 17b(d)	12	399	- 410	N
*0705	ATTACH SCHEDULE	PT II 17	6	411	- 416	"STMbnn" OR BLANK
0710	DISTRIB. TO U.S. BENEFICIARIES: NAME OF BENEFICIARY	PT II 17c(a)	35	417	- 451	A/N
0720	DISTRIB. TO U.S. BENEFICIARIES: IDENTIFICATION NUMBER	PT II 17c(b)	9	452	- 460	N
0730	DISTRIB. TO U.S. BENEFICIARIES: DATE OF DISTRIBUTION	PT II 17c(c)	8	461	- 468	FORMAT: YYYYMMDD
0740	DISTRIB. TO U.S. BENEFICIARIES: FMV	PT II 17c(d)	12	469	- 480	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0750	DISTRIB. TO U.S. BENEFICIARIES: NAME OF BENEFICIARY	PT II 17c(a)	35	481	- 515	A/N
0760	DISTRIB. TO U.S. BENEFICIARIES: IDENTIFICATION NUMBER	PT II 17c(b)	9	516	- 524	N
0770	DISTRIB. TO U.S. BENEFICIARIES: DATE OF DISTRIBUTION	PT II 17c(c)	8	525	- 532	FORMAT: YYYYMMDD
0780	DISTRIB. TO U.S. BENEFICIARIES: FMV	PT II 17c(d)	12	533	- 544	N
*0785	ATTACH SCHEDULE	PT II	6	545	- 550	"STMbnn" OR BLANK
0790	CASH TOTAL - BEGINNING OF TAX YEAR	PT III 1(b)	12	551	- 562	N
0800	CASH TOTAL- END OF TAX YEAR	PT III 1(d)	12	563	- 574	N
0810	ACCOUNTS RECEIVABLE TOTAL- BEGINNING OF TAX YEAR	PT III 2(b)	12	575	- 586	N
0820	ACCOUNTS RECEIVABLE TOTAL - END OF TAX YEAR	PT III 2(d)	12	587	- 598	N
0830	MORTGAGES & NOTES RECEIVABLE TOTAL - BEGINNING OF TAX YEAR	PT III 3(b)	12	599	- 610	N
0840	MORTGAGES & NOTES RECEIVABLE TOTAL - END OF TAX YEAR	PT III 3(d)	12	611	- 622	N
0850	INVENTORIES TOTAL - BEGINNING OF TAX YEAR	PT III 4(b)	12	623	- 634	N
0860	INVENTORIES TOTAL - END TAX YEAR	PT III 4(d)	12	635	- 646	N
0870	GOVERNMENT OBLIGATIONS TOTAL - BEGINNING OF TAX YEAR	PT III 5(b)	12	647	- 658	N
0880	GOVERNMENT OBLIGATIONS TOTAL - END OF TAX YEAR	PT III 5(d)	12	659	- 670	N
0890	OTHER MARKETABLE SECURITIES TOTAL - BEGINNING OF TAX YEAR	PT III 6(b)	12	671	- 682	N
0900	OTHER MARKETABLE SECURITIES TOTAL - END OF TAX YEAR	PT III 6(d)	12	683	- 694	N
0910	NONMARKETABLE SECURITIES TOTAL - BEGINNING OF TAX YEAR	PT III 7(b)	12	695	- 706	N
0920	NONMARKETABLE SECURITIES TOTAL - END OF TAX YEAR	PT III 7(d)	12	707	- 718	N
0930	DEPRECIABLE ASSETS AMOUNT - BEGINNING OF TAX YEAR	PT III 8a(b)	12	719	- 730	N

SECTION 7.37 FORM 3520-A, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0940	DEPRECIABLE ASSETS AMOUNT - END OF TAX YEAR	PT III 8a(c)	12	731 -	742	N
0950	LESS: ACCUMULATED DEPRECIATION AMOUNT - BEGINNING OF TAX YEAR	PT III 8b(a)	12	743 -	754	N
0960	LESS: ACCUMULATED DEPRECIATION TOTAL - BEGINNING OF TAX YEAR	PT III 8b(b)	12	755 -	766	N
0970	LESS: ACCUMULATED DEPRECIATION AMOUNT - END OF TAX YEAR	PT III 8b(c)	12	767 -	778	N
0980	LESS: ACCUMULATED DEPRECIATION TOTAL - END OF TAX YEAR	PT III 8b(c)	12	779 -	790	N
0990	REAL PROPERTY TOTAL - BEGINNING OF TAX YEAR	PT III 9(b)	12	791 -	802	N
1000	REAL PROPERTY TOTAL - END OF TAX YEAR	PT III 9(d)	12	803 -	814	N
+1010	OTHER ASSETS TOTAL - BEGINNING OF TAX YEAR	PT III 10(b)	12	815 -	826	N
@1015	ATTACH SCHEDULE	PT III 10 (b)	6	827 -	832	"STMbnn" OR BLANK
+1020	OTHER ASSETS TOTAL - END OF TAX YEAR	PT III 10 (d)	12	833 -	844	N
@1025	ATTACH SCHEDULE	PT III 10 (d)	6	845 -	850	"STMbnn" OR BLANK
1030	TOTAL ASSETS TOTAL - BEGINNING OF TAX YEAR	PT III 11 (b)	12	851 -	862	N
1040	TOTAL ASSETS TOTAL - END OF TAX YEAR	PT III 11 (d)	12	863 -	874	N
1050	ACCOUNTS PAYABLE TOTAL - BEGINNING OF TAX YEAR	PT III 12 (b)	12	875 -	886	N
1060	ACCOUNTS PAYABLE TOTAL - END OF TAX YEAR	PT III 12 (d)	12	887 -	898	N
1070	CONTRIBUTIONS, GIFTS, GRANTS, ETC TOTAL - BEGINNING OF TAX YEAR	PT III 13 (b)	12	899 -	910	N
1080	CONTRIBUTIONS, GIFTS, GRANTS, ETC TOTAL - END OF TAX YEAR	PT III 13 (d)	12	911 -	922	N
1090	MORTGAGES & NOTES PAYABLE TOTAL - BEGINNING OF TAX YEAR	PT III 14 (b)	12	923 -	934	N
1100	MORTGAGES & NOTES PAYABLE TOTAL - END OF TAX YEAR	PT III 14 (d)	12	935 -	946	N
+1110	OTHER LIABILITIES TOTAL - BEGINNING OF TAX YEAR	PT III 15 (b)	12	947 -	958	N

SECTION 7.37 FORM 3520-A, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@1115	ATTACH SCHEDULE	PT III 15 (b)	6	959	- 964	"STMbnn" OR BLANK
+1120	OTHER LIABILITIES TOTAL - END OF TAX YEAR	PT III 15 (d)	12	965	- 976	N
@1125	ATTACH SCHEDULE	PT III 15 (d)	6	977	- 982	"STMbnn" OR BLANK
1130	TOTAL LIABILITIES TOTAL - BEGINNING OF TAX YEAR	PT III 16 (b)	12	983	- 994	N
1140	TOTAL LIABILITIES TOTAL - END OF TAX YEAR	PT III 16 (d)	12	995	- 1006	N
1150	CONTRIBUTIONS TO TRUST CORPUS TOTAL - BEGINNING OF TAX YEAR	PT III 17 (b)	12	1007	- 1018	N
1160	CONTRIBUTIONS TO TRUST CORPUS TOTAL - END OF TAX YEAR	PT III 17 (d)	12	1019	- 1030	N
1170	ACCUMULATED TRUST INCOME TOTAL - BEGINNING OF TAX YEAR	PT III 18 (b)	12	1031	- 1042	N
1180	ACCUMULATED TRUST INCOME TOTAL - END OF TAX YEAR	PT III 18 (d)	12	1043	- 1054	N
+1190	OTHER TOTAL - BEGINNING OF TAX YEAR	PT III 19 (b)	12	1055	- 1066	N
@1195	ATTACH SCHEDULE	PT III 19 (b)	6	1067	- 1072	"STMbnn" OR BLANK
+1200	OTHER TOTAL - END OF TAX YEAR	PT III 19 (d)	12	1073	- 1084	N
@1205	ATTACH SCHEDULE	PT III 19 (d)	6	1085	- 1090	"STMbnn" OR BLANK
1210	TOTAL NET WORTH TOTAL - BEGINNING OF TAX YEAR	PT III 20 (b)	12	1091	- 1102	N
1220	TOTAL NET WORTH TOTAL - END OF TAX YEAR	PT III 20 (d)	12	1103	- 1114	N
1230	TOTAL LIABILITIES & NET WORTH TOTAL - BEGINNING OF TAX YEAR	PT III 21 (b)	12	1115	- 1126	N
1240	TOTAL LIABILITIES & NET WORTH TOTAL - END OF TAX YEAR	PT III 21 (d)	12	1127	- 1138	N
	RECORD TERMINUS CHARACTER		1	1139	- 1139	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0907
		4	5 -	8	*****
1250		6	9 -	14	"FRMbbb"
1251		6	15 -	20	"3520Ab"
1252		5	21 -	25	"PG03b"
1253		9	26 -	34	N nnnnnnnnn
1254		1	35 -	35	BLANK
1255		7	36 -	42	N 0000001
1260	PT I 1a	35	43 -	77	A/N
1270	PT II 1b	9	78 -	86	N
1280	PT II 1c	35	87 -	121	A/N
1290	PT II 1d	22	122 -	143	A/N
1300	PT II 1e	2	144 -	145	A/N
1310	PT II 1f	12	146 -	157	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1320	PT II 1g	35	158 -	192	A/N
1325	PT II 2	1	193 -	193	"X" OR BLANK
1330	PT II 2	1	194 -	194	"X" OR BLANK
1340	PT II 3a	35	195 -	229	A/N OR BLANK
1350	PT II 3b	9	230 -	238	N OR BLANK
1360	PT II 3c	35	239 -	273	A/N OR BLANK
1370	PT II 3d	22	274 -	295	A/N OR BLANK
1380	PT II 3e	2	296 -	297	A/N OR BLANK
1390	PT II 3f	12	298 -	309	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK

SECTION 7.38 FORM 3520-A, PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1400	COUNTRY	PT II 3g	35	310 -	344	A/N OR BLANK
1410	NAME OF TRUSTEE	PT II 4a	35	345 -	379	A/N
1420	IDENTIFICATION NUMBER (IF ANY)	PT II 4b	9	380 -	388	N OR BLANK
1430	ADDRESS	PT II 4c	35	389 -	423	A/N
1440	CITY	PT II 4d	22	424 -	445	A/N
1450	STATE	PT II 4e	2	446 -	447	A/N
1460	ZIP CODE	PT II 4f	12	448 -	459	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1470	COUNTRY	PT II 4g	35	460 -	494	A/N
1480	TAX YEAR WHICH THIS STATEMENT	PT II 5	8	495 -	502	FORMAT: YYYYMMDD
1490	NAME OF U.S. OWNER	PT II 6a	35	503 -	537	A/N
1500	IDENTIFICATION NUMBER	PT II 6b	9	538 -	546	N
1510	ADDRESS	PT II 6c	35	547 -	581	A/N
1520	CITY	PT II 6d	22	582 -	603	A/N
1530	STATE	PT II 6e	2	604 -	605	A/N
1540	ZIP CODE	PT II 6f	12	606 -	617	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1550	COUNTRY	PT II 6g	35	618 -	652	A/N
@1555	ATTACH EXPLANATION	PT II 7	6	653 -	658	"STMbnn"
1560	LIST TRUST DOCUMENTS ATTACHED TO FORM 3520-A	PT II 8	50	659 -	708	A/N
1570	OWNER'S GROSS REPORTABLE AMOUNT	PT II 9	12	709 -	720	N
1580	INTEREST	1	12	721 -	732	N***
1590	DIVIDENDS	2	12	733 -	744	N***
1600	GROSS RENTS & ROYALTIES	3	12	745 -	756	N***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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1610	INCOME FROM PARTNERSHIP & FIDUCIARIES	4	12	757	-	768	N***
1620	CAPITAL GAINS (LOSSES)	5	12	769	-	780	N
1630	ORDINARY GAINS (LOSSES)	6	12	781	-	792	N
+1640	OTHER INCOME	7	12	793	-	804	N
@1645	ATTACH SCHEDULE	7	6	805	-	810	"STMBnn" OR BLANK
1650	INTEREST EXPENSES	8	12	811	-	822	N
+1660	FOREIGN TAXES	9a	12	823	-	834	N
@1665	ATTACH SCHEDULE	9a	6	835	-	840	"STMBnn" OR BLANK
1670	STATE AND LOCAL TAXES	9b	12	841	-	852	N
1680	AMORTIZATION & DEPRECIATION	10	12	853	-	864	N
1690	TRUSTEE AND ADVISOR FEES	11	12	865	-	876	N
1700	CHARITABLE CONTRIBUTIONS	12	12	877	-	888	N***
+1710	OTHER EXPENSES	13	12	889	-	900	N
@1715	ATTACH SCHEDULE	13	6	901	-	906	"STMBnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	907	-	907	"#"

SECTION 7.39 FORM 3520-A, PAGE 4

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0843
		4	5 -	8	*****
1720		6	9 -	14	"FRMbbb"
1721		6	15 -	20	"3520Ab"
1722		5	21 -	25	"PG04b"
1723		9	26 -	34	N nnnnnnnnn
1724		1	35 -	35	BLANK
1725		7	36 -	42	N 0000001
1730	1a	35	43 -	77	A/N
1740	1b	9	78 -	86	N
1750	1c	35	87 -	121	A/N
1760	1d	22	122 -	143	A/N
1770	1e	2	144 -	145	A/N
1780	1f	12	146 -	157	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1790	1g	32	158 -	189	A/N
1795	2	1	190 -	190	"X" OR BLANK
1800	2	1	191 -	191	"X" OR BLANK
1805	2	1	192 -	192	"X" OR BLANK
1810	2	1	193 -	193	"X" OR BLANK
1820	3a	35	194 -	228	A/N OR BLANK
1830	3b	9	229 -	237	N OR BLANK
1840	3c	35	238 -	272	A/N OR BLANK
1850	3d	22	273 -	294	A/N OR BLANK
1860	3e	2	295 -	296	A/N OR BLANK
1870	3f	12	297 -	308	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
1880	3g	35	309 -	343	A/N OR BLANK

SECTION 7.39 FORM 3520-A, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1890	NAME OF TRUSTEE	4a	35	344 - 378	A/N	
1900	IDENTIFICATION NUMBER (IF ANY)	4b	9	379 - 387	N OR BLANK	
1910	ADDRESS	4c	35	388 - 422	A/N	
1920	CITY	4d	22	423 - 444	A/N	
1930	STATE	4e	2	445 - 446	A/N	
1940	ZIP CODE	4f	12	447 - 458	N OR nnnnnbbbbbb OR nnnnnnnnbbb	
1950	COUNTRY	4g	35	459 - 493	A/N	
1960	FIRST AND LAST DAY OF TAX YEAR 5 WHICH FORM 3520-A APPLIES	5	4	494 - 497	N	
1970	NAME OF BENEFICIARY	6a	35	498 - 532	A/N	
1980	IDENTIFICATION NUMBER	6b	9	533 - 541	N	
1990	ADDRESS	6c	35	542 - 576	A/N	
2000	CITY	6d	22	577 - 598	A/N	
2010	STATE	6e	2	599 - 600	A/N	
2020	ZIP CODE	6f	12	601 - 612	N OR nnnnnbbbbbb OR nnnnnnnnbbb	
2030	COUNTRY	6g	35	613 - 647	A/N	
2040	DESCRIPTION OF PROPERTY	7(a)	50	648 - 697	A/N	
2050	FMV	7(b)	12	698 - 709	N	
2060	DESCRIPTION OF PROPERTY	7(a)	50	710 - 759	A/N	
2070	FMV	7(b)	12	760 - 771	N	
2080	DESCRIPTION OF PROPERTY	7(a)	50	772 - 821	A/N	
2090	FMV	7(b)	12	822 - 833	N	
@2100	ATTACH EXPLANATION OF FACTS AND LAWS	8	6	834 - 839	"STMbnn"	
2110	OWNER OF FOREIGN TRUST IS: (INDIVIDUAL)	9	1	840 - 840	"X" OR BLANK	
2120	OWNER OF FOREIGN TRUST IS: (PARTNERSHIP)	9	1	841 - 841	"X" OR BLANK	
2130	OWNER OF FOREIGN TRUST IS: (CORPORATION)	9	1	842 - 842	"X" OR BLANK	
	RECORD TERMINUS CHARACTER		1	843 - 843	"#"	

SECTION 7.40 FORM 4255, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0635
	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	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0009	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43	51	N
*0010	PROPERTY DESCRIPTION 1	A	56	52	107	A/N OR "STMbnn"
+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	A/N	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
0250	PROPERTY DESCRIPTION 3	C	56	296	351	A/N

SECTION 7.40 FORM 4255, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	
0380	ORIGINAL RATE 4	1D	6	474 - 479	N	
0383	COST OR OTHER BASIS 4	2D	12	480 - 491	N	
0440	ORIGINAL CREDIT 4	3D	12	492 - 503	N	
0444	DATE PROPERTY PLACED IN SERVICE 4	4D	8	504 - 511	YYYYMMDD	
0450	DATE PROPERTY QUALIFICATION 4	5D	8	512 - 519	YYYYMMDD	
0460	NUMBER OF FULL YEARS BETWEEN DATES 4	6D	2	520 - 521	N, "00" OR BLANK	
0470	RECAPTURE PERCENTAGE 4	7D	6	522 - 527	N	
0480	TENTATIVE RECAPTURE TAX 4	8D	12	528 - 539	N	
0483	"TAX FROM ATTACHED" LITERAL	9	17	540 - 556	"TAX FROM ATTACHED" OR BLANK	
0486	TAX AMOUNT	9	12	557 - 568	N	
0490	TENTATIVE TOTAL RECAPTURE TAX	9	12	569 - 580	N	
*0495	RECAPTURE TAX STATEMENT	10	6	581 - 586	"STMbnn" OR BLANK	
0500	TAX FROM PROPERTY CREATING TO BE AT RISK	10	12	587 - 598	N	
0510	TOTAL RECAPTURE TAX	11	12	599 - 610	N	
0520	PORTION OF ORIGINAL CREDIT	12	12	611 - 622	N	
0530	TOTAL TAXES INCREASE	13	12	623 - 634	N	
	RECORD TERMINUS CHARACTER		1	635 - 635	"#"	

SECTION 7.41 FORM 4562, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0829
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	BUSINESS OR ACTIVITY		30	52 -	81	A/N
0030	TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR	PT I 2	12	82 -	93	N
0040	REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)	PT I 4	12	94 -	105	N
0050	DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)	PT I 5	12	106 -	117	N
0060	DESCRIPTION PROPERTY 1	PT I 6(a)	20	118 -	137	A/N
0070	DEPRECIATION COST PROPERTY 1	PT I 6(b)	12	138 -	149	N
0080	DEPRECIATION ELECTED COST PROPERTY 1	PT I 6(c)	12	150 -	161	N
0090	DESCRIPTION PROPERTY 2	PT I 6(a)	20	162 -	181	A/N
0100	DEPRECIATION COST PROPERTY 2	PT I 6(b)	12	182 -	193	N
0110	DEPRECIATION ELECTED COST PROPERTY 2	PT I 6(c)	12	194 -	205	N
*0115	ATTACH ADDT'L INFORMATION	PT I	6	206 -	211	"STMbnn" OR BLANK
	NOTE: USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I.					
0120	LISTED PROPERTY (AMOUNT FROM LINE 27)	PT I 7	12	212 -	223	N
0130	TOTAL ELECTED COST OF SEC 179 PROPERTY (ADD LINES 6c AND 7c)	PT I 8	12	224 -	235	N

SECTION 7.41 FORM 4562, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	TENTATIVE DEDUCTION (LESSER OF LINE 5 OR 8)	PT I 9	12	236 -	247	N
0150	CARRYOVER OF DISALLOWED DEDUCTION FROM 199X	PT I 10	12	248 -	259	N
0160	TAXABLE INCOME LIMITATION FOR TAX YEAR	PT I 11	12	260 -	271	N
0170	SEC 179 EXPENSE DEDUCTION (ADD LINES 9 AND 10)	PT I 12	12	272 -	283	N
0180	CARRYOVER OF DISALLOWED DEDUCTION TO 199X (ADD LINES 9 AND 10 LESS LINE 12)	PT I 13	12	284 -	295	N
0185	GROUP ANY ASSETS	PART II SEC 14	1	296 -	296	"X" OR BLANK
0190	MACRS 3-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15a(c)	12	297 -	308	N
0200	MACRS 3-YR PROPERTY RECOVERY PERIOD	PT II 15a(d)	2	309 -	310	N
0210	MACRS 3-YR PROPERTY CONVENTION	PT II 15a(e)	2	311 -	312	"HY", "MQ" OR "MM"
0220	MACRS 3-YR PROPERTY METHOD	PT II 15 a(f)	7	313 -	319	A/N
0230	MARCS 3-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15a(g)	12	320 -	331	N
0240	MACRS 5-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15b(c)	12	332 -	343	N
0250	MACRS 5-YR PROPERTY RECOVERY PERIOD	PT II 15b(d)	2	344 -	345	N
0260	MACRS 5-YR PROPERTY CONVENTION	PT II 15b(e)	2	346 -	347	"HY", "MQ" OR "MM"
0270	MACRS 5-YR PROPERTY METHOD	PT II 15b(f)	7	348 -	354	A/N
0280	MACRS 5-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15b(g)	12	355 -	366	N
0290	MACRS 7-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15c(c)	12	367 -	378	N
0300	MACRS 7-YR PROPERTY RECOVERY PERIOD	PT II 15c(d)	2	379 -	380	N
0310	MACRS 7-YR PROPERTY CONVENTION	PT II 15c(e)	2	381 -	382	"HY", "MQ" OR "MM"
0320	MACRS 7-YR PROPERTY METHOD	PT II 15c(f)	7	383 -	389	A/N

SECTION 7.41 FORM 4562, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0330	MACRS 7-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15c(g)	12	390 -	401	N
0340	MACRS 10-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15d(c)	12	402 -	413	N
0350	MACRS 10-YR PROPERTY RECOVERY PERIOD	PT II 15d(d)	2	414 -	415	N
0360	MACRS 10-YR PROPERTY 10-YEAR PROPERTY CONVENTION	PT II 15d(e)	2	416 -	417	"HY", "MQ" OR "MM"
0370	MACRS 10-YR PROPERTY METHOD	PT II 15d(f)	7	418 -	424	A/N
0380	MACRS 10-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15d(g)	12	425 -	436	N
0390	MACRS 15-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15e(c)	12	437 -	448	N
0400	MACRS 15-YR PROPERTY RECOVERY PERIOD	PT II 15e(d)	2	449 -	450	N
0410	MACRS 15-YR PROPERTY CONVENTION	PT II 15e(e)	2	451 -	452	"HY", "MQ" OR "MM"
0420	MACRS 15-YR PROPERTY METHOD	PT II 15e(f)	7	453 -	459	A/N
0430	MACRS 15-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15e(g)	12	460 -	471	N
0440	MACRS 20-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15f(c)	12	472 -	483	N
0450	MACRS 20-YR PROPERTY RECOVERY PERIOD	PT II 15f(d)	2	484 -	485	N
0460	MACRS 20-YR PROPERTY CONVENTION	PT II 15f(e)	2	486 -	487	"HY", "MQ" OR "MM"
0470	MACRS 20-YR PROPERTY METHOD	PT II 15f(f)	7	488 -	494	A/N
0480	MACRS 20-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15f(g)	12	495 -	506	N
0482	MACRS 25-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15g(c)	12	507 -	518	N
0484	MACRS 25-YR PROPERTY CONVENTION	PT II 15g(e)	2	519 -	520	"HY", "MQ" OR "MM"
0486	MACRS 25-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15g(g)	12	521 -	532	N
0490	MACRS RESIDENTIAL RENTAL PROPERTY 1 DATE PLACED IN SERVICE	PT II 15h(b)	6	533 -	538	FORMAT: YYYYMM or BLANK

SECTION 7.41 FORM 4562, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0500	MACRS RESIDENTIAL RENTAL PROPERTY 1 BASIS FOR DEPRECIATION	PT II 15h(c)	12	539 -	550	N
0510	MACRS RESIDENTIAL RENTAL PROPERTY 1 DEPRECIATION DEDUCTION	PT II 15h(g)	12	551 -	562	N
0520	MACRS RESIDENTIAL RENTAL PROPERTY 2 DATE PLACED IN SERVICE	PT II 15h(b)	6	563 -	568	FORMAT: YYYYMM or BLANK
0530	MACRS RESIDENTIAL RENTAL PROPERTY 2 BASIS FOR DEPRECIATION	PT II 15h(c)	12	569 -	580	N
0540	MACRS RESIDENTIAL RENTAL PROPERTY 2 DEDUCTION DEPRECIATION	PT II 15h(g)	12	581 -	592	N
0550	MACRS NONRESIDENTIAL PROPERTY 1 DATE PLACED IN SERVICE	PT II 15i(b)	6	593 -	598	FORMAT: YYYYMM or BLANK
0560	MACRS NONRESIDENTIAL PROPERTY 1 BASIS FOR DEPRECIATION	PT II 15i(c)	12	599 -	610	N
0570	MACRS NONRESIDENTIAL PROPERTY 1 DEPRECIATION DEDUCTION	PT II 15i(g)	12	611 -	622	N
0580	MACRS NONRESIDENTIAL PROPERTY 2 DATE PLACED IN SERVICE	PT II 15i(b)	6	623 -	628	FORMAT: YYYYMM or BLANK
0590	MACRS NONRESIDENTIAL PROPERTY 2 BASIS FOR DEPRECIATION	PT II 15i(c)	12	629 -	640	N
0595	MACRS NONRESIDENTIAL PROPERTY 2 RECOVERY PERIOD	PT II 15i(d)	2	641 -	642	N
0600	MACRS NONRESIDENTIAL PROPERTY 2 DEDUCTION DEPRECIATION	PT II 15i(g)	12	643 -	654	N
0610	ADS (CLASS LIFE) BASIS FOR DEPRECIATION	PT II 16a(c)	12	655 -	666	N
0620	ADS (CLASS LIFE) RECOVERY PERIOD	PT II 16a(d)	2	667 -	668	N
0630	ADS (CLASS LIFE) CONVENTION	PT II 16a(e)	2	669 -	670	"HY", "MQ" OR "MM"
0640	ADS (CLASS LIFE) DEDUCTION DEPRECIATION	PT II 16a(g)	12	671 -	682	N
0650	ADS (12-YR) BASIS FOR DEPRECIATION	PT II 16b(c)	12	683 -	694	N

SECTION 7.41 FORM 4562, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0660	ADS (12 YEAR) CONVENTION	PT II 16b(e)	2	695 - 696		"HY", "MQ" OR "MM"
0670	ADS (12-YEAR) DEPRECIATION DEDUCTION	PT II 16b(g)	12	697 - 708		N
0680	ADS (40-YEAR) DATE PLACED IN SERVICE	PT II 16c(b)	6	709 - 714		FORMAT: YYYYMM or BLANK
0690	ADS (40-YEAR) BASIS FOR DEPRECIATION	PT II 16c(c)	12	715 - 726		N
0700	ADS (40-YEAR) DEPRECIATION DEDUCTION	PT II 16c(g)	12	727 - 738		N
*0705	ATTACH ADDT'L LISTED PROPERTY	PT II SEC B 15a-15i	6	739 - 744		"STMbnn" OR BLANK
<p>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.</p>						
0710	GDS AND ADS DEDUCTION FOR ASSETS PLACED IN SERVICE PRIOR TO 199X	PT III 17	12	745 - 756		N
0720	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT III 18	12	757 - 768		N
@0730	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT III 18	6	769 - 774		"STMbnn" OR BLANK
0740	ACRS AND/OR OTHER DEPRECIATION	PT III 19	12	775 - 786		N
0760	LISTED PROPERTY (AMOUNT FROM LINE 26)	PT IV 20	12	787 - 798		N
0770	TOTAL	PT IV 21	12	799 - 810		N
0780	ASSETS	PT IV 22	12	811 - 822		N
*0790	50 YEAR PROPERTY	PT II c	6	823 - 828		"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	829 - 829		"#"

SECTION 7.42 FORM 4562, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0887
	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	EMPLOYER IDENTIFICATION NUMBER		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 23(a)	1	43 -	43	"X" OR BLANK
0815	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (NO BOX)	PT V SEC A 23(a)	1	44 -	44	"X" OR BLANK
0820	EVIDENCE WRITTEN (YES BOX)	PT V SEC A 23(b)	1	45 -	45	"X" OR BLANK
0825	EVIDENCE WRITTEN (NO BOX)	PT V SEC A 23(b)	1	46 -	46	"X" OR BLANK
0840	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 24(a)	10	47 -	56	A/N
0850	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 24(b)	8	57 -	64	FORMAT: YYYYMMDD or BLANK
0860	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 24(c)	6	65 -	70	N
0870	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 24(d)	12	71 -	82	N
0880	DEPRECIATION ITEM 1 BASIS - BUSINESS USE	PT V SEC A 24(e)	12	83 -	94	N
0890	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 24(f)	2	95 -	96	N
0900	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 24(g)	7	97 -	103	A/N

SECTION 7.42 FORM 4562, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0910	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 24(h)	12	104 -	115	N
0920	DEPRECIATION ITEM 1 SECTION 179 EXPENSE	PT V SEC A 24(i)	12	116 -	127	N
0930	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 24(a)	10	128 -	137	A/N
0940	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 24(b)	8	138 -	145	FORMAT: YYYYMMDD or BLANK
0950	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 24(c)	6	146 -	151	N
0960	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 24(d)	12	152 -	163	N
0970	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 24(e)	12	164 -	175	N
0980	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 24(f)	2	176 -	177	N
0990	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 24(g)	7	178 -	184	A/N
1000	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 24(h)	12	185 -	196	N
1010	DEPRECIATION ITEM 2 SECTION 179 EXPENSE	PT V SEC A 24(i)	12	197 -	208	N
1020	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 24(a)	10	209 -	218	A/N
1030	DEPRECIATION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 24(b)	8	219 -	226	FORMAT: YYYYMMDD or BLANK
1040	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 24(c)	6	227 -	232	N
1050	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 24(d)	12	233 -	244	N
1060	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 24(e)	12	245 -	256	N

SECTION 7.42 FORM 4562, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1070	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 24(f)	2	257 -	258	N
1080	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 24(g)	7	259 -	265	A/N
1090	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 24(h)	12	266 -	277	N
1100	DEPRECIATION ITEM 3 SECTION 179 EXPENSE	PT V SEC A 24(i)	12	278 -	289	N
*1105	ATTACH ADDITIONAL LISTED PROPERTY LINE 24	PT V SEC A 24	6	290 -	295	"STMbnn" 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 25(a)	10	296 -	305	A/N
1130	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 25(b)	8	306 -	313	FORMAT: YYYYMMDD or BLANK
1140	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 25(c)	6	314 -	319	N
1150	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 25(d)	12	320 -	331	N
1160	DEPRECIATION ITEM 1 BASIS-BUSINESS USE	PT V SEC A 25(e)	12	332 -	343	N
1170	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 25(f)	2	344 -	345	N
1175	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 25(g)	3	346 -	348	"HY", "MQ", "MM" OR "PRE"
1180	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 25(h)	12	349 -	360	N
1190	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 25(a)	10	361 -	370	A/N
1200	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 25(b)	8	371 -	378	FORMAT: YYYYMMDD or BLANK

SECTION 7.42 FORM 4562, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1210	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 25(c)	6	379 -	384	N
1220	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 25(d)	12	385 -	396	N
1230	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 25(e)	12	397 -	408	N
1240	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 25(f)	2	409 -	410	N
1245	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 25(g)	3	411 -	413	"HY", "MQ", "MM" OR "PRE"
1250	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 25(h)	12	414 -	425	N
1260	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 25(a)	10	426 -	435	A/N
1270	DEPRECIATION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 25(b)	8	436 -	443	FORMAT: YYYYMMDD or BLANK
1280	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 25(c)	6	444 -	449	N
1290	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 25(d)	12	450 -	461	N
1300	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 25(e)	12	462 -	473	N
1310	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 25(f)	2	474 -	475	N
1315	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 25(g)	3	476 -	478	"HY", "MQ", "MM" OR "PRE"
1320	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 25(h)	12	479 -	490	N
*1325	LISTED PROPERTY LINE 25	PT V SEC A 25	6	491 -	496	"STMbnn" 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.

SECTION 7.42 FORM 4562, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1330	TOTAL (ADD AMOUNTS COL h)	PT V SEC A 26	12	497 -	508	N
1340	TOTAL (ADD AMOUNTS COL i)	PT V SEC A 27	12	509 -	520	N
1350	TOTAL MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 28(a)	6	521 -	526	N
1360	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 29(a)	6	527 -	532	N
1370	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 1	PF V SEC B 30(a)	6	533 -	538	N
1380	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 1	PT V SEC B 31(a)	6	539 -	544	N
1390	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 32(a)	1	545 -	545	"X" OR BLANK
1395	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 1 (NO BOX)	PT V SEC B 32(a)	1	546 -	546	"X" OR BLANK
1400	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 1 (YES BOX)	PT V SEC B 33(a)	1	547 -	547	"X" OR BLANK
1405	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 1 (NO BOX)	PT V SEC B 33(a)	1	548 -	548	"X" OR BLANK
1410	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 34(a)	1	549 -	549	"X" OR BLANK
1415	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (NO BOX)	PT V SEC B 34(a)	1	550 -	550	"X" OR BLANK
1420	TOTAL MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 28(b)	6	551 -	556	N
1430	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 29(b)	6	557 -	562	N
1440	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 2	PF V SEC B 30(b)	6	563 -	568	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1450	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 2	PT V SEC B 31(b)	6	569	- 574	N
1460	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 32(b)	1	575	- 575	"X" OR BLANK
1465	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 2 (NO BOX)	PT V SEC B 32(b)	1	576	- 576	"X" OR BLANK
1470	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 (YES BOX)	PT V SEC B 33(b)	1	577	- 577	"X" OR BLANK
1475	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 2 (NO BOX)	PT V SEC B 33(b)	1	578	- 578	"X" OR BLANK
1480	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 34(b)	1	579	- 579	"X" OR BLANK
1485	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (NO BOX)	PT V SEC B 34(b)	1	580	- 580	"X" OR BLANK
1490	TOTAL MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 28(c)	6	581	- 586	N
1500	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 29(c)	6	587	- 592	N
1510	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 3	PF V SEC B 30(c)	6	593	- 598	N
1520	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 3	PT V SEC B 31(c)	6	599	- 604	N
1530	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 32(c)	1	605	- 605	"X" OR BLANK
1535	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 3 (NO BOX)	PT V SEC B 32(c)	1	606	- 606	"X" OR BLANK
1540	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 3 (YES BOX)	PT V SEC B 33(c)	1	607	- 607	"X" OR BLANK
1545	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 3 (NO BOX)	PT V SEC B 33(c)	1	608	- 608	"X" OR BLANK

SECTION 7.42 FORM 4562, PAGE 2

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 34(c)	1	609	- 609	"X" OR BLANK
1555	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (NO BOX)	PT V SEC B 34(c)	1	610	- 610	"X" OR BLANK
1560	TOTAL MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 28(d)	6	611	- 616	N
1570	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 29(d)	6	617	- 622	N
1580	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 4	PF V SEC B 30(d)	6	623	- 628	N
1590	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 4	PT V SEC B 31(d)	6	629	- 634	N
1600	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 32(d)	1	635	- 635	"X" OR BLANK
1605	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 4 (NO BOX)	PT V SEC B 32(d)	1	636	- 636	"X" OR BLANK
1610	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 4 (YES BOX)	PT V SEC B 33(d)	1	637	- 637	"X" OR BLANK
1615	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 4 (NO BOX)	PT V SEC B 33(d)	1	638	- 638	"X" OR BLANK
1620	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 34(d)	1	639	- 639	"X" OR BLANK
1625	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 34(d)	1	640	- 640	"X" OR BLANK
1630	TOTAL MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 28(e)	6	641	- 646	N
1640	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 29(e)	6	647	- 652	N
1650	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 5	PF V SEC B 30(e)	6	653	- 658	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1660	TOTAL MILES DRIVEN DURING YEAR ADD LINE 28 -30 VEHICLE 5	PT V SEC B 31(e)	6	659 -	664	N
1670	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 32(e)	1	665 -	665	"X" OR BLANK
1675	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 5 (NO BOX)	PT V SEC B 32(e)	1	666 -	666	"X" OR BLANK
1680	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 5 (YES BOX)	PT V SEC B 33(e)	1	667 -	667	"X" OR BLANK
1685	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 5 (NO BOX)	PT V SEC B 33(e)	1	668 -	668	"X" OR BLANK
1690	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 34(e)	1	669 -	669	"X" OR BLANK
1695	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 34(e)	1	670 -	670	"X" OR BLANK
1700	TOTAL MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 28(f)	6	671 -	676	N
1710	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 29(f)	6	677 -	682	N
1720	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 6	PF V SEC B 30(f)	6	683 -	688	N
1730	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 6	PT V SEC B 31(f)	6	689 -	694	N
*1735	ATTACH ADDITIONAL INFORMATION	PT V	6	695 -	700	"STMbnn" OR BLANK
1740	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 32(f)	1	701 -	701	"X" OR BLANK
1745	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 6 (NO BOX)	PT V SEC B 32(f)	1	702 -	702	"X" OR BLANK
1750	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 6 (YES BOX)	PT V SEC B 33(f)	1	703 -	703	"X" OR BLANK
1755	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 6 (NO BOX)	PT V SEC B 33(f)	1	704 -	704	"X" OR BLANK

SECTION 7.42 FORM 4562, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1760	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 34(f)	1	705 -	705	"X" OR BLANK
1765	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (NO BOX)	PT V SEC B 34(f)	1	706 -	706	"X" OR BLANK
*1768	ATTACH ADDITIONAL INFORMATION	PT V	6	707 -	712	"STMbnn" OR BLANK
1770	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (YES BOX)	PT V SEC C 35	1	713 -	713	"X" OR BLANK
1775	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (NO BOX)	PT V SEC C 35	1	714 -	714	"X" OR BLANK
1780	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (YES BOX)	PT V SEC C 36	1	715 -	715	"X" OR BLANK
1785	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (NO BOX)	PT V SEC C 36	1	716 -	716	"X" OR BLANK
1790	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (YES BOX)	PT V SEC C 37	1	717 -	717	"X" OR BLANK
1795	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (NO BOX)	PT V SEC C 37	1	718 -	718	"X" OR BLANK
1800	DO YOU PROVIDE MORE THAN 5 VEHICLES (YES BOX)	PT V SEC C 38	1	719 -	719	"X" OR BLANK
1805	DO YOU PROVIDE MORE THAN 5 VEHICLES (NO BOX)	PT V SEC C 38	1	720 -	720	"X" OR BLANK
1810	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE (YES BOX)	PT V SEC C 39	1	721 -	721	"X" OR BLANK
1815	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLES OR QUAL. AUTO DEMO USE (NO BOX)	PT V SEC C 39	1	722 -	722	"X" OR BLANK
1830	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 1	PT VI 40(a)	20	723 -	742	A/N
1840	AMORTIZATION DATE ACQUIRED PROPERTY 1	PT VI 40(b)	8	743 -	750	FORMAT: YYYYMMDD or OR BLANK
1850	AMORTIZATION COST OR OTHER BASIS PROPERTY 1	PT VI 40(c)	12	751 -	762	N

SECTION 7.42 FORM 4562, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1860	AMORTIZATION CODE SECTION PROPERTY 1	PT VI 40(d)	9	763 -	771	A/N
1870	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 1	PT VI 40(e)	6	772 -	777	N
1880	AMORTIZATION FOR THIS YEAR PROPERTY 1	PT VI 40(f)	12	778 -	789	N
1890	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 2	PT VI 40(a)	20	790 -	809	A/N
1900	AMORTIZATION DATE ACQUIRED PROPERTY 2	PT VI 40(b)	8	810 -	817	FORMAT: YYYYMMDD or OR BLANK
1910	AMORTIZATION COST OR OTHER BASIS PROPERTY 2	PT VI 40(c)	12	818 -	829	N
1920	AMORTIZATION CODE SECTION PROPERTY 2	PT VI 40(d)	9	830 -	838	A/N
1930	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 2	PT VI 40(e)	6	839 -	844	N
1940	AMORTIZATION FOR THIS YEAR PROPERTY 2	PT VI 40(f)	12	845 -	856	N
1950	AMORTIZATION OF COSTS PLACED IN SERVICE PRIOR TO 199X	PT VI 41	12	857 -	868	N
1960	TOTAL	PT VI 42	12	869 -	880	N
*1965	ATTACH ADDITIONAL INFORMATION	PT VI	6	881 -	886	"STMbnn" 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	887 -	887	"#"

SECTION 7.43 FORM 4684, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0774
	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	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	IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
*0020	PERSONAL USE PROPERTY STATEMENT		6	52 -	57	"STMbnn" 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

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6B	12	314 -	325	N
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	AMOUNT FROM LINE 10 OR \$100. WHICHEVER IS SMALLER	11	12	678 -	689	N
0410	LINE 10 MINUS LINE 11	12	12	690 -	701	N

SECTION 7.43 FORM 4684, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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
0440	COMPARISON OF LINE 14 TO LINE 13	15	12	726 -	737	N
0450	COMPARISON OF LINE 14 TO LINE 13	16	12	738 -	749	N
0460	10% OF ADJUSTED GROSS INCOME (FORM 1040)	17	12	750 -	761	N
0470	LINE 16 MINUS LINE 17	18	12	762 -	773	N
	RECORD TERMINUS CHARACTER		1	774 -	774	"#"

SECTION 7.44 FORM 4684, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1090
	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	EMPLOYEE IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0494	FILLER		1	35 -	35	BLANK
0495	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0500	IDENTIFYING NUMBER		9	43 -	51	N
*0510	BUSINESS AND INCOME PRODUCING PROPERTY		6	52 -	57	"STMbnn" OR BLANK
NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT (STM) REFERENCE.						
0520	DESCRIPTION OF PROPERTIES	PT I 19	56	58 -	113	A/N OR BLANK
0530	COST OR ADJUSTED BASIS	PT I 20	12	114 -	125	N
0540	INSURANCE	PT I 21	12	126 -	137	N
0550	GAIN FROM CASUALTY OR THEFT	PT I 22	12	138 -	149	N ***
0560	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	150 -	161	N
0570	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	162 -	173	N
0580	LINE 23 MINUS LINE 24	PT I 25	12	174 -	185	N
0590	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	186 -	197	N
0600	LINE 26 MINUS LINE 21	PT I 27	12	198 -	209	N
0610	DESCRIPTION OF PROPERTIES	PT I 19	56	210 -	265	A/N OR BLANK
0620	COST OR ADJUSTED BASIS	PT I 20	12	266 -	277	N
0630	INSURANCE	PT I 21	12	278 -	289	N

SECTION 7.44 FORM 4684, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0640	GAIN FROM CASUALTY OR THEFT	PT I 22	12	290 -	301	N ***
0650	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	302 -	313	N
0660	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	314 -	325	N
0670	LINE 23 MINUS LINE 24	PT I 25	12	326 -	337	N
0680	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	338 -	349	N
0690	LINE 26 MINUS LINE 21	PT I 27	12	350 -	361	N
0700	DESCRIPTION OF PROPERTIES	PT I 19	56	362 -	417	A/N OR BLANK
0710	COST OR ADJUSTED BASIS	PT I 20	12	418 -	429	N
0720	INSURANCE	PT I 21	12	430 -	441	N
0730	GAIN FROM CASUALTY OR THEFT	PT I 22	12	442 -	453	N ***
0740	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	454 -	465	N
0750	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	466 -	477	N
0760	LINE 23 MINUS LINE 24	PT I 25	12	478 -	489	N
0770	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	490 -	501	N
0780	LINE 26 MINUS LINE 21	PT I 27	12	502 -	513	N
0790	DESCRIPTION OF PROPERTIES	PT I 19	56	514 -	569	A/N OR BLANK
0800	COST OR ADJUSTED BASIS	PT I 20	12	570 -	581	N
0810	INSURANCE	PT I 21	12	582 -	593	N
0820	GAIN FROM CASUALTY OR THEFT	PT I 22	12	594 -	605	N ***
0830	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	606 -	617	N
0840	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	618 -	629	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0850	LINE 23 MINUS LINE 24	PT I 25	12	630 -	641	N
0860	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	642 -	653	N
0870	LINE 26 MINUS LINE 21	PT I 27	12	654 -	665	N
0880	TOTAL CASUALTY OR THEFT LOSS	PT I 28	12	666 -	677	N
0890	SHORT-CASUALTY OR THEFT DESCRIPTION (FIRST LINE)	PT II 29(a)	25	678 -	702	A/N OR BLANK
0900	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	703 -	714	N ***
0910	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	715 -	726	N ***
0920	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	727 -	738	N
0930	SHORT-CASUALTY OR THEFT DESCRIPTION (SECOND LINE)	PT II 29(a)	25	739 -	763	A/N OR BLANK
0940	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	764 -	775	N ***
0950	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	776 -	787	N ***
0960	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	788 -	799	N
0970	SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY	PT II 30(b) i	12	800 -	811	N ***
0980	SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 30(b) ii	12	812 -	823	N ***
0990	SHORT-TOTALS FROM CASUALTIES OR THEFTS	PT II 30(c)	12	824 -	835	N
1000	PAL INDICATOR	PT II 31	3	836 -	838	"NO ENTRY"
1010	NET GAIN OR LOSS	PT II 32(c)	12	839 -	850	N
1020	PAL INDICATOR	PT II 32	3	851 -	853	"NO ENTRY"
1030	AMOUNT FROM LINE 30b(ii)	PT II 32(c)	12	854 -	865	N
1040	CASUALTY OR THEFT GAINS FROM FORM 4797	PT II 33(c)	12	866 -	877	N

SECTION 7.44 FORM 4684, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1050	LONG-CASUALTY THEFT DESCRIPTION (FIRST LINE)	PT II 34(a)	25	878 -	902	A/N OR BLANK
1060	TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 34(b) i	12	903 -	914	N ***
1070	LONG-GAINS FROM CASUALTIES OR THEFTS (1)	PT II 34(b) ii	12	915 -	926	N ***
1080	GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	927 -	938	N
1090	LONG-CASUALTY THEFT DESCRIPTION (SECOND LINE)	PT II 34(a)	25	939 -	963	A/N OR BLANK
1100	TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 34(b) i	12	964 -	975	N ***
1110	INCOMING PRODUCING PROPERTY	PT II 34(b) ii	12	976 -	987	N ***
1120	LONG-GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	988 -	999	N
1130	LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY	PT II 35(b) i	12	1000 -	1011	N ***
1140	LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 35(b) ii	12	1012 -	1023	N ***
1150	LONG-TOTAL GAINS	PT II 36	12	1024 -	1035	N
1160	LONG-LINE 17 AMOUNTS, ADD COLS. (b)(i) AND (b)(ii)	PT II 37	12	1036 -	1047	N
1170	PAL INDICATOR	PT II 38(a)	3	1048 -	1050	NO ENTRY
1180	NET GAIN/LOSS COMBINE LINE 35(b)(i) AND LINE 36	PT II 38(a)(c)	12	1051 -	1062	N
1190	PAL INDICATOR	PT II 38(b)	3	1063 -	1065	NO ENTRY
1200	LINE 35 AMOUNT COL. (b)(ii)	PT II 38(b)(c)	12	1066 -	1077	N
1210	LOSS ON LINE 37 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 36	PT II 39	12	1078 -	1089	N
	RECORD TERMINUS CHARACTER		1	1090 -	1090	"#"

SECTION 7.45 FORM 4797, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0915
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
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 OR "LIKE-KIND"
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 OR "LIKE-KIND"
0160	DEPRECIATION ALLOWED ITEM 2	PT I 2(e)	12	186 -	197	N
0170	COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	198 -	209	N

SECTION 7.45 FORM 4797, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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 OR "LIKE-KIND"
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 OR "LIKE-KIND"
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	"STMbnn" 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, SEC B LINE 39	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

SECTION 7.45 FORM 4797, PAGE 1

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

SECTION 7.45 FORM 4797, PAGE 1

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	"STMbnn" 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 FROM LINE 8	PT II 11	12	792 -	803	N***

SECTION 7.45 FORM 4797, PAGE 1

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	NET GAIN FROM LINE 33	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 31 AND 38A (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
1310	RECAPTURE OF SEC 179 DEDUCTION	PT II 17	12	867 -	878	N
1340	COMBINE LINE 10 THROUGH 17 IN COLUMN (g)	PT II 18	12	879 -	890	N
1350	INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS)	PT II 18 b(1)	12	891 -	902	N
1360	INDIVIDUAL RETURN REDETERMINED GAIN OR LOSS LINE 18	PT II 18 b(2)	12	903 -	914	N
	RECORD TERMINUS CHARACTER		1	915 -	915	"#"

SECTION 7.46 FORM 4797, PAGE 2

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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
1384	FILLER		1	35 -	35	BLANK
1385	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
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

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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

SECTION 7.46 FORM 4797, PAGE 2

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	"STMbnn" 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

SECTION 7.46 FORM 4797, PAGE 2

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	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1395 -	1395	"#"

SECTION 7.47 FORM 4835, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0768
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4835bb"
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 - 9999999
0010	SOCIAL SECURITY NUMBER		9	43 -	51	NO ENTRY
0020	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	52 -	60	N
0030	DID YOU ACTIVELY PARTICIPATE IN THE OPERATION OF THIS FARM (YES BOX)	A	1	61 -	61	"X" OR BLANK
0035	DID YOU ACTIVELY PARTICIPATE IN THE OPERATION OF THIS FARM (NO BOX)	A	1	62 -	62	"X" OR BLANK
0040	INCOME FROM PRODUCTION OF LIVESTOCK, PRODUCE, GRAINS, AND OTHER CROPS	PART I 1	12	63 -	74	N
0050	TOTAL COOPERATIVE DISTRIBUTIONS	PART I 2a	12	75 -	86	N
0060	TOTAL COOPERATIVE DISTRIBUTIONS (TAXABLE AMOUNT)	PART I 2b	12	87 -	98	N
0070	AGRICULTURAL PROGRAM PAYMENTS	PART I 3a	12	99 -	110	N
0080	AGRICULTURAL PROGRAM PAYMENTS TAXABLE AMOUNT	PART I 3b	12	111 -	122	N
0090	CCC LOANS REPORTED UNDER ELECTION	PART I 4a	12	123 -	134	N
@0100	CCC LOANS STATEMENT	PART I 4a	6	135 -	140	"STMbnn" OR BLANK
0110	CCC LOANS FORFEITED OR CERTIFIED	PART I 4b	12	141 -	152	N
0120	CCC LOANS TAXABLE AMOUNT	PART I 4c	12	153 -	164	N
0130	CROP INSURANCE PROCEEDS	PART I 5a	12	165 -	176	N

SECTION 7.47 FORM 4835, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	CROP INSURANCE PROCEEDS (TAXABLE AMOUNT)	PART I 5b	12	177 -	188	N
0160	IF ELECTION TO DEFER IS ATTACHED	PART I 5c	1	189 -	189	"X" OR BLANK
@0165	CROP INSURANCE PROCEEDS STATEMENT	PART I 5c	6	190 -	195	"STMbnn" OR BLANK
0170	ELECTION TO DEFER AMOUNT	PART I 5d	12	196 -	207	N
0180	OTHER INCOME	PART I 6	12	208 -	219	N
0190	GROSS FARM RENTS ADD RIGHT COLUMN LINES 1-6	PART I 7	12	220 -	231	N
0200	CAR AND TRUCK EXPENSES (FORM 4562)	PT II 8	12	232 -	243	N
0210	CHEMICAL	PT II 9	12	244 -	255	N
0220	CONSERVATION EXPENSES	PT II 10	12	256 -	267	NO ENTRY
0230	CUSTOM HIRE	PT II 11	12	268 -	279	N
0240	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 12	12	280 -	291	N
0250	EMPLOYEE BENEFIT PROGRAMS	PT II 13	12	292 -	303	N
0260	FEED PURCHASED	PT II 14	12	304 -	315	N
0270	FERTILIZERS AND LIME	PT II 15	12	316 -	327	N
0280	FREIGHT AND TRUCKING	PT II 16	12	328 -	339	N
0290	GASOLINE, FUEL AND OIL	PT II 17	12	340 -	351	N
0300	INSURANCE	PT II 18	12	352 -	363	N
0310	MORTGAGE	PT II 19a	12	364 -	375	N
0320	OTHER	PT II 19b	12	376 -	387	N
*0330	FORM 1098 EXPLANATION	PT II 19a	6	388 -	393	"STMbnn" OR BLANK
*0340	FORM 1098 NAME/ADDRESS	PT II 19b	6	394 -	399	"STMbnn" OR BLANK

SECTION 7.47 FORM 4835, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0350	LABOR HIRED	PT II 20	12	400	- 411	N
0360	PENSION AND PROFIT- SHARING PLANS	PT II 21	12	412	- 423	N
0370	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 22a	12	424	- 435	N
0380	OTHER (LAND, ANIMALS, ETC)	PT II 22b	12	436	- 447	N
0390	REPAIRS AND MAINTENANCE	PT II 23	12	448	- 459	N
0400	SEEDS AND PLANTS PURCHASED	PT II 24	12	460	- 471	N
0410	STORAGE AND WAREHOUSING	PT II 25	12	472	- 483	N
0420	SUPPLIES PURCHASED	PT II 26	12	484	- 495	N
0430	TAXES	PT II 27	12	496	- 507	N
0440	UTILITIES	PT II 28	12	508	- 519	N
0450	VETERINARY FEES AND MEDICINE	PT II 29	12	520	- 531	N
*0460	OTHER EXPENSES	PT II 30	6	532	- 537	"STMbnn" OR BLANK
NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0460 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.						
0470	OTHER EXPENSES (SPECIFY)	PT II 30a	15	538	- 552	A/N
0480	OTHER EXPENSES	PT II 30a	12	553	- 564	N
0490	OTHER EXPENSES (SPECIFY)	PT II 30b	15	565	- 579	A/N
0500	OTHER EXPENSES	PT II 30b	12	580	- 591	N
0510	OTHER EXPENSES (SPECIFY)	PT II 30c	15	592	- 606	A/N
0520	OTHER EXPENSES	PT II 30c	12	607	- 618	N
0530	OTHER EXPENSES (SPECIFY)	PT II 30d	15	619	- 633	A/N

SECTION 7.47 FORM 4835, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0540	OTHER EXPENSES	PT II 30d	12	634 -	645	N
0550	OTHER EXPENSES (SPECIFY)	PT II 30e	15	646 -	660	A/N
0560	OTHER EXPENSES	PT II 30e	12	661 -	672	N
0570	OTHER EXPENSES (SPECIFY)	PT II 30f	15	673 -	687	A/N
0580	OTHER EXPENSES	PT II 30f	12	688 -	699	N
0590	OTHER EXPENSES (SPECIFY)	PT II 30g	15	700 -	714	A/N
0600	OTHER EXPENSES	PT II 30g	12	715 -	726	N
0610	TOTAL EXPENSES ADD LINES 8-30g	31	12	727 -	738	N
0620	PAL INDICATOR	32	3	739 -	741	"PAL" OR BLANK
0630	NET FARM RENTAL INCOME OR (LOSS)	32	12	742 -	753	N
0640	ALL INVESTMENT IS AT RISK	33a	1	754 -	754	"X" OR BLANK
0650	SOME INVESTMENT IS NOT AT RISK	33b	1	755 -	755	X OR BLANK
0660	DEDUCTIBLE LOSS	33c	12	756 -	767	N
	RECORD TERMINUS CHARACTER		1	768 -	768	"#"

SECTION 7.48 FORM 5471, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1552
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26	34	N nnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
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	NAME		35	62	96	A/N
0050	ADDRESS		35	97	131	A/N
0060	CITY		22	132	153	A/N
0070	STATE		2	154	155	A/N
0080	ZIP CODE		12	156	167	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0090	FILER'S TAX YEAR BEGINNING		8	168	175	FORMAT: YYYYMMDD
0100	FILER'S TAX YEAR ENDING		8	176	183	FORMAT: YYYYMMDD
0105	PRIOR FILER NAME		40	184	223	A/N
0110	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)	A	9	224	232	N
0120	CATEGORY OF FILER	B(1)	1	233	233	"X" OR BLANK
0130	CATEGORY OF FILER	B(2)	1	234	234	"X" OR BLANK
0135	CATEGORY OF FILER	B(3)	1	235	235	"X" OR BLANK
0140	CATEGORY OF FILER	B(4)	1	236	236	"X" OR BLANK
0150	CATEGORY OF FILER	B(5)	1	237	237	"X" OR BLANK

SECTION 7.48 FORM 5471, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	% VOTING STOCK	C	6	238 - 243	N	
0170	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	244 - 283	A/N	
0180	ADDRESS	D(2)	35	284 - 318	A/N	
0182	CITY	D(2)	22	319 - 340	A/N	
0184	STATE	D(2)	2	341 - 342	A/N	
0186	ZIP CODE	D(2)	12	343 - 354	N OR nnnnnbbbbbb OR nnnnnnnnnbbb	
0190	IDENTIFYING NUMBER	D(3)	9	355 - 363	N	
0200	SHAREHOLDER	D(4)	1	364 - 364	"X" OR BLANK	
0210	OFFICER	D(4)	1	365 - 365	"X" OR BLANK	
0220	DIRECTOR	D(4)	1	366 - 366	"X" OR BLANK	
0230	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	367 - 406	A/N OR BLANK	
0240	ADDRESS	D(2)	35	407 - 441	A/N OR BLANK	
0242	CITY	D(2)	22	442 - 463	A/N OR BLANK	
0244	STATE	D(2)	2	464 - 465	A/N OR BLANK	
0246	ZIP CODE	D(2)	12	466 - 477	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK	
0250	IDENTIFYING NUMBER	D(3)	9	478 - 486	N OR BLANK	
0260	SHAREHOLDER	D(4)	1	487 - 487	"X" OR BLANK	
0270	OFFICER	D(4)	1	488 - 488	"X" OR BLANK	
0280	DIRECTOR	D(4)	1	489 - 489	"X" OR BLANK	
0290	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	490 - 529	A/N OR BLANK	
0300	ADDRESS	D(2)	35	530 - 564	A/N OR BLANK	
0302	CITY	D(2)	22	565 - 586	A/N OR BLANK	
0304	STATE	D(2)	2	587 - 588	A/N OR BLANK	
0306	ZIP CODE	D(2)	12	589 - 600	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK	
0310	IDENTIFYING NUMBER	D(3)	9	601 - 609	N OR BLANK	
0320	SHAREHOLDER	D(4)	1	610 - 610	"X" OR BLANK	
0330	OFFICER	D(4)	1	611 - 611	"X" OR BLANK	
0340	DIRECTOR	D(4)	1	612 - 612	"X" OR BLANK	

SECTION 7.48 FORM 5471, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0350	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	40	613 -	652	A/N OR BLANK
0360	ADDRESS	D(2)	35	653 -	687	A/N OR BLANK
0362	CITY	D(2)	22	688 -	709	A/N OR BLANK
0364	STATE	D(2)	2	710 -	711	A/N OR BLANK
0366	ZIP CODE	D(2)	12	712 -	723	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0370	IDENTIFYING NUMBER	D(3)	9	724 -	732	N OR BLANK
0380	SHAREHOLDER	D(4)	1	733 -	733	"X" OR BLANK
0390	OFFICER	D(4)	1	734 -	734	"X" OR BLANK
0400	DIRECTOR	D(4)	1	735 -	735	"X" OR BLANK
0410	COUNTRY CODE FOR FUNCTIONAL CURRENCY		2	736 -	737	A/N
0420	NAME OF FOREIGN CORPORATION	1a	35	738 -	772	A/N
0430	ADDRESS	1a	35	773 -	807	A/N
0440	CITY	1a	22	808 -	829	A/N
0450	STATE	1a	2	830 -	831	A/N
0460	ZIP CODE	1a	12	832 -	843	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0470	EMPLOYER IDENTIFICATION NUMBER	1b	9	844 -	852	N
0480	COUNTRY UNDER WHOSE LAWS INCORPORATED	1c	2	853 -	854	ALPHA "US" IS NOT VALID
0490	DATE OF INCORPORATION	1d	8	855 -	862	FORMAT: YYYYMMDD
0500	PRINCIPAL PLACE OF BUSINESS (COUNTRY CODE)	1e	2	863 -	864	ALPHA
0505	VALIDITY INDICATOR		2	865 -	866	NO ENTRY
0510	PRINCIPAL BUS. ACTIVITY CODE	1f	6	867 -	872	N RANGE: 111000-813000
0520	PRINCIPAL BUSINESS ACTIVITY	1g	35	873 -	907	A/N
0525	DORMANT INDICATOR		1	908 -	908	"X" OR BLANK
0530	NAME OF BRANCH OFFICE IN U.S	2a	35	909 -	943	A/N
0540	ADDRESS	2a	35	944 -	978	A/N
0550	CITY	2a	22	979 -	1000	A/N
0560	STATE	2a	2	1001 -	1002	A/N

SECTION 7.48 FORM 5471, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0570	ZIP CODE	2a	12	1003	- 1014	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0580	IDENTIFYING NUMBER OF BRANCH OFFICE OR AGENT (IF ANY)	2a	9	1015	- 1023	N
0590	TAXABLE INCOME (LOSS)	2b(i)	13	1024	- 1036	N
0600	U.S INCOME TAX PAID	2b(ii)	13	1037	- 1049	N
0610	NAME OF FOREIGN CORPORATIONS'S STATUTORY OR RESIDENT AGENT	2c	35	1050	- 1084	A/N
0620	ADDRESS	2c	35	1085	- 1119	A/N
0630	CITY	2c	22	1120	- 1141	A/N
0640	STATE	2c	2	1142	- 1143	A/N
0650	ZIP CODE	2c	12	1144	- 1155	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0660	NAME OF PERSON WITH CUSTODY OF BOOKS & RECORDS OF FOREIGN CORPORATION	2d	35	1156	- 1190	A/N
0670	ADDRESS	2d	35	1191	- 1225	A/N
0680	CITY	2d	22	1226	- 1247	A/N
0690	STATE	2d	2	1248	- 1249	A/N
0700	ZIP CODE	2d	12	1250	- 1261	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0710	LOCATION OF BOOKS & RECORDS (IF DIFFERENT)	2d	71	1262	- 1332	A/N OR BLANK
0720	DESCRIPTION OF CLASS OF STOCK	PT I (a)	1	1333	- 1333	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0730	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1334	- 1343	N
0740	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1344	- 1353	N
0750	DESCRIPTION OF CLASS OF STOCK	PT I (a)	1	1354	- 1354	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0760	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1355	- 1364	N
0770	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1365	- 1374	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0780	DESCRIPTION OF CLASS OF STOCK	PT I (a)	1	1375	- 1375	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0790	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1376	- 1385	N
0800	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1386	- 1395	N
0810	DESCRIPTION OF CLASS OF STOCK	PT I (a)	1	1396	- 1396	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY
0820	NUMBER OF SHARES BEGINNING ANNUAL ACCOUNTING PERIOD	PT I (b)(i)	10	1397	- 1406	N
0830	NUMBER OF SHARES END ANNUAL ACCOUNTING PERIOD	PT I (b)(ii)	10	1407	- 1416	N
0840	DESCRIPTION OF PREFERRED STOCK	PT II (a)	20	1417	- 1436	A/N
0850	PAR VALUE IN FUNCT. CURRENCY	PT II (b)	18	1437	- 1454	N
0860	RATE OF DIVIDEND	PT II (c)	6	1455	- 1460	N
0870	IS STOCK CUMULATIVE OR NONCUMULATIVE	PT II	1	1461	- 1461	"C" = CUMULATIVE "N" = NONCUMULATIVE
0880	DESCRIPTION OF PREFERRED STOCK	PT II (a)	20	1462	- 1481	A/N OR BLANK
0890	PAR VALUE IN FUNCT. CURRENCY	PT II (b)	18	1482	- 1499	N OR BLANK
0900	RATE OF DIVIDEND	PT II (c)	6	1500	- 1505	N OR BLANK
0910	IS STOCK CUMULATIVE OR NONCUMULATIVE	PT II	1	1506	- 1506	"C" = CUMULATIVE "N" = NONCUMULATIVE
0920	DESCRIPTION OF PREFERRED STOCK	PT II (a)	20	1507	- 1526	A/N OR BLANK
0930	PAR VALUE IN FUNCT. CURRENCY	PT II (b)	18	1527	- 1544	N OR BLANK
0940	RATE OF DIVIDEND	PT II (c)	6	1545	- 1550	N OR BLANK
0950	IS STOCK CUMULATIVE OR NONCUMULATIVE	PT II (d)	1	1551	- 1551	"C" = CUMULATIVE "N" = NONCUMULATIVE
	RECORD TERMINUS CHARACTER		1	1552	- 1552	"#"

SECTION 7.49 FORM 5471, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2187
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0974	FILLER		1	35 -	35	BLANK
0975	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
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
1070	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	198 -	217	A/N OR BLANK
1080	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	218 -	227	N OR BLANK
1090	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	228 -	237	N OR BLANK
1100	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	238 -	257	A/N OR BLANK
1110	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	258 -	267	N OR BLANK
1120	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	268 -	277	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1130	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	278 -	297	A/N OR BLANK
1140	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	298 -	307	N OR BLANK
1150	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	308 -	317	N OR BLANK
1160	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	318 -	323	N
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 nnnnnbbbbbb 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
1260	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	479 -	498	A/N OR BLANK
1270	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	499 -	508	N OR BLANK
1280	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	509 -	518	N OR BLANK
1290	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	519 -	538	A/N OR BLANK
1300	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	539 -	548	N OR BLANK
1310	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	549 -	558	N OR BLANK
1320	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	559 -	578	A/N OR BLANK
1330	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	579 -	588	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1340	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	589 - 598		N OR BLANK
1350	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	599 - 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
1450	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	760 - 779		A/N OR BLANK
1460	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	780 - 789		N OR BLANK
1470	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	790 - 799		N OR BLANK
1480	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	800 - 819		A/N OR BLANK
1490	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	820 - 829		N OR BLANK
1500	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	830 - 839		N OR BLANK
1510	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	840 - 859		A/N OR BLANK
1520	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	860 - 869		N OR BLANK
1530	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	870 - 879		N OR BLANK
1540	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	880 - 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 nnnnnbbbbbb 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
1640	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1041	- 1060	A/N OR BLANK
1650	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1061	- 1070	N OR BLANK
1660	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1071	- 1080	N OR BLANK
1670	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1081	- 1100	A/N OR BLANK
1680	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1101	- 1110	N OR BLANK
1690	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1111	- 1120	N OR BLANK
1700	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1121	- 1140	A/N OR BLANK
1710	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1141	- 1150	N OR BLANK
1720	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1151	- 1160	N OR BLANK
1730	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	1161	- 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)	12	1312	- 1323	N OR BLANK
1830	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1324	- 1343	A/N OR BLANK
1840	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1344	- 1353	N OR BLANK
1850	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1354	- 1363	N OR BLANK
1860	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1364	- 1383	A/N OR BLANK
1870	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1384	- 1393	N OR BLANK
1880	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1394	- 1403	N OR BLANK
1890	DESCRIPTION OF STOCK HELD BY SHAREHOLDER	SCH B(b)	20	1404	- 1423	A/N OR BLANK
1900	NUMBER OF SHARES BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH B(c)	10	1424	- 1433	N OR BLANK
1910	NUMBER OF SHARES END OF ANNUAL ACCOUNTING PERIOD	SCH B(d)	10	1434	- 1443	N OR BLANK
1920	PRO RATA SHARE OF SUBPART F INCOME	SCH B(e)	6	1444	- 1449	N OR BLANK
1930	GROSS RECEIPTS OR SALES (FUNCTIONAL CURRENCY)	SCH C 1a	18	1450	- 1467	N
1940	GROSS RECEIPTS OR SALES (U.S. DOLLARS)	SCH C 1a	13	1468	- 1480	N
1950	RETURNS AND ALLOWANCES (FUNCTIONAL CURRENCY)	SCH C 1b	18	1481	- 1498	N
1960	RETURNS AND ALLOWANCES (U.S. DOLLARS)	SCH C 1b	13	1499	- 1511	N

SECTION 7.49 FORM 5471, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1970	SUBTRACT LINE 1b FROM 1a (FUNCTIONAL CURRENCY)	SCH C 1c	18	1512	- 1529	N
1980	SUBTRACT LINE 1b FROM 1a (U.S. DOLLARS)	SCH C 1c	13	1530	- 1542	N
1990	COST OF GOODS SOLD (FUNCTIONAL CURRENCY)	SCH C 2	18	1543	- 1560	N
2000	COST OF GOODS SOLD (U.S. DOLLARS)	SCH C 2	13	1561	- 1573	N
2010	GROSS PROFITS (FUNCTIONAL CURRENCY)	SCH C 3	18	1574	- 1591	N
2020	GROSS PROFITS (U.S. DOLLARS)	SCH C 3	13	1592	- 1604	N
2030	DIVIDENDS (FUNCTIONAL CURRENCY)	SCH C 4	18	1605	- 1622	N
2040	DIVIDENDS (U.S. DOLLARS)	SCH C 4	13	1623	- 1635	N
2050	INTEREST (FUNCTIONAL CURRENCY)	SCH C 5	18	1636	- 1653	N
2060	INTEREST (U.S. DOLLARS)	SCH C 5	13	1654	- 1666	N
2070	GROSS RENTS, ROYALTIES (FUNCTIONAL CURRENCY)	SCH C 6	18	1667	- 1684	N
2080	GROSS RENTS, ROYALTIES (U.S. DOLLARS)	SCH C 6	13	1685	- 1697	N
2090	NET GAIN (LOSS) OF ASSETS (FUNCTIONAL CURRENCY)	SCH C 7	18	1698	- 1715	N
2100	NET GAIN (LOSS) OF ASSETS (U.S. DOLLARS)	SCH C 7	13	1716	- 1728	N
+2110	OTHER INCOME (FUNCTIONAL CURRENCY)	SCH C 8	18	1729	- 1746	N
@2120	ATTACH SCHEDULE (FUNCTIONAL CURRENCY)	SCH C 8	6	1747	- 1752	"STMbnn" OR BLANK
+2130	OTHER INCOME (U.S. DOLLARS)	SCH C 8	13	1753	- 1765	N
@2140	ATTACH SCHEDULE (U.S. DOLLARS)	SCH C 8	6	1766	- 1771	"STMbnn" OR BLANK
2150	TOTAL INCOME (FUNCTIONAL CURRENCY)	SCH C 9	18	1772	- 1789	N
2160	TOTAL INCOME (U.S. DOLLARS)	SCH C 9	13	1790	- 1802	N
2170	COMPENSATION NOT DEDUCTED (FUNCTIONAL CURRENCY)	SCH C 10	18	1803	- 1820	N

SECTION 7.49 FORM 5471, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2180	COMPENSATION NOT DEDUCTED (U.S. DOLLARS)	SCH C 10	13	1821	- 1833	N
2190	RENT, ROYALTIES, LICENSE FEES (FUNCTIONAL CURRENCY)	SCH C 11	18	1834	- 1851	N
2200	RENT, ROYALTIES, LICENSE FEES (U.S. DOLLARS)	SCH C 11	13	1852	- 1864	N
2210	INTEREST (FUNCTIONAL CURRENCY)	SCH C 12	18	1865	- 1882	N
2220	INTEREST (U.S. DOLLARS)	SCH C 12	13	1883	- 1895	N
2230	DEPRECIATION NOT DEDUCTED (FUNCTIONAL CURRENCY)	SCH C 13	18	1896	- 1913	N
2240	DEPRECIATION NOT DEDUCTED (U.S. DOLLARS)	SCH C 13	13	1914	- 1926	N
2250	DEPLETION (FUNCTIONAL CURRENCY)	SCH C 14	18	1927	- 1944	N
2260	DEPLETION (U.S. DOLLARS)	SCH C 14	13	1945	- 1957	N
2270	TAXES (FUNCTIONAL CURRENCY)	SCH C 15	18	1958	- 1975	N
2280	TAXES (U.S. DOLLARS)	SCH C 15	13	1976	- 1988	N
+2290	OTHER DEDUCTIONS (FUNCTIONAL CURRENCY)	SCH C 16	18	1989	- 2006	N
@2300	ATTACH SCHEDULE (FUNCTIONAL CURRENCY)	SCH C 16	6	2007	- 2012	"STMbnn" OR BLANK
+2310	OTHER DEDUCTIONS (U.S. DOLLARS)	SCH C 16	13	2013	- 2025	N
@2320	ATTACH SCHEDULE (U.S. DOLLARS)	SCH C 16	6	2026	- 2031	"STMbnn" OR BLANK
2330	TOTAL DEDUCTIONS (FUNCTIONAL CURRENCY)	SCH C 17	18	2032	- 2049	N
2340	TOTAL DEDUCTIONS (U.S. DOLLARS)	SCH C 17	13	2050	- 2062	N
2350	NET INCOME OR (LOSS) (FUNCTIONAL CURRENCY)	SCH C 18	18	2063	- 2080	N
2360	NET INCOME OR (LOSS) (U.S. DOLLARS)	SCH C 18	13	2081	- 2093	N
2370	EXTRAORDINARY ITEMS (FUNCTIONAL CURRENCY)	SCH C 19	18	2094	- 2111	N
2380	EXTRAORDINARY ITEMS (U.S. DOLLARS)	SCH C 19	13	2112	- 2124	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
2390 PROVISIONS FOR INCOME (FUNCTIONAL CURRENCY)	SCH C 20	18	2125	-	2142	N
2400 PROVISIONS FOR INCOME (U.S. DOLLARS)	SCH C 20	13	2143	-	2155	N
2410 INCOME (LOSS) PER BOOKS (FUNCTIONAL CURRENCY)	SCH C 21	18	2156	-	2173	N
2415 INCOME (LOSS) PER BOOKS (U.S. DOLLARS)	SCH C 21	13	2174	-	2186	N
RECORD TERMINUS CHARACTER		1	2187	-	2187	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1363
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
2424	FILLER		1	35 -	35	BLANK
2425	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
2430	AMOUNT OF TAX IN U.S. DOLLARS	SCH E E(d)	13	43 -	55	N
2440	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 2(a)	35	56 -	90	A/N
2450	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 2(b)	18	91 -	108	N
2460	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 2(c)	10	109 -	118	RATIO (nnn.nnnnnnn)
2470	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 2(d)	13	119 -	131	N
2480	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 3(a)	35	132 -	166	A/N OR BLANK
2490	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 3(b)	18	167 -	184	N OR BLANK
2500	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 3(c)	10	185 -	194	RATIO (nnn.nnnnnnn)
2510	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 3(d)	13	195 -	207	N OR BLANK
2520	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 4(a)	35	208 -	242	A/N OR BLANK
2530	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 4(b)	18	243 -	260	N OR BLANK
2540	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 4(c)	10	261 -	270	RATIO (nnn.nnnnnnn)
2550	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 4(d)	13	271 -	283	N OR BLANK
2560	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 5(a)	35	284 -	318	A/N OR BLANK
2570	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 5(b)	18	319 -	336	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2580	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 5(c)	10	337 -	346	RATIO (nnn.nnnnnnn)
2590	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 5(d)	13	347 -	359	N OR BLANK
2600	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 6(a)	35	360 -	394	A/N OR BLANK
2610	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 6(b)	18	395 -	412	N OR BLANK
2620	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 6(c)	10	413 -	422	RATIO (nnn.nnnnnnn)
2630	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 6(d)	13	423 -	435	N OR BLANK
2640	NAME OF COUNTRY OR U.S. POSSESSION	SCH E 7(a)	35	436 -	470	A/N OR BLANK
2650	AMOUNT OF TAX IN FOREIGN CURRENCY	SCH E 7(b)	18	471 -	488	N OR BLANK
2660	AMOUNT OF TAX SPOT CONVERSION RATE	SCH E 7(c)	10	489 -	498	RATIO (nnn.nnnnnnn)
2670	AMOUNT OF TAX IN U.S. DOLLARS	SCH E 7(d)	13	499 -	511	N OR BLANK
2680	TOTAL IN U.S. DOLLARS	SCH E 8(d)	13	512 -	524	N
2690	CASH - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 1(a)	13	525 -	537	N
2700	CASH - END OF ANNUAL ACCOUNTING PERIOD	SCH F 1(b)	13	538 -	550	N
2710	NOTES & ACCTS. RECEIVABLE BEGINNING OF ACCTG. PERIOD	SCH F 2a(a)	13	551 -	563	N
2720	NOTES & ACCTS. RECEIVABLE END OF ACCOUNTING PERIOD	SCH F 2a(b)	13	564 -	576	N
2730	LESS ALLOWANCE FOR BAD DEBTS BEG. OF ANNUAL ACCTG PERIOD	SCH F 2(b)a	13	577 -	589	N ***
2740	LESS ALLOWANCE FOR BAD DEBTS END OF ANNUAL ACCTG PERIOD	SCH F 2(b)b	13	590 -	602	N ***
2750	INVENTORIES - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 3(a)	13	603 -	615	N
2760	INVENTORIES - END OF ANNUAL ACCOUNTING PERIOD	SCH F 3(b)	13	616 -	628	N
+2770	OTHER CURRENT ASSETS - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 4(a)	13	629 -	641	N
@2780	OTHER CURRENT ASSETS (ATTACH SCHEDULE)	SCH F 4(a)	6	642 -	647	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+2790	OTHER CURRENT ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 4(b)	13	648	- 660	N
@2800	OTHER CURRENT ASSETS (ATTACH SCHEDULE)	SCH F 4(b)	6	661	- 666	"STMbnn" OR BLANK
2810	LOANS TO STOCKHOLDERS, ETC. BEG. OF ACCOUNTING PERIOD	SCH F 5(a)	13	667	- 679	N
2820	LOANS TO STOCKHOLDERS, ETC. END OF ACCOUNTING PERIOD	SCH F 5(b)	13	680	- 692	N
+2830	INVESTMENT IN SUBSIDIARIES BEG. OF ACCOUNTING PERIOD	SCH F 6(a)	13	693	- 705	N
@2840	INVESTMENT IN SUBSIDIARIES (ATTACH SCHEDULE)	SCH F 6(a)	6	706	- 711	"STMbnn" OR BLANK
+2850	INVESTMENT IN SUBSIDIARIES END OF ACCOUNTING PERIOD	SCH F 6(b)	13	712	- 724	N
@2860	INVESTMENT IN SUBSIDIARIES (ATTACH SCHEDULE)	SCH F 6(b)	6	725	- 730	"STMbnn" OR BLANK
+2870	OTHER INVESTMENTS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 7(a)	13	731	- 743	N
@2880	OTHER INVESTMENTS (ATTACH SCHEDULE)	SCH F 7(a)	6	744	- 749	"STMbnn" OR BLANK
+2890	OTHER INVESTMENTS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 7(b)	13	750	- 762	N
@2900	OTHER INVESTMENTS (ATTACH SCHEDULE)	SCH F 7(b)	6	763	- 768	"STMbnn" OR BLANK
2910	BLDGS & OTHER DEPRECIABLES BEG. OF ACCOUNTING PERIOD	SCH F 8a(a)	13	769	- 781	N
2920	BLDGS & OTHER DEPRECIABLES END OF ACCOUNTING PERIOD	SCH F 8a(b)	13	782	- 794	N
2930	LESS ACCUMULATED DEPRECIATION BEG. OF ACCOUNTING PERIOD	SCH F 8b(a)	13	795	- 807	N ***
2940	LESS ACCUMULATED DEPRECIATION END OF ACCOUNTING PERIOD	SCH F 8b(a)	13	808	- 820	N ***
2950	DEPLETABLE ASSETS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 9a(a)	13	821	- 833	N
2960	DEPLETABLE ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 9a(b)	13	834	- 846	N
2970	LESS ACCUM. DEPLETION - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 9b(a)	13	847	- 859	N ***
2980	LESS ACCUM. DEPLETION - END OF ANNUAL ACCOUNTING PERIOD	SCH F 9b(b)	13	860	- 872	N ***
2990	LAND - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 10(a)	13	873	- 885	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3000	LAND - END OF ANNUAL ACCOUNTING PERIOD	SCH F 10(b)	13	886	- 898	N
3010	GOODWILL - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 11a(a)	13	899	- 911	N
3020	GOODWILL - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11a(b)	13	912	- 924	N
3030	ORGANIZATION COSTS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 11b(a)	13	925	- 937	N
3040	ORGANIZATION COSTS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11b(b)	13	938	- 950	N
3050	PATENTS, TRADEMARKS, ETC. - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 11c(a)	13	951	- 963	N
3060	PATENTS, TRADEMARKS, ETC. - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11c(b)	13	964	- 976	N
3070	LESS ACCUM. AMORTIZATION - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 11d(a)	13	977	- 989	N ***
3080	LESS ACCUM. AMORTIZATION - END OF ANNUAL ACCOUNTING PERIOD	SCH F 11d(b)	13	990	- 1002	N ***
+3090	OTHER ASSETS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 12(a)	13	1003	- 1015	N
@3100	OTHER ASSETS (ATTACH SCHEDULE)	SCH F 12(a)	6	1016	- 1021	"STMbnn" OR BLANK
+3110	OTHER ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 12(b)	13	1022	- 1034	N
@3120	OTHER ASSETS (ATTACH SCHEDULE)	SCH F 12(b)	6	1035	- 1040	"STMbnn" OR BLANK
3130	TOTAL ASSETS - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 13(a)	13	1041	- 1053	N
3140	TOTAL ASSETS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 13(b)	13	1054	- 1066	N
3150	ACCOUNTS PAYABLE - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 14(a)	13	1067	- 1079	N
3160	ACCOUNTS PAYABLE - END OF ANNUAL ACCOUNTING PERIOD	SCH F 14(b)	13	1080	- 1092	N
+3170	OTHER CURRENT LIABILITIES - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 15(a)	13	1093	- 1105	N
@3180	OTHER CURRENT LIABILITIES (ATTACH SCHEDULE)	SCH F 15(a)	6	1106	- 1111	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+3190	OTHER CURRENT LIABILITIES - END OF ANNUAL ACCOUNTING PERIOD	SCH F 15(b)	13	1112	- 1124	N
@3200	OTHER CURRENT LIABILITIES (ATTACH SCHEDULE)	SCH F 15(b)	6	1125	- 1130	"STMbnn" OR BLANK
3210	LOANS FROM STOCKHOLDERS, ETC. BEG. ANNUAL ACCTG. PERIOD	SCH F 16(a)	13	1131	- 1143	N
3220	LOANS FROM STOCKHOLDERS, ETC. END OF ANNUAL ACCTG. PERIOD	SCH F 16(b)	13	1144	- 1156	N
+3230	OTHER LIABILITIES - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 17(a)	13	1157	- 1169	N
@3240	OTHER LIABILITIES (ATTACH SCHEDULE)	SCH F 17(a)	6	1170	- 1175	"STMbnn" OR BLANK
+3250	OTHER LIABILITIES - END OF ANNUAL ACCOUNTING PERIOD	SCH F 17(b)	13	1176	- 1188	N
@3260	OTHER LIABILITIES (ATTACH SCHEDULE)	SCH F 17(b)	6	1189	- 1194	"STMbnn" OR BLANK
3270	PREFERRED STOCK - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 18a(a)	13	1195	- 1207	N
3280	PREFERRED STOCK - END OF ANNUAL ACCOUNTING PERIOD	SCH F 18a(b)	13	1208	- 1220	N
3290	COMMON STOCK - BEGINNING OF ANNUAL ACCOUNTING PERIOD	SCH F 18b(a)	13	1221	- 1233	N
3300	COMMON STOCK - END OF ANNUAL ACCOUNTING PERIOD	SCH F 18b(b)	13	1234	- 1246	N
+3305	PAID-IN OR CAPITAL SURPLUS BEG. ACCOUNTING PERIOD	SCH F 19(a)	13	1247	- 1259	N
@3310	PAID-IN OR CAPITAL SURPLUS BEG. ACCOUNTING PERIOD (ATTACH RECONCILIATION	SCH F 19(a)	6	1260	- 1265	"STMbnn" OR BLANK
+3315	PAID-IN OR CAPITAL SURPLUS END OF ACCOUNTING PERIOD	SCH F 19(b)	13	1266	- 1278	N
@3320	PAID-IN OR CAPITAL SURPLUS END OF ACCOUNTING PERIOD (ATTACH RECONCILIATION)	SCH F 19(b)	6	1279	- 1284	"STMbnn" OR BLANK
3330	RETAINED EARNINGS - BEG. OF ANNUAL ACCOUNTING PERIOD	SCH F 20(a)	13	1285	- 1297	N
3340	RETAINED EARNINGS - END OF ANNUAL ACCOUNTING PERIOD	SCH F 20(b)	13	1298	- 1310	N
3350	LESS COST OF TREASURY STOCK BEG. OF ACCOUNTING PERIOD	SCH F 21(a)	13	1311	- 1323	N ***
3360	LESS COST OF TREASURY STOCK END OF ACCOUNTING PERIOD	SCH F 21(b)	13	1324	- 1336	N ***

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
3370 TOTAL LIABILITIES & EQUITY BEG. OF ACCOUNTING PERIOD	SCH F 22(a)	13	1337	-	1349	N
3380 TOTAL LIABILITIES & EQUITY END OF ACCOUNTING PERIOD	SCH F 22(b)	13	1350	-	1362	N
RECORD TERMINUS CHARACTER		1	1363	-	1363	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0612
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
3404	FILLER		1	35 -	35	BLANK
3405	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
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	"STMbnn" 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	"STMbnn" 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	"STMbnn" 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	"STMbnn" OR BLANK
+3630	OTHER (NET SUBTRACTIONS)	SCH H 2h	18	361 -	378	N
@3635	OTHER (ATTACH SCHEDULE)	SCH H 2h	6	379 -	384	"STMbnn" 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	13	475 -	487	N
3700	EXCHANGE RATE USED FOR LINE 5d		10	488 -	497	FUNCTIONAL RATE (nnn.nnnnnnn)

SECTION 7.51 FORM 5471, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3710	SUBPART F INCOME	SCH I 1	13	498 -	510	N
3720	EARNINGS INVESTED IN U.S. PROPERTY	SCH I 2	13	511 -	523	N
3730	SUBPART F INCOME PREVIOUSLY EXCLUDED	SCH I 3	13	524 -	536	N
3740	PREVIOUSLY EXCLUDED EXPORT TRADE INCOME	SCH I 4	13	537 -	549	N
3750	FACTORING INCOME	SCH I 5	13	550 -	562	N
3760	TOTAL LINES 1-5	SCH I 6	13	563 -	575	N
3770	DIVIDENDS RECEIVED	SCH I 7	13	576 -	588	N
3780	EXCHANGE GAIN OR LOSS	SCH I 8	13	589 -	601	N
3790	INCOME OF FOREIGN CORPORATION BLOCKED (YES BOX)		1	602 -	602	"X" OR BLANK
3795	INCOME OF FOREIGN CORPORATION BLOCKED (NO BOX)		1	603 -	603	"X" OR BLANK
3800	DID ANY BECOME UNBLOCKED (YES BOX)		1	604 -	604	"X" OR BLANK
3805	DID ANY BECOME UNBLOCKED (NO BOX)		1	605 -	605	"X" OR BLANK
@3810	STATEMENT		6	606 -	611	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	612 -	612	"#"

SECTION 7.52 FORM 5713, PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0764
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"5713bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001
0010		8	43	50	FORMAT: YYYYMMDD
0020		8	51	58	FORMAT: YYYYMMDD
0030		35	59	93	A/N
0040		9	94	102	N
0050		35	103	137	A/N
0060		22	138	159	A/N
0070		2	160	161	A/N
0080		12	162	173	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0090		3	174	176	"MSC"
0100		1	177	177	"X" OR BLANK
0110		1	178	178	"X" OR BLANK
0120		1	179	179	"X" OR BLANK
0130		1	180	180	"X" OR BLANK
0140		1	181	181	"X" OR BLANK
0150		1	182	182	"X" OR BLANK
0160		12	183	194	NO ENTRY
0170	2a	35	195	229	A/N
0180	2a	9	230	238	N
0190	2a	35	239	273	A/N OR BLANK
0200	2a	9	274	282	N OR BLANK
0210	2a	35	283	317	A/N OR BLANK

SECTION 7.52 FORM 5713, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0220	PARTNER'S IDENTIFYING NUMBER	2a	9	318 - 326		N OR BLANK
0230	PARTNER'S NAME	2a	35	327 - 361		A/N OR BLANK
0240	PARTNER'S IDENTIFYING NUMBER	2a	9	362 - 370		N OR BLANK
0250	PARTNER'S NAME	2a	35	371 - 405		A/N OR BLANK
0260	PARTNER'S IDENTIFYING NUMBER	2a	9	406 - 414		N OR BLANK
0270	PARTNER'S NAME	2a	35	415 - 449		A/N OR BLANK
0280	PARTNER'S IDENTIFYING NUMBER	2a	9	450 - 458		N OR BLANK
0290	PARTNER'S NAME	2a	35	459 - 493		A/N OR BLANK
0300	PARTNER'S IDENTIFYING NUMBER	2a	9	494 - 502		N OR BLANK
*0305	ATTACHMENT - ADDT'L INFORMATION (PARTNER'S NAME & IDENTIFYING NO.)		6	503 - 508		"STMbnn" OR BLANK
0310	ADDITIONAL INFORMATION INCLUDED (RE: FIELD NUMBER 0305)		1	509 - 509		"X" OR BLANK
0320	PRINCIPAL BUSINESS ACTIVITY CODE	2c	6	510 - 515		N RANGE: 111100-813000
0330	PRINCIPAL BUSINESS ACTIVITY DESCRIPTION	2c	35	516 - 550		A/N
0340	PRINCIPAL BUSINESS ACTIVITY CODE	2d	4	551 - 554		NO ENTRY
0350	PRINCIPAL BUSINESS ACTIVITY DESCRIPTION	2d	35	555 - 589		NO ENTRY
0360	PARTNERSHIP'S TOTAL ASSETS	3a	12	590 - 601		N
0370	PARTNERSHIP'S ORDINARY INCOME	3b	12	602 - 613		N
0380	TYPE OF FORM 1120 SERIES FILED	4a	6	614 - 619		NO ENTRY
0390	NAME OF CORPORATION	4b(1)	35	620 - 654		NO ENTRY
0400	EMPLOYER IDENTIFICATION NUMBER	4b(2)	9	655 - 663		NO ENTRY
0410	TAXABLE YEAR BEGINNING	4b(3)	8	664 - 671		NO ENTRY
0420	TAXABLE YEAR ENDING	4b(3)	8	672 - 679		NO ENTRY
0430	TOTAL ASSETS	4c(1)	12	680 - 691		NO ENTRY
0440	TAXABLE INCOME	4c(2)	12	692 - 703		NO ENTRY
0450	TOTAL INCOME OF ESTATES OR TRUSTS	5	12	704 - 715		NO ENTRY
0460	FOREIGN TAX CREDIT	6a	12	716 - 727		N
0470	DEFERRAL OF EARNINGS OF CONTROLLED FOREIGN CORPORATION	6b	12	728 - 739		N

SECTION 7.52 FORM 5713, PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0480	DEFERRAL OF IC-DISC INCOME	6c	12	740	- 751	NO ENTRY
0490	EXEMPT FSC INCOME	6d	12	752	- 763	NO ENTRY
	RECORD TERMINUS CHARACTER		1	764	- 764	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1482
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0514	FILLER		1	35 -	35	BLANK
0515	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
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

SECTION 7.53 FORM 5713, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0640	ARE YOU CONTROLLED BY ANY PERSON WHO HAS OPERATIONS REPORTABLE UNDER SECTION 999(a) (YES BOX)	7f	1	55	55	"X" OR BLANK
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
0740	BOYCOTT OF ISRAEL (YES BOX)	8	1	65	65	"X" OR BLANK
0750	BOYCOTT OF ISRAEL (NO BOX)	8	1	66	66	"X" OR BLANK
+0760	ARE YOU SUBMITTING ADDITIONAL INFORMATION RELATING BOYCOTT OF ISRAEL	8	1	67	67	"X" OR BLANK
0770	NAME OF COUNTRY	8a(1)	35	68	102	A/N
0780	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8a(2)	9	103	111	N
0790	PRINCIPAL BUSINESS ACTIVITY CODE	8a(3)	6	112	117	N
0800	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8a(4)	35	118	152	A/N
0810	IC-DISCS ONLY - ENTER PRODUCT CODE	8a(5)	3	153	155	NO ENTRY
0820	NAME OF COUNTRY	8b(1)	35	156	190	A/N OR BLANK

SECTION 7.53 FORM 5713, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0830	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8b(2)	9	191 -	199	N OR BLANK
0840	PRINCIPAL BUSINESS ACTIVITY CODE	8b(3)	6	200 -	205	N OR BLANK
0850	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8b(4)	35	206 -	240	A/N OR BLANK
0860	IC-DISCS ONLY - ENTER PRODUCT CODE	8b(5)	3	241 -	243	NO ENTRY
0870	NAME OF COUNTRY	8c(1)	35	244 -	278	A/N OR BLANK
0880	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8c(2)	9	279 -	287	N OR BLANK
0890	PRINCIPAL BUSINESS ACTIVITY CODE	8c(3)	6	288 -	293	N OR BLANK
0900	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8c(4)	35	294 -	328	A/N OR BLANK
0910	IC-DISCS ONLY - ENTER PRODUCT CODE	8c(5)	3	329 -	331	NO ENTRY
0920	NAME OF COUNTRY	8d(1)	35	332 -	366	A/N OR BLANK
0930	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8d(2)	9	367 -	375	N OR BLANK
0940	PRINCIPAL BUSINESS ACTIVITY CODE	8d(3)	6	376 -	381	N OR BLANK
0950	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8d(4)	35	382 -	416	A/N OR BLANK
0960	IC-DISCS ONLY - ENTER PRODUCT CODE	8d(5)	3	417 -	419	NO ENTRY
0970	NAME OF COUNTRY	8e(1)	35	420 -	454	A/N OR BLANK
0980	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8e(2)	9	455 -	463	N OR BLANK
0990	PRINCIPAL BUSINESS ACTIVITY CODE	8e(3)	6	464 -	469	N OR BLANK
1000	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8e(4)	35	470 -	504	A/N OR BLANK
1010	IC-DISCS ONLY - ENTER PRODUCT CODE	8e(5)	3	505 -	507	NO ENTRY
1020	NAME OF COUNTRY	8f(1)	35	508 -	542	A/N OR BLANK
1030	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8f(2)	9	543 -	551	N OR BLANK
1040	PRINCIPAL BUSINESS ACTIVITY CODE	8f(3)	6	552 -	557	N OR BLANK

SECTION 7.53 FORM 5713, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1050	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8f(4)	35	558 -	592	A/N OR BLANK
1060	IC-DISCS ONLY - ENTER PRODUCT CODE	8f(5)	3	593 -	595	NO ENTRY
1070	NAME OF COUNTRY	8g(1)	35	596 -	630	A/N OR BLANK
1080	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8g(2)	9	631 -	639	N OR BLANK
1090	PRINCIPAL BUSINESS ACTIVITY CODE	8g(3)	6	640 -	645	N OR BLANK
1100	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8g(4)	35	646 -	680	A/N OR BLANK
1110	IC-DISCS ONLY - ENTER PRODUCT CODE	8g(5)	3	681 -	683	NO ENTRY
1120	NAME OF COUNTRY	8h(1)	35	684 -	718	A/N OR BLANK
1130	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8h(2)	9	719 -	727	N OR BLANK
1140	PRINCIPAL BUSINESS ACTIVITY CODE	8h(3)	6	728 -	733	N OR BLANK
1150	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8h(4)	35	734 -	768	A/N OR BLANK
1160	IC-DISCS ONLY - ENTER PRODUCT CODE	8h(5)	3	769 -	771	NO ENTRY
1170	NAME OF COUNTRY	8i(1)	35	772 -	806	A/N OR BLANK
1180	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8i(2)	9	807 -	815	N OR BLANK
1190	PRINCIPAL BUSINESS ACTIVITY CODE	8i(3)	6	816 -	821	N OR BLANK
1200	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8i(4)	35	822 -	856	A/N OR BLANK
1210	IC-DISCS ONLY - ENTER PRODUCT CODE	8i(5)	3	857 -	859	NO ENTRY
1220	NAME OF COUNTRY	8j(1)	35	860 -	894	A/N OR BLANK
1230	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8j(2)	9	895 -	903	N OR BLANK
1240	PRINCIPAL BUSINESS ACTIVITY CODE	8j(3)	6	904 -	909	N OR BLANK
1250	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8j(4)	35	910 -	944	A/N OR BLANK
1260	IC-DISCS ONLY - ENTER PRODUCT CODE	8j(5)	3	945 -	947	NO ENTRY
1270	NAME OF COUNTRY	8k(1)	35	948 -	982	A/N OR BLANK

SECTION 7.53 FORM 5713, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1280	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8k(2)	9	983	- 991	N OR BLANK
1290	PRINCIPAL BUSINESS ACTIVITY CODE	8k(3)	6	992	- 997	N OR BLANK
1300	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8k(4)	35	998	- 1032	A/N OR BLANK
1310	IC-DISCS ONLY - ENTER PRODUCT CODE	8k(5)	3	1033	- 1035	NO ENTRY
1320	NAME OF COUNTRY	8L(1)	35	1036	- 1070	A/N OR BLANK
1330	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8L(2)	9	1071	- 1079	N OR BLANK
1340	PRINCIPAL BUSINESS ACTIVITY CODE	8L(3)	6	1080	- 1085	N OR BLANK
1350	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8L(4)	35	1086	- 1120	A/N OR BLANK
1360	IC-DISCS ONLY - ENTER PRODUCT CODE	8L(5)	3	1121	- 1123	NO ENTRY
1370	NAME OF COUNTRY	8m(1)	35	1124	- 1158	A/N OR BLANK
1380	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8m(2)	9	1159	- 1167	N OR BLANK
1390	PRINCIPAL BUSINESS ACTIVITY CODE	8m(3)	6	1168	- 1173	N OR BLANK
1400	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8m(4)	35	1174	- 1208	A/N OR BLANK
1410	IC-DISCS ONLY - ENTER PRODUCT CODE	8m(5)	3	1209	- 1211	NO ENTRY
1420	NAME OF COUNTRY	8n(1)	35	1212	- 1246	A/N OR BLANK
1430	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8n(2)	9	1247	- 1255	N OR BLANK
1440	PRINCIPAL BUSINESS ACTIVITY CODE	8n(3)	6	1256	- 1261	N OR BLANK
1450	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8n(4)	35	1262	- 1296	A/N OR BLANK
1460	IC-DISCS ONLY - ENTER PRODUCT CODE	8n(5)	3	1297	- 1299	NO ENTRY
1470	NAME OF COUNTRY	8o(1)	35	1300	- 1334	A/N OR BLANK
1480	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8o(2)	9	1335	- 1343	N OR BLANK
1490	PRINCIPAL BUSINESS ACTIVITY CODE	8o(3)	6	1344	- 1349	N OR BLANK

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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1500	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8o(4)	35	1350	- 1384	A/N OR BLANK
1510	IC-DISCS ONLY - ENTER PRODUCT CODE	8o(5)	3	1385	- 1387	NO ENTRY
1520	NAME OF COUNTRY	8p(1)	35	1388	- 1422	A/N OR BLANK
1530	IDENTIFYING NUMBER OF PERSON HAVING OPERATIONS	8p(2)	9	1423	- 1431	N OR BLANK
1540	PRINCIPAL BUSINESS ACTIVITY CODE	8p(3)	6	1432	- 1437	N OR BLANK
1550	DESCRIPTION OF PRINCIPAL BUSINESS ACTIVITY	8p(4)	35	1438	- 1472	A/N OR BLANK
1560	IC-DISCS ONLY - ENTER PRODUCT CODE	8p(5)	3	1473	- 1475	NO ENTRY
*1565	ADDITIONAL INFORMATION RELATING TO A BOYCOTTING OF ISRAEL	8	6	1476	- 1481	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1482	- 1482	"#"

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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
1604	FILLER		1	35 -	35	BLANK
1605	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
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

SECTION 7.54 FORM 5713, PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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		"STMbnn" 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

SECTION 7.54 FORM 5713, PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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

SECTION 7.54 FORM 5713, PAGE 3

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	DESCRIPTION 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		"STMbnn" 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, ATTACH EXPLANATION	11	6	1471 - 1476		"STMbnn" 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, ATTACH EXPLANATION	12	6	1479 - 1484		"STMbnn" 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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
2524	FILLER		1	35 -	35	BLANK
2525	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
2530	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH OR IN A COUNTRY (YES BOX)	13a (1)(i)	1	43 -	43	"X" OR BLANK
2540	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH OR IN A COUNTRY (NO BOX)	13a (1)(i)	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)(i)	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)(i)	1	46 -	46	"X" OR BLANK
2570	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY UNITED STATES PERSON (YES BOX)	13a (1)(ii)	1	47 -	47	"X" OR BLANK
2580	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY UNITED STATES PERSON (NO BOX)	13a (1)(ii)	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)(ii)	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)(ii)	1	50 -	50	"X" OR BLANK
2610	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (YES BOX)	13a (1)(iii)	1	51 -	51	"X" OR BLANK
2620	RECEIVE REQUESTS TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (NO BOX)	13a (1)(iii)	1	52 -	52	"X" OR BLANK
2630	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (YES BOX)	13a (1)(iii)	1	53 -	53	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2640	ENTER INTO ANY AGREEMENT TO REFRAIN FROM DOING BUSINESS WITH ANY COMPANY (NO BOX)	13a (1)(iii)	1	54	54	"X" OR BLANK
2650	RECEIVE REQUESTS TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (YES BOX)	13a (1)(iv)	1	55	55	"X" OR BLANK
2660	RECEIVE REQUESTS TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (NO BOX)	13a (1)(iv)	1	56	56	"X" OR BLANK
2670	ENTER INTO ANY AGREEMENT TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (YES BOX)	13a (1)(iv)	1	57	57	"X" OR BLANK
2680	ENTER INTO ANY AGREEMENT TO REFRAIN FROM EMPLOYING CERTAIN TYPES OF INDIVIDUALS (NO BOX)	13a (1)(iv)	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
2800	NUMBER OF REQUESTS - CODE	13b (7)a	2	164	165	N
2810	NUMBER OF AGREEMENTS - TOTAL	13b (8)a	12	166	177	N

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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
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

SECTION 7.55 FORM 5713, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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
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

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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
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

SECTION 7.55 FORM 5713, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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
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

SECTION 7.55 FORM 5713, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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
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

SECTION 7.55 FORM 5713, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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	DESCRIPTION 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
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

SECTION 7.55 FORM 5713, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1926	- 1926	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0418
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0040	WAGES PAID OR INCURRED (WORKED AT LEAST 120 HOURS BUT FEWER THAN 400 HOURS)	PT I 1a	12	52 -	63	N
0050	TOTAL WAGES (120 - 400 HOURS)	PT I 1a	12	64 -	75	N
0060	WAGES PAID OR INCURRED (WORKED AT LEAST 400 HOURS)	PT I 1b	12	76 -	87	N
0070	TOTAL WAGES (400 HOURS OR MORE)	PT I 1b	12	88 -	99	N
0080	CURRENT YEAR CREDIT	PT I 2	12	100 -	111	N
*0085	ATTACH STATEMENT	PT I 2	6	112 -	117	"STMbnn" OR BLANK
0090	WORK OPPT. CREDITS FROM FLOW THROUGH ENTITIES	PT I 3	12	118 -	129	N
0100	1041 PORTION	PT I 4	12	130 -	141	NO ENTRY
0110	TOTAL CURRENT YEAR WORK OPPORTUNITY CREDIT	PT I 4	12	142 -	153	N
0120	REGULAR TAX BEFORE CREDITS	PT II 5	12	154 -	165	N
0130	ALTERNATIVE MINIMUM TAX	6	12	166 -	177	N
0140	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	7	12	178 -	189	N
0150	FOREIGN TAX CREDIT	8a	12	190 -	201	N
0160	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	8b	12	202 -	213	N

SECTION 7.56 FORM 5884, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	8c	12	214 -	225	N
0180	EDUCATION CREDITS (FORM 8863, LINE 18)	8d	12	226 -	237	N
0190	CHILD TAX CREDIT (FORM 1040, LINE 47)	8e	12	238 -	249	N
0200	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	8f	12	250 -	261	N
0210	ADOPTION CREDIT (FORM 8839, LINE 14)	8g	12	262 -	273	N
0220	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	8h	12	274 -	285	N
0230	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	8i	12	286 -	297	N
0240	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8j	12	298 -	309	N
0250	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	8k	12	310 -	321	N
0260	ADD LINES 8a THROUGH 8k	8L	12	322 -	333	N
0270	NET INCOME TAX SUBTRACT LINE 8L FROM LINE 7	9	12	334 -	345	N
0280	TENTATIVE MINIMUM TAX	10	12	346 -	357	N
0290	NET REGULAR TAX SUBTRACT LINE 81 FROM LINE 5	11	12	358 -	369	N
0300	ENTER 25% (.25) OF THE EXCESS	12	12	370 -	381	N
0310	ENTER THE GREATER OF LINE 10 OR LINE 12	13	12	382 -	393	N
0320	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	394 -	405	N
0330	WORK OPPORTUNITY CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	406 -	417	N
	RECORD TERMINUS CHARACTER		1	418 -	418	"#"

SECTION 7.57 FORM 6252, PAGE 1

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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
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	"STMbnn" 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

SECTION 7.57 FORM 6252, PAGE 1

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	"STMbnn" 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

SECTION 7.57 FORM 6252, PAGE 1

FIELD IDENTIFICATION NO.	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	"#"

SECTION 7.58 FORM 6478, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0610
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
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)	2a (a)	12	76 -	87	N
0050	TOTAL 190 PROOF OR GREATER	2a (c)	12	88 -	99	N
0060	LESS THAN 190 PROOF BUT AT LEAST 150 PROOF (SOLD OR USED)	2b (a)	12	100 -	111	N
0070	TOTAL LESS THAN 190 PROOF BUT A LEAST 150 PROOF	2b (c)	12	112 -	123	N
0080	ADD LINES 1, 2a, AND 2b (SOLD OR USED)	3(a)	12	124 -	135	N
0090	TOTAL ADD LINES 1, 2a, AND 2b	3(c)	12	136 -	147	N
0100	OTHER FUELS BLENDED WITH ALCOHOL ON LINES 2a AND 2b (GALLONS SOLD OR USED)	4(a)	12	148 -	159	N
0110	TOTAL GALLONS OF FUEL	5a (a)	12	160 -	171	N
0120	TOTAL GALLONS CONTAINING LESS THAN 5.7% OF 190 PROOF OR THAT ARE EXEMPT FROM EXCISE TAX	5b (a)	12	172 -	183	N
0130	SUBTRACT LINE 5b FROM LINE 5a	6(a)	12	184 -	195	N
0140	AVIATION FUEL FOR USE IN NONCOMMERCIAL AVIATION (GALLONS SOLD OR USED)	7a (a)	12	196 -	207	N
0150	TOTAL AVIATION FUEL FOR USE IN NONCOMMERCIAL AVIATION (GALLONS SOLD OR USED)	7a (c)	12	208 -	219	N

SECTION 7.58 FORM 6478, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	GASOHOL CONTAINING LESS THAN 85% ALCOHOL (SOLD OR USED)	7b (a)	12	220 -	231	N
0170	TOTAL GASOHOL CONTAINING LESS THAN 85% ALCOHOL	7b (c)	12	232 -	243	N
0180	SPECIAL MOTOR FUEL CONTAINING 85% OR MORE ALCOHOL	7c (a)	12	244 -	255	N
0190	TOTAL SPECIAL MOTOR FUEL CONTAINING 85% OR MORE ALCOHOL	7c (c)	12	256 -	267	N
0200	ADD LINES 7a THROUGH 7c	8	12	268 -	279	N
0210	CURRENT YEAR CREDIT LESS EXCISE TAX BENEFIT	9	12	280 -	291	N
0220	FLOW-THROUGH ALCOHOL FUEL CREDITS FROM A PARTNERSHIP	10	12	292 -	303	N
0225	1041 PORTION AMOUNT	11	12	304 -	315	NO ENTRY
+0230	TOTAL CURRENT YEAR CREDIT FOR ALCOHOL USED AS FUEL	11	12	316 -	327	N
0233	1041 BENEFICIARIES AMOUNT	11	12	328 -	339	NO ENTRY
@0235	ATTACH 1041 STATEMENT	11	6	340 -	345	NO ENTRY
0240	REGULAR TAX BEFORE CREDITS	12	12	346 -	357	N
0250	ALTERNATIVE MINIMUM TAX	13	12	358 -	369	N
0260	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	14	12	370 -	381	N
0270	FOREIGN TAX CREDIT	15a	12	382 -	393	N
0280	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	15b	12	394 -	405	N
0290	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	15c	12	406 -	417	N
0300	EDUCATION CREDITS (FROM 8863, LINE 18)	15d	12	418 -	429	N
0310	CHILD TAX CREDIT (FORM 1040, LINE 47)	15e	12	430 -	441	N
0320	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	15f	12	442 -	453	N
0330	ADOPTION CREDIT (FORM 8839, LINE 14)	15g	12	454 -	465	N
0340	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	15h	12	466 -	477	N

SECTION 7.58 FORM 6478, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0350	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	15i	12	478	-	489	N
0360	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	15j	12	490	-	501	N
0370	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	15k	12	502	-	513	N
0380	ADD LINES 15a THROUGH 15k	15l	12	514	-	525	N
0390	NET INCOME TAX SUBTRACT LINE 15l FROM LINE 14	16	12	526	-	537	N
0400	TENTATIVE MINIMUM TAX	17	12	538	-	549	N
0410	NET REGULAR TAX SUBTRACT LINE 15l FROM LINE 12	18	12	550	-	561	N
0420	ENTER 25% (.25) OF THE EXCESS	19	12	562	-	573	N
0430	GREATER OF LINE 17 OR LINE 19	20	12	574	-	585	N
0440	SUBTRACT LINE 20 FROM LINE 16 IF ZERO OR LESS, ENTER -0-	21	12	586	-	597	N
0450	CREDIT FOR ALCOHOL USED AS FUEL ALLOWED FOR THE CURRENT YEAR	22	12	598	-	609	N
	RECORD TERMINUS CHARACTER		1	610	-	610	"#"

SECTION 7.59 FORM 6765, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0578
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	PAYMENTS PAID OR INCURRED	1	12	52 -	63	N
0030	ORGANIZATION BASE PERIOD AMT.	2	12	64 -	75	N
0040	SUBTRACT LINE 2 FROM LINE 1	3	12	76 -	87	N
0050	WAGES FOR QUALIFIED SERVICES	4	12	88 -	99	N
0060	COST OF SUPPLIES	5	12	100 -	111	N
0070	COST OF COMPUTERS	6	12	112 -	123	N
0080	% OF CONTRACT RESEARCH EXP.	7	12	124 -	135	N
0090	TOTAL QUALIFIED RESEARCH EXP.	8	12	136 -	147	N
0100	FIXED-BASE PERCENTAGE (NOT MORE THAN 16%)	9	6	148 -	153	N
0110	AVG. ANNUAL GROSS RECEIPTS	10	12	154 -	165	N
0120	BASE AMOUNT	11	12	166 -	177	N
0130	SUBTRACT LINE 11 FROM LINE 8	12	12	178 -	189	N
0140	MULTIPLY LINE 8 BY 50%	13	12	190 -	201	N
0150	SMALLER OF LINE 12 OR LINE 13	14	12	202 -	213	N
0160	ADD LINES 3 AND 14	15	12	214 -	225	N
0170	ELECTING REDUCED CREDIT LITERAL	16	8	226 -	233	"SECb280C" OR BLANK
+0180	REGULAR CREDIT	16	12	234 -	245	N
*0190	ATTACH SCHEDULE	16	6	246 -	251	"STMbnn" OR BLANK
0200	PAYMENTS PAID OR INCURRED	17	12	252 -	263	N
0210	ORGANIZATION BASE PERIOD AMT.	18	12	264 -	275	N

SECTION 7.59 FORM 6765, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0220	SUBTRACT LINE 18 FROM LINE 17	19	12	276 - 287	N	
0230	MULTIPLY LINE 19 BY 20%	20	12	288 - 299	N	
0240	WAGES FOR QUALIFIED SERVICES	21	12	300 - 311	N	
0250	COST OF SUPPLIES	22	12	312 - 323	N	
0260	COSTS OF COMPUTERS	23	12	324 - 335	N	
0270	% OF CONTRACT RESEARCH EXP.	24	12	336 - 347	N	
0280	TOTAL QUALIFIED RESEARCH EXP.	25	12	348 - 359	N	
0290	AVG. ANNUAL GROSS RECEIPTS	26	12	360 - 371	N	
0300	MULTIPLY LINE 26 BY 1%	27	12	372 - 383	N	
0310	SUBTRACT LINE 27 FROM LINE 25	28	12	384 - 395	N	
0320	MULTIPLY LINE 26 BY 1.5%	29	12	396 - 407	N	
0330	SUBTRACT LINE 29 FROM LINE 25	30	12	408 - 419	N	
0340	SUBTRACT LINE 30 FROM LINE 28	31	12	420 - 431	N	
0350	MULTIPLY LINE 26 BY 2%	32	12	432 - 443	N	
0360	SUBTRACT LINE 32 FROM LINE 25	33	12	444 - 455	N	
0370	SUBTRACT LINE 33 FROM LINE 30	34	12	456 - 467	N	
0380	MULTIPLY LINE 31 BY 1.65%	35	12	468 - 479	N	
0390	MULTIPLY LINE 34 BY 2.2%	36	12	480 - 491	N	
0400	MULTIPLY LINE 33 BY 2.75%	37	12	492 - 503	N	
0410	ADD LINES 20, 35, 36, AND 37	38	12	504 - 515	N	
0420	ELECTING REDUCED CREDIT LITERAL	39	8	516 - 523	N	"SECb280C" OR BLANK
+0430	ALTERNATIVE INCREMENTAL CREDIT	39	12	524 - 535	N	
*0440	ATTACH SCHEDULE	39	6	536 - 541	N	"STMbnn" OR BLANK
0450	FLOW-THROUGH RESEARCH CREDITS	40	12	542 - 553	N	
0455	1041 PORTION AMOUNT	41	12	554 - 565	N	NO ENTRY
0460	TOTAL CURRENT YEAR CREDIT FOR INCREASING RESEARCH ACTIVITIES	41	12	566 - 577	N	
	RECORD TERMINUS CHARACTER		1	578 - 578	N	"#"

SECTION 7.60 FORM 6765, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0391
	START RECORD SENTINEL		4	5 -	8	*****
0480	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0481	FORM NUMBER		6	15 -	20	"6765bb"
0482	PAGE NUMBER		5	21 -	25	"PG02b"
0483	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0484	FILLER		1	35 -	35	BLANK
0485	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0490	ENTER THE AMOUNT FROM LINE 41	42	12	43 -	54	N
0500	CREDIT ATTRIBUTABLE TO THE FIRST SUSPENSION PERIOD (MULTIPLY LINE 42 BY SUSPENSION PERCENTAGE)	43	12	55 -	66	43
0510	CREDIT ATTRIBUTABLE TO THE SECOND SUSPENSION PERIOD (MULTIPLY LINE 42 BY SUSPENSION PERCENTAGE)	44	12	67 -	78	N
0520	ADD LINES 43 AND 44	45	12	79 -	90	N
0530	SUBTRACT LINE 45 FROM LINE 42	46	12	91 -	102	N
0540	REGULAR TAX BEFORE CREDITS	47	12	103 -	114	N
0550	ALTERNATIVE MINIMUM TAX	48	12	115 -	126	N
0560	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	49	12	127 -	138	N
0570	FOREIGN TAX CREDIT	50a	12	139 -	150	N
0580	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	50b	12	151 -	162	N
0590	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	50c	12	163 -	174	N
0600	EDUCATION CREDITS (FORM 8863, LINE 18)	50d	12	175 -	186	N
0610	CHILD TAX CREDIT (FORM 1040, LINE 47)	50e	12	187 -	198	N
0620	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	50f	12	199 -	210	N
0630	ADOPTION CREDIT (FORM 8839, LINE 14)	50g	12	211 -	222	N

SECTION 7.60 FORM 6765, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0640	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	50h	12	223	-	234	N
0650	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	50i	12	235	-	246	N
0660	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	50j	12	247	-	258	N
0670	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	50k	12	259	-	270	N
0680	ADD LINES 50a THROUGH 50k	50l	12	271	-	282	N
0690	NET INCOME TAX SUBTRACT LINE 501 FROM LINE 49	51	12	283	-	294	N
0700	TENTATIVE MINIMUM TAX	52	12	295	-	306	N
0710	NET REGULAR TAX SUBTRACT LINE 501 FROM LINE 47	53	12	307	-	318	N
0720	ENTER 25% (.25) OF THE EXCESS	54	12	319	-	330	N
0730	GREATER OF LINE 52 OR LINE 54	55	12	331	-	342	N
0740	SUBTRACT LINE 55 FROM LINE 51 IF ZERO OR LESS, ENTER -0-	56	12	343	-	354	N
0750	TOTAL CREDIT ALLOWED FOR THE CURRENT YEAR	57	12	355	-	366	N
0760	SUSPENDED CREDIT ALLOWED FOR THE CURRENT YEAR	58	12	367	-	378	N
0770	CREDIT FOR INCREASING RESEARCH ALLOWED ON THE CURRENT YEAR RETURN	59	12	379	-	390	N
	RECORD TERMINUS CHARACTER		1	391	-	391	"#"

SECTION 7.61 FORM 6781, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1169
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0011	MIXED STRADDLE ELECTION	A	1	52 -	52	"X" OR BLANK
0012	STRADDLE-BY-STRADDLE ID ELECTION	B	1	53 -	53	"X" OR BLANK
0013	MIXED STRADDLE ACCOUNT ELECTION	C	1	54 -	54	"X" OR BLANK
0014	SEC. 1256 CONTRACTS LOSS ELECTION	D	1	55 -	55	"X" OR BLANK
*0015	STATEMENT REQUIRED BY REGULATIONS	C	6	56 -	61	"STMbnn" OR BLANK
0020	IDENTIFICATION OF ACCOUNT	1a	46	62 -	107	A/N
0030	LOSS	1b	12	108 -	119	N
0040	GAIN	1c	12	120 -	131	N
0050	IDENTIFICATION OF ACCOUNT	1a	46	132 -	177	A/N OR BLANK
0060	LOSS	1b	12	178 -	189	N OR BLANK
0070	GAIN	1c	12	190 -	201	N OR BLANK
0080	IDENTIFICATION OF ACCOUNT	1a	46	202 -	247	A/N OR BLANK
0090	LOSS	1b	12	248 -	259	N OR BLANK
0100	GAIN	1c	12	260 -	271	N OR BLANK
*0105	LIST OF TRANSACTIONS	PT I 1	6	272 -	277	"STMbnn" OR BLANK
0110	ADD AMOUNTS ON LINE 1 IN COLUMN b AND c	2b	12	278 -	289	N***
+0120	ADD AMOUNTS ON LINE 1 IN COLUMN b AND c	2c	12	290 -	301	N
0130	NET GAIN OR (LOSS)	3	12	302 -	313	N

SECTION 7.61 FORM 6781, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0140	FORM 1099-B ADJUSTMENTS	4	12	314 -	325	N
*0145	ATTACH 1099-B ADJUSTMENT SCHEDULE	4	6	326 -	331	"STMbnn" OR BLANK
0150	COMBINE LINES 3 AND 4	5	12	332 -	343	N
0160	NET SEC. 1256 CONTRACT	6	12	344 -	355	N
0170	SUBTRACT LINE 6 FROM LINE 5	7	12	356 -	367	N
0180	SHORT-TERM CAPITAL GAIN OR LOSS	8	12	368 -	379	N
0190	LONG-TERM CAPITAL GAIN OR LOSS	9	12	380 -	391	N
@0195	ATTACH STRADDLE LISTING	PT II	6	392 -	397	"STMbnn"
0200	DESCRIPTION OF PROPERTY	10a	35	398 -	432	A/N OR BLANK
0210	DATE ACQUIRED	10b	8	433 -	440	FORMAT: YYYYMMDD
0220	DATE SOLD	10c	8	441 -	448	FORMAT: YYYYMMDD
0230	GROSS SALES PRICE	10d	12	449 -	460	N OR BLANK
0240	COST/EXPENSE OF SALE	10e	12	461 -	472	N OR BLANK
0250	LOSS	10f	12	473 -	484	N OR BLANK
0260	UNRECOGNIZED GAIN	10g	12	485 -	496	N OR BLANK
0270	RECOGNIZED LOSS	10h	12	497 -	508	N OR BLANK
0280	28% RATE LOSS	10i	12	509 -	520	N OR BLANK
0290	DESCRIPTION OF PROPERTY	10a	35	521 -	555	A/N OR BLANK
0300	DATE ACQUIRED	10b	8	556 -	563	FORMAT: YYYYMMDD
0310	DATE SOLD	10c	8	564 -	571	FORMAT: YYYYMMDD
0320	GROSS SALES PRICE	10d	12	572 -	583	N OR BLANK
0330	COST/EXPENSE OF SALE	10e	12	584 -	595	N OR BLANK
0340	LOSS	10f	12	596 -	607	N OR BLANK
0350	UNRECOGNIZED GAIN	10g	12	608 -	619	N OR BLANK
0360	RECOGNIZED LOSS	10h	12	620 -	631	N OR BLANK
0370	28% RATE LOSS	10i	12	632 -	643	N OR BLANK
+0380	SHORT-TERM PORTION	11a	12	644 -	655	N***
+0390	LONG-TERM PORTION (RECOGNIZED LOSS)	11b (h)	12	656 -	667	N***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0400	LONG-TERM PORTION (28% RATE LOSS)	11b (I)	12	668 - 679	N***	
*0405	ATTACH SCHEDULE	PT II 11	6	680 - 685	"STMbnn" OR BLANK	
0410	DESCRIPTION OF PROPERTY	12a	35	686 - 720	A/N OR BLANK	
0420	DATE ACQUIRED	12b	8	721 - 728	FORMAT: YYYYMMDD	
0430	DATE SOLD	12c	8	729 - 736	FORMAT: YYYYMMDD	
0440	GROSS SALES PRICE	12d	12	737 - 748	N OR BLANK	
0450	COST OR OTHER BASIS PLUS EXPENSE OF SALE	12e	12	749 - 760	N OR BLANK	
0460	GAIN	12f	12	761 - 772	N OR BLANK	
0470	28% RATE GAIN	12g	12	773 - 784	N OR BLANK	
0480	DESCRIPTION OF PROPERTY	12a	35	785 - 819	A/N OR BLANK	
0490	DATE ACQUIRED	12b	8	820 - 827	FORMAT: YYYYMMDD	
0500	DATE SOLD	12c	8	828 - 835	FORMAT: YYYYMMDD	
0510	GROSS SALES PRICE	12d	12	836 - 847	N OR BLANK	
0520	COST OR OTHER BASIS PLUS EXPENSE OF SALE	12e	12	848 - 859	N OR BLANK	
0530	GAIN	12f	12	860 - 871	N OR BLANK	
0540	28% RATE GAIN	12g	12	872 - 883	N OR BLANK	
+0550	SHORT-TERM PORTION (GAIN)	13a (f)	12	884 - 895	N OR BLANK	
+0560	LONG-TERM PORTION (GAIN)	13b (f)	12	896 - 907	N OR BLANK	
0570	LONG-TERM PORTION (28% RATE GAIN)	13b (g)	12	908 - 919	N OR BLANK	
*0575	ATTACH SCHEDULE	PT II 13	6	920 - 925	"STMbnn" OR BLANK	
0580	DESCRIPTION OF PROPERTY	14a	35	926 - 960	A/N OR BLANK	
0590	DATE ACQUIRED	14b	8	961 - 968	FORMAT: YYYYMMDD	
0600	FAIR MARKET VALUE	14c	12	969 - 980	N OR BLANK	
0610	COST OR OTHER BASIS AS ADJUSTED	14d	12	981 - 992	N OR BLANK	
0620	UNRECOGNIZED GAIN	14e	12	993 - 1004	N OR BLANK	

SECTION 7.61 FORM 6781, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0630	DESCRIPTION OF PROPERTY	14a	35	1005 - 1039		A/N OR BLANK
0640	DATE ACQUIRED	14b	8	1040 - 1047		FORMAT: YYYYMMDD
0650	FAIR MARKET VALUE	14c	12	1048 - 1059		N OR BLANK
0660	COST OR OTHER BASIS AS ADJUSTED	14d	12	1060 - 1071		N OR BLANK
0670	UNRECOGNIZED	14e	12	1072 - 1083		N OR BLANK
0680	DESCRIPTION OF PROPERTY	14a	35	1084 - 1118		A/N OR BLANK
0690	DATE ACQUIRED	14b	8	1119 - 1126		FORMAT: YYYYMMDD OR BLANK
0700	FAIR MARKET VALUE	14c	12	1127 - 1138		N OR BLANK
0710	COST OR OTHER BASIS AS ADJUSTED	14d	12	1139 - 1150		N OR BLANK
0720	UNRECOGNIZED GAIN	14e	12	1151 - 1162		N OR BLANK
*0725	ATTACH STATEMENT FOR ADDITIONAL INFORMATION	PT III	6	1163 - 1168		"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1169 - 1169		"#"

SECTION 7.62 FORM 8082, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1176
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
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 nnnnnbbbbbb OR nnnnnnnnnbbb

SECTION 7.62 FORM 8082, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0140	TAX SHELTER REG. NUMBER	6	12	177 -	188	A/N OR BLANK
0150	IRS CENTER WHERE RETURN IS FILED	7	3	189 -	191	"MSC"
0160	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	8	8	192 -	199	FORMAT: YYYYMMDD
0165	TAX YEAR OF PASS-THROUGH ENTITY (TO)	8	8	200 -	207	FORMAT: YYYYMMDD
0170	YOUR TAX YEAR (FROM)	8	8	208 -	215	FORMAT: YYYYMMDD
0175	YOUR TAX YEAR (TO)	8	8	216 -	223	FORMAT: YYYYMMDD
0180	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	10a	60	224 -	283	A/N
0190	AMOUNT OF ITEM	10b	1	284 -	284	"X" OR BLANK
0200	TREATMENT OF ITEM	10b	1	285 -	285	"X" OR BLANK
0210	AMOUNT	10c	12	286 -	297	N
0220	AMOUNT YOU ARE REPORTING	10d	12	298 -	309	N
0230	DIFFERENCE BETWEEN C & D	10e	12	310 -	321	N
0240	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	11a	60	322 -	381	A/N OR BLANK
0250	AMOUNT OF ITEM	11b	1	382 -	382	"X" OR BLANK
0260	TREATMENT OF ITEM	11b	1	383 -	383	"X" OR BLANK
0270	AMOUNT	11c	12	384 -	395	N OR BLANK
0280	AMOUNT YOU ARE REPORTING	11d	12	396 -	407	N OR BLANK
0290	DIFFERENCE BETWEEN C & D	11e	12	408 -	419	N OR BLANK
0300	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	12a	60	420 -	479	A/N OR BLANK
0310	AMOUNT OF ITEM	12b	1	480 -	480	"X" OR BLANK
0320	TREATMENT OF ITEM	12b	1	481 -	481	"X" OR BLANK
0330	AMOUNT	12c	12	482 -	493	N OR BLANK
0340	AMOUNT YOU ARE REPORTING	12d	12	494 -	505	N OR BLANK
0350	DIFFERENCE BETWEEN C & D	12e	12	506 -	517	N OR BLANK
0360	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	13a	60	518 -	577	A/N OR BLANK
0370	AMOUNT OF ITEM	13b	1	578 -	578	"X" OR BLANK
0380	TREATMENT OF ITEM	13b	1	579 -	579	"X" OR BLANK

SECTION 7.62 FORM 8082, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0390	AMOUNT	13c	12	580 -	591	N OR BLANK
0400	AMOUNT YOU ARE REPORTING	13d	12	592 -	603	N OR BLANK
0410	DIFFERENCE BETWEEN C & D	13e	12	604 -	615	N OR BLANK
0420	EXPLANATIONS	PT III	70	616 -	685	A/N
0430	EXPLANATIONS	PT III	70	686 -	755	A/N
0440	EXPLANATIONS	PT III	70	756 -	825	A/N
0450	EXPLANATIONS	PT III	70	826 -	895	A/N
0460	EXPLANATIONS	PT III	70	896 -	965	A/N
0470	EXPLANATIONS	PT III	70	966 -	1035	A/N
0480	EXPLANATIONS	PT III	70	1036 -	1105	A/N
0490	EXPLANATIONS	PT III	70	1106 -	1175	A/N
	RECORD TERMINUS CHARACTER		1	1176 -	1176	"#"

SECTION 7.63 FORM 8082, PAGE 2

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	EMPLOYER IDENTIFICATION NUMBER (PARTNER'S EIN)		9	26 -	34	N nnnnnnnn
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
0750	EXPLANATIONS	PT III	70	1583 -	1652	A/N

FIELD IDENTIFICATION NO.	EXPLANATIONS	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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	"#"

SECTION 7.64 FORM 8271, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0995
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0009	INVESTOR'S NAME		35	43 -	77	A/N
0010	INVESTOR'S IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	78 -	86	N
0020	INVESTOR'S TAX YEAR ENDING		8	87 -	94	FORMAT: YYYYMMDD OR BLANK
0030	TAX SHELTER NAME	1(a)	35	95 -	129	A/N
0040	TAX SHELTER REGISTRATION NO.	1(b)	11	130 -	140	N OR "APPLIEDbFOR" OR NOBNOTIFICA
0050	NAME OF PERSON WHO APPLIED FOR REGISTRATION	1(b)	35	141 -	175	A/N OR BLANK
0060	TAX SHELTER ID NUMBER	1(c)	9	176 -	184	N OR BLANK
0070	TAX SHELTER NAME	2(a)	35	185 -	219	A/N
0080	TAX SHELTER REGISTRATION NO.	2(b)	11	220 -	230	N OR "APPLIEDbFOR" OR NOBNOTIFICA
0090	NAME OF PERSON WHO APPLIED FOR REGISTRATION	2(b)	35	231 -	265	A/N OR BLANK
0100	TAX SHELTER ID NUMBER	2(c)	9	266 -	274	N OR BLANK
0110	TAX SHELTER NAME	3(a)	35	275 -	309	A/N
0120	TAX SHELTER REGISTRATION NO.	3(b)	11	310 -	320	N OR "APPLIEDbFOR" OR NOBNOTIFICA
0130	NAME OF PERSON WHO APPLIED FOR REGISTRATION	3(b)	35	321 -	355	A/N OR BLANK
0140	TAX SHELTER ID NUMBER	3(c)	9	356 -	364	N OR BLANK
0150	TAX SHELTER NAME	4(a)	35	365 -	399	A/N
0160	TAX SHELTER REGISTRATION NO.	4(b)	11	400 -	410	N OR "APPLIEDbFOR" OR NOBNOTIFICA

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0170	NAME OF PERSON WHO APPLIED FOR REGISTRATION	4(b)	35	411	- 445	A/N OR BLANK
0180	TAX SHELTER ID NUMBER	4(c)	9	446	- 454	N OR BLANK
0190	TAX SHELTER NAME	5(a)	35	455	- 489	A/N
0200	TAX SHELTER REGISTRATION NO.	5(b)	11	490	- 500	N OR "APPLIEDbFOR" OR NOBNOTIFICA
0210	NAME OF PERSON WHO APPLIED FOR REGISTRATION	5(b)	35	501	- 535	A/N OR BLANK
0220	TAX SHELTER ID NUMBER	5(c)	9	536	- 544	N OR BLANK
0230	TAX SHELTER NAME	6(a)	35	545	- 579	A/N
0240	TAX SHELTER REGISTRATION NO.	6(b)	11	580	- 590	N OR "APPLIEDbFOR" OR NOBNOTIFICA
0250	NAME OF PERSON WHO APPLIED FOR REGISTRATION	6(b)	35	591	- 625	A/N OR BLANK
0260	TAX SHELTER ID NUMBER	6(c)	9	626	- 634	N OR BLANK
0270	TAX SHELTER NAME	7(a)	35	635	- 669	A/N
0280	TAX SHELTER REGISTRATION NO.	7(b)	11	670	- 680	N OR "APPLIEDbFOR" OR NOBNOTIFICA
0290	NAME OF PERSON WHO APPLIED FOR REGISTRATION	7(b)	35	681	- 715	A/N OR BLANK
0300	TAX SHELTER ID NUMBER	7(c)	9	716	- 724	N OR BLANK
0310	TAX SHELTER NAME	8(a)	35	725	- 759	A/N
0320	TAX SHELTER REGISTRATION NO.	8(b)	11	760	- 770	N OR "APPLIEDbFOR" OR NOBNOTIFICA
0330	NAME OF PERSON WHO APPLIED FOR REGISTRATION	8(b)	35	771	- 805	A/N OR BLANK
0340	TAX SHELTER ID NUMBER	8(c)	9	806	- 814	N OR BLANK
0350	TAX SHELTER NAME	9(a)	35	815	- 849	A/N
0360	TAX SHELTER REGISTRATION NO.	9(b)	11	850	- 860	N OR "APPLIEDbFOR" OR NOBNOTIFICA
0370	NAME OF PERSON WHO APPLIED FOR REGISTRATION	9(b)	35	861	- 895	A/N OR BLANK
0380	TAX SHELTER ID NUMBER	9(c)	9	896	- 904	N OR BLANK
0390	TAX SHELTER NAME	10(a)	35	905	- 939	A/N

SECTION 7.64 FORM 8271, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0400	TAX SHELTER REGISTRATION NO.	10(b)	11	940	-	950	N OR "APPLIEDbFOR" OR NOBNOTIFICA
0410	NAME OF PERSON WHO APPLIED FOR REGISTRATION	10(b)	35	951	-	985	A/N OR BLANK
0420	TAX SHELTER ID NUMBER	10(c)	9	986	-	994	N OR BLANK
	RECORD TERMINUS CHARACTER		1	995	-	995	"#"

SECTION 7.65 FORM 8275, PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1486
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8275bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N
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

SECTION 7.65 FORM 8275, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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 nnnnnbbbbbb 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	"ANSC", "ATSC", "AUSC", "CSC", "FSC", "HSC", "KCSC", "MSC", "OSC", "PSC"	
<p>NOTE: ANDOVER SERVICE CENTER - "ANSC", ATLANTA SERVICE CENTER - "ATSC", AUSTIN SERVICE CENTER - "AUSC", CINCINNATI SERVICE CENTER - "CSC", FRESNO SERVICE CENTER - "FSC", HOLTSVILLE SERVICE CENTER - "HSC", KANSAS CITY SERVICE CENTER - "KCSC", MEMPHIS SERVICE CENTER - "MSC", OGDEN SERVICE CENTER - "OSC", PHILADELPHIA SERVICE CENTER - "PSC"</p>						
	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	"8275bb"
0422	PAGE NUMBER		5	21 -	25	"PG02b"
0423	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
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
0650	EXPLANATIONS	PT IV	70	1583 -	1652	A/N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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	"#"

SECTION 7.67 FORM 8275-R, PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1486
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8275Rb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N
0020		35	52 -	86	A/N
	PT I 1a				
0030		50	87 -	136	A/N
	PT I 1b				
0040		50	137 -	186	A/N
	PT I 1c				
0050		50	187 -	236	A/N
	PT I 1c				
0060		21	237 -	257	A/N
	PT I 1d				
0070		5	258 -	262	A/N
	PT I 1e				
0080		12	263 -	274	N
	PT I 1f				
0090		35	275 -	309	A/N OR BLANK
	PT I 2a				
0100		50	310 -	359	A/N OR BLANK
	PT I 2b				
0110		50	360 -	409	A/N OR BLANK
	PT I 2c				
0120		50	410 -	459	A/N OR BLANK
	PT I 2c				
0130		21	460 -	480	A/N OR BLANK
	PT I 2d				
0140		5	481 -	485	A/N OR BLANK
	PT I 2e				
0150		12	486 -	497	N OR BLANK
	PT I 2f				

SECTION 7.67 FORM 8275-R, PAGE 1

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 nnnnnbbbbbb 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	"ANSC", "ATSC", "AUSC", "CSC", "FSC", "HSC", "KCSC", "MSC", "OSC", "PSC"
<p>NOTE: ANDOVER SERVICE CENTER - "ANSC", ATLANTA SERVICE CENTER - "ATSC", AUSTIN SERVICE CENTER - "AUSC", CINCINNATI SERVICE CENTER - "CSC", FRESNO SERVICE CENTER - "FSC", HOLTSVILLE SERVICE CENTER - "HSC", KANSAS CITY SERVICE CENTER - "KCSC", MEMPHIS SERVICE CENTER - "MSC", OGDEN SERVICE CENTER - "OSC", PHILADELPHIA SERVICE CENTER - "PSC"</p>						
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
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
0650	EXPLANATIONS	PT IV	70	1583 -	1652	A/N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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	"#"

SECTION 7.69 FORM 8283, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1312
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8283bb"
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	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)	PT I	9	43 -	51	N
0020	NAME OF DONEE ORGANIZATION	PT I 1(a)A	34	52 -	85	A/N
0030	ADDRESS	PT I 1(a)A	35	86 -	120	A/N
0040	CITY	PT I 1(a)A	22	121 -	142	A/N
0050	STATE	PT I 1(a)A	2	143 -	144	A/N
0060	ZIP CODE	PT I 1(a)A	12	145 -	156	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0070	DESCRIPTION OF DONATED PROPERTY	PT I 1(b)A	35	157 -	191	A/N
0080	NAME OF DONEE ORGANIZATION	PT I 1(a)B	34	192 -	225	A/N OR BLANK
0090	ADDRESS	PT I 1(a)B	35	226 -	260	A/N OR BLANK
0100	CITY	PT I 1(a)B	22	261 -	282	A/N OR BLANK
0110	STATE	PT I 1(a)B	2	283 -	284	A/N OR BLANK
0120	ZIP CODE	PT I 1(a)B	12	285 -	296	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0130	DESCRIPTION OF DONATED PROPERTY	PT I 1(b)B	35	297 -	331	A/N OR BLANK
0140	NAME OF DONEE ORGANIZATION	PT I 1(a)C	34	332 -	365	A/N OR BLANK
0150	ADDRESS	PT I 1(a)C	35	366 -	400	A/N OR BLANK

SECTION 7.69 FORM 8283, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	CITY	PT I 1(a)C	22	401 - 422		A/N OR BLANK
0170	STATE	PT I 1(a)C	2	423 - 424		A/N OR BLANK
0180	ZIP CODE	PT I 1(a)C	12	425 - 436		N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0190	DESCRIPTION OF DONATED PROPERTY	PT I 1(b)C	35	437 - 471		A/N OR BLANK
0200	NAME OF DONEE ORGANIZATION	PT I 1(a)D	34	472 - 505		A/N OR BLANK
0210	ADDRESS	PT I 1(a)D	35	506 - 540		A/N OR BLANK
0220	CITY	PT I 1(a)D	22	541 - 562		A/N OR BLANK
0230	STATE	PT I 1(a)D	2	563 - 564		A/N OR BLANK
0240	ZIP CODE	PT I 1(a)D	12	565 - 576		N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0250	DESCRIPTION OF DONATED PROPERTY	PT I 1(b)D	35	577 - 611		A/N OR BLANK
0260	NAME OF DONEE ORGANIZATION	PT I 1(a)E	34	612 - 645		A/N OR BLANK
0270	ADDRESS	PT I 1(a)E	35	646 - 680		A/N OR BLANK
0280	CITY	PT I 1(a)E	22	681 - 702		A/N OR BLANK
0290	STATE	PT I 1(a)E	2	703 - 704		A/N OR BLANK
0300	ZIP CODE	PT I 1(a)E	12	705 - 716		N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0310	DESCRIPTION OF DONATED PROPERTY	PT I 1(b)E	35	717 - 751		A/N OR BLANK
*0315	ATTACH STATEMENT (INFORMATION ON ADDITIONAL DONATED PROPERTY)	PT I	6	752 - 757		"STMbnn" OR BLANK
0320	DATE OF CONTRIBUTION	PT I (c)A	8	758 - 765		FORMAT: YYYYMMDD
0330	DATE ACQUIRED BY DONOR	PT I (d)A	8	766 - 773		FORMAT: YYYYMMDD OR BLANK
0340	HOW ACQUIRED BY DONOR	PT I (e)A	9	774 - 782		A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0350	DONOR'S COST OR ADJUSTED BASIS	PT I (f)A	12	783 - 794		N OR BLANK
0360	FAIR MARKET VALUE	PT I (g)A	12	795 - 806		N
0370	METHOD USED TO DETERMINE FAIR MARKET VALUE	PT I (h)A	20	807 - 826		A/N
0380	DATE OF CONTRIBUTION	PT I (c)B	8	827 - 834		FORMAT: YYYYMMDD
0390	DATE ACQUIRED BY DONOR	PT I (d)B	8	835 - 842		FORMAT: YYYYMMDD OR BLANK
0400	HOW ACQUIRED BY DONOR	PT I (e)B	9	843 - 851		A/N OR BLANK
0410	DONOR'S COST OR ADJUSTED BASIS	PT I (f)B	12	852 - 863		N OR BLANK
0420	FAIR MARKET VALUE	PT I (g)B	12	864 - 875		N OR BLANK
0430	METHOD USED TO DETERMINE FAIR MARKET VALUE	PT I (h)B	20	876 - 895		A/N OR BLANK
0440	DATE OF CONTRIBUTION	PT I (c)C	8	896 - 903		FORMAT: YYYYMMDD
0450	DATE ACQUIRED BY DONOR	PT I (d)C	8	904 - 911		FORMAT: YYYYMMDD OR BLANK
0460	HOW ACQUIRED BY DONOR	PT I (e)C	9	912 - 920		A/N OR BLANK
0470	DONOR'S COST OR ADJUSTED BASIS	PT I (f)C	12	921 - 932		N OR BLANK
0480	FAIR MARKET VALUE	PT I (g)C	12	933 - 944		N OR BLANK
0490	METHOD USED TO DETERMINE FAIR MARKET VALUE	PT I (h)C	20	945 - 964		A/N OR BLANK
0500	DATE OF CONTRIBUTION	PT I (c)D	8	965 - 972		FORMAT: YYYYMMDD
0510	DATE ACQUIRED BY DONOR	PT I (d)D	8	973 - 980		FORMAT: YYYYMMDD OR BLANK
0520	HOW ACQUIRED BY DONOR	PT I (e)D	9	981 - 989		A/N OR BLANK
0530	DONOR'S COST OR ADJUSTED BASIS	PT I (f)D	12	990 - 1001		N OR BLANK
0540	FAIR MARKET VALUE	PT I (g)D	12	1002 - 1013		N OR BLANK
0550	METHOD USED TO DETERMINE FAIR MARKET VALUE	PT I (h)D	20	1014 - 1033		A/N OR BLANK

SECTION 7.69 FORM 8283, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0560	DATE CONTRIBUTION	PT I (c)E	8	1034	- 1041	FORMAT: YYYYMMDD
0570	DATE ACQUIRED BY DONOR	PT I (d)E	8	1042	- 1049	FORMAT: YYYYMMDD OR BLANK
0580	HOW ACQUIRED BY DONOR	PT I (e)E	9	1050	- 1058	A/N OR BLANK
0590	DONOR'S COST OR ADJUSTED BASIS	PT I (f)E	12	1059	- 1070	N OR BLANK
0600	FAIR MARKET VALUE	PT I (g)E	12	1071	- 1082	N OR BLANK
0610	METHOD USED TO DETERMINE FAIR MARKET VALUE	PT I (h)E	20	1083	- 1102	A/N OR BLANK
+0620	LETTER FROM PART I THAT IDENTIFIES THE PROPERTY	PT II 2a	1	1103	- 1103	A/N OR BLANK
*0630	ATTACH STATEMENT (IF PART II APPLIES TO MORE THAN ONE PROPERTY)	PT II 2a	6	1104	- 1109	"STMbnn" OR BLANK
0640	AMOUNT CLAIMED AS DEDUCTION (FOR THIS TAX YEAR)	PT II 2b	12	1110	- 1121	N OR BLANK
0650	AMOUNT CLAIMED AS DEDUCTION (FOR PRIOR TAX YEARS)	PT II 2b	12	1122	- 1133	N OR BLANK
0660	NAME OF CHARITABLE ORGANIZATION (WHICH CONTRIBUTION WAS MADE)	PT II 2c	35	1134	- 1168	A/N OR BLANK
0670	ADDRESS	PT II 2c	35	1169	- 1203	A/N OR BLANK
0680	CITY	PT II 2c	22	1204	- 1225	A/N OR BLANK
0690	STATE	PT II 2c	2	1226	- 1227	A/N OR BLANK
0700	ZIP CODE	PT II 2c	12	1228	- 1239	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0710	PLACE WHERE TANGIBLE PROPERTY	PT II 2d	25	1240	- 1264	A/N OR BLANK
0720	PERSON HAVING POSSESSION OF PROPERTY (OTHER THAN DONEE)	PT II 2e	35	1265	- 1299	A/N OR BLANK
+0730	RESTRICTION ON DONEE'S RIGHT TO USE OR DISPOSE OF PROPERTY (YES BOX)	PT II 3a	1	1300	- 1300	"X" OR BLANK
+0740	RESTRICTION ON DONEE'S RIGHT TO USE OR DISPOSE OF PROPERTY (NO BOX)	PT II 3a	1	1301	- 1301	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0750	DID YOU GIVE TO ANYONE THE RIGHT TO THE INCOME FROM THE DONATED PROPERTY (YES BOX)	PT II 3b	1	1302	- 1302	"X" OR BLANK
+0760	DID YOU GIVE TO ANYONE THE RIGHT TO THE INCOME FROM THE DONATED PROPERTY (NO BOX)	PT II 3b	1	1303	- 1303	"X" OR BLANK
+0770	RESTRICTION LIMITING THE DONATED PROPERTY FOR A PARTICULAR USE (YES BOX)	PT II 3c	1	1304	- 1304	"X" OR BLANK
+0780	RESTRICTION LIMITING THE DONATED PROPERTY FOR A PARTICULAR USE (NO BOX)	PT II 3c	1	1305	- 1305	"X" OR BLANK
*0790	ATTACH STATEMENT	PT II	6	1306	- 1311	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1312	- 1312	"#"

SECTION 7.70 FORM 8283, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0879
	START RECORD SENTINEL		4	5 -	8	*****
0790	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0791	FORM NUMBER		6	15 -	20	"8283bb"
0792	PAGE NUMBER		5	21 -	25	"PG02b"
0793	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0794	FILLER		1	35 -	35	BLANK
0795	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0800	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0810	TYPE OF PROPERTY (ART \$20,000 OR MORE)	PT I 4	1	52 -	52	"X" OR BLANK
0820	TYPE OF PROPERTY (ART LESS THAN \$20,000)	PT I 4	1	53 -	53	"X" OR BLANK
0830	TYPE OF PROPERTY (REAL ESTATE)	PT I 4	1	54 -	54	"X" OR BLANK
0840	TYPE OF PROPERTY: (COIN COLLECTIONS)	PT I 4	1	55 -	55	"X" OR BLANK
0850	TYPE OF PROPERTY: (GEM/JEWELRY)	PT I 4	1	56 -	56	"X" OR BLANK
0860	TYPE OF PROPERTY: (BOOKS)	PT I 4	1	57 -	57	"X" OR BLANK
0870	TYPE OF PROPERTY: (STAMP COLLECTIONS)	PT I 4	1	58 -	58	"X" OR BLANK
0880	TYPE OF PROPERTY: (OTHER)	PT I 4	1	59 -	59	"X" OR BLANK
0890	DESCRIPTION OF DONATED PROPERTY	PT I 5(a)A	35	60 -	94	A/N
0900	PHYSICAL CONDITION OF PROPERTY	PT I 5(b)A	30	95 -	124	A/N
0910	APPRAISED FAIR MARKET VALUE	PT I 5(c)A	12	125 -	136	N
0920	DESCRIPTION OF DONATED PROPERTY	PT I 5(a)B	35	137 -	171	A/N OR BLANK
0930	PHYSICAL CONDITION OF PROPERTY	PT I 5(b)B	30	172 -	201	A/N OR BLANK
0940	APPRAISED FAIR MARKET VALUE	PT I 5(c)B	12	202 -	213	N OR BLANK

SECTION 7.70 FORM 8283, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0950	DESCRIPTION OF DONATED PROPERTY	PT I 5(a)C	35	214 -	248	A/N OR BLANK
0960	PHYSICAL CONDITION OF PROPERTY	PT I 5(b)C	30	249 -	278	A/N OR BLANK
0970	APPRAISED FAIR MARKET VALUE	PT I 5(c)C	12	279 -	290	N OR BLANK
0980	DESCRIPTION OF DONATED PROPERTY	PT I 5(a)D	35	291 -	325	A/N OR BLANK
0990	PHYSICAL CONDITION OF PROPERTY	PT I 5(b)D	30	326 -	355	A/N OR BLANK
1000	APPRAISED FAIR MARKET VALUE	PT I 5(c)D	12	356 -	367	N OR BLANK
*1005	ATTACH STATEMENT (FOR ADD'T DONATED PROPERTY)	PT I 5	6	368 -	373	"STMbnn" OR BLANK
1010	DATE ACQUIRED	PT I 5(d)A	8	374 -	381	FORMAT: YYYYMMDD
1020	HOW ACQUIRED BY DONOR	PT I 5(e)A	9	382 -	390	A/N
1030	DONOR'S COST OR ADJUSTED BASIS	PT I 5(f)A	12	391 -	402	N
1040	BARGAIN SALES	PT I 5(g)A	12	403 -	414	N
1050	AMOUNT CLAIMED AS DEDUCTION	PT I 5(h)A	12	415 -	426	N
1060	AVERAGE TRADING PRICE OF SECURITIES	PT I 5(l)A	12	427 -	438	N
1070	DATE ACQUIRED	PT I 5(d)B	8	439 -	446	FORMAT: YYYYMMDD OR BLANK
1080	HOW ACQUIRED BY DONOR	PT I 5(e)B	9	447 -	455	A/N OR BLANK
1090	DONOR'S COST OR ADJUSTED BASIS	PT I 5(f)B	12	456 -	467	N OR BLANK
1100	BARGAIN SALES	PT I 5(g)B	12	468 -	479	N OR BLANK
1110	AMOUNT CLAIMED AS DEDUCTION	PT I 5(h)B	12	480 -	491	N OR BLANK
1120	AVERAGE TRADING PRICE OF SECURITIES	PT I 5(l)B	12	492 -	503	N OR BLANK
1130	DATE ACQUIRED	PT I 5(d)C	8	504 -	511	FORMAT: YYYYMMDD OR BLANK
1140	HOW ACQUIRED BY DONOR	PT I 5(e)C	9	512 -	520	A/N OR BLANK

SECTION 7.70 FORM 8283, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1150	DONOR'S COST OR ADJUSTED BASIS	PT I 5(f)C	12	521 - 532		N OR BLANK
1160	BARGAIN SALES	PT I 5(g)C	12	533 - 544		N OR BLANK
1170	AMOUNT CLAIMED AS DEDUCTION	PT I 5(h)C	12	545 - 556		N OR BLANK
1180	AVERAGE TRADING PRICE OF SECURITIES	PT I 5(l)C	12	557 - 568		N OR BLANK
1190	DATE ACQUIRED	PT I 5(d)D	8	569 - 576		FORMAT: YYYYMMDD OR BLANK
1200	HOW ACQUIRED BY DONOR	PT I 5(e)D	9	577 - 585		A/N OR BLANK
1210	DONOR'S COST OR ADJUSTED BASIS	PT I 5(f)D	12	586 - 597		N OR BLANK
1220	BARGAIN SALES	PT I 5(g)D	12	598 - 609		N OR BLANK
1230	AMOUNT CLAIMED AS DEDUCTION	PT I 5(h)D	12	610 - 621		N OR BLANK
1240	AVERAGE TRADING PRICE OF SECURITIES	PT I 5(l)D	12	622 - 633		N OR BLANK
*1245	ATTACH STATEMENT	PT I 5	6	634 - 639		"STMbnn" OR BLANK
1250	ATTACH STATEMENT	PT II	6	640 - 645		"STMbnn" OR BLANK
1260	IDENTIFYING LETTER FROM PART I	PT II	1	646 - 646		A/N
1270	DESCRIBE SPECIFIC ITEM FROM PART I	PT II	35	647 - 681		A/N
1280	BUSINESS ADDRESS	PT III	35	682 - 716		A/N
1290	CITY	PT III	22	717 - 738		A/N
1300	STATE	PT III	2	739 - 740		A/N
1310	ZIP CODE	PT III	12	741 - 752		N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1320	IDENTIFYING NUMBER	PT III	9	753 - 761		N
1325	INTEND TO USE PROPERTY FOR AN UNRELATED USE (YES BOX)	PT IV	1	762 - 762		"X" OR BLANK
1330	INTEND TO USE PROPERTY FOR AN UNRELATED USE (NO BOX)	PT IV	1	763 - 763		"X" OR BLANK
1340	NAME OF CHARITABLE ORGANIZATION	PT IV	35	764 - 798		A/N
1350	ADDRESS	PT IV	35	799 - 833		A/N
1360	CITY	PT IV	22	834 - 855		A/N

SECTION 7.70 FORM 8283, PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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1370 STATE	PT IV	2	856	-	857	A/N
1380 ZIP CODE	PT IV	12	858	-	869	N OR nnnnnbbbbbb OR nnnnnnnnbbb
1390 EMPLOYER IDENTIFICATION NUMBER	PT IV	9	870	-	878	N
RECORD TERMINUS CHARACTER		1	879	-	879	"#"

SECTION 7.71 FORM 8308, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0651
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	PARTNERSHIPS'S EIN (EMPLOYER IDENTIFICATION NUMBER)		9	43 -	51	N
0020	PARTNERSHIP'S NAME 1		35	52 -	86	A/N
0030	PARTNERSHIP'S NAME 2		35	87 -	121	A/N
0035	PARTNERSHIP'S TELEPHONE NUMBER		10	122 -	131	N
0040	PARTNERSHIP'S ADDRESS		35	132 -	166	A/N
0050	PARTNERSHIP'S CITY		22	167 -	188	A/N
0060	PARTNERSHIP'S STATE		2	189 -	190	A/N
0070	PARTNERSHIP'S ZIP CODE		12	191 -	202	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0080	TRANSFEROR'S NAME 1	PART I	35	203 -	237	A/N
0090	TRANSFEROR'S NAME 2	PART I	35	238 -	272	A/N
0100	TRANSFEROR'S NAME 3	PART I	35	273 -	307	A/N
0110	TRANSFEROR'S SOCIAL SECURITY NUMBER (SSN)		9	308 -	316	N
0120	TRANSFEROR'S ADDRESS 1	PART I	35	317 -	351	A/N
0130	TRANSFEROR'S ADDRESS 2	PART I	35	352 -	386	A/N
0140	TRANSFEROR'S CITY	PART I	22	387 -	408	A/N
0150	TRANSFEROR'S STATE	PART I	2	409 -	410	A/N
0160	TRANSFEROR'S ZIP CODE	PART I	12	411 -	422	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0170	TRANSFEE'S NAME 1	PART II	35	423 -	457	A/N
0180	TRANSFEE'S NAME 2	PART II	35	458 -	492	A/N

SECTION 7.71 FORM 8308, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190	TRANSFEE'S NAME 3	PART II	35	493 -	527	A/N
0200	TRANSFEE'S ID NUMBER	PART II	9	528 -	536	N
0210	TRANSFEE'S ADDRESS 1	PART II	35	537 -	571	A/N
0220	TRANSFEE'S ADDRESS 2	PART II	35	572 -	606	A/N
0230	TRANSFEE'S CITY	PART II	22	607 -	628	A/N
0240	TRANSFEE'S STATE	PART II	2	629 -	630	A/N
0250	TRANSFEE'S ZIP CODE	PART II	12	631 -	642	N OR nnnnnbbbbbbb OR nnnnnnnnbbb
0260	DATE OF SALE OR EXCHANGE OF PARTNERSHIP INTEREST	PART III	8	643 -	650	FORMAT: YYYYMMDD or BLANK
	RECORD TERMINUS CHARACTER		1	651 -	651	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0340
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8582CR"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0009	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0010	RENTAL REAL ESTATE CREDITS FROM WORKSHEET 1, COL (a)	1a	12	52 -	63	N
0020	PRIOR YEAR UNALLOWED CREDITS FROM WORKSHEET 1, COL (b)	1b	12	64 -	75	N
0030	TOTAL RENTAL REAL ESTATE CREDITS	1c	12	76 -	87	N
0040	REHABILITATION CREDITS FROM WORKSHEETS 2, COL (a)	2a	12	88 -	99	N
0050	REHABILITATION PY CREDITS FROM WORKSHEET 2, COL (b)	2b	12	100 -	111	N
0060	TOTAL REHABILITATION CREDITS	2c	12	112 -	123	N
0070	LOW-INCOME HOUSING CREDITS FROM WORKSHEET 3, COL (a)	3a	12	124 -	135	N
0080	LOW-INCOME HOUSING PY CREDITS FROM WORKSHEET 3, COL (b)	3b	12	136 -	147	N
0090	TOTAL LOW-INCOME HOUSING CREDITS	3c	12	148 -	159	N
0100	ALL PASSIVE ACTIVITY CREDITS, WORKSHEET 4, COL 4(a)	4a	12	160 -	171	N
0110	PASSIVE ACTIVITY PY CREDITS FROM WORKSHEET 4, COL (b)	4b	12	172 -	183	N
0120	TOTAL ALL PASSIVE ACTIVITY CREDITS	4c	12	184 -	195	N
0130	TOTAL CREDITS	5	12	196 -	207	N
0140	TAX ATTRIBUTABLE TO NET PASSIVE INCOME	6	12	208 -	219	N
0150	TOTAL NET CREDITS	7	12	220 -	231	N

SECTION 7.72 FORM 8582-CR, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0160	SMALLER OF REAL ESTATE OR TOTAL NET CREDITS	8	12	232	-	243	N
0170	ENTER \$150,000	9	12	244	-	255	N
0180	MODIFIED ADJUSTED GROSS INCOME	10	12	256	-	267	N
0190	LINE 9 MINUS LINE 10	11	12	268	-	279	N
0200	MULTIPLY LINE 11 BY 50%	12	12	280	-	291	N
0210	SPECIAL ALLOWANCE FOR RENTAL ACTIVITY	13	12	292	-	303	N
0220	LINE 12 MINUS LINE 13	14	12	304	-	315	N
0230	TAX ATTRIBUTABLE TO AMOUNT ON LINE 14	15	12	316	-	327	N
0240	SMALLER OF LINE 8 OR 15	16	12	328	-	339	N
	RECORD TERMINUS CHARACTER		1	340	-	340	"#"

SECTION 7.73 FORM 8582-CR, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0423
	START RECORD SENTINEL		4	5 -	8	*****
0250	RECORD ID		6	9 -	14	"FRMbbb"
0251	FORM NUMBER		6	15 -	20	"8582CR"
0252	PAGE NUMBER		5	21 -	25	"PG02b"
0253	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0254	FILLER		1	35 -	35	BLANK
0255	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0260	TOTAL NET CREDITS	17	12	43 -	54	N
0270	SMALLER OF LINE 8 OR LINE 15	18	12	55 -	66	N
0280	LINE 17 MINUS LINE 18	19	12	67 -	78	N
0290	SMALLER OF LINE 2c OR 19	20	12	79 -	90	N
0300	ENTER \$250,000	21	12	91 -	102	N
0310	MODIFIED ADJUSTED GROSS INCOME	22	12	103 -	114	N
0320	LINE 21 MINUS LINE 22	23	12	115 -	126	N
0330	MULTIPLY LINE 23 BY 50%	24	12	127 -	138	N
0340	SPECIAL ALLOWANCE FOR RENTAL ACTIVITY	25	12	139 -	150	N
0350	LINE 24 MINUS LINE 25	26	12	151 -	162	N
0360	TAX ATTRIBUTABLE TO AMOUNT ON LINE 26	27	12	163 -	174	N
0370	AMOUNT FROM LINE 18	28	12	175 -	186	N
0380	LINE 27 MINUS 28	29	12	187 -	198	N
0390	SMALLER OF LINE 20 OR 29	30	12	199 -	210	N
0400	AMOUNT FROM LINE 19 OR LINE 7 MINUS LINE 16	31	12	211 -	222	N
0410	AMOUNT FROM LINE 30	32	12	223 -	234	N
0420	LINE 31 MINUS LINE 32	33	12	235 -	246	N
0430	SMALLER OF LINE 3c OR 33	34	12	247 -	258	N
0440	TAX ATTRIBUTABLE TO REMAINING SPECIAL ALLOWANCE	35	12	259 -	270	N
0450	SMALLER OF LINE 34 OR 35	36	12	271 -	282	N

SECTION 7.73 FORM 8582-CR, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0460	PASSIVE ACTIVITY CREDIT ALLOWED	37	12	283	-	294	N
0470	ELECTION TO INCREASE BASIS OF CREDIT PROPERTY BOX	38	1	295	-	295	"X" OR BLANK
0480	NAME OF PASSIVE ACTIVITY DISPOSED OF	39	35	296	-	330	A/N OR BLANK
0490	DESCRIPTION OF CREDIT PROPERTY	40	80	331	-	410	A/N OR BLANK
0500	UNALLOWED CREDIT AMOUNT	41	12	411	-	422	N
	RECORD TERMINUS CHARACTER		1	423	-	423	"#"

SECTION 7.74 FORM 8586, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0456
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	NUMBER OF FORMS 8609 ATTACHED	1	3	52 -	54	N
*0025	MULTIPLE BLDG SCHEDULE	1	6	55 -	60	"STMbnn" OR BLANK
0030	ELIGIBLE BASIS OF BUILDING	2	12	61 -	72	N
0040	LOW INCOME BUILDINGS	3(a)	12	73 -	84	N
0050	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (YES BOX)	3(b)	1	85 -	85	"X" OR BLANK
0060	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (NO BOX)	3(b)	1	86 -	86	"X" OR BLANK
0070	BIN OF BUILDING THAT HAD A DECREASE	3(b)i	9	87 -	95	A/N
0080	BIN OF BUILDING WITH DECREASE	3(b)ii	9	96 -	104	A/N
0090	BIN OF BUILDING WITH DECREASE	3(b)iii	9	105 -	113	A/N
0100	BIN OF BUILDING WITH DECREASE	3(b)iv	9	114 -	122	A/N
*0105	MULTIPLE BLDG SCHEDULE	4	6	123 -	128	"STMbnn" OR BLANK
0110	CURRENT YEAR CREDIT	4	12	129 -	140	N
0115	EIN OF FLOW THROUGH ENTITY	5	9	141 -	149	N nnnnnnnnn
0120	CREDITS FROM FLOW THROUGH ENTITIES	5	12	150 -	161	N
*0125	MULTIPLE FLOW THROUGH ENTIFY SCHEDULE	5	6	162 -	167	"STMbnn" OR BLANK
0130	ADD LINES 4 AND 5	6	12	168 -	179	N
0140	PASSIVE ACTIVITY CREDIT	7	12	180 -	191	N

SECTION 7.74 FORM 8586, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	REGULAR TAX BEFORE CREDITS	8	12	192 -	203	N
0160	ALTERNATIVE MINIMUM TAX	9	12	204 -	215	N
0170	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	10	12	216 -	227	N
0180	FOREIGN TAX CREDIT	11a	12	228 -	239	N
0190	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	11b	12	240 -	251	N
0200	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	11c	12	252 -	263	N
0210	EDUCATION CREDITS (FORM 8863, LINE 18)	11d	12	264 -	275	N
0220	CHILD TAX CREDIT (FORM 1040, LINE 47)	11e	12	276 -	287	N
0230	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	11f	12	288 -	299	N
0240	ADOPTION CREDIT (FORM 8839, LINE 14)	11g	12	300 -	311	N
0250	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	11h	12	312 -	323	N
0260	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	11i	12	324 -	335	N
0270	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	11j	12	336 -	347	N
0280	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	11k	12	348 -	359	N
0290	ADD LINES 11a THROUGH 11k	11L	12	360 -	371	N
0300	NET INCOME TAX SUBTRACT LINE 81 FROM LINE 7	12	12	372 -	383	N
0310	TENTATIVE MINIMUM TAX	13	12	384 -	395	N
0320	NET REGULAR TAX SUBTRACT LINE 11 FROM LINE 10	14	12	396 -	407	N
0330	ENTER 25% (.25) OF THE EXCESS	15	12	408 -	419	N
0340	GREATER OF LINE 13 OR LINE 15	16	12	420 -	431	N
0350	SUBTRACT LINE 16 FROM LINE 12 IF ZERO OR LESS, ENTER -0-	17	12	432 -	443	N
0360	LOW-INCOME HOUSING CREDIT ALLOWED FOR THE CURRENT YEAR	18	12	444 -	455	N
	RECORD TERMINUS CHARACTER		1	456 -	456	"#"

SECTION 7.75 FORM 8594, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0969
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8594bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	BUYER		1	52 -	52	"X" OR BLANK
0030	SELLER		1	53 -	53	"X" OR BLANK
0040	NAME OF OTHER PARTY TO TRANSACTION	PT I 1	35	54 -	88	A/N
0050	OTHER PARTY'S IDENTIFICATION NUMBER	PT I 1	9	89 -	97	A/N
0060	ADDRESS	PT I 1	35	98 -	132	A/N
0070	CITY	PT I 1	22	133 -	154	A/N
0080	STATE	PT I 1	2	155 -	156	A/N
0090	ZIP CODE	PT I 1	12	157 -	168	N OR nnnnnbbbbbb OR nnnnnnnnbbb
0100	DATE OF SALE	PT I 2	8	169 -	176	FORMAT: YYYYMMDD
0110	TOTAL SALES PRICE	PT I 3	12	177 -	188	N
0120	ASSETS TRANSFERRED AGGREGATE FAIR MARKET VALUE (CLASS I)	PT II 4	12	189 -	200	N
0130	ASSETS TRANSFERRED ALLOCATION OF SALES PRICE (CLASS I)	PT II 4	12	201 -	212	N
0140	ASSETS TRANSFERRED AGGREGATE FAIR MARKET VALUE (CLASS II)	PT II 4	12	213 -	224	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	ASSETS TRANSFERRED ALLOCATION OF SALES PRICE (CLASS II)	PT II 4	12	225 -	236	N
0160	ASSETS TRANSFERRED AGGREGATE FAIR MARKET VALUE (CLASS III)	PT II 4	12	237 -	248	N
0170	ASSETS TRANSFERRED ALLOCATION OF SALES PRICE (CLASS III)	PT II 4	12	249 -	260	N
0180	ASSETS TRANSFERRED AGGREGATE FAIR MARKET VALUE (CLASS IV)	PT II 4	12	261 -	272	N
0190	ASSETS TRANSFERRED ALLOCATION OF SALES PRICE (CLASS IV)	PT II 4	12	273 -	284	N
0200	ASSETS TRANSFERRED AGGREGATE FAIR MARKET VALUE (TOTAL)	PT II 4	12	285 -	296	N
0210	ASSETS TRANSFERRED ALLOCATION OF SALES PRICE (TOTAL)	PT II 4	12	297 -	308	N
0220	BUYER/SELLER PROVIDE FOR ALLOCATION OF PRICE IN CONTRACT (YES BOX)	PT II 5	1	309 -	309	"X" OR BLANK
0225	BUYER/SELLER PROVIDE FOR ALLOCATION OF PRICE IN CONTRACT (NO BOX)	PT II 5	1	310 -	310	"X" OR BLANK
0230	ARE AGGREGATE FAIR MARKET VALUES LISTED (YES BOX)	PT II 5	1	311 -	311	"X" OR BLANK
0235	ARE AGGREGATE FAIR MARKET VALUES LISTED (NO BOX)	PT II 5	1	312 -	312	"X" OR BLANK
0240	IN CONNECTION WITH A PURCHASE OF THE GROUP OF ASSETS (YES BOX)	PT II 6	1	313 -	313	"X" OR BLANK
0242	IN CONNECTION WITH A PURCHASE OF THE GROUP OF ASSETS (NO BOX)	PT II 6	1	314 -	314	"X" OR BLANK
*0245	ASSET TRANSFERRED STATEMENT	PT II 6	6	315 -	320	"STMbnn" OR BLANK
NOTE: USE FIELD #0245 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 6. A MAXIMUM OF 30 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.						
0250	TYPE OF AGREEMENT (ASSET 1)	PT II 6	60	321 -	380	A/N OR BLANK

SECTION 7.75 FORM 8594, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0260	MAXIMUM AMOUNT OF CONSIDERATION (ASSET 1)	PT II 6	12	381 -	392	N OR BLANK
0270	TYPE OF AGREEMENT (ASSET 2)	PT II 6	60	393 -	452	A/N OR BLANK
0280	MAXIMUM AMOUNT OF CONSIDERATION (ASSET 2)	PT II 6	12	453 -	464	N OR BLANK
0290	TYPE OF AGREEMENT (ASSET 3)	PT II 6	60	465 -	524	A/N OR BLANK
0300	MAXIMUM AMOUNT OF CONSIDERATION (ASSET 3)	PT II 6	12	525 -	536	N OR BLANK
0310	TYPE OF AGREEMENT (ASSET 4)	PT II 6	60	537 -	596	A/N OR BLANK
0320	MAXIMUM AMOUNT OF CONSIDERATION (ASSET 4)	PT II 6	12	597 -	608	N OR BLANK
0330	TYPE OF AGREEMENT (ASSET 5)	PT II 6	60	609 -	668	A/N OR BLANK
0340	MAXIMUM AMOUNT OF CONSIDERATION (ASSET 5)	PT II 6	12	669 -	680	N OR BLANK
0350	TYPE OF AGREEMENT (ASSET 6)	PT II 6	60	681 -	740	A/N OR BLANK
0360	MAXIMUM AMOUNT OF CONSIDERATION (ASSET 6)	PT II 6	12	741 -	752	N OR BLANK
0370	TYPE OF AGREEMENT (ASSET 7)	PT II 6	60	753 -	812	A/N OR BLANK
0380	MAXIMUM AMOUNT OF CONSIDERATION (ASSET 7)	PT II 6	12	813 -	824	N OR BLANK
0390	TYPE OF AGREEMENT (ASSET 8)	PT II 6	60	825 -	884	A/N OR BLANK
0400	MAXIMUM AMOUNT OF CONSIDERATION (ASSET 8)	PT II 6	12	885 -	896	N OR BLANK
0410	TYPE OF AGREEMENT (ASSET 9)	PT II 6	60	897 -	956	A/N OR BLANK
0420	MAXIMUM AMOUNT OF CONSIDERATION (ASSET 9) RESERVED	PT II 6	12	957 -	968	N OR BLANK
	RECORD TERMINUS CHARACTER		1	969 -	969	"#"

SECTION 7.76 FORM 8594, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0866
	START RECORD SENTINEL		4	5 -	8	*****
0430	RECORD ID		6	9 -	14	"FRMbbb"
0431	FORM NUMBER		6	15 -	20	"8594bb"
0432	PAGE NUMBER		5	21 -	25	"PG02b"
0433	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0434	FILLER		1	35 -	35	BLANK
0435	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0440	SUPPLEMENTAL STATEMENT ALLOCATION SALES PRICE CLASS I	PT III 7	12	43 -	54	N
0450	SUPPLEMENTAL STATEMENT INCREASE OR (DECREASE) CLASS I	PT III 7	12	55 -	66	N
0460	SUPPLEMENTAL STATEMENT REDETERMINED ALLOCATION OF SALES PRICE CLASS I	PT III 7	12	67 -	78	N
0470	SUPPLEMENTAL STATEMENT ALLOCATION SALES PRICE CLASS II	PT III 7	12	79 -	90	N
0480	SUPPLEMENTAL STATEMENT INCREASE OR (DECREASE) CLASS II	PT III 7	12	91 -	102	N
0490	SUPPLEMENTAL STATEMENT REDETERMINED ALLOCATION OF SALES PRICE CLASS II	PT III 7	12	103 -	114	N
0500	SUPPLEMENTAL STATEMENT ALLOCATION SALES PRICE CLASS III	PT III 7	12	115 -	126	N
0510	SUPPLEMENTAL STATEMENT INCREASE OR (DECREASE) CLASS III	PT III 7	12	127 -	138	N
0520	SUPPLEMENTAL STATEMENT REDETERMINED ALLOCATION OF SALES PRICE CLASS III	PT III 7	12	139 -	150	N
0530	SUPPLEMENTAL STATEMENT ALLOCATION SALES PRICE CLASS IV	PT III 7	12	151 -	162	N

SECTION 7.76 FORM 8594, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0540	SUPPLEMENTAL STATEMENT INCREASE OR (DECREASE) CLASS IV	PT III 7	12	163 -	174	N
0550	SUPPLEMENTAL STATEMENT REDETERMINED ALLOCATION OF SALES PRICE CLASS IV	PT III 7	12	175 -	186	N
0560	SUPPLEMENTAL STATEMENT ALLOCATION SALES PRICE TOTAL	PT III 7	12	187 -	198	N
0570	SUPPLEMENTAL STATEMENT REDETERMINED ALLOCATION OF SALES PRICE TOTAL	PT III 7	12	199 -	210	N
0580	REASONS 1	PT III 8	70	211 -	280	A/N
0590	REASONS 2	PT III 8	70	281 -	350	A/N
0600	REASONS 3	PT III 8	70	351 -	420	A/N
0610	REASONS 4	PT III 8	70	421 -	490	A/N
0620	REASONS 5	PT III 8	70	491 -	560	A/N
0630	REASONS 6	PT III 8	70	561 -	630	A/N
0640	REASONS 7	PT III 8	70	631 -	700	A/N
0650	REASONS 8	PT III 8	70	701 -	770	A/N
0660	REASONS 9	PT III 8	70	771 -	840	A/N
*0665	REASONS STATEMENT	PT III 8	6	841 -	846	"STMbnn" OR BLANK
NOTE: USE FIELD #0665 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART III, LINE 8. A MAXIMUM OF 2 PAGE RECORDS, 50 LINES PER PAGE.						
0670	TAX YEAR ORIGINAL FORM 8594 AND SUPP. STMTS WERE FILED	PT III 9	8	847 -	854	FORMAT: YYYYMMDD
0680	TAX RETURN FORM NUMBER WITH WHICH ORIGINAL FORM 8594 AND SUPP. STMTS WERE FILED	PT III 9	5	855 -	859	A/N
*0685	ATTACH ADDITIONAL INFORMATION		6	860 -	865	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	866 -	866	"#"

SECTION 7.77 FORM 8609, PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0490
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8609bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001 - 9999999
0010		1	43	43	"X" OR BLANK
0020		1	44	44	NO ENTRY
0030	A	35	45	79	A/N
0040	A	22	80	101	A/N
0050	A	2	102	103	A/N
0060	A	12	104	115	A/N
0070	B	35	116	150	A/N
0080	B	35	151	185	A/N
0090	B	22	186	207	A/N
0100	B	2	208	209	A/N
0110	B	12	210	221	A/N
0120	C	35	222	256	A/N
0130	C	35	257	291	A/N
0140	C	22	292	313	A/N
0150	C	2	314	315	A/N
0160	C	12	316	327	A/N
0165	C	9	328	336	N nnnnnnnnn
0170	D	9	337	345	N nnnnnnnnn
0180	E	9	346	354	A/N
0190	1(a)	8	355	362	FORMAT: YYYYMMDD OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0200	MAX HOUSING CREDIT DOLLARS	1(B)	12	363 -	374	N
0210	MAX CREDIT PERCENTAGE	2	6	375 -	380	N
0220	MAX QUALIFIED BASIS	3(A)	12	381 -	392	N
0230	IF ELIGIBLE BASIS INCREASED	3(b)	1	393 -	393	"X" OR BLANK
0240	PERCENTAGE OF ELIGIBILITY BASIS INCREASE	3(b)	6	394 -	399	N
0250	PERCENTAGE AGGREGATE BASIS FINANCED	4	6	400 -	405	N
0260	BUILDING IN SERVICE DATE	5	8	406 -	413	FORMAT: YYYYMMDD OR BLANK
0270	NEWLY CONSTRUCTED AND FEDERALLY SUBSIDIZED	6(a)	1	414 -	414	"X" OR BLANK
0280	NEWLY CONSTRUCTED AND NOT FEDERALLY SUBSIDIZED	6(b)	1	415 -	415	"X" OR BLANK
0290	EXISTING BUILDING	6(c)	1	416 -	416	"X" OR BLANK
0300	SEC 42 REHABILITATION EXPENDITURES FEDERALLY SUBSIDIZED	6(d)	1	417 -	417	"X" OR BLANK
0310	SEC 42 REHABILITATION EXPENDITURES NOT FEDERALLY SUBSIDIZED	6(e)	1	418 -	418	"X" OR BLANK
0320	DATE BUILDING PLACED IN SERVICE	7(a)	8	419 -	426	FORMAT: YYYYMMDD OR BLANK
0330	ELIGIBLE BASIS OF BUILDING	7(b)	12	427 -	438	N
0340	ORIGINAL QUALIFIED BASIS OF BUILDING AT CLOSE OF FIRST YEAR OF CREDIT PERIOD	8a	12	439 -	450	N
0350	ELECT TO TREAT BUILDING AS MULTIPLE BUILDING PROJECT (YES BOX)	8b	1	451 -	451	"Y" OR "N"
0355	ELECT TO TREAT BUILDING AS MULTIPLE BUILDING PROJECT (NO BOX)	8b	1	452 -	452	"X" OR BLANK
0360	DO YOU ELECT TO REDUCE ELIGIBLE BASIS UNDER SEC 42 (YES BOX)	9(a)	1	453 -	453	"X" OR BLANK
0365	DO YOU ELECT TO REDUCE ELIGIBLE BASIS UNDER SEC 42 (NO BOX)	9(a)	1	454 -	454	"X" OR BLANK
0370	DO YOU ELECT TO REDUCE ELIGIBLE BASIS BY SEC 42(d)(3) (YES BOX)	9(b)	1	455 -	455	"X" OR BLANK

SECTION 7.77 FORM 8609, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0375	DO YOU ELECT TO REDUCE ELIGIBLE BASIS BY SEC 42 (d)(3) (NO BOX)	9(b)	1	456	456	"X" OR BLANK
0380	CREDIT FOR FIRST YEAR BUILDING IS PLACED IN SERVICE (YES BOX)	10(a)	1	457	457	"X" OR BLANK
0385	CREDIT FOR FIRST YEAR BUILDING IS PLACED IN SERVICE (NO BOX)	10(a)	1	458	458	"X" OR BLANK
0390	ELECT NOT TO TREAT LARGE PARTNERSHIPS AS TAXPAYER	10(b)	1	459	459	"X" OR BLANK
0400	ELECT MINIMUM SET ASIDE REQUIREMENT RANGE 20-50	10(c)	1	460	460	"X" OR BLANK
0410	ELECT MINIMUM SET ASIDE REQUIREMENT RANGE 40 - 60	10(c)	1	461	461	"X" OR BLANK
0420	ELECT MINIMUM SET ASIDE REQUIREMENT RANGE 25-60 (FOR NYC ONLY)	10(c)	1	462	462	"X" OR BLANK
0430	ELECT DEEP RENT SKEWED PROJECT	10(d)	1	463	463	"X" OR BLANK
0440	QUALIFIED BASIS OF THIS BUILDING HAS DECREASED FOR THIS TAX YEAR		1	464	464	"X" OR BLANK
0450	QUALIFIED BASIS OF THIS BUILDING HAS NOT DECREASED FOR THIS TAX YEAR		1	465	465	"X" OR BLANK
*0455	ATTACHMENTS		6	466	471	"STMbnn" OR BLANK
0460	TAXPAYER IDENTIFICATION NUMBER		9	472	480	N
0470	FIRST YEAR CERTIFICATION DATE		8	481	488	FORMAT: YYYYMMDD OR BLANK
0480	ORIGINAL FORM 8609 AND/OR LINE 2 DOCUMENTS ON FILE		1	489	489	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	490	490	"#"

SECTION 7.78 FORM 8611, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0399
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)	B	9	43 -	51	N
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	A/N
0060	BUILDING IDENTIFICATION NUMBER	D	9	123 -	131	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 ALL BLANKS; CANNOT BE ALL ZEROS
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

SECTION 7.78 FORM 8611, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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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	"SECTION 42(J)(5)"
0220	ENTER INTEREST ON LINE 10 RECAPTURE AMOUNT	11	12	351	-	362	N
0230	TOTAL RECAPTURE	12	12	363	-	374	N
0240	ENTER INTEREST ON LINE 7 RECAPTURE AMOUNT	13	12	375	-	386	N OR BLANK
0250	TOTAL RECAPTURE - ADD LINES 7 AND LINE 13	14	12	387	-	398	N OR BLANK
	RECORD TERMINUS CHARACTER		1	399	-	399	"#"

SECTION 7.79 FORM 8621, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0485
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	NAME OF SHAREHOLDER		35	43 -	77	A/N
0020	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	78 -	86	N
0030	ADDRESS		35	87 -	121	A/N
0040	CITY		22	122 -	143	A/N
0050	STATE		2	144 -	145	A/N
0060	ZIP CODE		12	146 -	157	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
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
0170	CITY		22	250 -	271	A/N

SECTION 7.79 FORM 8621, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	STATE		2	272 - 273	A/N	
0190	ZIP CODE		12	274 - 285	N OR nnnnnbbbbbbb OR nnnnnnnnbbb	
0200	EMPLOYER IDENTIFICATION NUMBER, IF ANY		9	286 - 294	N OR BLANK	
0210	TAX YEAR OF COMPANY OR FUND: TAX YEAR BEGINNING		8	295 - 302	FORMAT: YYYYMMDD	
0220	TAX YEAR OF COMPANY OR FUND: TAX YEAR ENDING		8	303 - 310	FORMAT: YYYYMMDD	
+0230	ELECTION TO TREAT PFIC AS A QEF	PT I A	1	311 - 311	"X" OR BLANK	
0240	DEEMED SALE ELECTION	PT I B	1	312 - 312	"X" OR BLANK	
0250	DEEMED DIVIDEND ELECTION	PT I C	1	313 - 313	"X" OR BLANK	
0260	ELECTION TO EXTEND TIME FOR PAYMENT OF TAX	PT I D	1	314 - 314	"X" OR BLANK	
0270	ELECTION TO RECOGNIZE GAIN ON DEEMED SALE OF PFIC	PT I E	1	315 - 315	"X" OR BLANK	
0280	ELECTION TO MARK-TO-MARKET PFIC STOCK	PT I F	1	316 - 316	"X" OR BLANK	
0290	PRO RATA SHARE OF THE ORDINARY EARNINGS OF THE QEF	PT II 1a	12	317 - 328	N	
0300	PORTION OF LINE 1a	PT II 1b	12	329 - 340	N	
0310	SUBTRACT LINE 1b FROM LINE 1a	PT II 1c	12	341 - 352	N	
0320	PRO RATA SHARE OF TOTAL NET CAPITAL GAIN OF QEF	PT II 2a	12	353 - 364	N	
0330	PORTION OF LINE 2a	PT II 2b	12	365 - 376	N	
0340	SUBTRACT LINE 2b FROM LINE 2a	PT II 2c	12	377 - 388	N	
0350	ADD LINES 1c AND 2c	PT II 3a	12	389 - 400	N	
0360	TOTAL AMOUNT OF CASH & FAIR MARKET VALUE OF OTHER PROPERTY DISTRIBUTED	PT II 3b	12	401 - 412	N	
0370	ENTER PORTION OF LINE 3a	PT II 3c	12	413 - 424	N	
0380	ADD LINES 3b AND 3c	PT II 3d	12	425 - 436	N	

SECTION 7.79 FORM 8621, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0390	SUBTRACT LINE 3d FROM LINE 3a	PT II 3e	12	437	-	448	N
0400	ENTER THE TOTAL TAX FOR THE YEAR	PT II 4a	12	449	-	460	N
0410	TOTAL TAX WITHOUT REGARD TO AMOUNT ON LINE 3e	PT II 4b	12	461	-	472	N
0420	SUBTRACT LINE 4b FROM LINE 4a	PT II 4c	12	473	-	484	N
	RECORD TERMINUS CHARACTER		1	485	-	485	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1081
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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	"STMbnn"
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
0580	FOREIGN TAX CREDIT	PT IV 11d	12	205 -	216	N

SECTION 7.80 FORM 8621, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	"STMbnn" 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
0780	ACCRUED INTEREST DUE	PT V 8(ii)	12	489 -	500	N OR BLANK

SECTION 7.80 FORM 8621, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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
0990	PORTION OF DEFERRED TAX OUTSTANDING	PT V 9(iv)	12	779 -	790	N OR BLANK

SECTION 7.80 FORM 8621, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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
1200	INTEREST ACCRUED AFTER PARTIAL TERMINATION	PT V 10(vi)	12	1069 -	1080	N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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RECORD TERMINUS CHARACTER		1	1081	-	1081	"#"

SECTION 7.81 FORM 8693, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0429
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8693bb"
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	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0009	NAME OF TAXPAYER MAKING DISPOSITION		35	43 -	77	A/N
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	78 -	86	N
0020	ADDRESS OF BUILDING AS SHOWN ON FORM 8609	PT I 1	35	87 -	121	A/N
0030	CITY	PT I 1	22	122 -	143	A/N
0040	STATE	PT I 1	2	144 -	145	A/N
0050	ZIP CODE	PT I 1	12	146 -	157	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0060	BUILDING IDENTIFICATION NUMBER	PT I 2	9	158 -	166	A/N
0070	DATE 15 YEAR COMPLIANCE PERIOD ENDS	PT I 3	8	167 -	174	FORMAT: YYYYMMDD
0080	ORIGINAL BOND	PT I 4	1	175 -	175	"X" OR BLANK
0090	STRENGTHENING BOND	PT I 4	1	176 -	176	"X" OR BLANK
0100	SUPERSEDING BOND	PT I 4	1	177 -	177	"X" OR BLANK
0110	DATE PROPERTY INTEREST DISPOSED	PT I 5	8	178 -	185	FORMAT: YYYYMMDD
0120	DATE BOND ISSUED	PT I 6	8	186 -	193	FORMAT: YYYYMMDD
0130	BOND GIVEN BY (PRINCIPAL PERSON)	PT I 7a	35	194 -	228	A/N
0140	TELEPHONE NUMBER	PT I 7a	10	229 -	238	N OR BLANK

SECTION 7.81 FORM 8693, PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150 ADDRESS	PT I 7a	35	239 -	273	A/N
0160 CITY	PT I 7a	22	274 -	295	A/N
0170 STATE	PT I 7a	2	296 -	297	A/N
0180 ZIP CODE	PT I 7a	12	298 -	309	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0190 SURETY	PT I 7a	35	310 -	344	A/N
0200 ADDRESS	PT I 7a	35	345 -	379	A/N
0210 CITY	PT I 7a	22	380 -	401	A/N
0220 STATE	PT I 7a	2	402 -	403	A/N
0230 ZIP CODE	PT I 7a	12	404 -	415	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0240 AMOUNT OBLIGATED TO THE UNITED STATES	PT I 7b	12	416 -	427	N
0250 COPY OF APPROVED FORM 8693 ON FILE		1	428 -	428	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	429 -	429	"#"

SECTION 7.82 FORM 8697, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0601
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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
0030	NAME		35	59 -	93	A/N
0040	ADDRESS		35	94 -	128	A/N OR BLANK
0050	CITY		22	129 -	150	A/N OR BLANK
0060	STATE		2	151 -	152	A/N OR BLANK
0070	ZIP CODE		12	153 -	164	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0080	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)	A	9	165 -	173	N
0090	TYPE OF TAXPAYER: CORPORATION	B	1	174 -	174	"X" OR BLANK
0100	TYPE OF TAXPAYER: INDIVIDUAL	B	1	175 -	175	"X" OR BLANK
0110	TYPE OF TAXPAYER: ESTATE OR TRUST	B	1	176 -	176	"X" OR BLANK
0120	TYPE OF TAXPAYER: S CORPORTATION	B	1	177 -	177	"X" OR BLANK
0130	TYPE OF TAXPAYER: PARTNERSHIP	B	1	178 -	178	"X" OR BLANK
0140	NAME OF ENTITY	C	35	179 -	213	A/N OR BLANK
*0145	ATTACH STATEMENT	C	6	214 -	219	"STMbnn" OR BLANK
0150	EMPLOYER IDENTIFICATION NUMBER OF ENTITY	C	9	220 -	228	N OR BLANK
0160	YEAR ENDED	PT I 1(a)	6	229 -	234	FORMAT: YYYYMM

SECTION 7.82 FORM 8697, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(a)	12	235 -	246	N
0180	ADJUSTMENT TO INCOME	PT I 2(a)	12	247 -	258	N
*0185	ATTACH LISTING	PT II 2(a)	6	259 -	264	"STMbnn" OR BLANK
0190	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(a)	12	265 -	276	N
0200	INCOME TAX LIABILITY ON LINE 3	PT I 4(a)	12	277 -	288	N
0210	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(a)	12	289 -	300	N
0220	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(a)	12	301 -	312	N
0230	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(a)	12	313 -	324	N OR BLANK
0240	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(a)	12	325 -	336	N OR BLANK
0250	YEAR ENDED	PT I 1(b)	6	337 -	342	FORMAT: YYYYMM OR BLANK
0260	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(b)	12	343 -	354	N OR BLANK
0270	ADJUSTMENT TO INCOME	PT I 2(b)	12	355 -	366	N OR BLANK
*0275	ATTACH LISTING	PT I 2(b)	6	367 -	372	"STMbnn" OR BLANK
0280	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINE 1 AND 2)	PT I 3(b)	12	373 -	384	N OR BLANK
0290	INCOME TAX LIABILITY ON LINE 3	PT I 4(b)	12	385 -	396	N OR BLANK
0300	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(b)	12	397 -	408	N OR BLANK
0310	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(b)	12	409 -	420	N OR BLANK
0320	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(b)	12	421 -	432	N OR BLANK
0330	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(b)	12	433 -	444	N OR BLANK

SECTION 7.82 FORM 8697, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0340	YEAR ENDED	PT I 1(c)	6	445 -	450	FORMAT: YYYYMM OR BLANK
0350	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(c)	12	451 -	462	N OR BLANK
0360	ADJUSTMENT TO INCOME	PT I 2(c)	12	463 -	474	N OR BLANK
*0365	ATTACH LISTING	PT I 2(c)	6	475 -	480	"STMBnn" OR BLANK
0370	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(c)	12	481 -	492	N OR BLANK
0380	INCOME TAX LIABILITY ON LINE 3	PT I 4(c)	12	493 -	504	N OR BLANK
0390	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(c)	12	505 -	516	N OR BLANK
0400	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(c)	12	517 -	528	N OR BLANK
0410	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(c)	12	529 -	540	N OR BLANK
0420	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(c)	12	541 -	552	N OR BLANK
0430	INTEREST DUE ON INCREASE (ADD COLUMNS A, B, AND C)	PT I 7(d)	12	553 -	564	N OR BLANK
0440	INTEREST TO BE REFUNDED ON DECREASE (ADD COLUMNS A, B, AND C)	PT I 8(d)	12	565 -	576	N OR BLANK
0450	NET AMOUNT OF INTEREST TO BE REFUNDED	PT I 9(d)	12	577 -	588	NO ENTRY
0460	NET AMOUNT OF INTEREST YOU OWE	PT I 10(d)	12	589 -	600	N
	RECORD TERMINUS CHARACTER		1	601 -	601	"#"

SECTION 7.83 FORM 8697, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0594
	START RECORD SENTINEL		4	5 -	8	*****
0480	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0481	FORM NUMBER		6	15 -	20	"8697bb"
0482	PAGE NUMBER		5	21 -	25	"PG02b"
0483	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0484	FILLER		1	35 -	35	BLANK
0485	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0500	YEAR ENDED	PT II 1(a)	6	43 -	48	FORMAT: YYYYMM
0510	ADJUSTMENT TO REGULAR TAXABLE INCOME	PT II 1(a)	12	49 -	60	N
*0515	ATTACH LISTING	PT II 1(a)	6	61 -	66	"STMbnn" OR BLANK
0520	INCREASE (DECREASE) IN REGULAR TAX FOR PRIOR YEARS	PT II 2(a)	12	67 -	78	N
0530	ADJUSTMENT TO ALTERNATIVE MINIMUM TAXABLE INCOME	PT II 3(a)	12	79 -	90	N
*0535	ATTACH LISTING	PT II 3(a)	6	91 -	96	"STMbnn" OR BLANK
0540	INCREASE (DECREASE) IN AMT FOR PRIOR YEAR(S)	PT II 4(a)	12	97 -	108	N
0550	AMOUNT FROM LINE 2 OR LINE 4 (ENTER GREATER AMOUNT)	PT II 5(a)	12	109 -	120	N
0560	OVERPAYMENT CEILING	PT II 6(a)	12	121 -	132	N
0570	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (SMALLER AMOUNT OF LINE 5 OR LINE 6)	PT II 7(a)	12	133 -	144	N
0580	INTEREST DUE ON INCREASE SHOWN ON LINE 7	PT II 8(a)	12	145 -	156	N OR BLANK
0590	INTEREST TO BE REFUNDED ON DECREASE	PT II 9(a)	12	157 -	168	N OR BLANK
0600	YEAR ENDED	PT II 1(b)	6	169 -	174	FORMAT: YYYYMM OR BLANK
0610	ADJUSTMENT TO REGULAR TAXABLE INCOME	PT II 1(b)	12	175 -	186	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*0615	ATTACH LISTING	PT II 1(b)	6	187 -	192	"STMbnn" OR BLANK
0620	INCREASE (DECREASE) IN REGULAR TAX FOR PRIOR YEARS	PT II 2(b)	12	193 -	204	N OR BLANK
0630	ADJUSTMENT TO ALTERNATIVE MINIMUM TAXABLE INCOME	PT II 3(b)	12	205 -	216	N OR BLANK
*0635	ATTACH LISTING	PT II 3(b)	6	217 -	222	"STMbnn" OR BLANK
0640	INCREASE (DECREASE) IN AMT FOR PRIOR YEAR(S)	PT II 4(b)	12	223 -	234	N OR BLANK
0650	AMOUNT FROM LINE 2 OR LINE 4 (ENTER GREATER AMOUNT)	PT II 5(b)	12	235 -	246	N OR BLANK
0660	OVERPAYMENT CEILING	PT II 6(b)	12	247 -	258	N OR BLANK
0670	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (SMALLER AMOUNT OF LINE 5 OR LINE 6)	PT II 7(b)	12	259 -	270	N OR BLANK
0680	INTEREST DUE ON INCREASE SHOWN ON LINE 7	PT II 8(b)	12	271 -	282	N OR BLANK
0690	INTEREST TO BE REFUNDED ON DECREASE	PT II 9(b)	12	283 -	294	N OR BLANK
0700	YEAR ENDED	PT II 1(c)	6	295 -	300	FORMAT: YYYYMM OR BLANK
0710	ADJUSTMENT TO REGULAR TAXABLE INCOME	PT II 1(c)	12	301 -	312	N OR BLANK
*0715	ATTACH LISTING	PT II 1(c)	6	313 -	318	"STMbnn" OR BLANK
0720	INCREASE (DECREASE) IN REGULAR TAX FOR PRIOR YEAR	PT II 2(c)	12	319 -	330	N OR BLANK
0730	ADJUSTMENT TO ALTERNATIVE MINIMUM TAXABLE INCOME	PT II 3(c)	12	331 -	342	N OR BLANK
*0735	ATTACH LISTING	PT II 3(c)	6	343 -	348	"STMbnn" OR BLANK
0740	INCREASE (DECREASE) IN AMT FOR PRIOR YEAR(S)	PT II 4(c)	12	349 -	360	N OR BLANK
0750	AMOUNT FROM LINE 2 OR LINE 4 (ENTER GREATER AMOUNT)	PT II 5(c)	12	361 -	372	N OR BLANK
0760	OVERPAYMENT CEILING	PT II 6(c)	12	373 -	384	N OR BLANK
0770	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (SMALLER AMOUNT OF LINE 5 OR LINE 6)	PT II 7(c)	12	385 -	396	N OR BLANK

SECTION 7.83 FORM 8697, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0780	INTEREST DUE ON INCREASE SHOWN ON LINE 7	PT II 8(c)	12	397	-	408	N OR BLANK
0790	INTEREST TO BE REFUNDED ON DECREASE	PT II 9(c)	12	409	-	420	N OR BLANK
0800	INTEREST DUE ON INCREASE (ADD COLUMNS A, B, AND C)	PT II 8(d)	12	421	-	432	N OR BLANK
0810	INTEREST TO BE REFUNDED ON DECREASE (ADD COLUMNS A, B, AND C)	PT II 9(d)	12	433	-	444	N OR BLANK
0820	NET AMOUNT OF INTEREST TO BE REFUNDED	PT II 10(d)	12	445	-	456	NO ENTRY
0830	NET AMOUNT OF INTEREST YOU OWE	PT II 11(d)	12	457	-	468	N
0850	PREPARER'S NAME		35	469	-	503	A/N
0860	PREPARER'S ADDRESS		35	504	-	538	A/N
0870	PREPARER'S CITY		22	539	-	560	A/N
0880	PREPARER'S STATE		2	561	-	562	A/N
0890	PREPARER'S ZIP CODE		12	563	-	574	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0900	SELF-EMPLOYED		1	575	-	575	"X" OR BLANK
0910	PREPARER'S PTIN OR SSN		9	576	-	584	N
0920	PREPARER'S EIN		9	585	-	593	N
	RECORD TERMINUS CHARACTER		1	594	-	594	"#"

SECTION 7.84 FORM 8820, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0376
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
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	FLOW-THROUGH ORPHAN DRUG CREDIT(S)	3	12	76 -	87	N
0045	1041 PORTION AMOUNT	4	12	88 -	99	NO ENTRY
0050	TOTAL CURRENT YEAR ORPHAN DRUG CREDIT	4	12	100 -	111	N
0060	REGULAR TAX BEFORE CREDITS	5	12	112 -	123	N
0070	ALTERNATIVE MINIMUM TAX	6	12	124 -	135	N
0080	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	7	12	136 -	147	N
0090	FOREIGN TAX CREDIT	8a	12	148 -	159	N
0100	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	8b	12	160 -	171	N
0110	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	8c	12	172 -	183	N
0120	EDUCATION CREDITS (FORM 8863, LINE 18)	8d	12	184 -	195	N
0130	CHILD TAX CREDIT (FORM 1040, LINE 47)	8c	12	196 -	207	N
0140	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	8f	12	208 -	219	N
0150	ADOPTION CREDIT (FORM 8839, LINE 14)	8g	12	220 -	231	N

SECTION 7.84 FORM 8820, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0160	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	8h	12	232	-	243	N
0170	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	8i	12	244	-	255	N
0180	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8j	12	256	-	267	N
0190	QUALIFIED ELECTION VEHICLE CREDIT (FORM 8834, LINE 19)	8k	12	268	-	279	N
0200	ADD LINES 8a THROUGH 8k	8l	12	280	-	291	N
0210	NET INCOME TAX SUBTRACT LINE 81 FROM LINE 7	9	12	292	-	303	N
0220	TENTATIVE MINIMUM TAX	10	12	304	-	315	N
0230	NET REGULAR TAX SUBTRACT LINE 8L FROM LINE 5	11	12	316	-	327	N
0240	ENTER 25% (.25) OF THE EXCESS	12	12	328	-	339	N
0250	GREATER OF LINE 10 OR LINE 12	13	12	340	-	351	N
0260	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	352	-	363	N
0270	ORPHAN DRUG CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	364	-	375	N
	RECORD TERMINUS CHARACTER		1	376	-	376	"#"

SECTION 7.85 FORM 8824, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0522
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
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	"STMbnn" 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	"STMbnn" 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 7a	1	196 -	196	"X" OR BLANK
0090	WAS THE EXCHANGE MADE WITH A RELATED PARTY YES, PRIOR YEAR	PT I 7b	1	197 -	197	"X" OR BLANK
0100	WAS THE EXCHANGE MADE WITH A RELATED PARTY NO	PT I 7c	1	198 -	198	"X" OR BLANK
0110	NAME OF RELATED PARTY	PT II 8	35	199 -	233	A/N
0120	RELATED ID	PT II 8	9	234 -	242	A/N OR "APPLD FOR"

SECTION 7.85 FORM 8824, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0130	STREET ADDRESS	PT II 8	35	243 -	277	A/N
0140	CITY	PT II 8	22	278 -	299	A/N
0150	STATE CODE	PT II 8	2	300 -	301	A/N
0160	ZIP CODE	PT II 8	12	302 -	313	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0170	RELATIONSHIP	PT II 8	15	314 -	328	A/N
0180	DURING THIS YEAR, DID RELATED PARTY SELL OR DISPOSE OF PROPERTY (YES BOX)	PT II 9	1	329 -	329	"X" OR BLANK
0185	DURING THIS YEAR, DID RELATED PARTY SELL OR DISPOSE OF PROPERTY (NO BOX)	PT II 9	1	330 -	330	"X" OR BLANK
0190	DURING THIS YEAR, DID YOU SELL OR DISPOSE OF PROPERTY (YES BOX)	PT II 10	1	331 -	331	"X" OR BLANK
0195	DURING THIS YEAR, DID YOU SELL OR DISPOSE OF PROPERTY (NO BOX)	PT II 10	1	332 -	332	"X" OR BLANK
0200	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a	1	333 -	333	"X" OR BLANK
0210	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b	1	334 -	334	"X" OR BLANK
+0220	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c	1	335 -	335	"X" OR BLANK
@0225	EXPLANATION	PT II 11	6	336 -	341	"STMbnn" OR BLANK
0230	FAIR MARKET VALUE (FMV)	PT III 12	12	342 -	353	N
0240	ADJUSTED BASIS	PT III 13	12	354 -	365	N
0250	GAIN OR (LOSS) (LINE 12 MINUS LINE 13)	PT III 14	12	366 -	377	N
0260	CASH AND FMV OF OTHER PARTY	PT III 15	12	378 -	389	N
0270	FMV OF LIKE-KIND PROPERTY RECEIVED	PT III 16	12	390 -	401	N
0280	AMOUNT REALIZED (ADD LINES 15 AND 16)	PT III 17	12	402 -	413	N

SECTION 7.85 FORM 8824, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0290	ADJUSTED BASIS OF LIKE-KIND PROPERTY	PT III 18	12	414 -	425	N
0300	REALIZED GAIN OR LOSS (LINE 17 MINUS LINE 18)	PT III 19	12	426 -	437	N
*0305	ATTACH STATEMENT	PT III	6	438 -	443	"STMbnn" OR BLANK
0310	SMALLER OF LINE 15 OR 19	PT III 20	12	444 -	455	N
0320	ORDINARY INCOME UNDER RECAPTURE RULES	PT III 21	12	456 -	467	N
0330	LINE 20 MINUS LINE 21	PT III 22	12	468 -	479	N
0340	RECOGNIZED GAIN (ADD LINES 21 AND 22)	PT III 23	12	480 -	491	N
*0345	ATTACH STATEMENT	PT III	6	492 -	497	"STMbnn" OR BLANK
0350	DEFERRED GAIN OR (LOSS) (SUBTRACT LINE 23 FROM LINE 19)	PT III 24	12	498 -	509	N
0360	BASIS OF LIKE PROPERTY RECEIVED (ADD LINES 18 AND 23 MINUS LINE 15)	PT III 25	12	510 -	521	N
	RECORD TERMINUS CHARACTER		1	522 -	522	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0283
	START RECORD SENTINEL		4	5 -	8	*****
0370	RECORD ID		6	9 -	14	"FRMbbb"
0371	FORM NUMBER		6	15 -	20	"8824bb"
0372	PAGE NUMBER		5	21 -	25	"PG02b"
0373	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnn
0374	FILLER		1	35 -	35	BLANK
0375	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0380	DESCRIPTION OF DIVESTED PROPERTY	PT IV 26	50	43 -	92	A/N OR BLANK
*0385	DIVESTED PROPERTY ATTACHMENT	PT IV	6	93 -	98	"STMbnn" OR BLANK
0390	DESCRIPTION OF REPLACEMENT PROPERTY	PT IV 27	50	99 -	148	A/N OR BLANK
*0395	REPLACEMENT PROPERTY ATTACHMENT	PT IV	6	149 -	154	"STMbnn" OR BLANK
0400	DATE DIVESTED PROPERTY WAS SOLD	PT IV 28	8	155 -	162	FORMAT: YYYYMMDD OR BLANK
0410	SALES PRICE OF DIVESTED PROPERTY	PT IV 29	12	163 -	174	N
0420	BASIS OF DIVESTED PROPERTY	PT IV 30	12	175 -	186	N
0430	REALIZED GAIN (SUBTRACT LINE 30 FROM LINE 29)	PT IV 31	12	187 -	198	N
0440	COST OF REPLACEMENT PROPERTY WITHIN 60 DAYS	PT IV 32	12	199 -	210	N
0450	SUBTRACT LINE 32 FROM LINE 29	PT IV 33	12	211 -	222	N
0460	ORDINARY INCOME UNDER RECAPTURE RULES	PT IV 34	12	223 -	234	N
0470	SUBTRACT LINE 34 FROM LINE 33	PT IV 35	12	235 -	246	N
0480	RECOGNIZED GAIN (ADD LINES 34 AND 35)	PT IV 36	12	247 -	258	N
0490	DEFERRED GAIN (SUBTRACT LINE 36 FROM LINE 31)	PT IV 37	12	259 -	270	N
0500	BASIS OF REPLACEMENT PROPERTY (LINE 32 MINUS LINE 37)	PT IV 38	12	271 -	282	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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RECORD TERMINUS CHARACTER		1	283	-	283	"#"

SECTION 7.87 FORM 8825, PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1360
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8825bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N
0020	1A	60	52 -	111	A/N
0040	2A	12	112 -	123	N
0050	3A	12	124 -	135	N
0060	4A	12	136 -	147	N
0070	5A	12	148 -	159	N
0080	6A	12	160 -	171	N
0090	7A	12	172 -	183	N
0100	8A	12	184 -	195	N
0110	9A	12	196 -	207	N
0120	10A	12	208 -	219	N
0130	11A	12	220 -	231	N
0140	12A	12	232 -	243	N
0150	13A	12	244 -	255	N
0160	14A	12	256 -	267	N
0170	15A	12	268 -	279	N
0180	15A	12	280 -	291	N
0190	15A	12	292 -	303	N
0200	15A	12	304 -	315	N

SECTION 7.87 FORM 8825, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*0210	OTHER (LIST)	15	6	316 - 321		"STMbnn" OR BLANK
<p>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.</p>						
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

SECTION 7.87 FORM 8825, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0460	CLEANING AND MAINTENANCE	5C	12	706	-	717	N
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	A/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

SECTION 7.87 FORM 8825, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0750	OTHER	15D	12	1102 - 1113	N	
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	"STMbnn" 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	"#"	

SECTION 7.88 FORM 8825, PAGE 2

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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
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	"STMbnn" OR BLANK
<p>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.</p>						
+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

SECTION 7.88 FORM 8825, PAGE 2

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 IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
1710		16H	12	1141	- 1152	N
TOTAL EXPENSES FOR EACH PROPERTY (ADD LINES 3h-15h)						
			1	1153	- 1153	"#"
RECORD TERMINUS CHARACTER						

SECTION 7.89 FORM 8826, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0394
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	TOTAL ELIGIBLE ACCESS EXPENDITURES	PT I 1	12	52 -	63	N
@0025	CONTROLLED GROUP SCHEDULE ATTACHED	1	6	64 -	69	"STMbnn" OR BLANK
0030	SUBTRACT LINE 2 FROM LINE 1	PT I 3	12	70 -	81	N
0040	SMALLER AMOUNT OF LINE 3 OR 4	PT I 5	12	82 -	93	N
0050	CURRENT YEAR CREDIT MULTIPLY LINE 5 BY 50%	PT I 6	12	94 -	105	N
0060	DISABLED ACCESS CREDITS FROM FLOW-THROUGH ENTITIES	PT I 7	12	106 -	117	N
0070	TOTAL CURRENT YEAR DISABLED ACCESS CREDIT	PT I 8	12	118 -	129	N
0080	REGULAR TAX BEFORE CREDITS	PT II 9	12	130 -	141	N
0090	ALTERNATIVE MINIMUM TAX	PT II 10	12	142 -	153	N
0100	REGULAR TAX PLUS ALTERNATIVE TAX	PT II 11	12	154 -	165	N
0110	FOREIGN TAX CREDIT	PT II 12a	12	166 -	177	N
0120	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 12b 9)	PT II	12	178 -	189	N
0130	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	PT II 12c	12	190 -	201	N

SECTION 7.89 FORM 8826, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	EDUCATION CREDITS (FORM 8863, LINE 18)	PT II 12d	12	202 -	213	N
0150	CHILD TAX CREDIT (FORM 1040, LINE 47)	PT II 12e	12	214 -	225	N
0160	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	PT II 12f	12	226 -	237	N
0170	ADOPTION CREDIT (FORM 8839, LINE 14)	PT II 12g	12	238 -	249	N
0180	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8839, LINE 11)	PT II 12h	12	250 -	261	N
0190	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	PT II 12i	12	262 -	273	N
0200	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	PT II 12j	12	274 -	285	N
0210	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	PT II 12k	12	286 -	297	N
0220	ADD LINES 12a THROUGH 12k	PT II 12L	12	298 -	309	N
0230	NET INCOME TAX SUBTRACT LINE 12L FROM LINE 11	PT II 13	12	310 -	321	N
0240	TENTATIVE MINIMUM TAX	PT II 14	12	322 -	333	N
0250	NET REGULAR TAX SUBTRACT LINE 12L FROM LINE 9	PT II 15	12	334 -	345	N
0260	ENTER 25% (.25) OF THE EXCESS	PT II 16	12	346 -	357	N
0270	GREATER OF LINE 14 OR LINE 16	PT II 17	12	358 -	369	N
0280	SUBTRACT LINE 17 FROM LINE 13 IF ZERO OR LESS, ENTER -0-	PT II 18	12	370 -	381	N
0290	DISABLED ACCESS CREDIT ALLOWED FOR THE CURRENT YEAR	PT II 19	12	382 -	393	N
	RECORD TERMINUS CHARACTER		1	394 -	394	"#"

SECTION 7.90 FORM 8830, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0364
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8830bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	QUALIFIED ENHANCED OIL RECOVERY COSTS	1	12	52 -	63	N
0030	CURRENT YEAR CREDIT (MULTIPLY LINE 1 BY 15%)	2	12	64 -	75	N
0040	ENHANCED OIL RECOVERY CREDITS FROM FLOW-THROUGH ENTITIES	3	12	76 -	87	N
0050	TOTAL CURRENT YEAR CREDIT	4	12	88 -	99	N
0060	REGULAR TAX BEFORE CREDITS	5	12	100 -	111	N
0070	ALTERNATIVE MINIMUM TAX	6	12	112 -	123	N
0080	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	7	12	124 -	135	N
0090	FOREIGN TAX CREDIT	8a	12	136 -	147	N
0100	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	8b	12	148 -	159	N
0110	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	8c	12	160 -	171	N
0120	EDUCATION CREDITS (FORM 8863, LINE 18)	8d	12	172 -	183	N
0130	CHILD TAX CREDIT (FORM 1040, LINE 47)	8e	12	184 -	195	N
0140	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	8f	12	196 -	207	N
0150	ADOPTION CREDIT (FORM 8839, LINE 14)	8g	12	208 -	219	N

SECTION 7.90 FORM 8830, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0160	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	8h	12	220	-	231	N
0170	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	8i	12	232	-	243	N
0180	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8j	12	244	-	255	N
0190	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	8k	12	256	-	267	N
0200	ADD LINES 8a THROUGH 8k	8L	12	268	-	279	N
0210	NET INCOME TAX SUBTRACT LINE 8L FROM LINE 7	9	12	280	-	291	N
0220	TENTATIVE MINIMUM TAX	10	12	292	-	303	N
0230	NET REGULAR TAX SUBTRACT LINE 8L FROM LINE 5	11	12	304	-	315	N
0240	ENTER 25% (.25) OF THE EXCESS	12	12	316	-	327	N
0250	GREATER OF LINE 10 OR LINE 12	13	12	328	-	339	N
0260	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	340	-	351	N
0270	ENHANCED OIL RECOVERY CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	352	-	363	N
	RECORD TERMINUS CHARACTER		1	364	-	364	"#"

SECTION 7.91 FORM 8832, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0219
	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	EMPLOYER ID NUMBER		9	26 -	34	N
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0009	NAME OF ENTITY		35	43 -	77	A/N
0010	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	78 -	86	N
0020	ADDRESS		35	87 -	121	A/N
0030	CITY		22	122 -	143	A/N
0040	STATE		2	144 -	145	A/N
0050	ZIP CODE		12	146 -	157	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0060	TYPE OF ELECTION: INITIAL CLASSIFICATION BY A NEWLY-FORMED ENTITY	1A	1	158 -	158	"X" OR BLANK
0070	TYPE OF ELECTION: CHANGE IN CURRENT CLASSIFICATION	1B	1	159 -	159	"X" OR BLANK
0080	FORM OF ENTITY: DOMESTIC-CLASSIFIED AS AN ASSOCIATION TAXABLE AS A CORPORATION	2A	1	160 -	160	"X" OR BLANK
0090	FORM OF ENTITY: DOMESTIC-CLASSIFIED AS A PARTNERSHIP	2B	1	161 -	161	"X" OR BLANK
0100	FORM OF ENTITY: DOMESTIC-DISREGARDED AS A SEPARATE ENTITY	2C	1	162 -	162	"X" OR BLANK
0110	FORM OF ENTITY: FOREIGN-CLASSIFIED AS AN ASSOCIATION TAXABLE AS A CORPORATION	2D	1	163 -	163	"X" OR BLANK
0120	FORM OF ENTITY: FOREIGN-CLASSIFIED AS A PARTNERSHIP	2E	1	164 -	164	"X" OR BLANK
0130	FORM OF ENTITY: FOREIGN-DISREGARDED AS A SEPARATE ENTITY	2F	1	165 -	165	"X" OR BLANK
0140	ELECTION TO BE EFFECTIVE BEGINNING	3	8	166 -	173	FORMAT: YYYYMMDD

SECTION 7.91 FORM 8832, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
----	-----	----	-----	----	---	----	-----
0150	PERSON IRS MAY CALL FOR MORE INFORMATION	4	35	174	-	208	A/N
0160	TELEPHONE NUMBER	4	10	209	-	218	N
	RECORD TERMINUS CHARACTER		1	219	-	219	"#"

SECTION 7.92 FORM 8834, PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0508
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8834bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	N
0020	1(a)	12	52 -	63	N
0030	2(a)	12	64 -	75	N
0040	3(a)	12	76 -	87	N
0050	4(a)	12	88 -	99	N
0060	6(a)	12	100 -	111	N
0070	1(b)	12	112 -	123	N
0080	2(b)	12	124 -	135	N
0090	3(b)	12	136 -	147	N
0100	4(b)	12	148 -	159	N
0110	6(b)	12	160 -	171	N
0120	1(c)	12	172 -	183	N
0130	2(c)	12	184 -	195	N
0140	3(c)	12	196 -	207	N
0150	4(c)	12	208 -	219	N
0160	6(c)	12	220 -	231	N
0170	7	12	232 -	243	N
0180	8	12	244 -	255	N
0190	9	12	256 -	267	N
0200	10	12	268 -	279	N
0210	11	12	280 -	291	N

SECTION 7.92 FORM 8834, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0220	PASSIVE ACTIVITY CREDITS ALLOWED	12	12	292 -	303	N
0230	TENTATIVE QUALIFIED ELECTRIC VEHICLE CREDIT	13	12	304 -	315	N
0240	REGULAR TAX BEFORE CREDITS	14	12	316 -	327	N
0250	FOREIGN TAX CREDIT	15a	12	328 -	339	N
0260	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	15b	12	340 -	351	N
0270	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	15c	12	352 -	363	N
0280	EDUCATION CREDITS (FORM 8863, LINE 18)	15d	12	364 -	375	N
0290	CHILD TAX CREDIT (FORM 1040, LINE 47)	15e	12	376 -	387	N
0300	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	15f	12	388 -	399	N
0310	ADOPTION CREDIT (FORM 8839, LINE 14)	15g	12	400 -	411	N
0320	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	15h	12	412 -	423	N
0330	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	15i	12	424 -	435	N
0340	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	15j	12	436 -	447	N
0350	ADD LINES 15a THROUGH 15j	15k	12	448 -	459	N
0360	NET REGULAR TAX. SUBTRACT LINE 15k FROM LINE 14	16	12	460 -	471	N
0370	TENTATIVE MINIMUM TAX	17	12	472 -	483	N
0380	EXCESS OF NET REGULAR TAX. SUBTRACT LINE 17 FROM LINE 16	18	12	484 -	495	N
0390	QUALIFIED ELECTRIC VEHICLE CREDIT	19	12	496 -	507	N
	RECORD TERMINUS CHARACTER		1	508 -	508	"#"

SECTION 7.93 FORM 8835, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0576
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
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	"STMbnn" 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	"STMbnn" OR BLANK
0060	CREDIT FOR ELECTRICITY PRODUCED BY CLOSED-LOOP BIOMASS FACILITY	3	12	120 -	131	N
0070	KILOWATT HOURS PRODUCED AND SOLD	4	12	132 -	143	N
0080	TOTAL KILOWATT HOURS PRODUCED AND SOLD	4	12	144 -	155	N
*0085	ATTACH FISCAL YEAR COMPUTATION	4	6	156 -	161	"STMbnn" OR BLANK
0090	PHASEOUT ADJUSTMENT	5	12	162 -	173	N
0100	PHASEOUT ADJUSTMENT RATE	5	6	174 -	179	N
0110	TOTAL PHASEOUT ADJUSTMENT	5	12	180 -	191	N
*0115	ATTACH FISCAL YEAR COMPUTATION	5	6	192 -	197	"STMbnn" OR BLANK
0120	CREDIT FOR ELECTRICITY PRODUCED BY WIND FACILITY	6	12	198 -	209	N

SECTION 7.93 FORM 8835, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0130	TOTAL CREDIT BEFORE REDUCTION (ADD LINES 3 AND 6)	7	12	210 -	221	N
0140	TOTAL OF GOVERNMENT GRANTS OBLIGATION, FINANCING, AND OTHER CREDITS	8	12	222 -	233	N
0150	TOTAL OF ADDITIONS TO THE CAPITAL ACCOUNT FOR THE PROJECT	9	12	234 -	245	N
0160	DIVIDE LINE 8 BY LINE 9	10	6	246 -	251	N
0170	MULTIPLY LINE 7 BY LINE 10	11	12	252 -	263	N
0180	CURRENT YEAR CREDIT (SUBTRACT LINE 11 FROM LINE 7)	12	12	264 -	275	N
0190	RENEWABLE ELECTRICITY PRODUCTION CREDIT(S) FROM FLOW-THROUGH ENTITIES	13	12	276 -	287	N
0195	FORM 1041 PORTION AMOUNT	14	12	288 -	299	NO ENTRY
0200	TOTAL CURRENT YEAR CREDIT (ADD LINES 12 AND 13)	14	12	300 -	311	N
0210	REGULAR TAX BEFORE CREDITS	15	12	312 -	323	N
0220	ALTERNATIVE MINIMUM TAX	16	12	324 -	335	N
0230	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	17	12	336 -	347	N
0240	FOREIGN TAX CREDIT	18a	12	348 -	359	N
0250	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	18b	12	360 -	371	N
0260	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	18c	12	372 -	383	N
0270	EDUCATION CREDITS (FORM 8863, LINE 18)	18d	12	384 -	395	N
0280	CHILD TAX CREDIT (FORM 1040, LINE 47)	18e	12	396 -	407	N
0290	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	18f	12	408 -	419	N
0300	ADOPTION CREDIT (FORM 8839, LINE 14)	18g	12	420 -	431	N
0310	DISTRICT OF COLUMBIA FIRST- TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	18h	12	432 -	443	N
0320	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	18i	12	444 -	455	N

SECTION 7.93 FORM 8835, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0330	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	18j	12	456	-	467	N
0340	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	18k	12	468	-	479	N
0350	ADD LINES 18a THROUGH 18k	18L	12	480	-	491	N
0360	NET INCOME TAX SUBTRACT LINE 18L FROM LINE 17	19	12	492	-	503	N
0370	TENTATIVE MINIMUM TAX	20	12	504	-	515	N
0380	NET REGULAR TAX SUBTRACT LINE 18L FROM LINE 15	21	12	516	-	527	N
0390	ENTER 25% (.25) OF THE EXCESS	22	12	528	-	539	N
0400	GREATER OF LINE 20 OR LINE 22	23	12	540	-	551	N
0410	SUBTRACT LINE 23 FROM LINE 19 IF ZERO OR LESS, ENTER -0-	24	12	552	-	563	N
0420	RENEWABLE ELECTRICITY PRODUCTION CREDIT ALLOWED FOR THE CURRENT YEAR	25	12	564	-	575	N
	RECORD TERMINUS CHARACTER		1	576	-	576	"#"

SECTION 7.94 FORM 8844, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0484
	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	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	TOTAL QUALIFIED ZONE WAGES	1	12	52 -	63	N
0030	CURRENT YEAR CREDIT	2	12	64 -	75	N
0040	EZE CREDITS FROM FLOW-THROUGH ENTITIES	3	12	76 -	87	N
0050	TOTAL CURRENT YEAR EZE CREDIT	4	12	88 -	99	N
0060	PASSIVE ACTIVITY EZE CREDIT	5	12	100 -	111	N
0070	LINE 4 MINUS LINE 5	6	12	112 -	123	N
0080	EZE PASSIVE ACTIVITY CREDIT ALLOWED	7	12	124 -	135	N
0090	EZE CREDIT CARRYFORWARD	8	12	136 -	147	N
0100	EZE CREDIT CARRYBACK	9	12	148 -	159	N
0110	1041 PORTION AMOUNT	10	12	160 -	171	NO ENTRY
0120	TENTATIVE EZE CREDIT	10	12	172 -	183	N
0130	REGULAR TAX BEFORE CREDITS	11	12	184 -	195	N
0140	ALTERNATIVE MINIMUM TAX	12	12	196 -	207	N
0150	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	13	12	208 -	219	N
0160	FOREIGN TAX CREDIT	14a	12	220 -	231	N
0170	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	14b	12	232 -	243	N
0180	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	14c	12	244 -	255	N

SECTION 7.94 FORM 8844, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190	EDUCATION CREDITS (FORM 8863, LINE 18)	14d	12	256 -	267	N
0200	CHILD TAX CREDIT (FORM 1040, LINE 47)	14e	12	268 -	279	N
0210	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	14f	12	280 -	291	N
0220	ADOPTION CREDIT (FORM 8839, LINE 14)	14g	12	292 -	303	N
0230	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	14h	12	304 -	315	N
0240	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	14i	12	316 -	327	N
0250	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	14j	12	328 -	339	N
0260	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	14k	12	340 -	351	N
0270	ADD LINES 14a THROUGH 14k	14L	12	352 -	363	N
0280	NET INCOME TAX. SUBTRACT LINE 11L FROM LINE 9	15	12	364 -	375	N
0290	TENTATIVE MINIMUM TAX	16	12	376 -	387	N
0300	MULTIPLY LINE 16 BY 75% (.75)	17	12	388 -	399	N
0310	NET REGULAR TAX. SUBTRACT LINE 14L FROM LINE 11	18	12	400 -	411	N
0320	ENTER 25% (.25) OF THE EXCESS	19	12	412 -	423	N
0330	GREATER OF LINE 17 OR LINE 19	20	12	424 -	435	N
0340	SUBTRACT LINE 20 FROM LINE 15	21	12	436 -	447	N
0350	GENERAL BUSINESS CREDIT	22	12	448 -	459	N
0360	SUBTRACT LINE 22 FROM LINE 21. IF ZERO OR LESS, ENTER -0-	23	12	460 -	471	N
0370	EZE CREDIT ALLOWED FOR THE CURRENT YEAR	24	12	472 -	483	N
	RECORD TERMINUS CHARACTER		1	484 -	484	"#"

SECTION 7.95 FORM 8845, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0400
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
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	CURRENT YEAR CREDIT (MULTIPLY LINE 3 BY 20%)	4	12	88 -	99	N
0060	INDIAN EMPLOYMENT CREDITS FROM FLOW-THROUGH ENTITIES	5	12	100 -	111	N
0065	FORM 1041 PORTION AMOUNT	6	12	112 -	123	NO ENTRY
0070	TOTAL CURRENT YEAR CREDIT (ADD LINES 4 AND 5)	6	12	124 -	135	N
0080	REGULAR TAX BEFORE CREDITS	7	12	136 -	147	N
0090	ALTERNATIVE MINIMUM TAX	8	12	148 -	159	N
0100	REGULAR TAX PLUS ALTERNATIVE TAX	9	12	160 -	171	N
0110	FOREIGN TAX CREDIT	10a	12	172 -	183	N
0120	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	10b	12	184 -	195	N
0130	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	10c	12	196 -	207	N
0140	EDUCATION CREDITS (FORM 8863, LINE 18)	10d	12	208 -	219	N

SECTION 7.95 FORM 8845, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0150	CHILD TAX CREDIT (FORM 1040, LINE 47)	10e	12	220	-	231	N
0160	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	10f	12	232	-	243	N
0170	ADOPTION CREDIT (FORM 8839, LINE 14)	10g	12	244	-	255	N
0180	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	10h	12	256	-	267	N
0190	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	10i	12	268	-	279	N
0200	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	10j	12	280	-	291	N
0210	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	10k	12	292	-	303	N
0220	ADD LINES 10a THROUGH 10k	10L	12	304	-	315	N
0230	NET INCOME TAX SUBTRACT LINE 11L FROM LINE 9	11	12	316	-	327	N
0240	TENTATIVE MINIMUM TAX	12	12	328	-	339	N
0250	NET REGULAR TAX SUBTRACT LINE 10L FROM LINE 7	13	12	340	-	351	N
0260	ENTER 25% (.25) OF THE EXCESS	14	12	352	-	363	N
0270	GREATER OF LINE 12 OR LINE 14	15	12	364	-	375	N
0280	SUBTRACT LINE 15 FROM LINE 11 IF ZERO OR LESS, ENTER -0-	16	12	376	-	387	N
0290	INDIAN EMPLOYMENT CREDIT ALLOWED FOR THE CURRENT YEAR	17	12	388	-	399	N
	RECORD TERMINUS CHARACTER		1	400	-	400	"#"

SECTION 7.96 FORM 8846, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0395
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	TIPS RECEIVED BY EMPLOYEES FOR SERVICES	PT I 1	12	52 -	63	N
0030	TIPS NOT SUBJECT TO THE CREDIT PROVISIONS	PT I 2	12	64 -	75	N
0040	CREDITABLE TIPS (SUBTRACT LINE 2 FROM LINE 1)	PT I 3	12	76 -	87	N
0050	TIPPED EMPLOYEE(S) WAGES EXCEEDED \$72,600	PT I 4	1	88 -	88	"X" OR BLANK
0060	CURRENT YEAR CREDIT MULTIPLY LINE 3 BY 7.65%	PT I 4	12	89 -	100	N
*0065	COMPUTATION SHOWING AMOUNT OF TIPS	PT I 4	6	101 -	106	"STMbnn" OR BLANK
0070	FORM 8846 CREDITS FROM FLOW-THROUGH ENTITIES	PT I 5	12	107 -	118	N
0080	TOTAL CURRENT YEAR CREDIT (ADD LINES 4 AND 5)	PT I 6	12	119 -	130	N
0090	REGULAR TAX BEFORE CREDITS	PT II 7	12	131 -	142	N
0100	ALTERNATIVE MINIMUM TAX	PT II 8	12	143 -	154	N
0110	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	PT II 9	12	155 -	166	N
0120	FOREIGN TAX CREDIT	PT II 10a	12	167 -	178	N
0130	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 10b 9)	PT II	12	179 -	190	N

SECTION 7.96 FORM 8846, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	PT II 10c	12	191 -	202	N
0150	EDUCATION CREDITS (FORM 8863, LINE 18)	PT II 10d	12	203 -	214	N
0160	CHILD TAX CREDIT (FORM 1040, LINE 47)	PT II 10e	12	215 -	226	N
0170	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	PT II 10f	12	227 -	238	N
0180	ADOPTION CREDIT (FORM 8839, LINE 14)	PT II 10g	12	239 -	250	N
0190	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT	PT II 10h	12	251 -	262	N
0200	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	PT II 10i	12	263 -	274	N
0210	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	PT II 10j	12	275 -	286	N
0220	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	PT II 10k	12	287 -	298	N
0230	ADD LINES 10a THROUGH 10k	PT II 10L	12	299 -	310	N
0240	NET INCOME TAX SUBTRACT LINE 11L FROM LINE 9	PT II 11	12	311 -	322	N
0250	TENTATIVE MINIMUM TAX	PT II 12	12	323 -	334	N
0260	NET REGULAR TAX SUBTRACT LINE 10L FROM LINE 7	PT II 13	12	335 -	346	N
0270	ENTER 25% (.25) OF THE EXCESS	PT II 14	12	347 -	358	N
0280	GREATER OF LINE 12 OR LINE 14	PT II 15	12	359 -	370	N
0290	SUBTRACT LINE 15 FROM LINE 11 IF ZERO OR LESS, ENTER -0-	PT II 16	12	371 -	382	N
0300	CREDIT ALLOWED FOR THE CURRENT YEAR	PT II 17	12	383 -	394	N
	RECORD TERMINUS CHARACTER		1	395 -	395	"#"

SECTION 7.97 FORM 8847, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0364
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	TOTAL QUALIFIED COMMUNITY DEVELOPMENT CORPORATION (CDC) CONTRIBUTIONS	1	12	52 -	63	N
0030	CURRENT YEAR CDC CREDIT (MULTIPLY LINE 1 BY 5%)	2	12	64 -	75	N
0040	CDC CREDITS FROM FLOW-THROUGH ENTITIES	3	12	76 -	87	N
0050	TOTAL CURRENT YEAR CDC CREDIT	4	12	88 -	99	N
0060	REGULAR TAX BEFORE CREDITS	5	12	100 -	111	N
0070	ALTERNATIVE MINIMUM TAX	6	12	112 -	123	N
0080	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	7	12	124 -	135	N
0090	FOREIGN TAX CREDIT	8a	12	136 -	147	N
0100	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 9)	8b	12	148 -	159	N
0110	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040, LINE 20)	8c	12	160 -	171	N
0120	EDUCATION CREDITS (FORM 8863, LINE 18)	8d	12	172 -	183	N
0130	CHILD TAX CREDIT (FORM 1040, LINE 47)	8e	12	184 -	195	N
0140	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	8f	12	196 -	207	N
0150	ADOPTION CREDIT (FORM 8839, LINE 14)	8g	12	208 -	219	N

SECTION 7.97 FORM 8847, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0160	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT	8h	12	220	-	231	N
0170	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	8i	12	232	-	243	N
0180	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8j	12	244	-	255	N
0190	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	8k	12	256	-	267	N
0200	ADD LINES 8a THROUGH 8k	8L	12	268	-	279	N
0210	NET INCOME TAX SUBTRACT LINE 8L FROM LINE 7	9	12	280	-	291	N
0220	TENTATIVE MINIMUM TAX	10	12	292	-	303	N
0230	NET REGULAR TAX SUBTRACT LINE 8L FROM LINE 5	11	12	304	-	315	N
0240	ENTER 25% (.25) OF THE EXCESS	12	12	316	-	327	N
0250	GREATER OF LINE 10 OR LINE 12	13	12	328	-	339	N
0260	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	340	-	351	N
0270	CDC CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	352	-	363	N
	RECORD TERMINUS CHARACTER		1	364	-	364	"#"

SECTION 7.98 FORM 8861, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0424
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43 -	51	N
0020	QUALIFIED FIRST-YEAR WAGES	PT I 1a	12	52 -	63	N
0030	TOTAL QUALIFIED FIRST-YEAR WAGES	PT I 1a	12	64 -	75	N
0040	QUALIFIED SECOND-YEAR WAGES	PT I	12	76 -	87	N
0050	TOTAL QUALIFIED SECOND-YEAR WAGES	PT I 1b	12	88 -	99	N
0060	CURRENT YEAR CREDIT (ADD LINES 1a AND 1b)	2	12	100 -	111	N
*0065	GROUP CREDIT DIVISION SCHEDULE 2	2	6	112 -	117	"STMbnn" OR BLANK
*0067	LINE 2 DIFFERENCE STATEMENT	2	6	118 -	123	"STMbnn" OR BLANK
0070	WELFARE-TO-WORK CREDIT(S) FROM FLOW-THROUGH ENTITIES	3	12	124 -	135	N
0075	FORM 1041 PORTION AMOUNT	4	12	136 -	147	NO ENTRY
0080	TOTAL CURRENT YEAR WELFARE-TO-WORK CREDIT (ADD LINES 2 AND 3)	4	12	148 -	159	N
0090	REGULAR TAX BEFORE CREDITS	5	12	160 -	171	N
0100	ALTERNATIVE MINIMUM TAX	PT II 6	12	172 -	183	N
0110	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	PT II 7	12	184 -	195	N
0120	FOREIGN TAX CREDIT	PT II 8a	12	196 -	207	N
0130	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (FORM 2441, LINE 8b 9)	PT II	12	208 -	219	N

SECTION 7.98 FORM 8861, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	PT II 8c	12	220 -	231	N
0150	EDUCATION CREDITS (FORM 8863, LINE 18)	PT II 8d	12	232 -	243	N
0160	CHILD TAX CREDIT (FORM 1040, LINE 47)	PT II 8e	12	244 -	255	N
0170	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	PT II 8f	12	256 -	267	N
0180	ADOPTION CREDIT (FORM 8839, LINE 14)	PT II 8g	12	268 -	279	N
0190	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	PT II 8h	12	280 -	291	N
0200	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	PT II 8i	12	292 -	303	N
0210	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	PT II 8j	12	304 -	315	N
0220	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	PT II 8k	12	316 -	327	N
0230	ADD LINES 8a THROUGH 8k	PT II 8L	12	328 -	339	N
0240	NET INCOME TAX SUBTRACT LINE 8L FROM LINE 7	PT II 9	12	340 -	351	N
0250	TENTATIVE MINIMUM TAX	PT II 10	12	352 -	363	N
0260	NET REGULAR TAX SUBTRACT LINE 8L FROM LINE 5	PT II 11	12	364 -	375	N
0270	ENTER 25% (.25) OF THE EXCESS	PT II 12	12	376 -	387	N
0280	GREATER OF LINE 10 OR LINE 12	PT II 13	12	388 -	399	N
0290	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	PT II 14	12	400 -	411	N
0300	WELFARE-TO-WORK CREDIT ALLOWED FOR THE CURRENT YEAR	PT II 15	12	412 -	423	N
	RECORD TERMINUS CHARACTER		1	424 -	424	"#"

SECTION 7.99 FORM 8865, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1794
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	RANGE: 0000001- 9999999
0006	TAX PERIOD		6	43 -	48	YYYYMM
0009	NAME OF PERSON FILING THIS RETURN		35	49 -	83	A/N
0010	PARTNERSHIP'S FISCAL YEAR BEGINNING		8	84 -	91	YYYYMMDD
0020	PARTNERSHIP'S FISCAL YEAR ENDING		8	92 -	99	YYYYMMDD
0025	NAME CONTROL		4	100 -	103	A/N
0030	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	104 -	112	N
0040	FILER'S ADDRESS		35	113 -	147	A/N
0050	CITY		22	148 -	169	A/N
0060	STATE		2	170 -	171	A/N
0070	ZIP CODE		12	172 -	183	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0080	CATEGORY 1 FILER	A	1	184 -	184	"X" OR BLANK
0090	CATEGORY 2 FILER	A	1	185 -	185	"X" OR BLANK
0100	CATEGORY 3 FILER	A	1	186 -	186	"X" OR BLANK
0110	CATEGORY 4 FILER	A	1	187 -	187	"X" OR BLANK
0120	FILER'S TAX YEAR BEG	B	8	188 -	195	YYYYMMDD
0130	FILER'S TAX YEAR END	B	8	196 -	203	YYYYMMDD
0140	FILER'S SHARE OF LIABILITIES NONRECOURSE	C	12	204 -	215	N
0150	QUALIFIED NONRECOURSE FINANCING	C	12	216 -	227	N
0160	OTHER	C	12	228 -	239	N

SECTION 7.99 FORM 8865, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	PARENT FILER'S NAME	D	35	240 - 274	A/N	
0180	ADDRESS	D	35	275 - 309	A/N	
0190	CITY	D	22	310 - 331	A/N	
0200	STATE	D	2	332 - 333	A/N	
0210	ZIP CODE	D	12	334 - 345	N OR nnnnnbbbbbb OR nnnnnnnnbbb	
0220	EIN	D	9	346 - 354	N	
0230	NAME OTHER PARTNER	E(1)	35	355 - 389	A/N	
0240	ADDRESS	E(2)	35	390 - 424	A/N	
0250	CITY	E(2)	22	425 - 446	A/N	
0260	STATE	E(2)	2	447 - 448	A/N	
0270	ZIP CODE	E(2)	12	449 - 460	N OR nnnnnbbbbbb OR nnnnnnnnbbb	
0280	IDENTIFYING NUMBER	E(3)	9	461 - 469	N	
0290	CATEGORY 1 FILER	E(4)	1	470 - 470	"X" OR BLANK	
0300	CATEGORY 2 FILER	E(4)	1	471 - 471	"X" OR BLANK	
0310	CONSTRUCTIVE OWNER	E(4)	1	472 - 472	"X" OR BLANK	
0320	NAME OTHER PARTNER	E(1)	35	473 - 507	A/N	
0330	ADDRESS	E(2)	35	508 - 542	A/N	
0340	CITY	E(2)	22	543 - 564	A/N	
0350	STATE	E(2)	2	565 - 566	A/N	
0360	ZIP CODE	E(2)	12	567 - 578	N OR nnnnnbbbbbb OR nnnnnnnnbbb	
0370	INDENTIFYING NUMBER	E(3)	9	579 - 587	N	
0380	CATEGORY 1 FILER	E(4)	1	588 - 588	"X" OR BLANK	
0390	CATEGORY 2 FILER	E(4)	1	589 - 589	"X" OR BLANK	
0400	CONSTRUCTIVE OWNER	E(4)	1	590 - 590	"X" OR BLANK	
0410	NAME OTHER PARTNER	E(1)	35	591 - 625	A/N	
0420	ADDRESS	E(2)	35	626 - 660	A/N	
0430	CITY	E(2)	22	661 - 682	A/N	
0440	STATE	E(2)	2	683 - 684	A/N	
0450	ZIP CODE	E(2)	12	685 - 696	N OR nnnnnbbbbbb OR nnnnnnnnbbb	
0460	IDENTIFYING NUMBER	E(3)	9	697 - 705	N	

SECTION 7.99 FORM 8865, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0470	CATEGORY 1 FILER	E(4)	1	706	- 706	"X" OR BLANK
0480	CATEGORY 2 FILER	E(4)	1	707	- 707	"X" OR BLANK
0490	CONSTRUCTIVE OWNER	E(4)	1	708	- 708	"X" OR BLANK
0500	NAME OTHER PARTNER	E(1)	35	709	- 743	A/N
0510	ADDRESS	E(2)	35	744	- 778	A/N
0520	CITY	E(2)	22	779	- 800	A/N
0530	STATE	E(2)	2	801	- 802	A/N
0540	ZIP CODE	E(2)	12	803	- 814	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0550	IDENTIFYING NUMBER	E(3)	9	815	- 823	N
0560	CATEGORY 1 FILER	E(4)	1	824	- 824	"X" OR BLANK
0570	CATEGORY 2 FILER	E(4)	1	825	- 825	"X" OR BLANK
0580	CONSTRUCTIVE OWNER	E(4)	1	826	- 826	"X" OR BLANK
0590	NAME LINE 1 FOREIGN PARTNERSHIP	F(1)	35	827	- 861	A/N
0600	NAME LINE 2 FOREIGN PARTNERSHIP	F 1	35	862	- 896	A/N
0610	ADDRESS	F 1	35	897	- 931	A/N
0620	CITY	F 1	22	932	- 953	A/N
0630	STATE	F 1	2	954	- 955	A/N
0640	ZIP CODE	F 1	12	956	- 967	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0650	EIN (IF ANY)	F 2	9	968	- 976	N
0660	COUNTRY UNDER WHOSE LAWS ORGANIZED	F 3	35	977	- 1011	A/N
0670	DATE OF ORGANIZATION	F 4	8	1012	- 1019	YYYYMMDD
0680	PRINCIPAL BUSINESS PLACE	F 5	35	1020	- 1054	A/N
0690	BUSINESS ACTIVITY CODE	F 6	6	1055	- 1060	N RANGE: 111100-813000
0700	PRINCIPAL BUSINESS ACTIVITY	F 7	35	1061	- 1095	A/N
0710	FUNCTIONAL CURRENCY & EXCHANGE RATE	F 8	12	1096	- 1107	A/N
*0715	ATTACH SCHEDULE	F 8	6	1108	- 1113	"STMbnn" OR BLANK
0720	NAME LINE 1 FOREIGN PARTNERSHIP	G 1	35	1114	- 1148	A/N

SECTION 7.99 FORM 8865, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0730	NAME LINE 2 FOREIGN PARTNERSHIP	G 1	35	1149	- 1183	A/N
0740	ADDRESS	G 1	35	1184	- 1218	A/N
0750	CITY	G 1	22	1219	- 1240	A/N
0760	STATE	G 1	2	1241	- 1242	A/N
0770	ZIP CODE	G 1	12	1243	- 1254	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0780	FILE FORM 1042	G 2	1	1255	- 1255	"X" OR BLANK
0790	FILE FORM 8804	G 2	1	1256	- 1256	"X" OR BLANK
0800	FILE FORM 1065 OR FORM 1065-B	G 2	1	1257	- 1257	"X" OR BLANK
0810	NAME LINE 1 FOREIGN PARTNERSHIP'S AGENT	G 3	35	1258	- 1292	A/N
0820	NAME LINE 2 FOREIGN PARTNERSHIP'S AGENT	G 3	35	1293	- 1327	A/N
0830	ADDRESS	G 3	35	1328	- 1362	A/N
0840	CITY	G 3	22	1363	- 1384	A/N
0850	STATE	G 3	2	1385	- 1386	A/N
0860	ZIP CODE	G 3	12	1387	- 1398	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0870	NAME LINE 1 PERSON WITH BOOKS/ RECORDS	G 4	35	1399	- 1433	A/N
0880	NAME LINE 2 PERSON WITH BOOKS/ RECORDS	G 4	35	1434	- 1468	A/N
0890	ADDRESS	G 4	35	1469	- 1503	A/N
0900	CITY	G 4	22	1504	- 1525	A/N
0910	STATE	G 4	2	1526	- 1527	A/N
0920	ZIP CODE	G 4	12	1528	- 1539	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0930	LOCATION BOOKS/RECORDS	G 4	35	1540	- 1574	A/N
0940	SPECIAL ALLOCATIONS MADE (YES BOX)	G 5	1	1575	- 1575	"X" OR BLANK
0950	SPECIAL ALLOCATIONS MADE (NO BOX)	G 5	1	1576	- 1576	"X" OR BLANK
0960	NUMBER OF FOREIGN DISREGARDED ENTITIES	G 6	12	1577	- 1588	N
@0965	ATTACH LIST	G 6	6	1589	- 1594	"STMbnn" OR BLANK
0970	HOW IS PARTNERSHIP CLASSIFIED	G 7	25	1595	- 1619	A/N

SECTION 7.99 FORM 8865, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0980	PARTNERSHIP OWN SEPARATE UNITS (YES BOX)	G 8	1	1620	- 1620	"X" OR BLANK
0990	PARTNERSHIP OWN SEPARATE UNITS (NO BOX)	G 8	1	1621	- 1621	"X" OR BLANK
1000	TOTAL RECEIPTS LESS THAN \$250,000 AND TOTAL ASSETS LESS THAN \$600,000 (YES BOX)	G 9	1	1622	- 1622	"X" OR BLANK
1010	TOTAL RECEIPTS LESS THAN \$250,000 AND TOTAL ASSETS LESS THAN \$600,000 (NO BOX)	G 9	1	1623	- 1623	"X" OR BLANK
1011	PREPARER'S NAME		35	1624	- 1658	A/N
1012	CHECK IF SELF-EMPLOYED		1	1659	- 1659	"X" OR BLANK
1013	PREPARER'S SSN OR PTIN		9	1660	- 1668	A/N OR BLANK
1014	FIRM'S NAME OR PREPARER'S NAME IF SELF-EMPLOYED		35	1669	- 1703	A/N
1015	PREPARER'S FIRM'S EIN		9	1704	- 1712	N OR BLANK
1016	PREPARER'S FIRM'S ADDRESS		35	1713	- 1747	A/N
1017	PREPARER'S FIRM'S CITY		22	1748	- 1769	A/N
1018	PREPARER'S FIRM'S STATE		2	1770	- 1771	A/N
1019	PREPARER'S FIRM'S ZIP CODE		12	1772	- 1783	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1020	PREPARER'S PHONE NUMBER		10	1784	- 1793	N
	RECORD TERMINUS CHARACTER		1	1794	- 1794	"#"

SECTION 7.100 FORM 8865, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2127
	START RECORD SENTINEL		4	5 -	8	*****
1020	RECORD ID		6	9 -	14	"FRMbbb"
1021	FORM NUMBER		6	15 -	20	"8865bb"
1022	PAGE NUMBER		5	21 -	25	"PG02b"
1023	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
1024	FILLER		1	35 -	35	BLANK
1025	FORM OCCURRENCE NUMBER		7	36 -	42	RANGE: 0000001- 9999999
1030	OWNS DIRECT INTEREST	SCH A	1	43 -	43	"X" OR BLANK
1040	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/N
1080	STATE	SCH A	2	137 -	138	A/N
1090	ZIP CODE	SCH A	12	139 -	150	N OR nnnnnbbbbbb OR nnnnnnnnbbb
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/N
1160	STATE	SCH A	2	254 -	255	A/N
1170	ZIP CODE	SCH A	12	256 -	267	N OR nnnnnbbbbbb OR nnnnnnnnbbb
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/N
1240	STATE	SCH A	2	371 -	372	A/N

SECTION 7.100 FORM 8865, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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/N
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/N
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
1450	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	630 - 664		A/N
1460	ADDRESS	SCH A-1	35	665 - 699		A/N
1470	CITY	SCH A-1	22	700 - 721		A/N
1480	STATE	SCH A-1	2	722 - 723		A/N
1490	ZIP CODE	SCH A-1	12	724 - 735		N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1500	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	736 - 744		N
1510	FOREIGN PERSON	SCH A-1	1	745 - 745		"X" OR BLANK
1520	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	746 - 780		A/N
1530	ADDRESS	SCH A-1	35	781 - 815		A/N

SECTION 7.100 FORM 8865, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1540	CITY	SCH A-1	22	816 - 837	A/N	
1550	STATE	SCH A-1	2	838 - 839	A/N	
1560	ZIP CODE	SCH A-1	12	840 - 851	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
1570	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	852 - 860	N	
1580	FOREIGN PERSON	SCH A-1	1	861 - 861	"X" OR BLANK	
1590	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	862 - 896	A/N	
1600	ADDRESS	SCH A-1	35	897 - 931	A/N	
1610	CITY	SCH A-1	22	932 - 953	A/N	
1620	STATE	SCH A-1	2	954 - 955	A/N	
1630	ZIP CODE	SCH A-1	12	956 - 967	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
1640	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	968 - 976	N	
1650	FOREIGN PERSON	SCH A-1	1	977 - 977	"X" OR BLANK	
1660	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	978 - 1012	A/N	
1670	ADDRESS	SCH A-1	35	1013 - 1047	A/N	
1680	CITY	SCH A-1	22	1048 - 1069	A/N	
1690	STATE	SCH A-1	2	1070 - 1071	A/N	
1700	ZIP CODE	SCH A-1	12	1072 - 1083	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
1710	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	1084 - 1092	N	
1720	FOREIGN PERSON	SCH A-1	1	1093 - 1093	"X" OR BLANK	
1730	NAME OF PARTNERS OF FOREIGN PARTNERSHIP	SCH A-1	35	1094 - 1128	A/N	
1740	ADDRESS	SCH A-1	35	1129 - 1163	A/N	
1750	CITY	SCH A-1	22	1164 - 1185	A/N	
1760	STATE	SCH A-1	2	1186 - 1187	A/N	
1770	ZIP CODE	SCH A-1	12	1188 - 1199	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
1780	IDENTIFYING NUMBER (IF ANY)	SCH A-1	9	1200 - 1208	N	
1790	FOREIGN PERSON	SCH A-1	1	1209 - 1209	"X" OR BLANK	
1800	OTHER FOREIGN PERSON AS A DIRECT PARTNER (YES BOX)	SCH A-1	1	1210 - 1210	"X" OR BLANK	

SECTION 7.100 FORM 8865, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1810	OTHER FOREIGN PERSON AS A DIRECT PARTNER (NO BOX)	SCH A-1	1	1211	- 1211	"X" OR BLANK
1820	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1212	- 1246	A/N
1830	ADDRESS	SCH A-2	35	1247	- 1281	A/N
1840	CITY	SCH A-2	22	1282	- 1303	A/N
1850	STATE	SCH A-2	2	1304	- 1305	A/N
1860	ZIP CODE	SCH A-2	12	1306	- 1317	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1870	EIN (IF ANY)	SCH A-2	9	1318	- 1326	N
1880	ORDINARY INCOME OR LOSS	SCH A-2	1	1327	- 1327	"X" OR BLANK
1890	FOREIGN PARTNERSHIP	SCH A-2	1	1328	- 1328	"X" OR BLANK
1900	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1329	- 1363	A/N
1910	ADDRESS	SCH A-2	35	1364	- 1398	A/N
1920	CITY	SCH A-2	22	1399	- 1420	A/N
1930	STATE	SCH A-2	2	1421	- 1422	A/N
1940	ZIP CODE	SCH A-2	12	1423	- 1434	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
1950	EIN (IF ANY)	SCH A-2	9	1435	- 1443	N
1960	ORDINARY INCOME OR LOSS	SCH A-2	1	1444	- 1444	N
1970	FOREIGN PARTNERSHIP	SCH A-2	1	1445	- 1445	"X" OR BLANK
1980	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1446	- 1480	A/N
1990	ADDRESS	SCH A-2	35	1481	- 1515	A/N
2000	CITY	SCH A-2	22	1516	- 1537	A/N
2010	STATE	SCH A-2	2	1538	- 1539	A/N
2020	ZIP CODE	SCH A-2	12	1540	- 1551	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
2030	EIN (IF ANY)	SCH A-2	9	1552	- 1560	N
2040	ORDINARY INCOME OR LOSS	SCH A-2	1	1561	- 1561	N
2050	FOREIGN PARTNERSHIP	SCH A-2	1	1562	- 1562	"X" OR BLANK
2060	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1563	- 1597	A/N
2070	ADDRESS	SCH A-2	35	1598	- 1632	A/N
2080	CITY	SCH A-2	22	1633	- 1654	A/N

SECTION 7.100 FORM 8865, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2090	STATE	SCH A-2	2	1655 - 1656	A/N	
2100	ZIP CODE	SCH A-2	12	1657 - 1668	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
2110	EIN (IF ANY)	SCH A-2	9	1669 - 1677	N	
2120	ORDINARY INCOME OR LOSS	SCH A-2	1	1678 - 1678	N	
2130	FOREIGN PARTNERSHIP	SCH A-2	1	1679 - 1679	"X" OR BLANK	
2140	NAME OF PARTNERSHIP FOREIGN OR DOMESTIC	SCH A-2	35	1680 - 1714	A/N	
2150	ADDRESS	SCH A-2	35	1715 - 1749	A/N	
2160	CITY	SCH A-2	22	1750 - 1771	A/N	
2170	STATE	SCH A-2	2	1772 - 1773	A/N	
2180	ZIP CODE	SCH A-2	12	1774 - 1785	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb	
2190	EIN (IF ANY)	SCH A-2	9	1786 - 1794	N	
2200	ORDINARY INCOME OR LOSS	SCH A-2	1	1795 - 1795	N	
2210	FOREIGN PARTNERSHIP	SCH A-2	1	1796 - 1796	"X" OR BLANK	
2220	GROSS RECEIPTS OR SALES	1a	12	1797 - 1808	N	
2230	LESS RETURNS AND ALLOWANCES	1b	12	1809 - 1820	N	
2240	TOTAL LESS RETURN AND ALLOWANCES	1c	12	1821 - 1832	N	
2250	COST OF GOODS SOLD	2	12	1833 - 1844	N	
2260	GROSS PROFIT	3	12	1845 - 1856	N	
2270	ORDINARY INCOME (LOSS)	4	12	1857 - 1868	N	
@2275	ORDINARY INCOME (LOSS) (ATTACH SCHEDULE)	4	6	1869 - 1874	"STMbnn" OR BLANK	
2280	NET FARM PROFIT (LOSS)	5	12	1875 - 1886	N	
2290	NET GAIN (LOSS)	6	12	1887 - 1898	N	
2300	OTHER INCOME (LOSS)	7	12	1899 - 1910	N	
@2305	OTHER INCOME (LOSS) (ATTACH SCHEDULE)	7	6	1911 - 1916	"STMbnn" OR BLANK	
2310	TOTAL INCOME (LOSS)	8	12	1917 - 1928	N	
2320	SALARIES & WAGES	9	12	1929 - 1940	N***	
2330	GUARANTEED PAYMENTS TO PARTNERS	10	12	1941 - 1952	N***	
2340	REPAIRS & MAINTENANCE	11	12	1953 - 1964	N	

SECTION 7.100 FORM 8865, PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2350	BAD DEBTS	12	12	1965 - 1976	N	
2360	RENT	13	12	1977 - 1988	N***	
2370	TAXES & LICENSES	14	12	1989 - 2000	N***	
2380	INTEREST	15	12	2001 - 2012	N***	
2390	DEPRECIATION	16a	12	2013 - 2024	N	
2400	LESS DEPRECIATION REPORTED ON SCHEDULE A AND ELSEWHERE	16b	12	2025 - 2036	N	
2405	TOTAL DEPRECIATION	16c	12	2037 - 2048	N	
2410	DEPLETION	17	12	2049 - 2060	N	
2420	RETIREMENT PLANS, ETC.	18	12	2061 - 2072	N	
2430	EMPLOYEE BENEFITS PROG.	19	12	2073 - 2084	N	
2440	OTHER DEDUCTIONS	20	12	2085 - 2096	N	
@2445	OTHER DEDUCTIONS (ATTACH SCHEDULE)	20	6	2097 - 2102	"STMbnn" OR BLANK	
2450	TOTAL DEDUCTIONS	21	12	2103 - 2114	N	
2460	ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS	22	12	2115 - 2126	N	
	RECORD TERMINUS CHARACTER		1	2127 - 2127	"#"	

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0783
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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)	12	43 -	54	N
2490	ASSETS 1 YEAR OR LESS TRANSACTION 1 DATE ACQUIRED	SCH D 1(b)	8	55 -	62	FORMAT: YYYYMMDD
2500	ASSETS 1 YEAR OR LESS TRANSACTION 1 DATE SOLD	SCH D 1 c	8	63 -	70	FORMAT: YYYYMMDD
2510	ASSETS 1 YEAR OR LESS TRANSACTION 1 SALES PRICE	SCH D 1(d)	12	71 -	82	N OR "LIKE-KIND-EX"
2520	ASSETS 1 YEAR OR LESS TRANSACTION 1 COST OR OTHER BASIS	SCH D 1(e)	12	83 -	94	N
2530	ASSETS 1 YEAR OR LESS TRANSACTION 1 GAIN OR (LOSS)	SCH D 1(f)	12	95 -	106	N
2540	ASSETS 1 YEAR OR LESS TRANSACTION 2 DESCRIPTION OF PROPERTY	SCH D 1(a)	12	107 -	118	N
2550	ASSETS 1 YEAR OR LESS TRANSACTION 2 DATE ACQUIRED	SCH D 1(b)	8	119 -	126	FORMAT: YYYYMMDD
2560	ASSETS 1 YEAR OR LESS TRANSACTION 2 DATE SOLD	SCH D 1(c)	8	127 -	134	FORMAT: YYYYMMDD
2570	ASSETS 1 YEAR OR LESS TRANSACTION 2 SALES PRICE	SCH D 1(d)	12	135 -	146	N OR "LIKE-KIND-EX"
2580	ASSETS 1 YEAR OR LESS TRANSACTION 2 COST OR OTHER BASIS	SCH D 1(e)	12	147 -	158	N
2590	ASSETS 1 YEAR OR LESS TRANSACTION 2 GAIN OR (LOSS)	SCH D 1(f)	12	159 -	170	N
2600	ASSETS 1 YEAR OR LESS TRANSACTION 3 DESCRIPTION OF PROPERTY	SCH D 1(a)	12	171 -	182	N

SECTION 7.101 FORM 8865, PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2610	ASSETS 1 YEAR OR LESS TRANSACTION 3 DATE ACQUIRED	SCH D 1(b)	8	183 -	190	FORMAT: YYYYMMDD
2620	ASSETS 1 YEAR OR LESS TRANSACTION 3 DATE SOLD	SCH D 1 c	8	191 -	198	FORMAT: YYYYMMDD
2630	ASSETS 1 YEAR OR LESS TRANSACTION 3 SALES PRICE	SCH D 1(d)	12	199 -	210	N OR "LIKE-KIND-EX"
2640	ASSETS 1 YEAR OR LESS TRANSACTION 3 COST OR OTHER BASIS	SCH D 1(e)	12	211 -	222	N
2650	ASSETS 1 YEAR OR LESS TRANSACTION 3 GAIN OR (LOSS)	SCH D 1(f)	12	223 -	234	N
2660	ASSETS 1 YEAR OR LESS TRANSACTION 4 DESCRIPTION OF PROPERTY	SCH D 1(a)	12	235 -	246	N
2670	ASSETS 1 YEAR OR LESS TRANSACTION 4 DATE ACQUIRED	SCH D 1(b)	8	247 -	254	FORMAT: YYYYMMDD
2680	ASSETS 1 YEAR OR LESS TRANSACTION 4 DATE SOLD	SCH D 1 c	8	255 -	262	FORMAT: YYYYMMDD
2690	ASSETS 1 YEAR OR LESS TRANSACTION 4 SALES PRICE	SCH D 1(d)	12	263 -	274	N OR "LIKE-KIND-EX"
2700	ASSETS 1 YEAR OR LESS TRANSACTION 4 COST OR OTHER BASIS	SCH D 1(e)	12	275 -	286	N
2710	ASSETS 1 YEAR OR LESS TRANSACTION 4 GAIN OR (LOSS)	SCH D 1(f)	12	287 -	298	N
*2715	STATEMENT REFERENCE		6	299 -	304	"STMbnn" 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	305 -	316	N
2730	SHORT-TERM CAPITAL GAIN (LOSS) LIKE-KIND EXCH	SCH D 3(f)	12	317 -	328	N OR "LIKE-KIND-EX"
2740	PARTNERSHIP'S SHARE NET SHORT-TERM CAPITAL GAIN (LOSS)	SCH D 4(f)	12	329 -	340	N
2750	NET SHORT-TERM CAPITAL GAIN OR (LOSS)	SCH D 5(f)	12	341 -	352	N
2760	ASSETS MORE THAN 1 YR TRANSACTION 1 DESCRIPTION OR PROPERTY	SCH D 6(a)	12	353 -	364	N
2770	ASSETS MORE THAN 1 YR TRANSACTION 1 DATE ACQUIRED	SCH D 6(b)	8	365 -	372	FORMAT: YYYYMMDD

SECTION 7.101 FORM 8865, PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2780	ASSETS MORE THAN 1 YR TRANSACTION 1 DATE SOLD	SCH D 6 c	8	373 -	380	FORMAT: YYYYMMDD
2790	ASSETS MORE THAN 1 YR TRANSACTION 1 SALES PRICE	SCH D 6(d)	12	381 -	392	N OR "LIKE-KIND-EX"
2800	ASSETS MORE THAN 1 YR TRANSACTION 1 COST OR OTHER BASIS	SCH D 6(e)	12	393 -	404	N
2810	ASSETS MORE THAN 1 YR TRANSACTION 1 GAIN OR (LOSS)	SCH D 6(f)	12	405 -	416	N
2820	ASSETS MORE THAN 1 YR TRANSACTION 1 28% RATE GAIN OR (LOSS)	SCH D 6(g)	12	417 -	428	N
2830	ASSETS MORE THAN 1 YR TRANSACTION 2 DESCRIPTION OF PROPERTY	SCH D 6(a)	12	429 -	440	N
2840	ASSETS MORE THAN 1 YR TRANSACTION 2 DATE ACQUIRED	SCH D 6(b)	8	441 -	448	FORMAT: YYYYMMDD
2850	ASSETS MORE THAN 1 YR TRANSACTION 2 DATE SOLD	SCH D 6 c	8	449 -	456	FORMAT: YYYYMMDD
2860	ASSETS MORE THAN 1 YR TRANSACTION 2 SALES PRICE	SCH D 6(d)	12	457 -	468	N OR "LIKE-KIND-EX"
2870	ASSETS MORE THAN 1 YR TRANSACTION 2 COST OR OTHER BASIS	SCH D 6(e)	12	469 -	480	N
2880	ASSETS MORE THAN 1 YR TRANSACTION 2 GAIN OR (LOSS)	SCH D 6(f)	12	481 -	492	N
2890	ASSETS MORE THAN 1 YR TRANSACTION 2 28% RATE GAIN OR (LOSS)	SCH D 6(g)	12	493 -	504	N
2900	ASSETS MORE THAN 1 YR TRANSACTION 3 DESCRIPTION OF PROPERTY	SCH D 6(a)	12	505 -	516	N
2910	ASSETS MORE THAN 1 YR TRANSACTION 3 DATE ACQUIRED	SCH D 6(b)	8	517 -	524	FORMAT: YYYYMMDD
2920	ASSETS MORE THAN 1 YR TRANSACTION 3 DATE SOLD	SCH D 6 c	8	525 -	532	FORMAT: YYYYMMDD
2930	ASSETS MORE THAN 1 YR TRANSACTION 3 SALES PRICE	SCH D 6(d)	12	533 -	544	N OR "LIKE-KIND-EX"
2940	ASSETS MORE THAN 1 YR TRANSACTION 3 COST OR OTHER BASIS	SCH D 6(e)	12	545 -	556	N
2950	ASSETS MORE THAN 1 YR TRANSACTION 3 GAIN OR (LOSS)	SCH D 6(f)	12	557 -	568	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2960	ASSETS MORE THAN 1 YR TRANSACTION 3 28% RATE GAIN OR (LOSS)	SCH D 6(g)	12	569 -	580	N
2970	ASSETS MORE THAN 1 YR TRANSACTION 4 DESCRIPTION OF PROPERTY	SCH D 6(a)	12	581 -	592	N
2980	ASSETS MORE THAN 1 YR TRANSACTION 4 DATE ACQUIRED	SCH D 6(b)	8	593 -	600	FORMAT: YYYYMMDD
2990	ASSETS MORE THAN 1 YR TRANSACTION 4 DATE SOLD	SCH D 6 c	8	601 -	608	FORMAT: YYYYMMDD
3000	ASSETS MORE THAN 1 YR TRANSACTION 4 SALES PRICE	SCH D 6(d)	12	609 -	620	N OR "LIKE-KIND-EX"
3010	ASSETS MORE THAN 1 YR TRANSACTION 4 COST OR OTHER BASIS	SCH D 6(e)	12	621 -	632	N
3020	ASSETS MORE THAN 1 YR TRANSACTION 4 GAIN OR (LOSS)	SCH D 6(f)	12	633 -	644	N
3030	ASSETS MORE THAN 1 YR TRANSACTION 4 28% RATE GAIN OR (LOSS)	SCH D 6(g)	12	645 -	656	N
*3035	STATEMENT REFERENCE		6	657 -	662	"STMbnn" 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	663 -	674	N
3050	LONG-TERM CAPITAL GAIN FROM INSTALLMENT SALES 28% RATE GAIN OR (LOSS)	SCH D 7(g)	12	675 -	686	N
3060	LONG-TERM CAPITAL GAIN (LOSS) LIKE-KIND EXCH	SCH D 8(f)	12	687 -	698	N OR "LIKE-KIND-EX"
3070	LONG-TERM CAPITAL GAIN (LOSS) LIKE-KIND EXCH 28% RATE GAIN OR (LOSS)	SCH D 8(g)	12	699 -	710	N OR "LIKE-KIND-EX"
3080	PARTNERSHIP'S SHARE NET LONG-TERM CAPITAL GAIN OR (LOSS)	SCH D 9(f)	12	711 -	722	N
3090	PARTNERSHIP'S SHARE NET LONG-TERM CAPITAL 28% RATE OR GAIN (LOSS)	SCH D 9(g)	12	723 -	734	N
3100	CAPITAL GAIN DISTRIBUTIONS	SCH D 10(f)	12	735 -	746	N***
3110	CAPITAL GAIN DISTRIBUTIONS 28% RATE GAIN OR (LOSS)	SCH D 10(g)	12	747 -	758	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
3120	COMBINE LINES 6-10 IN COLUMN (g)	SCH D 11(g)	12	759	-	770	N
3130	NET LONG-TERM CAPITAL GAIN OR (LOSS)	SCH D 12(f)	12	771	-	782	N
	RECORD TERMINUS CHARACTER		1	783	-	783	"#"

SECTION 7.102 FORM 8865, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0565
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
3144	FILLER		1	35 -	35	BLANK
3145	FORM OCCURRENCE NUMBER		7	36 -	42	RANGE: 0000001- 9999999
3150	ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS	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	"STMbnn" OR BLANK
3190	NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES	K-3c	12	97 -	108	N
3200	INTEREST INCOME	K-4a	12	109 -	120	N
3210	ORDINARY DIVIDENDS	K-4b	12	121 -	132	N
3220	ROYALTY INCOME	K-4c	12	133 -	144	N
3230	NET SHORT-TERM CAPITAL GAIN (LOSS)	K-4d	12	145 -	156	N
3240	NET LONG-TERM CAPITAL GAIN (LOSS)	K-4e	12	157 -	168	N
3250	28% RATE GAIN (LOSS)	K-4e(1)	12	169 -	180	N
3260	TOTAL FOR YEAR	K-4e(2)	12	181 -	192	N
3270	OTHER PORTFOLIO INCOME (LOSS)	K-4f	12	193 -	204	N
@3275	OTHER PORTFOLIO INCOME (LOSS) (ATTACH SCHEDULE)	K-4f	6	205 -	210	"STMbnn" OR BLANK
3280	GUARANTEED PAYMENTS TO PARTNERS	K-5	12	211 -	222	N
3290	NET SECTION 1231 GAIN (LOSS) (ATTACH FORM 4797)	K-6	12	223 -	234	N

SECTION 7.102 FORM 8865, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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3300	OTHER INCOME (LOSS)	K-7	12	235 -	246	N
@3305	OTHER INCOME (LOSS) (ATTACH SCHEDULE)	K-7	6	247 -	252	"STMbnn" OR BLANK
3310	CHARITABLE CONTRIBUTIONS	K-8	12	253 -	264	N
@3315	CHARITABLE CONTRIBUTIONS (ATTACH SCHEDULE)	K-8	6	265 -	270	"STMbnn" OR BLANK
3320	SECTION 179 EXPENSE DEDUCTION	K-9	12	271 -	282	N
3330	DEDUCTIONS RELATED TO PORTFOLIO INCOME	K-10	12	283 -	294	N
@3335	DEDUCTIONS RELATED TO PORTFOLIO INCOME (ITEMIZE)	K-10	6	295 -	300	"STMbnn" OR BLANK
3340	OTHER DEDUCTIONS	K-11	12	301 -	312	N
@3345	OTHER DEDUCTIONS (ATTACH SCHEDULE)	K-11	6	313 -	318	"STMbnn" OR BLANK
3350	PROPERTY IN SERVICE BEFORE 1990	K-12a(1)	12	319 -	330	N
3360	OTHER PROPERTY IN SERVICE BEFORE 1990	K-12a(2)	12	331 -	342	N
3370	PROPERTY IN SERVICE AFTER 1989	K-12a(3)	12	343 -	354	N
3380	OTHER PROPERTY IN SERVICE AFTER 1989	K-12a(4)	12	355 -	366	N
3390	QUALIFIED REHABILITATION EXPENDITURES RELATED TO RENTAL REAL ESTATE ACTIVITIES (ATTACH FORM 8825)	K-12b	12	367 -	378	N
3400	CREDITS RELATED TO RENTAL REAL ESTATE ACTIVITIES	K-12c	12	379 -	390	N
3410	CREDITS RELATED TO OTHER RENTAL ACTIVITIES	K-12d	12	391 -	402	N
3420	OTHER CREDITS	K-13	12	403 -	414	N
3430	INTEREST EXPENSE ON INVESTMENT DEBTS	K-14a	12	415 -	426	N
3440	INVESTMENT INCOME	K-14b(1)	12	427 -	438	N
3450	INVESTMENT EXPENSES	K-14b(2)	12	439 -	450	N
3460	NET EARNINGS (LOSS) FROM SELF-EMPLOYMENT	K-15a	12	451 -	462	N
3470	GROSS FARMING OR FISHING INCOME	K-15b	12	463 -	474	N
3480	GROSS NONFARM INCOME	K-15c	12	475 -	486	N

SECTION 7.102 FORM 8865, PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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3490	DEPRECIATION ADJUSTMENT PROPERTY IN SERVICE AFTER 1986	K-16a	12	487	-	498	N
3500	ADJUSTED GAIN OR LOSS	K-16b	12	499	-	510	N
3510	DEPLETION (OTHER THAN OIL AND GAS)	K-16c	12	511	-	522	N
3520	GROSS INCOME FROM OIL GAS, AND GEOTHERMAL PROPERTIES	K-16d(1)	12	523	-	534	N
3530	DEDUCTIONS ALLOCABLE TO OIL GAS AND GEOTHERMAL PROPERTIES	K-16d(2)	12	535	-	546	N
3540	OTHER ADJUSTMENTS & TAX PREFERENCE ITEMS	K-16e	12	547	-	558	N
@3545	OTHER ADJUSTMENTS & TAX PREFERENCE ITEMS (ATTACH SCHEDULE)	K-16e	6	559	-	564	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	565	-	565	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1115
	START RECORD SENTINEL		4	5 -	8	*****
3560	RECORD ID		6	9 -	14	"FRMbbb"
3561	FORM NUMBER		6	15 -	20	"8865bb"
3562	PAGE NUMBER		5	21 -	25	"PG05b"
3563	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
3564	FILLER		1	35 -	35	BLANK
3565	FORM OCCURRENCE NUMBER		7	36 -	42	RANGE: 0000001- 9999999
3570	NAME OF FOREIGN COUNTRY OR U.S. POSSESSION	K-17a	22	43 -	64	A/N
3580	TOTAL FOREIGN GROSS INCOME SOURCED AT PARTNER LEVEL	K-17b	12	65 -	76	N
3590	PASSIVE	K-17c(1)	12	77 -	88	N
@3595	TOTAL FOREIGN GROSS INCOME SOURCED AT PARTNERSHIP LEVEL (ATTACH STATEMENT)	K-17c	6	89 -	94	"STMbnn" OR BLANK
3600	OTHER LISTED CATEGORIES	K-17c(2)	12	95 -	106	N
3610	GENERAL LIMITATIONS	K-17c(3)	12	107 -	118	N
3620	INTEREST EXPENSE AT PARTNER LEVEL	K-17d(1)	12	119 -	130	N
3630	OTHER AT PARTNER LEVEL	K-17d(2)	12	131 -	142	N
3640	PASSIVE	K-17e(1)	12	143 -	154	N
@3645	DEDUCTIONS ALLOCATED AND APPORTIONED AT PARTNERSHIP LEVEL (ATTACH STATEMENT)	K-17e	6	155 -	160	"STMbnn" OR BLANK
3650	OTHER LISTED CATEGORIES	K-17e(2)	12	161 -	172	N
3660	GENERAL LIMITATIONS	K-17e(3)	12	173 -	184	N
3670	TOTAL FOREIGN TAXES (PAID)	K-17f	1	185 -	185	"X" OR BLANK
3680	TOTAL FOREIGN TAXES (ACCRUED)	K-17f	1	186 -	186	"X" OR BLANK
3690	TOTAL FOREIGN TAXES	K-17f	12	187 -	198	N
3700	OTHER FOREIGN TAX INFORMATION	K-17g	12	199 -	210	N
@3705	OTHER FOREIGN TAX INFORMATION (ATTACH SCHEDULE)	K-17g	6	211 -	216	"STMbnn" OR BLANK
3720	SECTION 59(e)(2) EXPENDITURES: TYPE	K-18a	40	217 -	256	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3730	SECTION 59(e)(2) EXPENDITURE: AMOUNT	K-18b	12	257 -	268	N
3740	TAX-EXEMPT INTEREST INCOME	K-19	12	269 -	280	N
3750	OTHER TAX-EXEMPT INCOME	K-20	12	281 -	292	N
3760	NONDEDUCTIBLE EXPENSES	K-21	12	293 -	304	N
3770	DISTRIBUTIONS OF MONEY	K-22	12	305 -	316	N
3780	DISTRIBUTIONS OF PROPERTY OTHER THAN MONEY	K-23	12	317 -	328	N
@3790	ITEMS & AMOUNTS REQUIRED TO BE REPORTED SEPARATELY (ATTACH SCHEDULE)	K-24	6	329 -	334	"STMBnn" OR BLANK
3800	CASH BEGINNING OF TAX YEAR	SCH L 1(b)	12	335 -	346	N
3810	CASH END OF TAX YEAR	SCH L 1(d)	12	347 -	358	N
3820	TRADE NOTES & ACCTS REC BEGINNING OF TAX YEAR	SCH L 2(a)	12	359 -	370	N
3830	TRADE NOTES & ACCTS REC END OF TAX YEAR	SCH L 2(c)	12	371 -	382	N
3840	LESS ALLOWANCE FOR BAD DEBTS BEG. OF TAX YEAR	SCH L 2b(a)	12	383 -	394	N
3850	LESS ALLOWANCE FOR BAD DEBTS BEG. OF TAX YEAR	SCH L 2b(b)	12	395 -	406	N
3860	LESS ALLOWANCE FOR BAD DEBTS END OF TAX YEAR	SCH L 2b(c)	12	407 -	418	N
3870	LESS ALLOWANCE FOR BAD DEBTS END OF TAX YEAR	SCH L 2b(d)	12	419 -	430	N
3880	INVENTORIES BEGINNING OF TAX YEAR	SCH L 3(b)	12	431 -	442	N
3890	INVENTORIES END OF TAX YEAR	SCH L 3(d)	12	443 -	454	N
3900	U.S. GOVERNMENT OBLIGATIONS BEGINNING OF TAX YEAR	SCH L 4(b)	12	455 -	466	N
3910	U.S. GOVERNMENT OBLIGATIONS END OF TAX YEAR	SCH L 4(d)	12	467 -	478	N
3920	TAX-EXEMPT SECURITIES BEGINNING OF TAX YEAR	SCH L 5(b)	12	479 -	490	N
3930	TAX-EXEMPT SECURITIES END OF TAX YEAR	SCH L 5(d)	12	491 -	502	N
3940	OTHER CURRENT ASSETS BEGINNING OF TAX YEAR	SCH L 6(b)	12	503 -	514	N

SECTION 7.103 FORM 8865, PAGE 5

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@3945	OTHER CURRENT ASSETS BEGINNING OF TAX YEAR (ATTACH SCHEDULE)	SCH L 6(d)	6	515 -	520	"STMbnn" OR BLANK
3950	OTHER CURRENT ASSETS END OF TAX YEAR	SCH L 6(b)	12	521 -	532	N
@3955	OTHER CURRENT ASSETS END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 6(d)	6	533 -	538	"STMbnn" OR BLANK
3960	MORTGAGE & REAL ESTATE LOANS BEGINNING OF TAX YEAR	SCH L 7(b)	12	539 -	550	N
3970	MORTGAGE & REAL ESTATE LOANS END OF TAX YEAR	SCH L 7(d)	12	551 -	562	N
3980	OTHER INVESTMENT BEGINNING OF TAX YEAR	SCH L 8(b)	12	563 -	574	N
@3985	OTHER INVESTMENTS BEGINNING OF TAX YEAR (ATTACH SCHEDULE)	SCH L 8(b)	6	575 -	580	"STMbnn" OR BLANK
3990	OTHER INVESTMENTS END OF TAX YEAR	SCH L 8(d)	12	581 -	592	N
@3995	OTHER INVESTMENTS END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 8(d)	6	593 -	598	"STMbnn" OR BLANK
4000	BUILDINGS & OTHER DEPRECIABLE ASSETS BEGINNING OF TAX YEAR	SCH L 9(a)	12	599 -	610	N
4010	BUILDINGS & OTHER DEPRECIABLE ASSETS END OF TAX YEAR	SCH L 9(c)	12	611 -	622	N
4020	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 9(a)	12	623 -	634	N
4030	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 9(b)	12	635 -	646	N
4040	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 9(c)	12	647 -	658	N
4050	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 9(d)	12	659 -	670	N
4060	DEPLETABLE ASSETS BEGINNING OF TAX YEAR	SCH L 10(a)	12	671 -	682	N
4070	DEPLETABLE ASSETS END OF TAX YEAR	SCH L 10(c)	12	683 -	694	N
4080	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 10(a)	12	695 -	706	N
4090	LESS ACCUMULATED DEPLETION BEGINNING OF TAX YEAR	SCH L 10(b)	12	707 -	718	N
4100	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 10c	12	719 -	730	N
4110	LESS ACCUMULATED DEPLETION END OF TAX YEAR	SCH L 10(d)	12	731 -	742	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
4120	LAND BEGINNING OF TAX YEAR	SCH L 11(b)	12	743	- 754	N
4130	LAND END OF TAX YEAR	SCH L 11(d)	12	755	- 766	N
4140	INTANGIBLE ASSETS BEGINNING OF TAX YEAR	SCH L 12(a)	12	767	- 778	N
4150	INTANGIBLE ASSETS END OF TAX YEAR	SCH L 12(c)	12	779	- 790	N
4160	LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	SCH L 12b(a)	12	791	- 802	N
4170	LESS ACCUMULATED AMORTIZATION BEGINNING OF TAX YEAR	SCH L 12b(b)	12	803	- 814	N
4180	LESS ACCUMULATED AMORTIZATION END OF THE YEAR	SCH L 12b(c)	12	815	- 826	N
4190	LESS ACCUMULATED AMORTIZATION END OF TAX YEAR	SCH L 12b(d)	12	827	- 838	N
4200	OTHER ASSETS BEGINNING OF TAX YEAR	SCH L 13(b)	12	839	- 850	N
@4205	OTHER ASSETS BEGINNING OF TAX YEAR (ATTACH SCHEDULE)	SCH L 13(b)	6	851	- 856	"STMbnn" OR BLANK
4210	OTHER ASSETS END OF TAX YEAR	SCH L 13(d)	12	857	- 868	N
@4215	OTHER ASSETS END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 13(d)	6	869	- 874	"STMbnn" OR BLANK
4220	TOTAL ASSETS BEGINNING OF TAX YEAR	SCH L 14(b)	12	875	- 886	N
4230	TOTAL ASSETS END OF TAX YEAR	SCH L 14(d)	12	887	- 898	N
4240	ACCOUNTS PAYABLE BEGINNING OF TAX YEAR	SCH L 15(b)	12	899	- 910	N
4250	ACCOUNTS PAYABLE END OF TAX YEAR	SCH L 15(d)	12	911	- 922	N
4260	MORTGAGES, NOTES BONDS PAYABLE IN LESS THAN 1 YEAR BEGINNING OF TAX YEAR	SCH L 16(b)	12	923	- 934	N
4270	MORTGAGES, NOTES BONDS PAYABLE IN LESS THAN 1 YEAR END OF TAX YEAR	SCH L 16(d)	12	935	- 946	N
4280	OTHER CURRENT LIABILITIES BEGINNING OF TAX YEAR	SCH L 17(b)	12	947	- 958	N
@4285	OTHER CURRENT LIABILITIES BEGINNING OF TAX YEAR (ATTACH SCHEDULE)	SCH L 17(d)	6	959	- 964	"STMbnn" OR BLANK

SECTION 7.103 FORM 8865, PAGE 5

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
4290	OTHER CURRENT LIABILITIES END OF TAX YEAR	SCH L 17(b)	12	965 -	976	N
@4295	OTHER CURRENT LIABILITIES END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 17(d)	6	977 -	982	"STMbnn" OR BLANK
4300	ALL NONRECOURSE LOANS BEGINNING OF TAX YEAR	SCH L 18(b)	12	983 -	994	N
4310	ALL NONRECOURSE LOANS END OF TAX YEAR	SCH L 18(d)	12	995 -	1006	N
4320	MORTGAGES, NOTES BONDS PAYABLE IN 1 YEAR OR MORE BEGINNING OF TAX YEAR	SCH L 19(b)	12	1007 -	1018	N
4330	MORTGAGES, NOTES BONDS PAYABLE IN 1 YEAR OR MORE END OF TAX YEAR	SCH L 19(d)	12	1019 -	1030	N
4340	OTHER LIABILITIES BEGINNING OF TAX YEAR	SCH L 20(b)	12	1031 -	1042	N
@4345	OTHER LIABILITIES BEGINNING OF TAX YEAR (ATTACH SCHEDULE)	SCH L 20(d)	6	1043 -	1048	"STMbnn" OR BLANK
4350	OTHER LIABILITIES END OF TAX YEAR	SCH L 20(b)	12	1049 -	1060	N
@4355	OTHER LIABILITIES END OF TAX YEAR (ATTACH SCHEDULE)	SCH L 20(d)	6	1061 -	1066	"STMbnn" OR BLANK
4360	PARTNER'S CAPITAL ACCOUNT BEGINNING OF TAX YEAR	SCH L 21(b)	12	1067 -	1078	N
4370	PARTNER'S CAPITAL ACCOUNT END OF TAX YEAR	SCH L 21(d)	12	1079 -	1090	N
4380	TOTAL LIABILITIES & CAPITAL BEGINNING OF TAX YEAR	SCH L 22(b)	12	1091 -	1102	N
4390	TOTAL LIABILITIES & CAPITAL END OF TAX YEAR	SCH L 22(d)	12	1103 -	1114	N
	RECORD TERMINUS CHARACTER		1	1115 -	1115	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0499
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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	LISTED CATEGORIES BEGINNING OF TAX YEAR	SCH m 2b(a)	12	67 -	78	N
@4445	LISTED CATEGORIES BEGINNING OF TAX YEAR (ATTACH SCHEDULE)	SCH M 2b(b)	6	79 -	84	"STMbnn" OR BLANK
4450	LISTED CATEGORIES END OF TAX YEAR	SCH M 2b(b)	12	85 -	96	N
@4455	LISTED CATEGORIES END OF TAX YEAR (ATTACH SCHEDULE)	SCH M 2b(b)	6	97 -	102	"STMbnn" OR BLANK
4460	PASSIVE INCOME CATEGORY BEGINNING OF TAX YEAR	SCH M 2a(a)	12	103 -	114	N
4470	PASSIVE INCOME CATEGORY END OF TAX YEAR	SCH M 2a(b)	12	115 -	126	N
4480	GENERAL LIMITATION INCOME CATEGORY BEGINNING OF TAX YEAR	SCH M 2c(a)	12	127 -	138	N
4490	GENERAL LIMITATION INCOME CATEGORY END OF TAX YEAR	SCH M 2c(b)	12	139 -	150	N
4500	NET INCOME (LOSS) PER BOOKS	SCH M-1 1	12	151 -	162	N
4510	INCOME INCLUDED ON SCHEDULE K-1 LINE 1-4, 6 AND 7	SCH M-1 2	12	163 -	174	N
*4515	INCOME INCLUDED ON SCHEDULE K-1 LINE 1-4, 6 AND 7 (ITEMIZE)	SCH M-1 2	6	175 -	180	"STMbnn" OR BLANK
4520	GUARANTEED PAYEMTNS	SCH M-1 3	12	181 -	192	N
4530	DEPRECIATION	SCH M-1 4a	12	193 -	204	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
4540	TRAVEL & ENTERTAINMENT	SCH 4b M-1	12	205 -	216	N
*4545	ATTACH STATEMENT FOR OTHER EXPENSES	SCH 4b M-1	6	217 -	222	"STMbnn" OR BLANK
4550	TOTAL FOR OTHER EXPENSES	SCH 4b M-1	12	223 -	234	N
4560	TOTAL EXPENSES LINE 4	SCH 4b M-1	12	235 -	246	N
4570	ADD LINES 1-4	SCH 5 M-1	12	247 -	258	N
4580	TAX EXEMPT INTEREST	SCH 6a M-1	12	259 -	270	N
*4585	ATTACH STATEMENT FOR OTHER INCOME	SCH 6a M-1	6	271 -	276	"STMbnn" OR BLANK
4590	TOTAL FOR OTHER INCOME	SCH 6a M-1	12	277 -	288	N
4600	TOTAL INCOME LINE 6a	SCH 6a M-1	12	289 -	300	N
4610	DEPRECIATION	SCH 7a M-1	12	301 -	312	N
*4615	ATTACH STATEMENT FOR OTHER DEDUCTIONS	SCH 7a M-1	6	313 -	318	"STMbnn" OR BLANK
4620	TOTAL FOR OTHER DEDUCTIONS	SCH 7a M-1	12	319 -	330	N
4630	TOTAL DEDUCTIONS LINE 7a	SCH 7a M-1	12	331 -	342	N
4640	ADD LINES 6 AND 7	SCH 8 M-1	12	343 -	354	N
4650	INCOME (LOSS) SUBTRACT LINE 8 FROM 5	SCH 9 M-1	12	355 -	366	N
4660	BALANCE BEGINNING OF YR	SCH 1 M-2	12	367 -	378	N
4670	CAPITAL CONTRIBUTED DURING YEAR	SCH 2 M-2	12	379 -	390	N
4680	NET INCOME (LOSS) PER BOOKS	SCH 3 M-2	12	391 -	402	N
@4685	OTHER INCREASES (ITEMIZE)	SCH 4 M-2	6	403 -	408	"STMbnn" OR BLANK
4690	TOTAL OTHER INCREASES	SCH 4 M-2	12	409 -	420	N
4700	ADD LINES 1-4	SCH 5 M-2	12	421 -	432	N

SECTION 7.104 FORM 8865, PAGE 6

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
4710 DISTRIBUTIONS: CASH	SCH M-2 6a	12	433 -	444	N
4720 DISTRIBUTIONS: PROPERTY	SCH M-2 6b	12	445 -	456	N
@4725 OTHER DECREASES (ITEMIZE)	SCH M-2 7	6	457 -	462	"STMbnn" OR BLANK
4730 TOTAL OTHER DECREASES	SCH M-2 7	12	463 -	474	N
4740 ADD LINES 6 AND 7	SCH M-2 8	12	475 -	486	N
4750 BALANCE END OF YEAR	SCH M-2 9	12	487 -	498	N
RECORD TERMINUS CHARACTER		1	499 -	499	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1534
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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)	35	43 -	77	A/N
4790	SALES OF INVENTORY - DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 1(b)	12	78 -	89	A/N
4800	SALES OF INVENTORY - FOREIGN CORPORATION OR PARTNERSHIP	SCH N 1(c)	12	90 -	101	A/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	102 -	113	A/N
4820	SALES OF PROPERTY RIGHTS U.S. PERSON FILING RETURN	SCH N 2(a)	35	114 -	148	A/N
4830	SALES OF PROPERTY RIGHTS DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 2(b)	12	149 -	160	A/N
4840	SALES OF PROPERTY RIGHTS FOREIGN CORPORATION OR PARTNERSHIP	SCH N 2(c)	12	161 -	172	A/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	173 -	184	A/N
4860	COMPENSATION RECEIVED U.S. PERSON FILING RETURN	SCH N 3(a)	35	185 -	219	A/N
4870	COMPENSATION RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 3(b)	12	220 -	231	A/N
4880	COMPENSATION RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 3(c)	12	232 -	243	A/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	244	- 255	A/N
4900	COMMISSIONS RECEIVED U.S. PERSON FILING RETURN	SCH N 4(a)	35	256	- 290	A/N
4910	COMMISSIONS RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 4(b)	12	291	- 302	A/N
4920	COMMISSIONS RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 4(c)	12	303	- 314	A/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	315	- 326	A/N
4940	RENTS, ROYALTIES, RENTS RECEIVED U.S. PERSON FILING RETURN	SCH N 5(a)	35	327	- 361	A/N
4950	RENTS, ROYALTIES, RENTS RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 5(b)	12	362	- 373	A/N
4960	RENTS, ROYALTIES, RENTS RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 5(c)	12	374	- 385	A/N
4970	RENTS, ROYALTIES, RENTS RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 5(d)	12	386	- 397	A/N
4980	DISTRIBUTIONS RECEIVED U.S. PERSON FILING RETURN	SCH N 6(a)	35	398	- 432	A/N
4990	DISTRIBUTIONS RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 6(b)	12	433	- 444	A/N
5000	DISTRIBUTIONS RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 6c	12	445	- 456	A/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	457	- 468	A/N
5020	INTEREST RECEIVED U.S. PERSON FILING RETURN	SCH N 7(a)	35	469	- 503	A/N
5030	INTEREST RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 7(b)	12	504	- 515	A/N

SECTION 7.105 FORM 8865, PAGE 7

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
5040	INTEREST RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 7(c)	12	516 -	527	A/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	528 -	539	A/N
5060	OTHER U.S. PERSON FILING RETURN	SCH N 8(a)	35	540 -	574	A/N
5070	OTHER DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 8(b)	12	575 -	586	A/N
5080	OTHER FOREIGN CORPORATION OR PARTNERSHIP	SCH N 8(c)	12	587 -	598	A/N
5090	OTHER PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 8(d)	12	599 -	610	A/N
5100	ADD LINES 1-8 U.S. PERSON FILING RETURN	SCH N 9(a)	35	611 -	645	A/N
5110	ADD LINES 1-8 DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 9(b)	12	646 -	657	A/N
5120	ADD LINES 1-8 FOREIGN CORPORATION OR PARTNERSHIP	SCH N 9(c)	12	658 -	669	A/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	670 -	681	A/N
5140	PURCHASES OF INVENTORY - U.S. PERSON FILING RETURN	SCH N 10(a)	35	682 -	716	A/N
5150	PURCHASES OF INVENTORY - DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 10(b)	12	717 -	728	A/N
5160	PURCHASES OF INVENTORY - FOREIGN CORPORATION OR PARTNERSHIP	SCH N 10(c)	12	729 -	740	A/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	741 -	752	A/N
5180	PURCHASES OF TANGIBLE PROPERTY U.S. PERSON FILING RETURN	SCH N 11(a)	35	753 -	787	A/N
5190	PURCHASES OF TANGIBLE PROPERTY DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 11(b)	12	788 -	799	A/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	800	- 811	A/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	812	- 823	A/N
5220	PURCHASES OF PROPERTY RIGHTS U.S. PERSON FILING RETURN	SCH N 12(a)	35	824	- 858	A/N
5230	PURCHASES OF PROPERTY RIGHTS DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 12(b)	12	859	- 870	A/N
5240	PURCHASES OF PROPERTY RIGHTS FOREIGN CORPORATION OR PARTNERSHIP	SCH N 12c	12	871	- 882	A/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	883	- 894	A/N
5260	COMPENSATION PAID U.S. PERSON FILING RETURN	SCH N 13(a)	35	895	- 929	A/N
5270	COMPENSATION PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 13(b)	12	930	- 941	A/N
5280	COMPENSATION PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 13(c)	12	942	- 953	A/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	954	- 965	A/N
5300	COMMISSIONS PAID U.S. PERSON FILING RETURN	SCH N 14(a)	35	966	- 1000	A/N
5310	COMMISSIONS PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 14(b)	12	1001	- 1012	A/N
5320	COMMISSIONS PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 14(c)	12	1013	- 1024	A/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	1025	- 1036	A/N
5340	RENTS, ROYALTIES, RENTS RECEIVED U.S. PERSON FILING RETURN	SCH N 15(a)	35	1037	- 1071	A/N

SECTION 7.105 FORM 8865, PAGE 7

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
5350	RENTS, ROYALTIES, RENTS RECEIVED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 15(b)	12	1072	- 1083	A/N
5360	RENTS, ROYALTIES, RENTS RECEIVED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 15(c)	12	1084	- 1095	A/N
5370	RENTS, ROYALTIES, RENTS RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 15(d)	12	1096	- 1107	A/N
5380	DISTRIBUTIONS PAID U.S. PERSON FILING RETURN	SCH N 16(a)	35	1108	- 1142	A/N
5390	DISTRIBUTIONS PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 16(b)	12	1143	- 1154	A/N
5400	DISTRIBUTIONS PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 16c	12	1155	- 1166	A/N
5410	DISTRIBUTIONS PAID RECEIVED PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 16(d)	12	1167	- 1178	A/N
5420	INTEREST PAID U.S. PERSON FILING RETURN	SCH N 17(a)	35	1179	- 1213	A/N
5430	INTEREST PAID DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 17(b)	12	1214	- 1225	A/N
5440	INTEREST PAID FOREIGN CORPORATION OR PARTNERSHIP	SCH N 17(c)	12	1226	- 1237	A/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	1238	- 1249	A/N
5460	OTHER U.S. PERSON FILING RETURN	SCH N 18(a)	35	1250	- 1284	A/N
5470	OTHER DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 18(b)	12	1285	- 1296	A/N
5480	OTHER FOREIGN CORPORATION OR PARTNERSHIP	SCH N 18(c)	12	1297	- 1308	A/N
5490	OTHER PERSON WITH 10% OR MORE DIRECT INTEREST IN CONTROLLED FOREIGN PARTNERSHIP (NOT PERSON FILING THIS RETURN)	SCH N 18(d)	12	1309	- 1320	A/N
5500	ADD LINES 10-18 U.S. PERSON FILING RETURN	SCH N 19(a)	35	1321	- 1355	A/N

SECTION 7.105 FORM 8865, PAGE 7

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
5510	ADD LINES 10-18 DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 19(b)	12	1356	- 1367	A/N
5520	ADD LINES 10-18 FOREIGN CORPORATION OR PARTNERSHIP	SCH N 19(c)	12	1368	- 1379	A/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	1380	- 1391	A/N
5540	AMOUNTS BORROWED U.S. PERSON FILING RETURN	SCH N 20(a)	35	1392	- 1426	A/N
5550	AMOUNTS BORROWED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 20(b)	12	1427	- 1438	A/N
5560	AMOUNTS BORROWED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 20(c)	12	1439	- 1450	A/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	1451	- 1462	A/N
5580	AMOUNTS LOANED U.S. PERSON FILING RETURN	SCH N 21(a)	35	1463	- 1497	A/N
5590	AMOUNTS LOANED DOMESTIC CORPORATION OR PARTNERSHIP	SCH N 21(b)	12	1498	- 1509	A/N
5600	AMOUNTS LOANED FOREIGN CORPORATION OR PARTNERSHIP	SCH N 21(c)	12	1510	- 1521	A/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	1522	- 1533	A/N
	RECORD TERMINUS CHARACTER		1	1534	- 1534	"#"

SECTION 7.106 FORM 8866, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0601
	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	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S 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
0030	NAME		35	59 -	93	A/N
0040	ADDRESS		35	94 -	128	A/N OR BLANK
0050	CITY		22	129 -	150	A/N OR BLANK
0060	STATE		2	151 -	152	A/N OR BLANK
0070	ZIP CODE		12	153 -	164	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0080	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)	A	9	165 -	173	N
0090	TYPE OF TAXPAYER: CORPORATION	B	1	174 -	174	"X" OR BLANK
0100	TYPE OF TAXPAYER: INDIVIDUAL	B	1	175 -	175	"X" OR BLANK
0110	TYPE OF TAXPAYER: ESTATE OR TRUST	B	1	176 -	176	"X" OR BLANK
0120	TYPE OF TAXPAYER: S CORPORTATION	B	1	177 -	177	"X" OR BLANK
0130	TYPE OF TAXPAYER: PARTNERSHIP	B	1	178 -	178	"X" OR BLANK
0140	NAME OF ENTITY	C	35	179 -	213	A/N OR BLANK
*0145	ATTACH STATEMENT	C	6	214 -	219	"STMbnn" OR BLANK
0150	EMPLOYER IDENTIFICATION NUMBER OF ENTITY	C	9	220 -	228	N OR BLANK
0160	YEAR ENDED	PT I 1(a)	6	229 -	234	FORMAT: YYYYMM

SECTION 7.106 FORM 8866, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(a)	12	235 -	246	N
0180	ADJUSTMENT TO INCOME	PT I 2(a)	12	247 -	258	N
*0185	ATTACH LISTING	PT I 2(a)	6	259 -	264	"STMbnn" OR BLANK
0190	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(a)	12	265 -	276	N
0200	INCOME TAX LIABILITY ON LINE 3	PT I 4(a)	12	277 -	288	N
0210	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(a)	12	289 -	300	N
0220	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(a)	12	301 -	312	N
0230	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(a)	12	313 -	324	N OR BLANK
0240	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(a)	12	325 -	336	N OR BLANK
0250	YEAR ENDED	PT I 1(b)	6	337 -	342	FORMAT: YYYYMM OR BLANK
0260	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(b)	12	343 -	354	N OR BLANK
0270	ADJUSTMENT TO INCOME	PT I 2(b)	12	355 -	366	N OR BLANK
*0275	ATTACH LISTING	PT I 2(b)	6	367 -	372	"STMbnn" OR BLANK
0280	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINE 1 AND 2)	PT I 3(b)	12	373 -	384	N OR BLANK
0290	INCOME TAX LIABILITY ON LINE 3	PT I 4(b)	12	385 -	396	N OR BLANK
0300	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(b)	12	397 -	408	N OR BLANK
0310	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(b)	12	409 -	420	N OR BLANK
0320	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(b)	12	421 -	432	N OR BLANK
0330	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(b)	12	433 -	444	N OR BLANK

SECTION 7.106 FORM 8866, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0340	YEAR ENDED	PT I 1(c)	6	445 -	450	FORMAT: YYYYMM OR BLANK
0350	TAXABLE INCOME (LOSS) FOR PRIOR YEAR(S) SHOWN ON TAX RETURN	PT I 1(c)	12	451 -	462	N OR BLANK
0360	ADJUSTMENT TO INCOME	PT I 2(c)	12	463 -	474	N OR BLANK
*0365	ATTACH LISTING	PT I 2(c)	6	475 -	480	"STMbnn" OR BLANK
0370	ADJUSTED TAXABLE INCOME FOR LOOK-BACK PURPOSES (COMBINE LINES 1 AND 2)	PT I 3(c)	12	481 -	492	N OR BLANK
0380	INCOME TAX LIABILITY ON LINE 3	PT I 4(c)	12	493 -	504	N OR BLANK
0390	INCOME TAX LIABILITY SHOWN ON RETURN FOR PRIOR YEAR(S)	PT I 5(c)	12	505 -	516	N OR BLANK
0400	INCREASE (DECREASE) IN TAX FOR PRIOR YEAR(S) (LINE 4 MINUS LINE 5)	PT I 6(c)	12	517 -	528	N OR BLANK
0410	INTEREST DUE ON INCREASE (SHOWN ON LINE 6)	PT I 7(c)	12	529 -	540	N OR BLANK
0420	INTEREST TO BE REFUNDED ON DECREASE (SHOWN ON LINE 6)	PT I 8(c)	12	541 -	552	N OR BLANK
0430	INTEREST DUE ON INCREASE (ADD COLUMNS A, B, AND C)	PT I 7(d)	12	553 -	564	N OR BLANK
0440	INTEREST TO BE REFUNDED ON DECREASE (ADD COLUMNS A, B, AND C)	PT I 8(d)	12	565 -	576	N OR BLANK
0450	NET AMOUNT OF INTEREST TO BE REFUNDED	PT I 9(d)	12	577 -	588	NO ENTRY
0460	NET AMOUNT OF INTEREST YOU OWE	PT I 10(d)	12	589 -	600	N
	RECORD TERMINUS CHARACTER		1	601 -	601	"#"

SECTION 7.107 STATEMENT RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
		4	1	-	4	0136
		4	5	-	8	*****
0000	RECORD ID	6	9	-	14	"STMbnn" nn = 01 - 99 99 RESERVED FOR SCHEDULE K-1
NOTE: nnn = 100 FOR SCHEDULE K-1 (FORM 8865)						
0001	RESERVED	6	15	-	20	BLANK
0002	PAGE NUMBER	5	21	-	25	"PGn nb" nn = 01-30
0003	PARTNERSHIP EIN	9	26	-	34	N nnnnnnnnn
0004	FILLER	8	35	-	42	BLANK
0010	LINE NUMBER	5	43	-	47	"LNn nb" 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 7.108 SUMMARY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0660
		4	5 -	8	*****
0000		6	9 -	14	"SUMbbb"
0010		11	15 -	25	BLANKS
0020		9	26 -	34	N
0030		35	35 -	69	A/N
0040		6	70 -	75	N
0050		9	76 -	84	BLANKS
0060		8	85 -	92	RANGE: 00000009-99999999
0070		1	93 -	93	RANGE: 0-1
0080		1	94 -	94	RANGE: 0-1
0090		1	95 -	95	RANGE: 0-1
0100		1	96 -	96	RANGE: 0-1
0110		7	97 -	103	RANGE: 0000000-9999999
0120		7	104 -	110	RANGE: 0000000-9999999
0130		7	111 -	117	RANGE: 0000000-9999999
0140		7	118 -	124	RANGE: 0000000-9999999
0150		7	125 -	131	RANGE: 0000000-9999999
0160		7	132 -	138	RANGE: 0000000-9999999
0170		1	139 -	139	RANGE: 0-1
0180		1	140 -	140	RANGE: 0-1
0190		1	141 -	141	RANGE: 0-1
0200		1	142 -	142	RANGE: 0-1
0210		7	143 -	149	RANGE: 0000000-9999999
0220		7	150 -	156	RANGE: 0000000-9999999
0230		7	157 -	163	RANGE: 0000000-9999999

SECTION 7.108 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0240	NUMBER OF FORMS 4684 PAGE 1		7	164	- 170	RANGE: 0000000-9999999
0250	NUMBER OF FORMS 4684 PAGE 2		7	171	- 177	RANGE: 0000000-9999999
0260	NUMBER OF FORMS 4797 PAGE 1		1	178	- 178	RANGE: 0-1
0270	NUMBER OF FORMS 4797 PAGE 2		1	179	- 179	RANGE: 0-1
0280	NUMBER OF FORMS 4835 PAGE 1		7	180	- 186	RANGE: 0000000-9999999
0290	NUMBER OF FORMS 5471 PAGE 1		1	187	- 187	RANGE: 0-1
0300	NUMBER OF FORMS 5471 PAGE 2		1	188	- 188	RANGE: 0-1
0310	NUMBER OF FORMS 5471 PAGE 3		1	189	- 189	RANGE: 0-1
0320	NUMBER OF FORMS 5471 PAGE 4		1	190	- 190	RANGE: 0-1
0330	NUMBER OF FORMS 5713 PAGE 1		1	191	- 191	RANGE: 0-1
0340	NUMBER OF FORMS 5713 PAGE 2		1	192	- 192	RANGE: 0-1
0350	NUMBER OF FORMS 5713 PAGE 3		1	193	- 193	RANGE: 0-1
0360	NUMBER OF FORMS 5713 PAGE 4		1	194	- 194	RANGE: 0-1
0370	NUMBER OF FORMS 5884 PAGE 1		1	195	- 195	RANGE: 0-1
0380	NUMBER OF FORMS 6252 PAGE 1		7	196	- 202	RANGE: 0000000-9999999
0390	NUMBER OF FORMS 6478 PAGE 1		1	203	- 203	RANGE: 0-1
0400	NUMBER OF FORMS 6765 PAGE 1		1	204	- 204	RANGE: 0-1
0410	NUMBER OF FORMS 6765 PAGE 2		1	205	- 205	RANGE: 0-1
0420	NUMBER OF FORMS 6781 PAGE 1		1	206	- 206	RANGE: 0-1
0430	NUMBER OF FORMS 8082 PAGE 1		7	207	- 213	RANGE: 0000000-9999999
0440	NUMBER OF FORMS 8082 PAGE 2		7	214	- 220	RANGE: 0000000-9999999
0450	NUMBER OF FORMS 8271 PAGE 1		7	221	- 227	RANGE: 0000000-9999999
0460	NUMBER OF FORMS 8275 PAGE 1		7	228	- 234	RANGE: 0000000 - 9999999
0470	NUMBER OF FORMS 8275 PAGE 2		7	235	- 241	RANGE: 0000000 - 9999999
0480	NUMBER OF FORMS 8275-R PAGE 1		7	242	- 248	RANGE: 0000000 - 9999999
0490	NUMBER OF FORMS 8275-R PAGE 2		7	249	- 255	RANGE: 0000000 - 9999999

SECTION 7.108 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0500	NUMBER OF FORMS 8283 PAGE 1		1	256	- 256	RANGE: 0-1
0510	NUMBER OF FORMS 8283 PAGE 2		1	257	- 257	RANGE: 0-1
0520	NUMBER OF FORMS 8582-CR PAGE 1		1	258	- 258	RANGE: 0-1
0530	NUMBER OF FORMS 8582-CR PAGE 2		1	259	- 259	RANGE: 0-1
0540	NUMBER OF FORMS 8586 PAGE 1		1	260	- 260	RANGE: 0-1
0550	NUMBER OF FORMS 8594 PAGE 1		1	261	- 261	RANGE: 0-1
0560	NUMBER OF FORMS 8594 PAGE 2		1	262	- 262	RANGE: 0-1
0570	NUMBER OF FORMS 8609 PAGE 1		7	263	- 269	RANGE: 0000000-9999999
0580	NUMBER OF FORMS 8611 PAGE 1		7	270	- 276	RANGE: 0000000-9999999
0590	NUMBER OF FORMS 8621 PAGE 1		7	277	- 283	RANGE: 0000000-9999999
0600	NUMBER OF FORMS 8621 PAGE 2		7	284	- 290	RANGE: 0000000-9999999
0610	NUMBER OF FORMS 8693 PAGE 1		1	291	- 291	RANGE: 0-1
0620	NUMBER OF FORMS 8697 PAGE 1		7	292	- 298	RANGE: 0000000 - 9999999
0630	NUMBER OF FORMS 8697 PAGE 2		7	299	- 305	RANGE: 0000000 - 9999999
0640	NUMBER OF FORMS 8820 PAGE 1		1	306	- 306	RANGE: 0-1
0650	NUMBER OF FORMS 8824 PAGE 1		7	307	- 313	RANGE: 0000000-9999999
0660	NUMBER OF FORMS 8824 PAGE 2		7	314	- 320	RANGE: 0000000-9999999
0670	NUMBER OF FORMS 8825 PAGE 1		7	321	- 327	RANGE: 0000000-9999999
0680	NUMBER OF FORMS 8825 PAGE 2		7	328	- 334	RANGE: 0000000-9999999
0690	NUMBER OF FORMS 8826 PAGE 1		7	335	- 341	RANGE: 0000000-9999999
0700	NUMBER OF FORMS 8830 PAGE 1		1	342	- 342	RANGE: 0-1
0710	NUMBER OF FORMS 8832 PAGE 1		1	343	- 343	RANGE: 0-1
0720	NUMBER OF FORMS 8834 PAGE 1		7	344	- 350	RANGE: 0000000-9999999
0730	NUMBER OF FORMS 8835 PAGE 1		1	351	- 351	RANGE: 0-1
0740	NUMBER OF FORMS 8844 PAGE 1		1	352	- 352	RANGE: 0-1
0750	NUMBER OF FORMS 8845 PAGE 1		1	353	- 353	RANGE: 0-1

SECTION 7.108 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0760	NUMBER OF FORMS 8846 PAGE 1		1	354	- 354	RANGE: 0-1
0770	NUMBER OF FORMS 8847 PAGE 1		1	355	- 355	RANGE: 0-1
0780	NUMBER OF FORMS 8861 PAGE 1		1	356	- 356	RANGE: 0-1
0790	NUMBER OF FORMS 8865 PAGE 1		7	357	- 363	RANGE: 0000000-9999999
0800	NUMBER OF FORMS 8865 PAGE 2		7	364	- 370	RANGE: 0000000-9999999
0810	NUMBER OF FORMS 8865 PAGE 3		7	371	- 377	RANGE: 0000000-9999999
0820	NUMBER OF FORMS 8865 PAGE 4		7	378	- 384	RANGE: 0000000-9999999
0830	NUMBER OF FORMS 8865 PAGE 5		7	385	- 391	RANGE: 0000000-9999999
0840	NUMBER OF FORMS 8865 PAGE 6		7	392	- 398	RANGE: 0000000-9999999
0850	NUMBER OF FORMS 8865 PAGE 7		7	399	- 405	RANGE: 0000000-9999999
0860	NUMBER OF FORMS 8866 PAGE 1		7	406	- 412	RANGE: 0000000 - 9999999
0870	NUMBER OF SCHEDULES "A" (FORM 5713)		7	413	- 419	RANGE: 0000000-9999999
0880	NUMBER OF SCHEDULES "A" (FORM 8609)		7	420	- 426	RANGE: 0000000-9999999
0890	NUMBER OF SCHEDULES "A" (FORM 8847)		7	427	- 433	RANGE: 0000000-9999999
0900	NUMBER OF SCHEDULES "B" (FORM 5713)		7	434	- 440	RANGE: 0000000-9999999
0910	NUMBER OF SCHEDULES "C" (FORM 5713)		1	441	- 441	RANGE: 0-1
0920	NUMBER OF SCHEDULES "D" (FORM 1065)		1	442	- 442	RANGE: 0-1
0930	NUMBER OF SCHEDULES "F", PAGE 1 (FORM 1040)		7	443	- 449	RANGE: 0000000-9999999
0940	NUMBER OF SCHEDULES "F", PAGE 2 (FORM 1040)		7	450	- 456	RANGE: 0000000-9999999
0950	NUMBER OF SCHEDULES "J" (FORM 5471)		1	457	- 457	RANGE: 0-1
0960	NUMBER OF SCHEDULES "M" (FORM 5471)		7	458	- 464	RANGE: 0000000-9999999
0970	NUMBER OF SCHEDULES "N" (FORM 5471)		1	465	- 465	RANGE: 0-1

SECTION 7.108 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0980	NUMBER OF SCHEDULES "O", PAGE 1 (FORM 5471)		7	466 - 472		RANGE: 0000000-9999999
0990	NUMBER OF SCHEDULES "O", PAGE 2 (FORM 5471)		7	473 - 479		RANGE: 0000000-9999999
1000	NUMBER OF SCHEDULES "O" PAGE 1 (FORM 8865)		7	480 - 486		RANGE: 0000000-9999999
1010	NUMBER OF SCHEDULES "P" PAGE 1 (FORM 8865)		7	487 - 493		RANGE: 0000000-9999999
1020	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE K-1)		7	494 - 500		RANGE: 0000000-9999999
1030	NUMBER OF SCHEDULES K-1, PAGE 1 (FORM 1065)		7	501 - 507		RANGE: 0000002-9999999
1040	NUMBER OF SCHEDULES K-1, PAGE 2 (FORM 1065)		7	508 - 514		RANGE: 0000002-9999999
1050	NUMBER OF SCHEDULES K-1 PAGE 1 (FORM 8865)		7	515 - 521		RANGE: 0000001-9999999
1060	NUMBER OF SCHEDULES K-1 PAGE 2 (FORM 8865)		7	522 - 528		RANGE: 0000001-9999999
1070	NUMBER OF STATEMENT "STMb99" SCHEDULE K-1 (1065) RECORDS		7	529 - 535		RANGE: 0000000-9999999
1075	NUMBER OF STATEMENT "STM100" SCHEDULE K-1 (8865) RECORDS		7	536 - 542		RANGE: 0000000-9999999
1080	NUMBER OF FORMS 8308 PAGE 1		7	543 - 549		RANGE: 0000000-9999999
1090	PAPER DOCUMENT INDICATOR		1	550 - 550		1= PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 0= NO PAPER DOCUMENT ATTACHED
1100	NAME OF ELECTRONIC RETURN ORIGINATOR (ERO)		35	551 - 585		A/N
1110	ADDRESS OF ELECTRONIC RETURN ORIGINATOR		35	586 - 620		A/N
1120	CITY OF ELECTRONIC RETURN ORIGINATOR		22	621 - 642		A/N
1130	STATE OF ELECTRONIC RETURN ORIGINATOR		2	643 - 644		A/N
1140	ZIP CODE OF ELECTRONIC RETURN ORIGINATOR		12	645 - 656		N OR nnnnnbbbbbb OR nnnnnnnnnbbb
1150	RESERVED		3	657 - 659		BLANKS
	RECORD TERMINUS CHARACTER		1	660 - 660		"#"

SECTION 7.109 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		28	83 -	110	BLANKS
0140	ACKNOWLEDGEMENT FILE NAME		9	111 -	119	N (LAST BYTE IS BLANK)
	RECORD TERMINUS CHARACTER		1	120 -	120	"#"

