



Commonwealth of Massachusetts

Department of Revenue

Tax Year 2010

Individual E-File

Publication M-1346

Part 1 - Reject Codes
Part 2 - Record Layouts
Part 3 - Specifications

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Tax Year 2010 Part 1

Individual E-File Reject Codes

Reject Code Number	Description	Change	Notes
0001	Page 1 of the tax return must be present.		
0003	The return is not for the current tax year.		
0004	Line numbers within a statement must be in consecutive and ascending order, starting with line 1.		
0005	There may be no more than 30 statement page records with a return.		
0006	The taxpayer's Social Security number is blank.		
0007	A part of the taxpayer's name or address is blank or exceeds the maximum number of characters.		
0008	An Extension was filed later than April 19, 2011.	<u>Edited</u>	<u>Updated Date</u>
0009	The M-2210 amount on the Form 1 must equal the penalty amount on the Form M-2210.		
0010	Significant date fields with a length of eight positions must contain eight numeric characters in CCYMMDD format. Where various dates are allowed, or the date is not known, the date field should contain 00000000. Significant date fields with a length of six positions must contain four numeric characters in CCYMM format when transmitted in variable format.		
0012	When the overpayment amount is greater than zero, the tax due amount should not be present.		
0014	The Social Security number and name of the primary and/or spouse does not match DOR records, if the information is correct resubmit the return and it will be accepted.		
0015	The filing status has not been selected.		
0016	A return can only be rejected a maximum of five times. Once it is rejected for the fifth time it may not be filed electronically again.		
0017	Statement records do not have to be consecutive, but must be in ascending order.		
0018	For each statement; LNO1, LNO2, and LNO3 must be present and all line numbers must be in ascending, consecutive numeric sequence.		
0020	Taxpayer First Name and Last Name can not have leading or consecutive embedded spaces. The only characters allowed are alpha, space, comma, ampersand (&), hyphen (-), and apostrophe ('). The leftmost position must be alpha.		
0022	A maximum of two pages are allowed per statement.		
0023	The City field on the of the taxpayer's address is not properly formatted.		
0024	The number of statement references (STM nn) throughout the return cannot exceed the number of statements attached.		
0025	The wages entered are negative.		

Reject Code Number	Description	Change	Notes
0026	The Electronic Return Originator Name in the Summary Record must be present.		
0027	The EFIN of the Originator in the Summary Record must be present and equal to the EFIN of the Originator of the Return.		
0028	The Primary SSN on the return should be the same as the Primary SSN in the Tax Return Record ID.		
0029	The EFIN of the originator of the return is not on DOR's list of approved EFIN's from the IRS.		
0030	The data records of the tax return are not in the correct sequence.		
0031	The Return Sequence Number Field in the Tax Return Record ID, in the Tax Return information, must be numeric.		
0032	The Declaration Control Number (DCN) in the Tax Return Record ID in the Tax Return information must be numeric.		
0036	The Schedule Occurrence Number of the Schedule Record ID and Form Occurrence Number of the Form Record ID must be significant and in ascending numerical sequence beginning with 01. NOTE: With multiple schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or the Form Occurrence Number of a form.		
0037	The Primary Social Security Number must be consistent in the Record IDs of all data records for a tax return.		
0038	Tax after credits does not equal tax minus total credits on the return.		
0039	The form records are not in the correct sequence.		
0042	The deduction for spouse's FICA is entered, although taxpayer is not filing jointly.		
0043	The format and content of the record identification information which begins each type of record must use the format outlined in the input specifications. If a page number in the Record ID is duplicated, the return will be rejected.		
0044	Invalid Record ID on the incoming record.		
0045	The maximum number allowed for a schedule/form has been exceeded.		
0047	An amount on the return has been calculated incorrectly. Please refer to the acknowledgement to ascertain which form/schedule is producing the error.		
0048	The dependent under 12 deduction is not equal to the number of dependents shown on the return multiplied by \$3600.		
0049	Both the child under 12 deduction and the child care expense deduction are being claimed. Only one or the other is allowed.		
0050	The only valid entry in a Required Statement field, denoted with "@" in the Record Layouts, is a statement reference, i.e. "STMbnn".		

Reject Code Number	Description	Change	Notes
0051	The number of dependents claimed for the dependents under 12/age 65 or over Deduction is incorrect.		
0053	The number of statement records cannot exceed the number of statement references.		
0055	The dependent deduction has been claimed, and the filing status is married filing separate.		
0057	The over 65 exemption being claimed is incorrect.		
0059	The blindness exemption amount is incorrect.		
0060	The Return Sequence Number in the Return record information must be in ascending numerical sequence within a transmission. However, the RSNs within the transmission do not have to be consecutive.		
0061	The DCN is incorrect.		
0063	Married filing jointly returns require two taxpayers Social Security numbers.		
0065	Married filing separate returns must contain the spouse's Social Security number.		
0070	The primary Social Security number is not valid.		
0071	The secondary Social Security number is not valid.		
0072	The Value of following fields must be an "X" or blank: No Tax box.		
0073	The Schedule NTS-L- NR/PY subtotal has been calculated incorrectly.		
0074	The return is claiming No Tax status and the filing status is Married Filing Separate Return.		
0075	The Interest and Dividends amount from Form 1 does not equal the amount from the Schedule B.		
0076	Mass. bank interest reported on the Form 1 is different from the amount reported on Schedule B.		
0077	The 12% Income amount on the Form 1, must equal adjusted gross 12% Income amount on the Schedule B.		
0078	The Capital Gain Tax amount on the Form 1, must equal the Capital Gain Tax amount on the Schedule D or the Schedule DIS.		
0079	Schedule D subtotal calculated wrong.		
0082	The refund amount is incorrect. The refund amount must equal: the overpayment amount minus; credit forward, interest, penalties and M-2210. Do not include M-2210 if exempt.		
0083	The Schedule D-IS flag is checked and the Schedule D-IS is not present.		

Reject Code Number	Description	Change	Notes
0084	The Total 5.3% (or optional 5.85) income on the Form 1 NR/PY does not equal the same field on the Schedule NTS-L-NR/PY.		
0087	For the Schedule Y, amounts are present in lines 4 and/or 9, but no radio buttons are filled.		
0089	The Total Tax amounts on the Form 1 NR/PY and the Schedule NTS-L-NR/PY are not equal.		
0090	The Limited Income Credit on the Form 1 NR/PY and the schedule NTS-L-NR/PY are not equal.		
0092	This Social Security number is not eligible to file electronically.		
0093	Wages reported on the Form 1 are less then the sum of the wages from the W-2's.		
0094	The Form 1 NR/PY, Line 14c amount is incorrect.		
0095	The withholding amount shown on the return does not equal the sum of the withholding from all of the W-2's, W-2G's, etc.		
0096	When Long-Term Capital Gains on Collectibles amount is greater than zero on the Schedule B, then Long Term Gains on Collectibles must be present on Schedule D or Schedule D-IS.		
0097	The Rental Deduction amount is incorrect.		
0098	When the cost of goods sold and/or operations is significant on Schedule C, then it must equal the amount on Schedule C-1.		
0099	If the Business/Profession or farm income/loss amount is present on the return, then at least one SCH C or US SCH F must be present.		
0100	The Total Credits on the Form 1 must equal the Limited Income Tax Credit plus Schedule Z credits.		
0102	When Taxable Earned Income is less than \$10, then the tax due must be 0.		
0103	The Withholding amount is incorrect based on the information filed with the return.		
0104	The Massachusetts Election Contribution and/or Donation amount is incorrect.		
0105	The Total Tax Payment amount is incorrect based on the information filed with the return.		
0107	The EFW settlement date must be valid.		
0108	If a refund is being claimed; the total tax payments must be greater than the tax after credits plus contributions.		
0110	The address field is not properly formatted.		
0111	The first position or character entered in the Street Address must be alphanumeric.		
0112	The following fields cannot be blank: Address, City/Town, State, First Name or Last name.		

Reject Code Number	Description	Change	Notes
0113	The Schedule TDS is present and the box on the Form 1 is not checked, or the Schedule TDS is not present and the box on the Form 1 is checked.		
0115	When the filing the status is Single or Head of Household then the Spouse's Social Security number should be blank.		
0116	A line item that is significant requires a statement, yet no statement is present.		
0118	On the Form 1 NR/PY, Total Working Days must equal working days outside Mass. plus working days inside Mass.		
0119	The credit forward amount applied to the next tax year exceeds the Overpayment minus any penalties.		
0120	Electronic Funds Withdrawals cannot be warehoused with a settlement date greater than 04/19/11.	<u>Edited</u>	<u>Updated Date</u>
0122	There is missing or invalid information on a Form W-2.		
0124	There is missing or invalid information on a Form W-2G.		
0125	There is missing or invalid information on a Form 1099-R.		
0126	The paid preparer's information on the Form 1 is incorrect.		
0127	The wages on a W-2 are less than the state tax withheld.		
0129	If the Total Payment amount is equal to the Tax after Credits plus Contributions and Use Tax amount, then the Refund amount, Credit Forward amount and Overpayment amount must be equal to zero.		
0130	The Total Exemptions amount is not correct.		
0131	Total other Income from Schedule X does not equal other Income on the Form 1.		
0132	Total other Deductions from Schedule Y does not equal other Deductions on the Form 1.		
0133	The Schedule Z credit amount does not match the Form 1 Schedule Z credit amount.		
0135	The Brownfield's Credit has been claimed, but the Brownfield's certificate number is not valid.	<u>Edited</u>	
0136	The Film Incentive Credit has been claimed, but the Film Incentive certificate number is not valid.	<u>Edited</u>	
0137	The Medical Device Credit has been claimed, but the Medical Device certificate number is not valid.	<u>Edited</u>	
0138	The Total Deduction amount is incorrect.		
0139	The Social Security number on one of the following forms: W-2 or 1099-R does not match either the primary or secondary Social Security numbers on the Form 1.		
0141	The No tax status is incorrect.		

Reject Code Number	Description	Change	Notes
0142	The Refundable Dairy Credit has been claimed, but the Refundable Dairy Credit certificate number is not valid.	<u>Edited</u>	
0143	The Commuter Deduction amount is incorrect.		
0144	The Form M-4868 end date is not 12/31/10.	<u>Edited</u>	<u>Updated Date</u>
0145	The number of legally blind exemptions must be 0, 1 or 2.		
0146	A non-numeric value was sent in an acknowledgement file field that was supposed to be numeric (as per Records Layout Specifications).		
0147	Schedule C has reported wages on line 25 and the EIN is missing on the Schedule C.		
0148	The return does not qualify for the Limited Income Credit, but it was claimed on the return.		
0149	A return can only claim two blindness exemptions if the filing status is married filing jointly.		
0150	The maximum child care deduction amount is incorrect.		
0151	Number of Logical Records in Tax Return must equal the total logical record count computed by the DOR.		
0152	Number of Forms W-2 must equal the number of forms W-2 computed by the DOR.		
0153	Number of Forms W-2G (Field [0060] - SUM) must equal the number of forms W-2G computed by the DOR.		
0154	Number of Forms 1099-R must equal the number of forms 1099-R computed by the DOR.		
0155	Number of Schedule Records must equal the number of schedule records computed by the DOR.		
0156	Number of Form Records must equal the number of form records computed by the DOR.		
0157	Number of Statement Record Lines must equal the number of statement record lines computed by the DOR.		
0158	The bank interest amount is incorrect.		
0159	The bank interest exemption amount is incorrect.		
0160	The Total Income amount is incorrect.		
0161	The Taxpayer's and/or Spouse's FICA amount is incorrect.		
0163	The Rental Deduction amount is incorrect.		
0165	The Income after Deductions amount is incorrect.		
0171	The return indicates that a Schedule D-IS is present, but the Schedule D-IS flag is not checked.		

Reject Code Number	Description	Change	Notes
0172	The extension has a payment amount and the banking information is missing/incomplete.		
0173	The sum of the statutory Schedule C's income is not greater than or equal to the sum of the statutory W-2's.		
0174	The Schedule DI is required for this return.		
0175	The Income after Exemptions amount is not correct.		
0176	A statement is required for a Form NR/PY when the difference between line 3 and line 14f is greater than 10%.		
0177	The 12% income amount and/or the 12% tax amount is incorrect.		
0179	You have entered a negative amount where you cannot enter a value less than zero. Check your acknowledgement to determine which Form/Schedule and line item is affected and make sure that the amount entered is correct.		
0181	The Form 1 NR/PY must be a Part Year Resident, Nonresident or filing as both non-resident and part year resident.		
0182	The Nonresident box is checked and there is information in the Part Year Resident date fields.		
0183	The Part Year resident box is checked and there is no information in the Part Year resident date fields.		
0184	The Part Year Resident total days reported on the return is incorrect.		
0185	The Tax on the return is incorrect.		
0186	For Part Year resident Form 1 NR/PY, no values should be reported on lines 13 and 14.		
0187	The return qualifies for the Limited Income Credit, but it was not claimed on the return.		
0188	The Tax after Credits plus Voluntary Contributions and Use Tax amount is incorrect.		
0189	The Tax Due amount is incorrect.		
0190	The Total Tax amount is incorrect.		
0191	The Overpayment has been calculated incorrectly.		
0193	The extension payment amount is zero and bank information is present.		
0194	Overpayment and Tax Due cannot both be present.		
0195	The blindness exemption amount is incorrect.		
0196	The Form 1 NR/PY is claiming the Limited Income Credit or is claiming No Tax Status and the Schedule NTS-L-NR/PY is not present.		

Reject Code Number	Description	Change	Notes
0199	The return is entitled to the Limited Income Tax Credit, but the amount taken does not match the DOR calculated amount.		
0200	If the deduction and exemption ratio is present, the total income must be greater than zero.		
0201	The Dependent Exemption amount is incorrect.		
0202	If claiming the Earned Income Credit, the Amount from the US Return and the number of qualifying children must be present.		
0203	The age 65 or over Exemption amount is incorrect.		
0204	The Blindness Exemption amount is incorrect.		
0205	The Mass. EIC amount is incorrect.		
0206	For a Form 1-NR/PY the Total 5.3% income, line 12 must equal line 14a.		
0207	For Form 1-NR/PY, line 14b Interest income must be the smaller of the Mass. bank interest or the exemption.		
0208	The Mass EIC amount is incorrect.		
0209	The Total Income amount is incorrect.		
0210	The Total income amount (line 14f) is incorrect.		
0211	The Deduction and Exemption ratio is incorrect.		
0213	The Total Exemptions amount is incorrect.		
0216	The Rental Deduction amount is incorrect.		
0218	The Schedule NTS-L-NR/PY has been filed with a resident return.		
0220	The Wages, Salaries, Tips, And Other Employee Compensation amount is incorrect.		
0224	The Mass Bank Interest Exemption amount is incorrect.		
0227	The number of US Schedule F's has exceeded the limit.		
0228	The return indicates an M-2210 penalty, but the Form M-2210 is not present.		
0229	The EFW Payment Amount must be significant when the tax due amount is significant and the following EFW Information is present: Bank Account Number, Bank Routing Number, and Bank Account Type.		
0230	The payment with the return exceeds the Tax Due amount.		
0231	The total exemptions amounts do not agree. (Form 1 lines 2f and 18, Form NR/PY Lines 4f and 22)		

Reject Code Number	Description	Change	Notes
0232	The Alimony amount and/or the Taxable IRA amount is incorrect.		
0233	The Social Security number on the M-2210 is different from either of the Social Security numbers on the return.		
0234	When the exception to the M-2210 is checked on the Form 1, then one of the exceptions to the underpayment penalty must be checked on the Form M-2210.		
0235	When the exception to the M-2210 is checked on the Form M-2210, then one of the exceptions to the underpayment penalty must be checked on the Form 1.		
0236	The current year tax amount on the Form M-2210 must equal current year tax amount on the Form 1.		
0237	The total credits on the return must equal the total credits on the Form M-2210.		
0238	The Balance amount on the Form M-2210 is incorrect.		
0240	When the exception to the M-2210 is checked on the Form 1, then the Form M-2210 must be present.		
0243	The Rental, Royalty, Remic, Partnership, S Corp, Trust, Income/Loss amount on the return must equal the amount on Schedule E.		
0244	If filing Schedule US F, SchUSF-Page1 must be present.		
0245	If the Senior Circuit Breaker credit is greater than zero, the Schedule CB must be present.		
0246	The return does not qualify for the Senior Circuit Breaker Credit.		
0247	The living quarters status on the Schedule CB should be either "R" or "H".		
0248	The assessed value of the principal residence on the Schedule CB is greater than zero, but the living quarters status is not "H".		
0249	The Senior Circuit Breaker Credit amount is incorrect.		
0251	The Total Mass. Income amount on the Schedule CB is incorrect.		
0252	The Dependent Exemption amount on the Schedule CB is incorrect.		
0253	The Over 65 Exemption amount on the Schedule CB is incorrect.		
0254	The Blindness Exemption amount on the Schedule CB is incorrect.		
0255	The Exemptions from Income amount on the Schedule CB is incorrect.		
0256	The Qualifying Income on the Schedule CB is incorrect.		
0257	The Qualifying Income level has been exceeded for the Schedule CB.		

Reject Code Number	Description	Change	Notes
0258	Your living quarters status is Renter and you filled in a line pertaining to Homeowners on the Schedule CB.		
0259	Your living quarters status is Homeowner and you filled in a line pertaining to Renters on the Schedule CB.		
0260	The Line 12 amount on the Schedule CB is incorrect.		
0261	The Line 14 amount on the Schedule CB is incorrect.		
0262	The Line 15 amount on the Schedule CB is incorrect.		
0263	The Line 16 amount on the Schedule CB is incorrect.		
0264	The total Schedule CB credit cannot exceed \$970.	<u>Edited</u>	<u>Updated Amount</u>
0265	The Schedule CB credit must equal the CB credit taken on the Form 1.		
0266	The total Amount of Rent paid is greater than zero on the Schedule CB, thus twenty-five percent of the total rent and the landlord's information must be present.		
0267	The line 17 amount on the Schedule CB is incorrect.		
0269	The Unemployment Compensation amount must exceed the Unemployment Withholding amount.		
0270	The return has both a Schedule D and a Schedule D-IS.		
0271	For a Part Year Resident return or a return filing as both a non-resident and part year resident, total days as a Massachusetts resident must be present.		
0272	The Massachusetts State Lottery winnings are not reported on the correct line and/or the amount is incorrect.		
0275	The Low-Income Housing Building Credit has been claimed, but the Low-Income Housing Building certificate number is not valid.	<u>New</u>	
0280	The Historic Rehabilitation Credit has been claimed, but the Historic Rehabilitation certificate number is not valid.	<u>New</u>	
0285	The Lead Paint Credit has been claimed, but the Schedule LP is not present or is incorrect.	<u>New</u>	
0290	The Economic Opportunity Area Credit has been claimed, but the Schedule EOAC is not present or is incorrect.	<u>New</u>	
0295	The Septic Credit has been claimed, but the Schedule SC is not present or is incorrect.	<u>New</u>	
0300	The Solar and Wind Credit has been claimed, but the Schedule EC is not present or is incorrect.	<u>New</u>	
0305	The Filing Status of Head of Household has been chosen with no dependents and the Custodial parent has released claim to exemption for child(ren) bubble has not been checked.		<u>Edited</u>
0310	The Schedule Z, Income Tax Paid to Another State or Jurisdiction credit has been taken and no states or other jurisdictional codes are listed on the Schedule Z.	<u>New</u>	<u>Edited</u>

Reject Code Number	Description	Change	Notes
0315	A Schedule EOAC project does not have a Massachusetts address.	<u>New</u>	
0317	A Schedule EC Principal Residence does not have a Massachusetts address.	<u>New</u>	
0320	A Schedule LP unit does not have a Massachusetts address.	<u>New</u>	
0325	A date on a credit schedule is not valid for the current tax year. Check your acknowledgement to determine which Credit Schedule and line item is affected and make sure that the date entered is correct.	<u>New</u>	
0330	The Schedule EOAC, line 10 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	<u>New</u>	
0335	The Schedule LP, line 8 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	<u>New</u>	
0340	The Schedule EC, line 5a amount must equal \$1000.	<u>New</u>	
0345	The Schedule EC, line 9 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	<u>New</u>	
0350	The Schedule RFC, line 2 amount does not agree with Form 1, line 31 or Form 1 NR/PY, line 36.	<u>New</u>	
0355	A Schedule SC Principal Residence does not have a Massachusetts address.	<u>New</u>	
0360	The Schedule SC, Part 3, line 10 amount does not agree with the Schedule SC, Part 5, line 36 amount.	<u>New</u>	
0365	The Schedule SC, Part 3, line 12 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	<u>New</u>	
0370	The Form 1, Line 25, or Form 1 NR/PY, Line 29 Credit recapture amount and/or additional tax on installment sale amount is greater than zero and a corresponding bubble has not been checked.	<u>New</u>	
0438	The IP Address for the return is not a valid IP Address.		
0439	The IP Address must be present for all electronically filed returns.		
0460	The maximum Schedule Z, part 1, line 4 Septic Credit amount is \$1500.00.		
0470	The maximum Schedule Z, part 2, line 12 Solar Wind And Energy Credit amount is \$1000.		
0500	The Vendor Code is missing or is incorrect.	<u>New</u>	
0501	The Preparation Method is missing or is incorrect.	<u>New</u>	
0700	The Schedule HC is required for this return.		
0701	The Schedule HC date of birth is not present on the schedule or does not agree with the under 18 bubble.		
0702	The Schedule HC, Page 1 is not completed properly.		

Reject Code Number	Description	Change	Notes
0703	The Schedule HC, Page 2 is not completed properly.		
0705	The personal exemption amount taken is incorrect.		
0708	The Schedule HC penalty amount is incorrect based on the return.		
0710	The Schedule HC penalty amount should be zero based on the return.		
0712	The Schedule HC, Page 3 is not completed properly.		
0720	The Schedule R/NR is required for this return or is not complete.		
0721	The Schedule R/NR part 2, section A, column C, lines 15a and/or 15b are incorrect.		
0722	A value from the Schedule R/NR does not agree with the corresponding value on the Form 1 NR/PY.		
0723	For a return filing as both a non-resident and a part year, the amount of Form 1 NR/PY, line 14a does not agree with the sum of Schedule R/NR, Column D, Lines 5-11.		
0740	Schedule D-IS part 3, line 23 amount does not agree with the amount from part1 and/or part 2.		
0741	The Schedule D-IS, part 3, line 25 amount is incorrect.		
0750	The Refundable Film Credit has been claimed, but the Schedule RFC is not present or is incorrect.	<u>Edited</u>	
0751	The Refundable Film Credit amount is incorrect.		
0760	The Grantor/Owner Identification Number and the Entity's Identification number must both be present and the Grantor/Owner Identification Number must be equal to the primary or secondary SSN on the return.		
0761	There is missing or invalid information on a Form 2-G.		
0770	A Schedule DI entry is missing a required field.		
0771	The number of entries on the Schedule DI is not equal to or greater than the number of dependents/EIC qualifying children claimed on the return.		
0801	The transmission file could not be processed due to unrecognizable data.		
0802	For a transmission file, there should be at least one complete tax return or tax extension present.		
0803	For a transmission file, the TRANA record must be present.		
0804	For a transmission file, the RECAP record must be present.		
0805	For a transmission file, the TRAN B record must be present.		

Reject Code Number	Description	Change	Notes
0806	For a transmission file, the TRANA record must be the first record.		
0807	For a transmission file, the RECAP record must be the last record.		
0808	For a transmission file, the TRANB record must be the next record after the TRANA record.		
0818	For transmission files, no files should be submitted after the filing season has ended.		
0819	For a transmission file, the ETIN must be that of a DOR approved Transmitter.		
0821	For a transmission file, the total return count in the RECAP record must match the DOR computed count.		
0824	For a transmission file, the EFIN of the Transmitter must be present and should be numeric.		
0825	For a transmission file, the data records must be in the following sequence; TRAN A, TRAN B, return records, and RECAP record.		
0840	For a transmission file, the ETIN plus the transmitter's use code, Julian date and transmission sequence number of the RECAP record must agree with the corresponding fields of the TRAN A record.		
0850	The Routing number is invalid; the first two digits must be 01–12 or 21–32.		
0855	There is missing or invalid information on a Form 1099-M.		
0860	There is missing or invalid information on a Form PWH-WA		
0865	There is missing or invalid information on a Schedule E-1.		
0870	There is missing or invalid information on a Schedule E-2.		
0875	There is missing or invalid information on a Schedule E-3.		
0880	There is missing or invalid information on a Schedule E Reconciliation.		
0885	The Schedule HC, line 6 answer is incorrect.		
0890	The Schedule HC Certificate of Exemption Number is invalid.		
0892	The Schedule E Reconciliation is required for this return.		
0894	The Schedule E Reconciliation, line 57 amount does not agree with Form 1, line 7 or Form 1-NR/PY, line 9.		
0900	A return has been previously accepted using the primary Social Security number.		
0901	The same Social Security number occurs on more than one return within the same transmission.		

Reject Code Number	Description	Change	Notes
0902	A declaration control number of a return must not duplicate another DCN on a previously accepted return for the current processing year.		
0903	A return has been previously accepted using the spouse's Social Security number		
0906	The same Social Security number occurs as both a primary and secondary SSN within the same transmission.		
0999	There are more than 96 errors for this return.		

Change Log 1

Reject Code Number	Description	Change	Notes
0008	An Extension was filed later than April 19, 2011.	<u>Edited</u>	<u>Updated Date</u>
0120	Electronic Funds Withdrawals cannot be warehoused with a settlement date greater than 04/19/11.	<u>Edited</u>	<u>Updated Date</u>
0135	The Brownfield's Credit has been claimed, but the Brownfield's certificate number is not valid.	<u>Edited</u>	
0136	The Film Incentive Credit has been claimed, but the Film Incentive certificate number is not valid.	<u>Edited</u>	
0137	The Medical Device Credit has been claimed, but the Medical Device certificate number is not valid.	<u>Edited</u>	
0142	The Refundable Dairy Credit has been claimed, but the Refundable Dairy Credit certificate number is not valid.	<u>Edited</u>	
0144	The Form M-4868 end date is not 12/31/10.	<u>Edited</u>	<u>Updated Date</u>
0275	The Low-Income Housing Building Credit has been claimed, but the Low-Income Housing Building certificate number is not valid.	<u>New</u>	
0280	The Historic Rehabilitation Credit has been claimed, but the Historic Rehabilitation certificate number is not valid.	<u>New</u>	
0285	The Lead Paint Credit has been claimed, but the Schedule LP is not present or is incorrect.	<u>New</u>	
0290	The Economic Opportunity Area Credit has been claimed, but the Schedule EOAC is not present or is incorrect.	<u>New</u>	
0295	The Septic Credit has been claimed, but the Schedule SC is not present or is incorrect.	<u>New</u>	
0300	The Solar and Wind Credit has been claimed, but the Schedule EC is not present or is incorrect.	<u>New</u>	
0750	The Refundable Film Credit has been claimed, but the Schedule RFC is not present or is incorrect.	<u>Edited</u>	
0264	The total Schedule CB credit cannot exceed \$970.	<u>Edited</u>	<u>Updated Amount</u>
0305	The Filing Status of Head of Household has been chosen with no dependents and the US Form 8332 (or equivalent) bubble has not been checked.	<u>New</u>	
0310	The Schedule Z "Income Tax Paid to Another State or Jurisdiction" credit has been taken and no states are listed on the Schedule Z.	<u>New</u>	
0315	A Schedule EOAC project does not have a Massachusetts address.	<u>New</u>	
0317	A Schedule EC Principal Residence does not have a Massachusetts address.	<u>New</u>	
0320	A Schedule LP unit does not have a Massachusetts address.	<u>New</u>	
0325	A date on a credit schedule is not valid for the current tax year. Check your acknowledgement to determine which Credit Schedule and line item is affected and make sure that the date entered is correct.	<u>New</u>	

Change Log 1

0330	The Schedule EOAC, line 10 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	<u>New</u>	
0335	The Schedule LP, line 8 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	<u>New</u>	
0340	The Schedule EC, line 5a amount must equal \$1000.	<u>New</u>	
0345	The Schedule EC, line 9 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	<u>New</u>	
0350	The Schedule RFC, line 2 amount does not agree with Form 1, line 31 or Form 1 NR/PY, line 36.	<u>New</u>	
0355	A Schedule SC Principal Residence does not have a Massachusetts address.	<u>New</u>	
0360	The Schedule SC, Part 3, line 10 amount does not agree with the Schedule SC, Part 5, line 36 amount.	<u>New</u>	
0365	The Schedule SC, Part 3, line 12 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	<u>New</u>	
0500	The Vendor Code is missing or is incorrect.	<u>New</u>	
0501	The Preparation Method is missing or is incorrect.	<u>New</u>	

Change Log 2

Reject Code Number	Description	Change	Notes
0305	The Filing Status of Head of Household has been chosen with no dependents and the Custodial parent has released claim to exemption for child(ren) bubble has not been checked.		<u>Edited</u>

Change Log 3

Reject Code Number	Description	Change	Notes
0310	The Schedule Z, Income Tax Paid to Another State or Jurisdiction credit has been taken and no states or other jurisdictional codes are listed on the Schedule Z.	<u>New</u>	<u>Edited</u>

Change Log 4

Reject Code Number	Description	Change	Notes
0370	The Form 1, Line 25, or Form 1 NR/PY, Line 29 Credit recapture amount and/or additional tax on installment sale amount is greater than zero and a corresponding bubble has not been checked.	<u>New</u>	



Commonwealth of Massachusetts

Department of Revenue

Publication M-1346

Tax Year 2010 Part 2

Individual E-File Record Layouts

SECTION 1

Transmission Records

Section 1 Transmission Records

Trans Record "A"

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for TRANA Record fields.				
	Byte Count		4	"0120"	
	Start of record sentinel		4	*****	
[0000]	Record ID		6	AlphaNumeric (Value "TRANAb")	
[0010]	Employer Identification Number of Transmitter EIN		9	AlphaNumeric (Must match same field on "TRANB" record)	
[0020]	Transmitter name		35	AlphaNumeric	
[0030]	Type transmitter		16	AlphaNumeric (Value = "Preparer's Agent" or "Preparer")	
[0040]	Processing Site		1	Blank	
[0050]	Transmission date		8	Date (CCYYMMDD)	
[0060]	Electronic Transmitter Identification Number(ETIN)		7	Numeric (ETIN plus Transmitter's Use Code	
[0070]	Julian date		3	Numeric (DDD)	
[0080]	Transmission sequence for Julian date in line 8		2	Numeric	
[0090]	Acknowledgment Transmission Format		1	AlphaNumeric ("A" = ASCII)	
[0100]	Record type		1	AlphaNumeric ("V" = Variable)	
[0110]	Transmitter EFIN		6	Numeric	
[0120]	Filler		5	Blank	
[0130]	Reserved		1	Blank	
[0140]	Reserved		1	Blank	
[0150]	Reserved		6	Blank	
[0160]	Production-Test code		1	AlphaNumeric ("P"=Production, "T"=Test)	
[0170]	Transmission type code		1	AlphaNumeric (Blank " " = Regular ELF, "O"=Online Filing)	
[0180]	Reserved		1	For IRS use only	
	Record terminus char.		1	Value "#"	
	REC LENGTH		120		

Section 1 Transmission Records

Trans Record "B"

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for TRANA Record fields.				
	Byte Count		4	"0120"	
	Start of record sentinel		4	"*****"	
[0000]	Record ID		6	AlphaNumeric (Value "TRANBb")	
[0010]	EIN of transmitter		9	AlphaNumeric (Must match same field on "TRANA" record)	
[0020]	Address		35	AlphaNumeric	
[0030]	City, State, Zip Code		35	AlphaNumeric	
[0040]	Area Code, Telephone Number		10	Numeric	
[0050]	Filler		16	Blank	
	Record terminus char.		1	Value "#"	
	REC LENGTH		120		

Section 1 Transmission Records

Recap Record

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for TRANA Record fields.				
	Byte Count		4	"0120"	
	Start of record sentinel		4	*****	
[0000]	Record ID		6	Value "RECAPb"	
[0010]	Filler		8	Blank	
[0020]	Total EFT		6	Numeric	
[0030]	Total return count		6	Numeric	
[0040]	Electronic Transmitter Identification Number ((ETIN) includes Transmitter's Use Code)		7	Numeric	
[0050]	Julian date of Transmission		3	Numeric	
[0060]	Transmission Sequence Number for Julian day in line 8.		2	Numeric	
[0070]	Total Accepted Returns		6	IRS Use Only	
[0080]	Total Duplicated Returns		6	IRS Use Only	
[0090]	Total Rejected Returns		6	IRS Use Only	
[0100]	Total Duplicated EFT Count		6	IRS Use Only	
[0110]	DOR / IRS Computed EFT Count		6	IRS Use Only	
[0120]	DOR / IRS Computed Return Count		6	IRS Use Only	
[0130]	Total State Only Return Count		6	IRS Use Only	
[0135]	Total Accepted State Only Returns		6	IRS Use Only	
[0137]	Filler		5	Blank	
[0140]	Reserved for DOR use only		20	AlphaNumeric	
	Record terminus character		1	Value "#"	
	REC LENGTH		120		

SECTION 2

Tax Return Records

Section 2 Tax Return Records

Tax Return Record Identification, Page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for following Record ID fields (First 42 characters).				
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
[0000]	Record ID		6	AlphaNumeric (Value "RETbbb")	
[0001]	Return type		6	AlphaNumeric (Value "FORM1b", "1-NRbb", "M4868b")	
[0002]	Page Number		5	AlphaNumeric (Value "PG01b")	
[0003]	Primary Social Security Number (P-SSN)		9	AlphaNumeric (Taxpayer Identification number)	
[0004]	Filler		1	Blank	
[0005]	Tax Period		6	AlphaNumeric (Value "201012", CCYYMM format)	
[0006]	Filler		1	Blank	
	Record ID Sub Total		42		
Note:	Begin bracketing Field Numbers for following Record ID fields (Next 30 characters).				
[0007]	Return Sequence Number			(16) Ns consisting of the following	
	a. ETIN of Transmitter		5	Numeric	
	b. Transmitter Use Field		2	Numeric	
	c. Julian Date of Trans.		3	Numeric	
	d. Trans. Sequence Number		2	Numeric (01 - 99)	

Section 2 Tax Return Records

Tax Return Record Identification, Page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	e. Sequence Number of each Return		4	Numeric (0001 – 9999)	
[0008]	Declaration Control Number			(14) Ns consisting of the following. (Assigned by the ERO)	
	a. Always "00"		2	Numeric	
	b. EFIN of Originator		6	Numeric	
	c. Batch Number		3	Numeric (000 - 999)	
	d. Serial Number		2	Numeric (00 - 99)	
	e. Year Digit		1	Numeric (Value = 0)	

Section 2 Tax Return Records

Tax Return Record Identification, Page 2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for following Record ID fields (First 42 characters).				
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
[0000]	Record ID		6	AlphaNumeric (Value "RETbbb")	
[0001]	Return type		6	AlphaNumeric (Value "FORM1b" , "1-NRbb")	
[0002]	Page Number		5	AlphaNumeric (Value "PG02b")	
[0003]	Primary Social Security Number (P-SSN)		9	AlphaNumeric (Taxpayer Identification number)	
[0004]	Filler		1	Blank	
[0005]	Tax Period		6	AlphaNumeric (Value "201012", CCYYMM format)	
[0006]	Filler		1	Blank	
	Form Total		42		

Section 2 Tax Return Records

Tax Return Record Identification, Page 3

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for following Record ID fields (First 42 characters).				
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
[0000]	Record ID		6	AlphaNumeric (Value "RETbbb")	
[0001]	Return type		6	AlphaNumeric (Value "FORM1b" , "1-NRbb")	
[0002]	Page Number		5	AlphaNumeric (Value "PG03b")	
[0003]	Primary Social Security Number (P-SSN)		9	AlphaNumeric (Taxpayer Identification number)	
[0004]	Filler		1	Blank	
[0005]	Tax Period		6	AlphaNumeric (Value "201012", CCYYMM format)	
[0006]	Filler		1	Blank	
	Form Total		42		

Section 2 Tax Return Records

Tax Return Record Identification, Page 4

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for following Record ID fields (First 42 characters).				
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
[0000]	Record ID		6	AlphaNumeric (Value "RETbbb")	
[0001]	Return type		6	AlphaNumeric (Value "1-NRbb")	
[0002]	Page Number		5	AlphaNumeric (Value "PG04b")	
[0003]	Primary Social Security Number (P-SSN)		9	AlphaNumeric (Taxpayer Identification number)	
[0004]	Filler		1	Blank	
[0005]	Tax Period		6	AlphaNumeric (Value "201012", CCYYMM format)	
[0006]	Filler		1	Blank	
	Form Total		42		

Section 2 Tax Return Records

Form 1, Page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		76	Value	
				"RETbbbFORM1bPG01b (9n)bCCYYMMb[0007](16n)[0008](14n)"	
				(9n) = Primary SSN ;	
				(16n) =Return Sequence Num.	
				(14n) =Declaration Control Num.	
[0010]	Taxpayer First Name		16	AlphaNumeric	
[0015]	Taxpayer Middle Initial		1	AlphaNumeric	
[0020]	Taxpayer Last Name		20	AlphaNumeric	
[0030]	Taxpayer SSN		9	AlphaNumeric	
[0040]	Spouse First Name		16	AlphaNumeric	
[0045]	Spouse Middle Initial		1	AlphaNumeric	
[0050]	Spouse Last Name		20	AlphaNumeric	
[0060]	Spouse SSN		9	AlphaNumeric	
[0070]	Address		24	AlphaNumeric	
[0080]	City/Town		24	AlphaNumeric	
[0090]	State		2	AlphaNumeric	
[0100]	Zip		9	AlphaNumeric	
[0110]	Txpyr contribution to Mass Elect		1	AlphaNumeric, ('X' or Blank)	
[0112]	Veteran Button: Primary		1	AlphaNumeric, ('X' or Blank)	
[0113]	Veteran Button: Spouse		1	AlphaNumeric, ('X' or Blank)	
[0120]	Spouse cont to Mass Elect		1	AlphaNumeric, ('X' or Blank)	
[0130]	Mass Elec. camp. fund		12	Numeric, (0, 1, or 2)	

Section 2 Tax Return Records

Form 1, Page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0140]	Name or Address Change Flag		1	AlphaNumeric, ('X' or Blank)	
[0150]	Primary taxpayer Deceased Flag		1	AlphaNumeric, ('X' or Blank)	
[0152]	Secondary taxpayer Deceased Flag		1	AlphaNumeric, ('X' or Blank)	
[0153]	"Schedule TDS Attached " Flag		1	AlphaNumeric ("X" or Blank)	
[0154]	Primary Taxpayer: Age Under 18		1	AlphaNumeric, ('X' or Blank)	
[0155]	Spouse: Age Under 18		1	AlphaNumeric, ('X' or Blank)	
[0160]	Filing Status	1	1	Numeric, (1,2,3, or 4)	
[0161]	Custodial Parent Released Claim Button	1	1	AlphaNumeric, ('X' or Blank)	+
[0170]	Noncustodial parent	2	1	AlphaNumeric, ('X' or Blank)	
[0180]	Personal exemption (single, joint, or head of household)	2a	12	Numeric	
[0190]	No. of dependents	2b	2	Numeric	
[0200]	Dependents * 1,000	2b	12	Numeric	
[0250]	Taxpayer over 65	2c	1	AlphaNumeric, ('X' or Blank)	
[0260]	Spouse over 65	2c	1	AlphaNumeric, ('X' or Blank)	
[0270]	No. of 65 or over	2c	1	Numeric, (0, 1, or 2)	
[0280]	No. of 65/over * 700	2c	12	Numeric	
[0290]	Taxpayer is legally blind	2d	1	AlphaNumeric, ('X' or Blank)	
[0300]	Spouse is legally blind	2d	1	AlphaNumeric, ('X' or Blank)	
[0310]	No. of legally blind	2d	1	Numeric, (0, 1, or 2)	
[0320]	Blindness exemption	2d	12	Numeric	
[0330]	Medical/dental expenses	2e	12	Numeric	
[0340]	Adoption agency fees	2f	12	Numeric	
[0350]	Total other exemptions	2g	12	Numeric	
[0360]	Total exemptions	2h	12	Numeric	
[0370]	Wages, salaries, tips	3	12	Numeric	
[0380]	Taxable pension/annuities	4	12	Numeric	

Section 2 Tax Return Records

Form 1, Page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0390]	Interest from Mass banks	5a	12	Numeric	
[0400]	Interest Exemption	5b	12	Numeric	
[0410]	Interest after exemption	5	12	Numeric	
[0420]	Bus/prof/farm income	6	12	Numeric	
[0430]	Rental, royal, REMIC partnership, S corp or trust income or (loss)	7	12	Numeric	
[0440]	Unemployment comp.	8a	12	Numeric	
[0445]	MA State Unemployment Withholding Amt.		12	Numeric (Form 1099G field)	
[0490]	Mass Lottery winnings	8b	12	Numeric	
[0515]	Total other income	9	12	Numeric	
[0520]	Total 5.3% Income	10	12	Numeric	
[0522]	Paid preparer's SSN / PTIN		9	AlphaNumeric	
[0523]	Paid preparer's E.I. number		9	AlphaNumeric	
[0524]	Paid preparer's name / signature		35	AlphaNumeric (Must be 'N' or "NON PAID PREPARER" when there is no Paid-Preparer)	
[0525]	Date prepared		8	Date (CCYYMMDD)	
[0526]	Self employed		1	AlphaNumeric ("X" or Blank)	
[0527]	Discuss this return with Preparer?		1	AlphaNumeric ("X" or Blank)	
	Record terminus character		1	Value "#"	

Section 2 Tax Return Records

Form 1, Page 2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"RETbbbFORM1bPG02b (9n)bCCYYMMb"	
				(9n) = Primary SSN	
[0530]	Amt paid FICA,RR,Mass Ret	11a	12	Numeric	
[0540]	Sps paid FICA,RR,Mass Ret	11b	12	Numeric	
[0570]	Child care expenses	12	12	Numeric	
[0585]	Num Of dependents under 12	13	2	Numeric	
[0590]	(Num Of dependents under 12) * 3600	13	12	Numeric	
[0605]	Total Rent paid in current tax year	14	12	Numeric	
[0610]	Rental deduction	14	12	Numeric	
[0615]	Total Sch-Y deductions	15	12	Numeric	
[0860]	Total deductions	16	12	Numeric	
[0870]	5.3% Income after deductions	17	12	Numeric	
[0900]	Exemption amount	18	12	Numeric	
[0910]	5.3% Inc after exemptions	19	12	Numeric	
[0915]	Int and Dividend	20	12	Numeric	
[0917]	Total taxable 5.3% Income	21	12	Numeric	
[0918]	Optional 5.85% tax rate chosen, Ind.	22	1	AlphaNumeric, ('X' or Blank)	
[0920]	Tax on 5.3 (or 5.85) Inc. (from tax table)	22	12	Numeric	
[0930]	Taxable 12% income from Schedule B	23a	12	Numeric	
[0940]	12% Tax on Sch B income	23	12	Numeric	
[0990]	Excess exemptions used	24	1	AlphaNumeric, ('X' or Blank)	

Section 2 Tax Return Records

Form 1, Page 2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0995]	Did you submit Schedule D-IS?	24	1	AlphaNumeric ("X" or Blank)	
[1000]	Tax on Long Term Cap Gain	24	12	Numeric	
[1002]	BrownsFields Credit (BF)	25	1	AlphaNumeric	
[1003]	EOA Credit Recap	25	1	AlphaNumeric	
[1004]	LIH Credit Recap	25	1	AlphaNumeric	
[1006]	HR Credit Recap	25	1	AlphaNumeric	
[1007]	Additional Tax On Installment Credit Recap	25	1	AlphaNumeric	+
[1009]	Credit Recapture Amt	25	12	Numeric	
[1010]	No tax status Ind.	26	1	AlphaNumeric, ('X' or Blank)	
[1020]	Total tax	27	12	Numeric	
[1030]	Limited income credit	28	12	Numeric	
[1040]	Total Credits From Sch-Z	29	12	Numeric	
[1140]	Total credits	30	12	Numeric	
[1150]	Tax after credits	31	12	Numeric	
	Record terminus character		1	Value "#"	

Section 2 Tax Return Records

Form 1, Page 3

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"RETbbbFORM1bPG03b (9n)bCCYYMMb"	
				(9n) = Primary SSN	
[1160]	Total voluntary contributions	32	12	Numeric	
[1170]	Organ Transplant Fund Contribution	32b	12	Numeric	
[1180]	Endangered Wildlife Cons Contribution	32a	12	Numeric	
[1190]	Mass. AIDS Fund Contribution	32c	12	Numeric	
[1200]	Mass. Olympic Fund Contribution	32d	12	Numeric	
[1202]	Military Family Relief Fund Contribution	32e	12	Numeric	
[1205]	Use tax on out-of-state purchases	33	12	Numeric	
[1206]	Health care penalty: Primary Taxpayer	34a	12	Numeric	
[1207]	Health care penalty: spouse	34b	12	Numeric	
[1208]	Health care penalty: total	34	12	Numeric	
[1210]	Tax after credits & contr.	35	12	Numeric	
[1220]	Mass inc. tax withheld	36	12	Numeric	
[1224]	LoanOut Affidavit (LOA) Withholding		12	Numeric	+
[1225]	PTE Withholding		12	Numeric	
[1230]	Overpayment from previous tax year	37	12	Numeric	
[1240]	Estimated tax payments for current tax year	38	12	Numeric	
[1250]	EIC - Number of Qualifying children	40a	2	Numeric	
[1260]	EIC - US Amount	40	12	Numeric	
[1290]	EIC - MA Amount	40	12	Numeric	

Section 2 Tax Return Records

Form 1, Page 3

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[1295]	Sr. Circuit Breaker Credit	41	12	Numeric	
[1300]	Payments made with extension	39	12	Numeric	
[1306]	Other Refundable credits From Sch-RF	42	12	Numeric	
[1310]	Total tax payments	43	12	Numeric	
[1320]	Overpayment	44	12	Numeric	
[1330]	Overpayment applied to current tax year	45	12	Numeric	
[1335]	Amount of refund	46	12	Numeric	
[1340]	Direct Deposit / EFW - Checking	46	1	AlphaNumeric ("X" or Blank)	
[1350]	Direct Deposit / EFW - Savings	46	1	AlphaNumeric ("X" or Blank)	
[1360]	Direct Deposit / EFW - Routing Number	46	9	AlphaNumeric	
[1370]	Direct Deposit / EFW - Account Number	46	17	AlphaNumeric	
[1377]	EFW - Settlement Date		8	Date (CCYYMMDD)	
[1378]	EFW (Electronic Funds Withdrawal) Payment Amount		12	Numeric	
[1390]	Amount of tax due	47	12	Numeric	
[1400]	Interest, if applicable	47	12	Numeric	
[1410]	Penalty, if applicable	47	12	Numeric	
[1420]	M-2210 amount	47	12	Numeric	
[1430]	Underpayment of est. tax	47	1	AlphaNumeric ('X' or Blank)	
[1440]	Vendor Code		4	Numeric	+
[1442]	Preparation Method		1	Alphanumeric (E for Preparer, L for Self-Prepared)	+
	Record terminus character		1	Value "#"	

Section 2 Tax Return Records

Form 1 NR/PY, Page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		76	Value "RETbbb1-NRbbPG01b (9n)bCCYYMMb[0007](16n)[0008](14n)" (9n) = Primary SSN (16n) = Return Sequence Num (14n) = Declaration Control Num	
[0010]	Taxpayer First Name		16	AlphaNumeric	
[0015]	Taxpayer Middle Initial		1	AlphaNumeric	
[0020]	Taxpayer Last Name		20	AlphaNumeric	
[0030]	Taxpayer SSN		9	AlphaNumeric	
[0040]	Spouse First Name		16	AlphaNumeric	
[0045]	Spouse Middle Initial		1	AlphaNumeric	
[0050]	Spouse Last Name		20	AlphaNumeric	
[0060]	Spouse SSN		9	AlphaNumeric	
[0070]	Mailing Address in USA		24	AlphaNumeric	
[0080]	Mailing City/Town in USA		24	AlphaNumeric	
[0090]	Mailing State in USA		2	AlphaNumeric	
[0100]	Mailing Zip in USA		9	AlphaNumeric	
[0102]	Address of legal residence		24	AlphaNumeric	
[0104]	City/Town of legal residence		24	AlphaNumeric	
[0106]	State/ Country of legal residence		15	AlphaNumeric	
[0110]	"Nonresident" classification		1	AlphaNumeric ("X" or Blank)	

Section 2 Tax Return Records

Form 1 NR/PY, Page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0120]	"Part-Year" Residential classification		1	AlphaNumeric ("X" or Blank)	
[0130]	"Both" Residential classification		1	AlphaNumeric ("X" or Blank)	
[0135]	Non-Resident Composite Return		1	AlphaNumeric (Blanks Only)	
[0140]	Address Change		1	AlphaNumeric ("X" or Blank)	
[0150]	Primary taxpayer Deceased Flag		1	AlphaNumeric, ('X' or Blank)	
[0152]	Secondary taxpayer Deceased Flag		1	AlphaNumeric, ('X' or Blank)	
[0153]	Veteran Button: Primary		1	AlphaNumeric, ('X' or Blank)	
[0154]	Veteran Button: Spouse		1	AlphaNumeric, ('X' or Blank)	
[0160]	Txpyr cont to Mass Elect		1	AlphaNumeric (PartYr Res. Only)	
[0170]	Spouse cont to Mass Elect		1	AlphaNumeric (PartYr Res. Only)	
[0180]	Mass Elec. camp. fund		12	Numeric (Part Yr Resident Only)	
[0181]	Noncustodial parent		1	AlphaNumeric ("X" or Blank)	
[0182]	"Schedule TDS Attached " Flag		1	AlphaNumeric ("X" or Blank)	
[0183]	Button: Age Under 18		1	AlphaNumeric ("X" or Blank)	
[0184]	Button: Age Under 18 (spouse)		1	AlphaNumeric ("X" or Blank)	
[0190]	Filing Status	1	1	Numeric (1,2,3 or 4)	
[0191]	Custodial Parent Released Claim Button	1	1	AlphaNumeric ("X" or Blank)	+
[0200]	Part-Yr resident 1st date as a Mass resident	2	8	Date (CCYYMMDD)	
[0210]	Part-Yr resident last date as a MA res.	2	8	Date (CCYYMMDD)	
[0220]	Total days Mass resident	2	3	Numeric	
[0230]	Mass ratio	2	5	Ratio	
[0240]	Total income from US 1040	3	12	Numeric	
[0260]	Personal exemption	4a	12	Numeric	
[0270]	No. of dependents	4b	2	Numeric	
[0320]	Dependents * 1,000	4b	12	Numeric	
[0330]	Taxpayer over 65	4c	1	AlphaNumeric ("X" or Blank)	

Section 2 Tax Return Records

Form 1 NR/PY, Page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0340]	Spouse over 65	4c	1	AlphaNumeric ("X" or Blank)	
[0350]	No. of 65 or over	4c	1	Numeric	
[0360]	No. of 65/over * 700	4c	12	Numeric	
[0370]	Taxpayer is legally blind	4d	1	AlphaNumeric ("X" or Blank)	
[0380]	Spouse is legally blind	4d	1	AlphaNumeric ("X" or Blank)	
[0390]	No. of legally blind	4d	1	Numeric	
[0400]	Blindness exemption	4d	12	Numeric	
[0410]	Medical/dental expenses	4e	12	Numeric	
[0420]	Adoption agency fees	4f	12	Numeric	
[0430]	Total other exemptions	4g	12	Numeric	
[0440]	Total exemptions	4h	12	Numeric	
[0450]	Wages, salaries, tips	5	12	Numeric	
[0460]	Taxable pension/annuities	6	12	Numeric	
[0522]	Paid preparer's SSN / PTIN		9	AlphaNumeric	
[0523]	E.I. number		9	AlphaNumeric	
[0524]	Paid preparer's name / signature		35	AlphaNumeric (Must be 'N' or "NON PAID PREPARER" when there is no Paid-Preparer)	
[0525]	Date prepared		8	Date (CCYYMMDD)	
[0526]	Self employed		1	AlphaNumeric ("X" or Blank)	
[0527]	Discuss return with Preparer, flag.		1	AlphaNumeric ("X" or Blank)	
	Record terminus character		1	Value "#"	

Section 2 Tax Return Records

Form 1 NR/PY, Page 2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value "RETbbb1-NRbbPG02b (9n)bCCYYMMb"	
				[bb = Filler; 9n = Primary SSN]	
[0530]	Interest from Mass banks	7a	12	Numeric	
[0535]	Exemption from interest	7b	12	Numeric	
[0540]	Interest after exemption	7	12	Numeric	
[0545]	Bus/prof/farm income	8	12	Numeric	
[0550]	Rental/royalty income	9	12	Numeric	
[0555]	Unemployment comp.	10a	12	Numeric	
[0560]	MA State Unemployment Withholding Amt		12	Numeric (Form 1099G field)	
[0565]	Mass Lottery winnings	10b	12	Numeric	
[0595]	Total other income	11	12	Numeric	
[0600]	Total income	12	12	Numeric	
[0620]	@ Other basis (Txpyr)	13	6	"STMbnn" or blank (NonRes Only)	
[0630]	Working days out MA (Txpyr)	13a	12	Numeric (Non Residents Only)	
[0640]	Working days in MA (Txpyr)	13b	12	Numeric (Non Residents Only)	
[0650]	Total work days (Txpyr)	13c	12	Numeric (Non Residents Only)	
[0660]	Nonworking days (Txpyr)	13d	12	Numeric (Non Residents Only)	
[0670]	Mass. ratio (Txpyr)	13e	5	Ratio (Non Residents Only)	
[0680]	Total apportion (Txpyr)	13f	12	Numeric (Non Residents Only)	
[0690]	Mass income (Txpyr)	13g	12	Numeric (Non Residents Only)	

Section 2 Tax Return Records

Form 1 NR/PY, Page 2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0700]	@Other basis (Sps)	13	6	"STMbnn" or blank(NonRes Only)	
[0710]	Working days out MA (Sps)	13a	12	Numeric (Non Residents Only)	
[0720]	Working days in MA (Sps)	13b	12	Numeric (Non Residents Only)	
[0730]	Total work days (Sps)	13c	12	Numeric (Non Residents Only)	
[0740]	Nonworking days (Sps)	13d	12	Numeric (Non Residents Only)	
[0750]	Mass. ratio (Sps)	13e	5	Ratio (Non Residents Only)	
[0760]	Total apportion (Sps)	13f	12	Numeric (Non Residents Only)	
[0770]	Mass income (Sps)	13g	12	Numeric (Non Residents Only)	
[0780]	Total 5.3% income	14a	12	Numeric (Non Residents Only)	
[0790]	Interest Income	14b	12	Numeric (Non Residents Only)	
[0800]	Total Capital Gain Inc	14c	12	Numeric (Non Residents Only)	
[0810]	Total income this return	14d	12	Numeric (Non Residents Only)	
[0820]	Non-Mass source income	14e	12	Numeric (Non Residents Only)	
[0830]	Total income	14f	12	Numeric (Non Residents Only)	
[0835]	@ Explain Difference (10% or greater) between Incomes on Line-3 & Line-14f	14f	6	"STMbnn" or blank(NonRes Only)	
[0840]	Deduction/exemption ratio	14g	5	Ratio (Non Residents Only)	
[0860]	Txpyr paid FICA,RR,Mass Ret	15a	12	Numeric	
[0870]	Sps paid FICA,RR,Mass Ret	15b	12	Numeric	
	Record terminus character		1	Value "#"	

Section 2 Tax Return Records

Form 1 NR/PY, Page 3

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value "RETbbb1-NRbbPG03b (9n)bCCYYMMb" 9n = Primary SSN]	
[0900]	Dependent care expenses	16	12	Numeric	
[0903]	Number of Dependents under 12 (Number of Dependents under 12) *	17a	1	Numeric	
[0906]	3600	17	12	Numeric	
[0920]	Dependent under 12 deduction	17	12	Numeric	
[0930]	Other Dwelling	18	1	AlphaNumeric ('Y' or 'N')	
[0945]	Total rent paid in current tax year	18	12	Numeric	
[0950]	Rental Deduction	18	12	Numeric	
[1195]	Total Sch-Y deductions	19	12	Numeric	
[1200]	Total Deductions	20	12	Numeric	
[1210]	Taxable income (5.3% Inc after ded.)	21	12	Numeric	
[1220]	Exemption Amount	22a	12	Numeric	
[1230]	Total Exemption Amount	22	12	Numeric	
[1240]	5.3 Inc. After Exemption	23	12	Numeric	
[1245]	Int. & Div. Income From Sch B	24	12	Numeric	
[1247]	Total 5.3 Income	25	12	Numeric	
[1250]	Optional 5.85 tax rate chosen, Ind...	26	1	AlphaNumeric	
[1260]	Tax on 5.3 (or 5.85) Income	26	12	Numeric	
[1270]	Taxable 12% income from Schedule B	27a	12	Numeric	
[1280]	12% Tax on Sch B income	27	12	Numeric	

Section 2 Tax Return Records

Form 1 NR/PY, Page 3

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[1330]	Excess exemptions used	28	1	AlphaNumeric ("X" or Blank)	
[1335]	Did you submit Schedule D-IS?	28	1	AlphaNumeric ("X" or Blank)	
[1340]	Tax on Long-Term Gain from Schedule D	28	12	Numeric	
[1342]	Credit Recapture - BF	29	1	AlphaNumeric	
[1344]	Credit Recapture - EOA	29	1	AlphaNumeric	
[1345]	Credit Recapture - LIH	29	1	AlphaNumeric	
[1347]	HR Credit	29	1	AlphaNumeric	
[1348]	Additional Tax On Installment Credit Recap	29	1	AlphaNumeric	+
[1349]	Credit Recapture Amt	29	12	Numeric	
[1350]	No tax status Ind.	30	1	AlphaNumeric ("X" or Blank)	
[1360]	Total tax	31	12	Numeric	
[1370]	Limited income credit	32	12	Numeric	
[1380]	Total Credits (Part-1)	33	12	Numeric	
[1390]	Total Credits (Part-2)	34	12	Numeric (PartYr Res. Only)	
[1470]	Total credits	35	12	Numeric	
[1480]	Tax after credits	36	12	Numeric	
	Record terminus character		1	Value "#"	

Section 2 Tax Return Records

Form 1 NR/PY, Page 4

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value "RETbbb1-NRbbPG04b (9n)bCCYMMb" [bb = Filler; 9n = Primary SSN]	
[1490]	Organ Transplant Fund Contribution	37b	12	Numeric	
[1500]	Endangered Wildlife Cons Contribution	37a	12	Numeric	
[1510]	Mass. AIDS Fund Contribution	37c	12	Numeric	
[1520]	Mass. Olympics Fund Contribution	37d	12	Numeric	
[1525]	Military Family Relief Fund Contribution	37e	12	Numeric	
[1530]	Total Voluntary Contribution	37	12	Numeric	
[1535]	Use tax on out-of-state purchases	38	12	Numeric	
[1537]	Health Care penalty	39	12	Numeric	
[1538]	Taxpayer Health Care penalty	39A	12	Numeric	
[1539]	Sps Health Care penalty	39B	12	Numeric	
[1540]	Tax after credits plus contributions	40	12	Numeric	
[1550]	Mass inc. tax withheld	41	12	Numeric	
[1554]	LoanOut Affidavit (LOA) Withholding		12	Numeric	+
[1555]	PTE Withholding		12	Numeric	
[1560]	Overpayment from previous tax year	42	12	Numeric	
[1570]	Estimated tax payments for current tax year	43	12	Numeric	
[1575]	Payments made with extension	44	12	Numeric	

Section 2 Tax Return Records

Form 1 NR/PY, Page 4

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[1580]	EIC from US Return	45	12	Numeric	
[1590]	EIC MA Amount Subtotal	45	12	Numeric	
[1600]	EIC Number Of Qualifying Children	45	2	Numeric	
[1630]	Total Earned Income Credit	45	12	Numeric	
[1635]	Sr. Circuit Breaker Credit	46	12	Numeric	
[1646]	Other Refundable credits (Sch RF)	47	12	Numeric	
[1650]	Total Tax payments	48	12	Numeric	
[1660]	Overpayment	49	12	Numeric	
[1670]	Overpayment applied to current tax year	50	12	Numeric	
[1680]	Amount of refund	51	12	Numeric	
[1682]	Direct Deposit / EFW - Checking	51	1	AlphaNumeric ("X" or Blank)	
[1683]	Direct Deposit / EFW - Savings	51	1	AlphaNumeric ("X" or Blank)	
[1684]	Direct Deposit / EFW - Routing Number	51	9	AlphaNumeric	
[1685]	Direct Deposit / EFW - Account Number	51	17	AlphaNumeric	
[1687]	EFW - Settlement Date		8	Date (CCYYMMDD)	
[1688]	EFW (Electronic Funds Withdrawal) Payment Amount		12	Numeric	
[1690]	Amount of tax due	52	12	Numeric	
[1700]	Interest, if applicable	52	12	Numeric	
[1710]	Penalty, if applicable	52	12	Numeric	
[1720]	M-2210 amount	52	12	Numeric	
[1730]	Underpayment of est. tax	52	1	AlphaNumeric ("X" or Blank)	
[1740]	Vendor Code		4	Numeric	+
[1742]	Preparation Method		1	Alphanumeric (E for Preparer, L for Self-Prepared)	+
	Record terminus character		1	Value "#"	

SECTION 3

Schedules

Section 3 Schedules

Schedule Record Identification

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for Schedule Record ID fields				
	Byte Count		4	"nnnn" for variable	
	Start Of Record Sentinel		4	*****	
[0000]	Record ID		6	AlphaNumeric (Value "SCHbbb")	
[0001]	Schedule type		6	AlphaNumeric (Value "Xbbbb", "Ybbbb", "Zbbbb", "DIbbbb", "Bbbbb", "Cbbbb", "Dbbbbb", "E1bbbb", "E2bbbb", "E3bbbb", "ESbbbb", "USFbbb", "NTSLNR", "HCbbbb", "RNRbbb", "RFCbbb", "DISbbb", "CBbbbb", "TDSbbb")	
[0002]	Page Number		5	AlphaNumeric (Value "PGnnb", nn = 01 to 02)	
[0003]	Primary Social Security Number		9	AlphaNumeric	
[0004]	Filler		1	BLANK	
[0005]	Schedule Occurrence Number		7	Numeric (Number limited to the maximum number of schedules allowed)	
	Schedule Total		42		

Section 3 Schedules

Schedule HC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbHCbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0011]	Prim.Taxpayer: DateOfBirth: month	1a	2	Numeric (mm)	
[0012]	Prim.Taxpayer: DateOfBirth: day	1a	2	Numeric (dd)	
[0013]	Prim.Taxpayer: DateOfBirth: year	1a	4	Numeric (ccyy)	
[0021]	Spouse: DateOfBirth: month	1b	2	Numeric (mm)	
[0022]	Spouse: DateOfBirth: day	1b	2	Numeric (dd)	
[0023]	Spouse: DateOfBirth: year	1b	4	Numeric (ccyy)	
[0025]	Family size	1c	2	Numeric	
[0027]	Federal adjusted gross income	2	12	Numeric	
[0027]	Federal adjusted gross income	2	12	Numeric	
[0028]	MCC Button: Primary	3	1	alphanumeric (F, P, N)	
[0029]	MCC Button: Spouse	3	1	alphanumeric (F, P, N, blank)	
[0035]	Primary: Has private insurance	4A	1	Alphanumeric (X , blank)	
[0036]	Primary: Has M-H, C-C, C-C-B	4B	1	Alphanumeric (X , blank)	
[0037]	Primary: Has Medicare	4C	1	Alphanumeric (X , blank)	
[0038]	Primary: Has US military, V-A, T-C	4D	1	Alphanumeric (X , blank)	
[0039]	Primary: Has other govt prog.	4E	1	Alphanumeric (X , blank)	
[0045]	Spouse: Has private insurance	4A	1	Alphanumeric (X , blank)	
[0046]	Spouse: Has M-H, C-C, C-C-B	4B	1	Alphanumeric (X , blank)	
[0047]	Spouse: Has Medicare	4C	1	Alphanumeric (X , blank)	
[0048]	Spouse: Has US military, V-A, T-C	4D	1	Alphanumeric (X , blank)	

Section 3 Schedules

Schedule HC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0049]	Spouse: Has other govt prog.	4E	1	Alphanumeric (X , blank)	
[0050]	Primary Taxpayer: 1st Ins: Name	4F	43	Alphanumeric	
[0051]	Primary Taxpayer: 1st Ins: FID	4F	9	Alphanumeric	
[0052]	Primary Taxpayer: 1st Ins: Subscriber num.	4F	20	Alphanumeric	
[0053]	Primary Taxpayer: Was not issued form 1099HC	4F	1	Alphanumeric	
[0055]	Primary Taxpayer: 2nd Ins: Name	4F	43	Alphanumeric	
[0056]	Primary Taxpayer: 2nd Ins: FID	4F	9	Alphanumeric	
[0057]	Primary Taxpayer: 2nd Ins: Subscriber num.	4F	20	Alphanumeric	
[0060]	Primary Taxpayer: 3rd Ins: Name		43	Alphanumeric	
[0061]	Primary Taxpayer: 3rd Ins: FID		9	Alphanumeric	
[0062]	Primary Taxpayer: 3rd Ins: Subscriber num.		20	Alphanumeric	
[0065]	Primary Taxpayer: 4th Ins: Name		43	Alphanumeric	
[0066]	Primary Taxpayer: 4th Ins: FID		9	Alphanumeric	
[0067]	Primary Taxpayer: 4th Ins: Subscriber num.		20	Alphanumeric	
[0070]	Primary Taxpayer: 5th Ins: Name		43	Alphanumeric	
[0071]	Primary Taxpayer: 5th Ins: FID		9	Alphanumeric	
[0072]	Primary Taxpayer: 5th Ins: Subscriber num.		20	Alphanumeric	
[0075]	Primary Taxpayer: 6th Ins: Name		43	Alphanumeric	
[0076]	Primary Taxpayer: 6th Ins: FID		9	Alphanumeric	
[0077]	Primary Taxpayer: 6th Ins: Subscriber num.		20	Alphanumeric	
[0080]	Primary Taxpayer: 7th Ins: Name		43	Alphanumeric	
[0081]	Primary Taxpayer: 7th Ins: FID		9	Alphanumeric	
[0082]	Primary Taxpayer: 7th Ins: Subscriber num.		20	Alphanumeric	
[0085]	Primary Taxpayer: 8th Ins: Name		43	Alphanumeric	
[0086]	Primary Taxpayer: 8th Ins: FID		9	Alphanumeric	
[0087]	Primary Taxpayer: 8th Ins: Subscriber num.		20	Alphanumeric	

Section 3 Schedules

Schedule HC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0090]	Primary Taxpayer: 9th Ins: Name		43	Alphanumeric	
[0091]	Primary Taxpayer: 9th Ins: FID		9	Alphanumeric	
[0092]	Primary Taxpayer: 9th Ins: Subscriber num.		20	Alphanumeric	
[0095]	Primary Taxpayer: 10th Ins: Name		43	Alphanumeric	
[0096]	Primary Taxpayer: 10th Ins: FID		9	Alphanumeric	
[0097]	Primary Taxpayer: 10th Ins: Subscriber num.		20	Alphanumeric	
[0100]	Spouse: 1st Ins: Name	4G	43	Alphanumeric	
[0101]	Spouse: 1st Ins: FID	4G	9	Alphanumeric	
[0102]	Spouse: 1st Ins: Subscriber num.	4G	20	Alphanumeric	
[0103]	Spouse: Was not issued form 1099HC	4G	1	Alphanumeric	
[0105]	Spouse: 2nd Ins: Name	4G	43	Alphanumeric	
[0106]	Spouse: 2nd Ins: FID	4G	9	Alphanumeric	
[0107]	Spouse: 2nd Ins: Subscriber num.	4G	20	Alphanumeric	
[0110]	Spouse: 3rd Ins: Name		43	Alphanumeric	
[0111]	Spouse: 3rd Ins: FID		9	Alphanumeric	
[0112]	Spouse: 3rd Ins: Subscriber num.		20	Alphanumeric	
[0115]	Spouse: 4th Ins: Name		43	Alphanumeric	
[0116]	Spouse: 4th Ins: FID		9	Alphanumeric	
[0117]	Spouse: 4th Ins: Subscriber num.		20	Alphanumeric	
[0120]	Spouse: 5th Ins: Name		43	Alphanumeric	
[0121]	Spouse: 5th Ins: FID		9	Alphanumeric	
[0122]	Spouse: 5th Ins: Subscriber num.		20	Alphanumeric	
[0125]	Spouse: 6th Ins: Name		43	Alphanumeric	
[0126]	Spouse: 6th Ins: FID		9	Alphanumeric	
[0127]	Spouse: 6th Ins: Subscriber num.		20	Alphanumeric	
[0130]	Spouse: 7th Ins: Name		43	Alphanumeric	
[0131]	Spouse: 7th Ins: FID		9	Alphanumeric	

Section 3 Schedules

Schedule HC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0132]	Spouse: 7th Ins: Subscriber num.		20	Alphanumeric	
[0135]	Spouse: 8th Ins: Name		43	Alphanumeric	
[0136]	Spouse: 8th Ins: FID		9	Alphanumeric	
[0137]	Spouse: 8th Ins: Subscriber num.		20	Alphanumeric	
[0140]	Spouse: 9th Ins: Name		43	Alphanumeric	
[0141]	Spouse: 9th Ins: FID		9	Alphanumeric	
[0142]	Spouse: 9th Ins: Subscriber num.		20	Alphanumeric	
[0145]	Spouse: 10th Ins: Name		43	Alphanumeric	
[0146]	Spouse: 10th Ins: FID		9	Alphanumeric	
[0147]	Spouse: 10th Ins: Subscriber num.		20	Alphanumeric	
[0400]	Income below 150% of fed. poverty level	6	1	alphanumeric (Y, N, space)	
[0430]	Primary Taxpayer: Had ins. for this mth: Jan	7	1	Alphanumeric (X, space)	
[0440]	Primary Taxpayer: Had ins. for this mth: Feb	7	1	Alphanumeric (X, space)	
[0450]	Primary Taxpayer: Had ins. for this mth: Mar	7	1	Alphanumeric (X, space)	
[0460]	Primary Taxpayer: Had ins. for this mth: Apr	7	1	Alphanumeric (X, space)	
[0470]	Primary Taxpayer: Had ins. for this mth: May	7	1	Alphanumeric (X, space)	
[0480]	Primary Taxpayer: Had ins. for this mth: Jun	7	1	Alphanumeric (X, space)	
[0490]	Primary Taxpayer: Had ins. for this mth: Jul	7	1	Alphanumeric (X, space)	
[0500]	Primary Taxpayer: Had ins. for this mth: Aug	7	1	Alphanumeric (X, space)	
[0510]	Primary Taxpayer: Had ins. for this mth: Sep	7	1	Alphanumeric (X, space)	
[0520]	Primary Taxpayer: Had ins. for this mth: Oct	7	1	Alphanumeric (X, space)	
[0530]	Primary Taxpayer: Had ins. for this mth: Nov	7	1	Alphanumeric (X, space)	
[0540]	Primary Taxpayer: Had ins. for this mth: Dec	7	1	Alphanumeric (X, space)	
[0550]	Spouse: Had ins. for this mth: Jan	7	1	Alphanumeric (X, space)	
[0560]	Spouse: Had ins. for this mth: Feb	7	1	Alphanumeric (X, space)	
[0570]	Spouse: Had ins. for this mth: Mar	7	1	Alphanumeric (X, space)	

Section 3 Schedules

Schedule HC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0580]	Spouse: Had ins. for this mth: Apr	7	1	Alphanumeric (X, space)	
[0590]	Spouse: Had ins. for this mth: May	7	1	Alphanumeric (X, space)	
[0600]	Spouse: Had ins. for this mth: Jun	7	1	Alphanumeric (X, space)	
[0610]	Spouse: Had ins. for this mth: Jul	7	1	Alphanumeric (X, space)	
[0620]	Spouse: Had ins. for this mth: Aug	7	1	Alphanumeric (X, space)	
[0630]	Spouse: Had ins. for this mth: Sep	7	1	Alphanumeric (X, space)	
[0640]	Spouse: Had ins. for this mth: Oct	7	1	Alphanumeric (X, space)	
[0650]	Spouse: Had ins. for this mth: Nov	7	1	Alphanumeric (X, space)	
[0660]	Spouse: Had ins. for this mth: Dec	7	1	Alphanumeric (X, space)	
[0670]	Primary Taxpayer: Has Religious Exemption	8A	1	alphanumeric (Y, N, space)	
[0680]	Spouse: Has Religious Exemption	8A	1	alphanumeric (Y, N, space)	
[0690]	Primary Taxpayer: HealthCare Received?	8B	1	alphanumeric (Y, N, space)	
[0700]	Spouse: HealthCare Received?	8B	1	alphanumeric (Y, N, space)	
[0710]	Primary Taxpayer: Has Exemption Cert.	9	1	alphanumeric (Y, N, space)	
[0720]	Spouse: Has Exemption Cert.	9	1	alphanumeric (Y, N, space)	
[0730]	Primary Taxpayer: Certificate Num	9	8	alphanumeric	
[0740]	Spouse: Certificate Num	9	8	alphanumeric	
[0750]	Primary Taxpayer: Was Offered Ins.	10	1	alphanumeric (Y, N, space)	
[0760]	Spouse: Was Offered Ins.	10	1	alphanumeric (Y, N, space)	
[0770]	Primary Taxpayer: Is eligible for govt. Ins.	11	1	alphanumeric (Y, N, space)	
[0780]	Spouse: Is eligible for govt. Ins.	11	1	alphanumeric (Y, N, space)	
[0790]	Primary Taxpayer: Can afford Pvt. Ins.	12	1	alphanumeric (Y, N, space)	
[0800]	Spouse: Can afford Pvt. Ins.	12	1	alphanumeric (Y, N, space)	
[0810]	Primary Taxpayer: Wish to appeal		1	Alphanumeric (X, space)	
[0820]	Spouse: Wish to appeal		1	Alphanumeric (X, space)	
	Record terminus character		1	Value "#"	

Section 3 Schedules

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Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbRNRbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
	Part 1 Income Adjustments				
[0010]	Orig. Amt: Wages, Salaries etc.	5 A	12	numeric	
[0020]	Resident Amt: Wages, Salaries etc.	5 B	12	numeric	
[0030]	NonRes Amt: Wages, Salaries etc.	5 C	12	numeric	
[0040]	MA Source Amt: Wages, Salaries etc.	5 D	12	numeric	
[0050]	Tot Taxable Amt: Wages, Salaries etc.	5 E	12	numeric	
[0060]	Orig. Amt: pensions, annuities	6 A	12	numeric	
[0070]	Resident Amt: pensions, annuities	6 B	12	numeric	
[0080]	NonRes Amt: pensions, annuities	6 C	12	numeric	
[0090]	MA Source Amt: pensions, annuities	6 D	12	numeric	
[0100]	Tot Taxable Amt: pensions, annuities	6 E	12	numeric	
[0110]	Orig. Amt: MA bank interest	7 A	12	numeric	
[0120]	Resident Amt: MA bank interest	7 B	12	numeric	
[0130]	NonRes Amt: MA bank interest	7 C	12	numeric	
[0140]	MA Source Amt: MA bank interest	7 D	12	numeric	
[0150]	Tot Taxable Amt: MA bank interest	7 E	12	numeric	
[0160]	Orig. Amt: Business, farm Inc.	8 A	12	numeric	
[0170]	Resident Amt: Business, farm Inc.	8 B	12	numeric	
[0180]	NonRes Amt: Business, farm Inc.	8 C	12	numeric	

Section 3 Schedules

Schedule R/NR, Page-1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0190]	MA Source Amt: Business, farm Inc.	8 D	12	numeric	
[0200]	Tot Taxable Amt: Business, farm Inc.	8 E	12	numeric	
[0210]	Orig. Amt: Rental, Royalty etc.	9 A	12	numeric	
[0220]	Resident Amt: Rental, Royalty etc.	9 B	12	numeric	
[0230]	NonRes Amt: Rental, Royalty etc.	9 C	12	numeric	
[0240]	MA Source Amt: Rental, Royalty etc.	9 D	12	numeric	
[0250]	Tot Taxable Amt: Rental, Royalty etc.	9 E	12	numeric	
[0260]	Orig. Amt: Unemp Comp.	10a A	12	numeric	
[0270]	Resident Amt: Unemp Comp.	10a B	12	numeric	
[0280]	NonRes Amt: Unemp Comp.	10a C	12	numeric	
[0290]	MA Source Amt: Unemp Comp.	10a D	12	numeric	
[0300]	Tot Taxable Amt: Unemp Comp.	10a E	12	numeric	
[0310]	Orig. Amt: State Lottery	10b A	12	numeric	
[0320]	Resident Amt: State Lottery	10b B	12	numeric	
[0330]	NonRes Amt: State Lottery	10b C	12	numeric	
[0340]	MA Source Amt: State Lottery	10b D	12	numeric	
[0350]	Tot Taxable Amt: State Lottery	10b E	12	numeric	
[0360]	Orig. Amt: Other Income	11 A	12	numeric	
[0370]	Resident Amt: Other Income	11 B	12	numeric	
[0380]	NonRes Amt: Other Income	11 C	12	numeric	
[0390]	MA Source Amt: Other Income	11 D	12	numeric	
[0400]	Tot Taxable Amt: Other Income	11 E	12	numeric	
[0410]	Orig. Amt: Interest & Div.	24 A	12	numeric	
[0420]	Resident Amt: Interest & Div.	24 B	12	numeric	
[0430]	NonRes Amt: Interest & Div.	24 C	12	numeric	
[0440]	MA Source Amt: Interest & Div.	24 D	12	numeric	
[0450]	Tot Taxable Amt: Interest & Div.	24 E	12	numeric	

Section 3 Schedules

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Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0460]	Orig. Amt: Capital gains	27 A	12	numeric	
[0470]	Resident Amt: Capital gains	27 B	12	numeric	
[0480]	NonRes Amt: Capital gains	27 C	12	numeric	
[0490]	MA Source Amt: Capital gains	27 D	12	numeric	
[0500]	Tot Taxable Amt: Capital gains	27 E	12	numeric	
[0510]	Orig. Amt: Sch D gains, losses	Sch. D A	12	numeric	
[0520]	Resident Amt: Sch D gains, losses	Sch. D B	12	numeric	
[0530]	NonRes Amt: Sch D gains, losses	Sch. D C	12	numeric	
[0540]	MA Source Amt: Sch D gains, losses	Sch. D D	12	numeric	
[0550]	Tot Taxable Amt: Sch D gains, losses	Sch. D E	12	numeric	
[0560]	Orig. Amt: Total	Total A	12	numeric	
[0570]	Resident Amt: Total	Total B	12	numeric	
[0580]	NonRes Amt: Total	Total C	12	numeric	
[0590]	MA Source Amt: Total	Total D	12	numeric	
[0600]	Tot Taxable Amt: Total	Total E	12	numeric	
	Part 2. Deduction & Exemption Adjustments				
[0610]	Res. Amt: Social Sec. (primary)	15a A	12	numeric	
[0620]	NonRes. Amt: Social Sec. (primary)	15a B	12	numeric	
[0630]	Total Amt: Social Sec. (primary)	15a C	12	numeric	
[0640]	Res. Amt: Social Sec. (spouse)	15b A	12	numeric	
[0650]	NonRes. Amt: Social Sec. (spouse)	15b B	12	numeric	
[0660]	Total Amt: Social Sec. (spouse)	15b C	12	numeric	
[0670]	Res. Amt: Sch Y bus. Expense	Y1 A	12	numeric	
[0680]	NonRes. Amt: Sch Y bus. Expense	Y1 B	12	numeric	
[0690]	Total Amt: Sch Y bus. Expense	Y1 C	12	numeric	
[0700]	Res. Amt: Sch Y penalty	Y2 A	12	numeric	
[0710]	NonRes. Amt: Sch Y penalty	Y2 B	12	numeric	

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Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0720]	Total Amt: Sch Y penalty	Y2 C	12	numeric	
[0730]	Res. Amt: Sch Y excludible	Y4 A	12	numeric	
[0740]	NonRes. Amt: Sch Y excludibles	Y4 B	12	numeric	
[0750]	Total Amt: Sch Y excludibles	Y4 C	12	numeric	
[0760]	Res. Amt: Sch Y moving exp.	Y5 A	12	numeric	
[0770]	NonRes. Amt: Sch Y moving exp.	Y5 B	12	numeric	
[0780]	Total Amt: Sch Y moving exp.	Y5 C	12	numeric	
[0790]	Res. Amt: Sch Y insurance	Y7 A	12	numeric	
[0800]	NonRes. Amt: Sch Y insurance	Y7 B	12	numeric	
[0810]	Total Amt: Sch Y insurance	Y7 C	12	numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

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Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbRNRbbbPG02b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0820]	Res. Amt: Sch Y qualified exp.	Y9 A	12	numeric	
[0830]	NonRes. Amt: Sch Y qualified exp.	Y9 B	12	numeric	
[0840]	Total Amt: Sch Y qualified exp.	Y9 C	12	numeric	
[0850]	Res. Amt: Sch Y deductibles	Y13 A	12	numeric	
[0860]	NonRes. Amt: Sch Y deductibles	Y13 B	12	numeric	
[0870]	Total Amt: Sch Y deductibles	Y13 C	12	numeric	
[0880]	Res. Amt: Sch Y ClaimOfRight	Y14 A	12	numeric	
[0890]	NonRes. Amt: Sch Y ClaimOfRight	Y14 B	12	numeric	
[0900]	Total Amt: Sch Y ClaimOfRight	Y14 C	12	numeric	
[0910]	Orig. Amt: dependent care-1	16 A	12	numeric	
[0920]	Resident Amt: dependent care-1	16 B	12	numeric	
[0930]	NonRes Amt: dependent care-1	16 C	12	numeric	
[0940]	MA Source Amt: dependent care-1	16 D	12	numeric	
[0950]	Tot Taxable Amt: dependent care-1	16 E	12	numeric	
[0960]	Orig. Amt: dependent care-2	17 A	12	numeric	
[0970]	Resident Amt: dependent care-2	17 B	12	numeric	
[0980]	NonRes Amt: dependent care-2	17 C	12	numeric	
[0990]	MA Source Amt: dependent care-2	17 D	12	numeric	
[1000]	Tot Taxable Amt: dependent care-2	17 E	12	numeric	

Section 3 Schedules

Schedule R/NR, Page-2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[1010]	Orig. Amt: exemptions	22 A	12	numeric	
[1020]	Resident Amt: exemptions	22 B	12	numeric	
[1030]	NonRes Amt: exemptions	22 C	12	numeric	
[1040]	MA Source Amt: exemptions	22 D	12	numeric	
[1050]	Tot Taxable Amt: exemptions	22 E	12	numeric	
[1060]	Orig. Amt: EIC	43 A	12	numeric	
[1070]	Resident Amt: EIC	43 B	12	numeric	
[1080]	NonRes Amt: EIC	43 C	12	numeric	
[1090]	MA Source Amt: EIC	43 D	12	numeric	
[1100]	Tot Taxable Amt: EIC	43 E	12	numeric	
[1110]	Orig. Amt: Sch Y Alimony	Y3 A	12	numeric	
[1120]	Resident Amt: Sch Y Alimony	Y3 B	12	numeric	
[1130]	NonRes Amt: Sch Y Alimony	Y3 C	12	numeric	
[1140]	MA Source Amt: Sch Y Alimony	Y3 D	12	numeric	
[1150]	Tot Taxable Amt: Sch Y Alimony	Y3 E	12	numeric	
[1160]	Orig. Amt: Sch Y Med. Saving	Y6 A	12	numeric	
[1170]	Resident Amt: Sch Y Med. Saving	Y6 B	12	numeric	
[1180]	NonRes Amt: Sch Y Med. Saving	Y6 C	12	numeric	
[1190]	MA Source Amt: Sch Y Med. Saving	Y6 D	12	numeric	
[1200]	Tot Taxable Amt: Sch Y Med. Saving	Y6 E	12	numeric	
[1210]	Orig. Amt: Sch Y Health Saving	Y8 A	12	numeric	
[1220]	Resident Amt: Sch Y Health Saving	Y8 B	12	numeric	
[1230]	NonRes Amt: Sch Y Health Saving	Y8 C	12	numeric	
[1240]	MA Source Amt: Sch Y Health Saving	Y8 D	12	numeric	
[1250]	Tot Taxable Amt: Sch Y Health Saving	Y8 E	12	numeric	
[1260]	Orig. Amt: Sch Y clean fuel veh.	Y9 A	12	numeric	

Section 3 Schedules

Schedule R/NR, Page-2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[1270]	Resident Amt: Sch Y clean fuel veh.	Y9 B	12	numeric	
[1280]	NonRes Amt: Sch Y clean fuel veh.	Y9 C	12	numeric	
[1290]	MA Source Amt: Sch Y clean fuel veh.	Y9 D	12	numeric	
[1300]	Tot Taxable Amt: Sch Y clean fuel veh.	Y9 E	12	numeric	
[1310]	Orig. Amt: Sch Y loan interest	Y10 A	12	numeric	
[1320]	Resident Amt: Sch Y loan interest	Y10 B	12	numeric	
[1330]	NonRes Amt: Sch Y loan interest	Y10 C	12	numeric	
[1340]	MA Source Amt: Sch Y loan interest	Y10 D	12	numeric	
[1350]	Tot Taxable Amt: Sch Y loan interest	Y10 E	12	numeric	
[1360]	Orig. Amt: Sch Y Tuition	Y11 A	12	numeric	
[1370]	Resident Amt: Sch Y Tuition	Y11 B	12	numeric	
[1380]	NonRes Amt: Sch Y Tuition	Y11 C	12	numeric	
[1390]	MA Source Amt: Sch Y Tuition	Y11 D	12	numeric	
[1400]	Tot Taxable Amt: Sch Y Tuition	Y11 E	12	numeric	
[1410]	Orig. Amt: Sch Y Undergrad Int	Y12 A	12	numeric	
[1420]	Resident Amt: Sch Y Undergrad Int	Y12 B	12	numeric	
[1430]	NonRes Amt: Sch Y Undergrad Int	Y12 C	12	numeric	
[1440]	MA Source Amt: Sch Y Undergrad Int	Y12 D	12	numeric	
[1450]	Tot Taxable Amt: Sch Y Undergrad Int	Y12 E	12	numeric	
[1510]	Orig. Amt: Sch Y commuter	Y15 A	12	numeric	
[1520]	Resident Amt: Sch Y commuter	Y15 B	12	numeric	
[1530]	NonRes Amt: Sch Y commuter	Y15 C	12	numeric	
[1540]	MA Source Amt: Sch Y commuter	Y15 D	12	numeric	
[1550]	Tot Taxable Amt: Sch Y commuter	Y15 E	12	numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule X

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbXbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Alimony received	X-1	12	Numeric	
[0020]	Taxable IRA/Keogh dist.	X-2	12	Numeric	
[0030]	Other gambling winnings	X-3	12	Numeric	
[0040]	Other 5.3% Income	X-4	12	Numeric	
[0050]	@ Listing sources and amounts	X-4	6	AlphaNumeric or "STMbnn"	
[0060]	Total other income	X-5	12	Numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule Y

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbYbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Employee business expense	Y-1	12	Numeric	
[0020]	Penalty on early savings withdrawal	Y-2	12	Numeric	
[0030]	Alimony paid	Y-3	12	Numeric	
[0040]	Excludable Amounts 111f	Y-4	12	Numeric	
[0050]	Sec 111F Flag	Y-4	1	AlphaNumeric ("X" or Blank)	
[0060]	U.S. Treaty Flag	Y-4	1	AlphaNumeric ("X" or Blank)	
[0070]	Moving Expense Deduction	Y-5	12	Numeric	
[0080]	Medical Save Deduction	Y-6	12	Numeric	
[0090]	Self Emp. Health Ins. Deduction	Y-7	12	Numeric	
[0100]	Health Care Accounts Deduction	Y-8	12	Numeric	
[0110]	US Form 1040 Qualified Deduction Btn	Y-9	1	AlphaNumeric ("X" or Blank)	
[0120]	US Form 1040 Business Deduction Btn	Y-9	1	AlphaNumeric ("X" or Blank)	
[0130]	Other Qualified Deduction	Y-9	12	Numeric	
[0140]	Student Loan Deduction	Y-10	12	Numeric	
[0150]	College Tuition Deduction	Y-11	12	Numeric	
[0160]	Undergrad Student Loan Int. Deduction	Y-12	12	Numeric	
[0170]	Pension income other	Y-13	12	Numeric	
[0190]	Claim Of Right Deduction	Y-14	12	Numeric	

Section 3 Schedules

Schedule Y

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0200]	Commuter Deduction	Y-15	12	Numeric	
[0210]	Total Sch-Y deductions	Y-16	12	Numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule Z

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbZbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
	Schedule-Z Part-1 Credits				
[0010]	Lead paint	Z-1	12	Numeric	
[0020]	Economic Opportunity Area	Z-2	12	Numeric	
[0030]					--
[0040]	Septic Credit	Z-3	12	Numeric	
[0050]	Brownfields Credit	Z-4	12	Numeric	
[0055]	Brownfields Certificate Number	Z-4	10	AlphaNumeric	
[0060]	Low Income Housing Credit	Z-5	12	Numeric	
[0065]	Low Income Housing Credit Cert Num	Z-5	10	AlphaNumeric	+
[0070]	Historic Rehab. Credit	Z-6	12	Numeric	
[0075]	Historic Rehab. Credit Cert Num	Z-6	10	AlphaNumeric	+
[0090]	Film Incentive Credit	Z-7	12	Numeric	
[0095]	Film Incentive Certificate Number	Z-7	10	AlphaNumeric	
[0100]	Medical Device Credit	Z-8	12	Numeric	
[0105]	Medical Device Certificate Number	Z-8	10	AlphaNumeric	
[0110]	Total Credits (Part-1)	Z-9	12	Numeric	
	Schedule-Z Part-2 Credit for FullYr and PartYr Residents Only				
[0120]	Tax paid to other state	Z-10	12	Numeric	
[0130]	(+*) State / Jurisdiction Code-1,2,3	Z-10	6	AlphaNumeric or "STMbnn"	

Section 3 Schedules

Schedule Z

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0140]	Solar Wind and Energy Credit	Z-11	12	Numeric	
	Schedule-Z Part-3 Credit Totals				
[0150]	Total Credits (Part-2)	Z-12	12	Numeric	
[0160]	Credits From Sch-Z (Part-1 Credits plus Part-2 Credits)	Z-13	12	Numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule RF

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbRFbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Refundable Film Credit	RF-1	12	Numeric	
[0020]	Refundable Dairy Credit	RF-2	12	Numeric	
[0025]	Refundable Dairy Credit:Cert Num	RF-2	10	AlphaNumeric	
[0030]	Total Refundable credits	RF-3	12	Numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule DI

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbDIbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Dependent-1 : First Name		16	AlphaNumeric	
[0011]	Dependent-1 : Middle Name		1	AlphaNumeric	
[0012]	Dependent-1 : Last Name		20	AlphaNumeric	
[0013]	Dependent-1 : SSN		9	Numeric	
[0014]	Dependent-1 : Relationship to Taxpayer		14	AlphaNumeric	
[0015]	Dependent-1: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0016]	Dependent-1 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0020]	Dependent-2 : First Name		16	AlphaNumeric	
[0021]	Dependent-2 : Middle Name		1	AlphaNumeric	
[0022]	Dependent-2 : Last Name		20	AlphaNumeric	
[0023]	Dependent-2 : SSN		9	Numeric	
[0024]	Dependent-2 : Relationship to Taxpayer		14	AlphaNumeric	
[0025]	Dependent-2: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0026]	Dependent-2 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0030]	Dependent-3 : First Name		16	AlphaNumeric	
[0031]	Dependent-3 : Middle Name		1	AlphaNumeric	
[0032]	Dependent-3 : Last Name		20	AlphaNumeric	
[0033]	Dependent-3 : SSN		9	Numeric	

Section 3 Schedules

Schedule DI

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0034]	Dependent-3 : Relationship to Taxpayer		14	AlphaNumeric	
[0035]	Dependent-3: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0036]	Dependent-3 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0040]	Dependent-4 : First Name		16	AlphaNumeric	
[0041]	Dependent-4 : Middle Name		1	AlphaNumeric	
[0042]	Dependent-4 : Last Name		20	AlphaNumeric	
[0043]	Dependent-4 : SSN		9	Numeric	
[0044]	Dependent-4 : Relationship to Taxpayer		14	AlphaNumeric	
[0045]	Dependent-4: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0046]	Dependent-4 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0050]	Dependent-5 : First Name		16	AlphaNumeric	
[0051]	Dependent-5 : Middle Name		1	AlphaNumeric	
[0052]	Dependent-5 : Last Name		20	AlphaNumeric	
[0053]	Dependent-5 : SSN		9	Numeric	
[0054]	Dependent-5 : Relationship to Taxpayer		14	AlphaNumeric	
[0055]	Dependent-5: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0056]	Dependent-5 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0060]	Dependent-6 : First Name		16	AlphaNumeric	
[0061]	Dependent-6 : Middle Name		1	AlphaNumeric	
[0062]	Dependent-6 : Last Name		20	AlphaNumeric	
[0063]	Dependent-6 : SSN		9	Numeric	
[0064]	Dependent-6 : Relationship to Taxpayer		14	AlphaNumeric	
[0065]	Dependent-6: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0066]	Dependent-6 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0070]	Dependent-7 : First Name		16	AlphaNumeric	
[0071]	Dependent-7 : Middle Name		1	AlphaNumeric	
[0072]	Dependent-7 : Last Name		20	AlphaNumeric	

Section 3 Schedules

Schedule DI

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0073]	Dependent-7 : SSN		9	Numeric	
[0074]	Dependent-7 : Relationship to Taxpayer		14	AlphaNumeric	
[0075]	Dependent-7: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0076]	Dependent-7 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0080]	Dependent-8 : First Name		16	AlphaNumeric	
[0081]	Dependent-8 : Middle Name		1	AlphaNumeric	
[0082]	Dependent-8 : Last Name		20	AlphaNumeric	
[0083]	Dependent-8 : SSN		9	Numeric	
[0084]	Dependent-8 : Relationship to Taxpayer		14	AlphaNumeric	
[0085]	Dependent-8: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0086]	Dependent-8 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0090]	Dependent-9 : First Name		16	AlphaNumeric	
[0091]	Dependent-9 : Middle Name		1	AlphaNumeric	
[0092]	Dependent-9 : Last Name		20	AlphaNumeric	
[0093]	Dependent-9 : SSN		9	Numeric	
[0094]	Dependent-9 : Relationship to Taxpayer		14	AlphaNumeric	
[0095]	Dependent-9: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0096]	Dependent-9 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0100]	Dependent-10 : First Name		16	AlphaNumeric	
[0101]	Dependent-10 : Middle Name		1	AlphaNumeric	
[0102]	Dependent-10 : Last Name		20	AlphaNumeric	
[0103]	Dependent-10 : SSN		9	Numeric	
[0104]	Dependent-10 : Relationship to Taxpayer		14	AlphaNumeric	
[0105]	Dependent-10: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0106]	Dependent-10 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0110]	Dependent-11 : First Name		16	AlphaNumeric	
[0111]	Dependent-11 : Middle Name		1	AlphaNumeric	

Section 3 Schedules

Schedule DI

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0112]	Dependent-11 : Last Name		20	AlphaNumeric	
[0113]	Dependent-11 : SSN		9	Numeric	
[0114]	Dependent-11 : Relationship to Taxpayer		14	AlphaNumeric	
[0115]	Dependent-11: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0116]	Dependent-11 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0120]	Dependent-12 : First Name		16	AlphaNumeric	
[0121]	Dependent-12 : Middle Name		1	AlphaNumeric	
[0122]	Dependent-12 : Last Name		20	AlphaNumeric	
[0123]	Dependent-12 : SSN		9	Numeric	
[0124]	Dependent-12 : Relationship to Taxpayer		14	AlphaNumeric	
[0125]	Dependent-12: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0126]	Dependent-12 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0130]	Dependent-13 : First Name		16	AlphaNumeric	
[0131]	Dependent-13 : Middle Name		1	AlphaNumeric	
[0132]	Dependent-13 : Last Name		20	AlphaNumeric	
[0133]	Dependent-13 : SSN		9	Numeric	
[0134]	Dependent-13 : Relationship to Taxpayer		14	AlphaNumeric	
[0135]	Dependent-13: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0136]	Dependent-13 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0140]	Dependent-14 : First Name		16	AlphaNumeric	
[0141]	Dependent-14 : Middle Name		1	AlphaNumeric	
[0142]	Dependent-14 : Last Name		20	AlphaNumeric	
[0143]	Dependent-14 : SSN		9	Numeric	
[0144]	Dependent-14 : Relationship to Taxpayer		14	AlphaNumeric	
[0145]	Dependent-14: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0146]	Dependent-14 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0150]	Dependent-15 : First Name		16	AlphaNumeric	

Section 3 Schedules

Schedule DI

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0151]	Dependent-15 : Middle Name		1	AlphaNumeric	
[0152]	Dependent-15 : Last Name		20	AlphaNumeric	
[0153]	Dependent-15 : SSN		9	Numeric	
[0154]	Dependent-15 : Relationship to Taxpayer		14	AlphaNumeric	
[0155]	Dependent-15: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0156]	Dependent-15 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0160]	Dependent-16 : First Name		16	AlphaNumeric	
[0161]	Dependent-16 : Middle Name		1	AlphaNumeric	
[0162]	Dependent-16 : Last Name		20	AlphaNumeric	
[0163]	Dependent-16 : SSN		9	Numeric	
[0164]	Dependent-16 : Relationship to Taxpayer		14	AlphaNumeric	
[0165]	Dependent-16: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0166]	Dependent-16 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0170]	Dependent-17 : First Name		16	AlphaNumeric	
[0171]	Dependent-17 : Middle Name		1	AlphaNumeric	
[0172]	Dependent-17 : Last Name		20	AlphaNumeric	
[0173]	Dependent-17 : SSN		9	Numeric	
[0174]	Dependent-17 : Relationship to Taxpayer		14	AlphaNumeric	
[0175]	Dependent-17: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0176]	Dependent-17 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0180]	Dependent-18 : First Name		16	AlphaNumeric	
[0181]	Dependent-18 : Middle Name		1	AlphaNumeric	
[0182]	Dependent-18 : Last Name		20	AlphaNumeric	
[0183]	Dependent-18 : SSN		9	Numeric	
[0184]	Dependent-18 : Relationship to Taxpayer		14	AlphaNumeric	
[0185]	Dependent-18: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0186]	Dependent-18 : Date Of Birth		8	Numeric (CCYYMMDD format)	

Section 3 Schedules

Schedule DI

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0190]	Dependent-19 : First Name		16	AlphaNumeric	
[0191]	Dependent-19 : Middle Name		1	AlphaNumeric	
[0192]	Dependent-19 : Last Name		20	AlphaNumeric	
[0193]	Dependent-19 : SSN		9	Numeric	
[0194]	Dependent-19 : Relationship to Taxpayer		14	AlphaNumeric	
[0195]	Dependent-19: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0196]	Dependent-19 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0200]	Dependent-20 : First Name		16	AlphaNumeric	
[0201]	Dependent-20 : Middle Name		1	AlphaNumeric	
[0202]	Dependent-20 : Last Name		20	AlphaNumeric	
[0203]	Dependent-20 : SSN		9	Numeric	
[0204]	Dependent-20 : Relationship to Taxpayer		14	AlphaNumeric	
[0205]	Dependent-20: Is Qualified for EIC?		1	AlphaNumeric ('X' or blank)	
[0206]	Dependent-20 : Date Of Birth		8	Numeric (CCYYMMDD format)	
	Record terminus record		1	Value "#"	

Section 3 Schedules

Schedule B

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbBbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001;	
				9n = Primary SSN]	
Part 1.	12% Interest and Dividend Income				
[0010]	Total interest income	1	12	Numeric	
[0020]	Total ordinary dividends	2	12	Numeric	
[0030]	Other interest and div.	3	12	Numeric	
[0035]	@ Other interest and div sources and amounts	3a	6	"STMbnn" or Blank	
[0040]	Total interest and div.	4	12	Numeric	
[0050]	Total interest from Mass banks	5	12	Numeric	
[0060]	Other int/div to be excluded	6	12	Numeric	
[0065]	@ Other int/div to be excluded explanation	6a	6	"STMbnn" or Blank	
[0070]	Subtotal: Line 4 minus Lines 5 & 6	7	12	Numeric	
[0080]	Allowable deductions from trade/bus.	8	12	Numeric	
[0090]	Subtotal: Line 7 minus Line 8	9	12	Numeric	
Part 2.	Short Term Capital Gains/Losses & Long-Term Gains on Collectibles				
[0100]	Short-term Capital Gains	10	12	Numeric	
[0110]	Long-Term Capital Gains on Collectibles	11	12	Numeric	
[0120]	Gain on sale of business property	12	12	Numeric	

Section 3 Schedules

Schedule B

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0130]	Add lines 10 to 12	13	12	Numeric	
[0140]	Allowable Business Ded's	14	12	Numeric	
[0150]	Subtract Line 14 from Line 13	15	12	Numeric	
[0160]	Short-Term Capital Loss	16	12	Numeric	
[0170]	Loss on sale of business property	17	12	Numeric	
[0180]	Prior Short-Term Unused losses	18	12	Numeric	
[0190]	Subtotal Combine lines 15, 16, 17 & 18	19	12	Numeric	
[0200]	Capital Loss against capital. Gains	20	12	Numeric (max 2000)	
[0210]	Combine Line 19 & Line 20	21	12	Numeric	
[0220]	Short term losses applied against long term gain	22	12	Numeric	
[0230]	Short term losses: Carryover in next tax yr	23	12	Numeric	
[0240]	Short term gains	24	12	Numeric	
[0250]	Long term gains applied against short term gain	25	12	Numeric	
[0260]	Subtract Line 25 from Line 24	26	12	Numeric	
[0270]	Long term gains deduction	27	12	Numeric	
[0280]	Short term gains after long term gains deduction. Subtract Line 27 from Line 26	28	12	Numeric	
Part 3.	Adjust Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles				
[0290]	Amount from Line 9	29	12	Numeric	
[0300]	Short term losses applied against interest and dividends.	30	12	Numeric	
[0310]	Subtract Line 30 from Line 29	31	12	Numeric	
[0320]	Long term losses applied against interest and dividends.	32	12	Numeric	
[0330]	Subtract Line 32 from Line 31	33	12	Numeric	
[0340]	Amount from Line 28	34	12	Numeric	

Section 3 Schedules

Schedule B

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Part 4.	Taxable Interest, Dividends and Certain Capital Gains				
[0350]	Adj gross int, div, cap gains	35	12	Numeric	
[0360]	Excess exemption	36	12	Numeric	
[0370]	Subtract Line 36 from Line 35	37	12	Numeric	
[0380]	Calculate value using Line 9 and Line 37	38	12	Numeric	
[0390]	Taxable 12% cap gains	39	12	Numeric	
[0400]	Short term losses: carryover in next tax yr	40	12	Numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule C

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbCbrrrrPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000008]	
				9n = Primary SSN]	
[0010]	First name of proprietor		25	AlphaNumeric	
[0020]	Last name of proprietor		35	AlphaNumeric	
[0030]	Proprietor's SSN		9	AlphaNumeric	
[0040]	Business name		45	AlphaNumeric	
[0050]	Main business/profession		20	AlphaNumeric	
[0060]	Employer ID number		9	AlphaNumeric	
[0070]	Business Address		65	AlphaNumeric	
[0080]	City		15	AlphaNumeric	
[0090]	State		2	AlphaNumeric	
[0100]	Zip code		9	AlphaNumeric	
[0110]	Principal business code		6	AlphaNumeric	
[0120]	Cash accounting method		1	AlphaNumeric, ('X' or Blank)	
[0121]	Accrual accounting method		1	AlphaNumeric, ('X' or Blank)	
[0122]	Other accounting method		1	AlphaNumeric, ('X' or Blank)	
[0123*]	Type of other method		25	AlphaNumeric or "STMbnn"	
[0130]	How many employees		12	Numeric	
[0140]	Did you materially participate in current tax year?		1	AlphaNumeric, ('Y' or 'N')	
[0150]	Small business exemption?		1	AlphaNumeric, ('Y' or 'N')	
[0155]	Was this income reported to you and "Statutory emp." box checked?		1	AlphaNumeric, ('X' or Blank)	

Section 3 Schedules

Schedule C

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0160]	Gross receipts or sales	1a	12	Numeric	
[0170]	Returns & allowances	1b	12	Numeric	
[0180]	Subtract item 1a from item 1b	1	12	Numeric	
[0190]	Cost of goods sold and/or operations	2	12	Numeric	
[0200]	Gross profit	3	12	Numeric	
[0210]	Other income, excluding interest and dividend	4	12	Numeric	
[0215]	@ Other income statement	4a	6	"STMbnn" or Blank	
[0220]	Total income	5	12	Numeric	
[0230]	Advertising	6	12	Numeric	
[0240]	Bad debts from sales	7	12	Numeric	
[0250]	Car and truck expenses	8	12	Numeric	
[0260]	Commissions and Fees	9	12	Numeric	
[0270]	Depletion	10	12	Numeric	
[0280]	Depreciation and Section 179 deduction	11	12	Numeric	
[0290]	Employee benefit programs	12	12	Numeric	
[0300]	Insurance (other than health)	13	12	Numeric	
[0310]	Mortgage interest (paid to financial institution)	14a	12	Numeric	
[0320]	Other interest	14b	12	Numeric	
[0330]	Interest subtotal	14	12	Numeric	
[0340]	Legal and professional services	15	12	Numeric	
[0350]	Office expense	16	12	Numeric	
[0360]	Pension and profit-sharing plans	17	12	Numeric	
[0370]	Rent or lease of vehicles, machinery and equipment	18a	12	Numeric	
[0380]	Rent or lease of other business property	18b	12	Numeric	
[0390]	Subtotal rent or lease	18	12	Numeric	
[0400]	Repairs & Maintenance	19	12	Numeric	
[0410]	Supplies	20	12	Numeric	

Section 3 Schedules

Schedule C

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0420]	Taxes and licenses	21	12	Numeric	
[0430]	Travel	22	12	Numeric	
[0440]	Meals and entertainment	23a	12	Numeric	
[0450]	50% of item 23a subject to limitations.	23b	12	Numeric	
[0460]	Subtract item 23a from 23b	23	12	Numeric	
[0470]	Utilities	24	12	Numeric	
[0480]	Wages (before U.S. jobs credit)	25	12	Numeric	
[0490]	Other expenses amount	26	12	Numeric	
[0500]	Total expenses	27	12	Numeric	
[0510]	Tentative profit (loss)	28	12	Numeric	
[0520]	Expenses for business use of your home	29	12	Numeric	
[0530]	Abandoned Building Renovation Deduction	30	12	Numeric	
[0540]	Net profit or (loss)	31	12	Numeric	
[0550]	If "Yes" enter income	32	12	Numeric	
[0555]	Is 12% int/div inc. reported on U.S. Sch C, line 1 and/or 6	32a	1	AlphaNumeric, ('Y' or 'N')	
[0560]	Investments at risk	33	1	AlphaNumeric ("A" = All, "B" = Some, or Blank)	
	Schedule C-1				
[0570]	Closing inventory cost method		1	AlphaNumeric, ('X' or Blank)	
[0571]	Closing inventory lower cost/market method		1	AlphaNumeric, ('X' or Blank)	
[0572]	Closing inventory other method		1	AlphaNumeric, ('X' or Blank)	
[0573]	@ Closing inventory other method explanation		6	"STMbnn" or Blank	
[0580]	Change in inventory method?		1	AlphaNumeric, ('Y' or 'N')	
[0585]	@ Change in inventory method explanation		6	"STMbnn" or Blank	
[0590]	Inventory at beginning of the year.	1	12	Numeric	
[0595]	@ Inventory at beginning of the year diff explanation	1a	6	"STMbnn" or Blank	
[0600]	Purchases	2a	12	Numeric	

Section 3 Schedules

Schedule C

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0610]	Personal use items	2b	12	Numeric	
[0620]	Subtract 2b from 2a	2	12	Numeric	
[0630]	Cost of labor	3	12	Numeric	
[0640]	Materials and supplies	4	12	Numeric	
[0650]	Other costs	5	12	Numeric	
[0655]	@ Other costs statement	5a	6	STMbnn or Blank	
[0660]	Add items 1 thru 5	6	12	Numeric	
[0670]	Inventory at end of the year	7	12	Numeric	
[0680]	Cost of goods sold and/or operations	8	12	Numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule CB

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbCBbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0002]	Address of Principal Resident		35	AlphaNumeric	
[0004]	City / Town		15	AlphaNumeric	
[0006]	State		2	AlphaNumeric	
[0008]	Zip Code		9	AlphaNumeric	
[0010]	Living Quarters Status	1	1	AlphaNumeric, (Value "R" or "H")	
[0020]	Assessed value of Principal Res.	2	12	Numeric	
[0030]	Massachusetts AGI total	3	12	Numeric	
[0040]	Total Social Security benefits	4	12	Numeric	
[0050]	Pensions and Annuities	5	12	Numeric	
[0060]	Misc Income & Cash Public Assistance	6	12	Numeric	
[0070]	Mass tot income (Add Lines 3 thru 6)	7	12	Numeric	
[0072]	Exemption from income	8	12	Numeric	
[0074]	Qualifying Income	9	12	Numeric	
[0140]	Real estate taxes paid in current tax year	10	12	Numeric	
[0150]	Adjustments to real-estate taxes	11	12	Numeric	
[0160]	Combine prev 2 lines (as per instructions)	12	12	Numeric	
[0170]	50% of water, sewer usage charges	13	12	Numeric	
[0180]	Combine prev 2 lines (as per instructions)	14	12	Numeric	

Section 3 Schedules

Schedule CB

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0185]	Income Threshold	15	12	Numeric	
[0190]	Combine prev 2 lines as per instructions	16	12	Numeric	
[0200]	Lesser of Line 16 or max-CB-Credit	17	12	Numeric	
[0205]	Total Amount Of Rent paid in current tax yr	18a	12	Numeric	
[0210]	25% of total rent paid in current tax year	18	12	Numeric	
[0213]	Landlords Name and Address	18	75	AlphaNumeric	
[0215]	Landlords Name and Address Continued	18	25	AlphaNumeric	
[0217]	Income Threshold	19	12	Numeric	
[0220]	Combine prev 2 lines (as per instructions)	20	12	Numeric	
[0230]	Lesser of Line 20 or max-CB-Credit	21	12	Numeric	
	Record terminus char.		1	Value "#"	

Section 3 Schedules

Schedule D

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbDbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
Part 1.	Long Term Capital Gains and Losses, Excluding Collectibles, Prior To May 01, 2007.				
[0010]	U.S. Sch D Line 8	1	12	Numeric	
[0020]	U.S. Sch D Line 9	2	12	Numeric	
[0030]	U.S. Sch D Line 11	3	12	Numeric	
[0040]	U.S. Sch D Line 12	4	12	Numeric	
[0050]	U.S. Sch D Line 13	5	12	Numeric	
[0060]	Long Term Gains and Losses US Form 4797 Part II	6	12	Numeric	
[0070]	Carryover losses from prior year	7	12	Numeric	
[0080]	Total 1a thru 7a	8	12	Numeric	
[0090]	Differences	9	12	Numeric	
[0100]	Adjusted capital gains and losses	10	12	Numeric	
[0110]	Long Term Gains on Collectibles	11	12	Numeric	
[0120]	Subtotal Subtract 11a from 10a	12	12	Numeric	
[0150]	Cap Losses applied against Cap-gain	13	12	Numeric	
[0160]	Subtotal.Com L.12 and L.13	14	12	Numeric	
[0170]	Long-term cap loss applied against Int & Div	15	12	Numeric	
[0180]	Subtotal: Combine L.14 and L.15	16	12	Numeric	
[0190]	Trade or business deduction	17	12	Numeric	

Section 3 Schedules

Schedule D

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0200]	Subtotal. Subtract L.17 from L.16	18	12	Numeric	
[0210]	Excess exemptions	19	12	Numeric	
[0220]	Taxable long-term cap gain	20	12	Numeric	
[0230]	Tax on long-term cap gains	21	12	Numeric	
[0240]	Losses for carryover	22	12	Numeric	
	Record terminus record		1	Value "#"	

Section 3 Schedules

Schedule DIS

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbDISbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Type of Tax return: Form1		1	AlphaNumeric (X, space)	
[0020]	Type of Tax return: Form1-NR/PY		1	AlphaNumeric (X, space)	
[0030]	Type of Tax return: Form2		1	AlphaNumeric (space)	
[0050]	Type of Tax return: Form 3M		1	AlphaNumeric (space)	
	Part 1				
[0060]	Amount from U.S. Sch D L8 Col.F	1	12	Numeric	
[0070]	Amount from U.S. Sch D L9 Col.F	2	12	Numeric	
[0080]	Amount from U.S. Sch D L11 Col.F	3	12	Numeric	
[0090]	Amount from U.S. Sch D L12 Col.F	4	12	Numeric	
[0100]	Amount from U.S. Sch D L13 Col.F	5	12	Numeric	
[0110]	MA long term cap. Gains and losses	6	12	Numeric	
[0120]	Carryover from prev. years	7	12	Numeric	
[0130]	Subtotal (L1, L2, L3, L4, L5, L6, L7)	8	12	Numeric	
[0140]	Differences	9	12	Numeric	
[0150]	Adjusted cap. Gains and losses	10	12	Numeric	
[0160]	Long term gain on collectibles	11	12	Numeric	
[0170]	Long term gain on installment	12	12	Numeric	
[0180]	Subtotal (L11 , L12)	13	12	Numeric	
[0190]	Long term cap. losses against gains	14	12	Numeric	

Section 3 Schedules

Schedule DIS

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0200]	Subtotal (L13, L14)	15	12	Numeric	
[0210]	Cap. Losses against Gains	16	12	Numeric	
[0220]	Subtotal (L15 , L16)	17	12	Numeric	
[0230]	Applied Long term cap. Gains	18	12	Numeric	
[0240]	Subtotal (L17 , L18)	19	12	Numeric	
[0250]	Allowable deductions	20	12	Numeric	
[0260]	Subtotal (L19 , L20)	21	12	Numeric	
[0270]	Excess exemptions	22	12	Numeric	
[0280]	Taxable long term cap. Gains	23	12	Numeric	
	Part 2				
[0290]	Long Term gain : 1 to 2 yr	1 A	12	Numeric	
[0300]	Long Term gain : 2 to 3 yr	1 B	12	Numeric	
[0305]	Long Term gain : 3 to 4 yr	1 C	12	Numeric	
[0310]	Long Term gain : 4 to 5 yr	1 D	12	Numeric	
[0320]	Long Term gain : 5 to 6 yr	1 E	12	Numeric	
[0330]	Long Term gain : 6 or more yr	1 F	12	Numeric	
[0340]	Long Term cap. losses : 1 to 2 yr	2 A	12	Numeric	
[0350]	Long Term cap. losses : 2 to 3 yr	2 B	12	Numeric	
[0360]	Long Term cap. losses : 3 to 4 yr	2 C	12	Numeric	
[0370]	Long Term cap. losses : 4 to 5 yr	2 D	12	Numeric	
[0380]	Long Term cap. losses : 5 to 6 yr	2 E	12	Numeric	
[0390]	Long Term cap. losses : 6 or more yr	2 F	12	Numeric	
[0400]	Subtotal (L1, L2) : 1 to 2 yr	3 A	12	Numeric	
[0410]	Subtotal (L1, L2) : 2 to 3 yr	3 B	12	Numeric	
[0420]	Subtotal (L1, L2) : 3 to 4 yr	3 C	12	Numeric	
[0430]	Subtotal (L1, L2) : 4 to 5 yr	3 D	12	Numeric	
[0440]	Subtotal (L1, L2) : 5 to 6 yr	3 E	12	Numeric	
[0450]	Subtotal (L1, L2) : 6 or more yr	3 F	12	Numeric	

Section 3 Schedules

Schedule DIS

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0460]	Short Term cap loss : 1 to 2 yr	4 A	12	Numeric	
[0470]	Short Term cap loss : 2 to 3 yr	4 B	12	Numeric	
[0480]	Short Term cap loss : 3 to 4 yr	4 C	12	Numeric	
[0490]	Short Term cap loss : 4 to 5 yr	4 D	12	Numeric	
[0500]	Short Term cap loss : 5 to 6 yr	4 E	12	Numeric	
[0510]	Short Term cap loss : 6 or more yr	4 F	12	Numeric	
[0520]	Subtotal (L3, L4) : 1 to 2 yr	5 A	12	Numeric	
[0530]	Subtotal (L3, L4) : 2 to 3 yr	5 B	12	Numeric	
[0540]	Subtotal (L3, L4) : 3 to 4 yr	5 C	12	Numeric	
[0550]	Subtotal (L3, L4) : 4 to 5 yr	5 D	12	Numeric	
[0560]	Subtotal (L3, L4) : 5 to 6 yr	5 E	12	Numeric	
[0570]	Subtotal (L3, L4) : 6 or more yr	5 F	12	Numeric	
[0580]	Allowable deductions : 1 to 2 yr	6 A	12	Numeric	
[0590]	Allowable deductions : 2 to 3 yr	6 B	12	Numeric	
[0600]	Allowable deductions : 3 to 4 yr	6 C	12	Numeric	
[0610]	Allowable deductions : 4 to 5 yr	6 D	12	Numeric	
[0620]	Allowable deductions : 5 to 6 yr	6 E	12	Numeric	
[0630]	Allowable deductions : 6 or more yr	6 F	12	Numeric	
[0640]	Subtotal (L5, L6) : 1 to 2 yr	7 A	12	Numeric	
[0650]	Subtotal (L5, L6) : 2 to 3 yr	7 B	12	Numeric	
[0660]	Subtotal (L5, L6) : 3 to 4 yr	7 C	12	Numeric	
[0670]	Subtotal (L5, L6) : 4 to 5 yr	7 D	12	Numeric	
[0680]	Subtotal (L5, L6) : 5 to 6 yr	7 E	12	Numeric	
[0690]	Subtotal (L5, L6) : 6 or more yr	7 F	12	Numeric	
[0700]	Excess exemptions : 1 to 2 yr	8 A	12	Numeric	
[0710]	Excess exemptions: 2 to 3 yr	8 B	12	Numeric	
[0720]	Excess exemptions : 3 to 4 yr	8 C	12	Numeric	
[0730]	Excess exemptions: 4 to 5 yr	8 D	12	Numeric	

Section 3 Schedules

Schedule DIS

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0740]	Excess exemptions : 5 to 6 yr	8 E	12	Numeric	
[0750]	Excess exemptions: 6 or more yr	8 F	12	Numeric	
[0760]	Taxable long term gains : 1 to 2 yr	9 A	12	Numeric	
[0770]	Taxable long term gains : 2 to 3 yr	9 B	12	Numeric	
[0780]	Taxable long term gains : 3 to 4 yr	9 C	12	Numeric	
[0790]	Taxable long term gains : 4 to 5 yr	9 D	12	Numeric	
[0800]	Taxable long term gains : 5 to 6 yr	9 E	12	Numeric	
[0810]	Taxable long term gains : 6 or more yr	9 F	12	Numeric	
	Part 3				
[0820]	SchDIS-Part1-L23	23-1	12	Numeric	
[0840]	5.3% (or 5.85%) of SchDIS-Part1-L23	23-2	12	Numeric	
[0850]	SchDIS-Part2-L9-ColA	23A-1	12	Numeric	
[0860]	5.0% of SchDIS-Part2-L9-ColA	23A-2	12	Numeric	
[0870]	SchDIS-Part2-L9-ColB	23B-1	12	Numeric	
[0880]	4.0% of SchDIS-Part2-L9-ColB	23B-2	12	Numeric	
[0890]	SchDIS-Part2-L9-ColC	23C-1	12	Numeric	
[0900]	3.0% of SchDIS-Part2-L9-ColC	23C-2	12	Numeric	
[0920]	SchDIS-Part2-L9-ColD	23D-1	12	Numeric	
[0930]	2.0% of SchDIS-Part2-L9-ColD	23D-2	12	Numeric	
[0940]	SchDIS-Part2-L9-ColE	23E-1	12	Numeric	
[0950]	1.0% of SchDIS-Part2-L9-ColE	23E-2	12	Numeric	
[0960]	SchDIS-Part2-L9-ColF	23F-1	12	Numeric	
[0970]	Tax on long term cap. Gains	24	12	Numeric	
[0980]	Available losses for carryover	25	12	Numeric	
	Record terminus record		1	Value "#"	

Section 3 Schedules

Schedule E-1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbE1bbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000999]	
				9n = Primary SSN]	
[0010]	First name		16	Alphanumeric	
[0020]	Middle name		1	Alphanumeric	
[0030]	Last name		20	Alphanumeric	
[0040]	Ssn		9	Alphanumeric	
[0050]	Real est type		20	Alphanumeric	
[0060]	Address		24	Alphanumeric	
[0070]	City		24	Alphanumeric	
[0080]	State		2	Alphanumeric	
[0090]	Zipcode		9	Alphanumeric	
[0095]	Select: Real estate OR Royalty		1	Alphanumeric '1' for Real Estate '2' for Royalty	
[0100]	Income: Rents received	1	12	Numeric	
[0110]	Income: Royalties received	2	12	Numeric	
[0120]	Expense: Advertising	3	12	Numeric	
[0130]	Expense: Auto travel	4	12	Numeric	
[0140]	Expense: Clean mnt	5	12	Numeric	
[0150]	Expense: Commissions	6	12	Numeric	
[0160]	Expense: Insurance	7	12	Numeric	

Section 3 Schedules

Schedule E-1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0170]	Expense: Legal or Prof Fees	8	12	Numeric	
[0180]	Expense: Management Fees	9	12	Numeric	
[0190]	Expense: Mortgage interest	10	12	Numeric	
[0200]	Expense: Oth interest	11	12	Numeric	
[0210]	Expense: Repairs	12	12	Numeric	
[0220]	Expense: Supplies	13	12	Numeric	
[0230]	Expense: Taxes	14	12	Numeric	
[0240]	Expense: Utilities	15	12	Numeric	
[0250]	Expense: Other	16	12	Numeric	
[0255]	@ Statement explaining other expense		6	Alphanumeric (STMbnn)	
[0260]	Expense: Sub total	17	12	Numeric	
[0270]	Expense: Depreciation	18	12	Numeric	
[0280]	Expense: Total	19	12	Numeric	
[0290]	Income or loss from real estate or royalties	20	12	Numeric	
[0300]	Deductible rental loss	21	12	Numeric	
[0310]	Income	22	12	Numeric	
[0320]	Losses	23	12	Numeric	
[0330]	Tot income loss	24	12	Numeric	
[0340]	Rental use flag	25	1	Alphanumeric (values 'Y' or 'N')	
	Record terminus record		1	Value "#"	

Section 3 Schedules

Schedule E-2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbE2bbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000999]	
				9n = Primary SSN]	
[0010]	First name		16	Alphanumeric	
[0020]	Middle name		1	Alphanumeric	
[0030]	Last name		20	Alphanumeric	
[0040]	Ssn		9	Alphanumeric	
[0050]	Entity name		36	Alphanumeric	
[0060]	Entity fid		9	Alphanumeric (If applied for use "applied")	
[0070]	Type of Corporation or partnership flag		1	Alphanumeric 'S' for SCorporation 'P' for Partnership	
[0080]	Passive loss	1	12	Numeric	
[0090]	Passive income	2	12	Numeric	
[0100]	Non passive loss	3	12	Numeric	
[0110]	Sec179 deduction	4	12	Numeric	
[0120]	Non passive income	5	12	Numeric	
[0130]	Combines line 2 & 5	6	12	Numeric	
[0140]	Combines line 1, 3, 4	7	12	Numeric	
[0150]	SubTotal partnership and corp income or loss	8	12	Numeric	
[0160]	Interest (non-MA banks) & dividends	9	12	Numeric	

Section 3 Schedules

Schedule E-2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0170]	Interest from MA banks	10	12	Numeric	
[0180]	Total partnership and corp income or loss	11	12	Numeric	
[0190]	Reporting loss flag	12	1	Alphanumeric ('Y' or 'N')	
[0200]	Investment at risk flag	13	1	Alphanumeric ('X' or blanks)	
	Record terminus record		1	Value "#"	

Section 3 Schedules

Schedule E-3

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbE3bbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000999]	
				9n = Primary SSN]	
[0010]	First name		16	Alphanumeric	
[0020]	Middle name		1	Alphanumeric	
[0030]	Last name		20	Alphanumeric	
[0040]	Ssn		9	Alphanumeric	
[0050]	Entity name		36	Alphanumeric	
[0060]	Entity fid		9	Alphanumeric (If applied for use "applied")	
[0070]	Estate/Trust or Remic or farm flag		1	Alphanumeric '1' for Estate/Trust '2' for Remic '3' for Farm	
[0080]	passive deduction or loss	1	12	Numeric	
[0090]	passive income from Sch K1	2	12	Numeric	
[0100]	deduction or loss from Sch K1	3	12	Numeric	
[0110]	oth income from Sch K1	4	12	Numeric	
[0120]	Combine lines 2 and 4	5	12	Numeric	
[0130]	Combine lines 1 and 3	6	12	Numeric	
[0140]	Est and trust income loss	7	12	Numeric	
[0150]	Est or non grantor income from form2	8	12	Numeric	
[0160]	Income from grantor-trust or non-MA estate	9	12	Numeric	
[0170]	Interest and dividend	10	12	Numeric	

Section 3 Schedules

Schedule E-3

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0180]	Income adjustment	11	12	Numeric	
[0185]	@ Statement explaining adjustment		6	Alphanumeric (STMbnn)	
[0190]	Subtotal: Combine lines 10 and 11	12	12	Numeric	
[0200]	Income or loss from grantor-trust or non-MA estate	13	12	Numeric	
[0210]	Remic: Excess exclusion	14	12	Numeric	
[0220]	Remic: Tax income loss	15	12	Numeric	
[0230]	Remic: Income	16	12	Numeric	
[0240]	Remic: Combine lines 15 and 16	17	12	Numeric	
[0250]	Farm: Net farm income loss	18	12	Numeric	
	Record terminus record		1	Value "#"	

Section 3 Schedules

Schedule E Reconciliation

Total Supplemental Income and (Loss)

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"****"	
	Record ID		34	Value	
				"SCHbbbESbbbbPG01b(9n)b(7n)" [7n = Schedule Occurrence Number 0000001] 9n = Primary SSN]	
[0010]	First name		16	Alphanumeric	
[0020]	Middle name		1	Alphanumeric	
[0030]	Last name		20	Alphanumeric	
[0040]	Ssn		9	Alphanumeric	
[0050]	E1: Income: Rents received	1	12	Numeric	
[0060]	E1: Income: Royalties received	2	12	Numeric	
[0070]	E1: Expense: Advertising	3	12	Numeric	
[0080]	E1: Expense: Auto travel	4	12	Numeric	
[0090]	E1: Expense: Clean mnt	5	12	Numeric	
[0100]	E1: Expense: Commissions	6	12	Numeric	
[0110]	E1: Expense: Insurance	7	12	Numeric	
[0120]	E1: Expense: Legal or Prof fees	8	12	Numeric	
[0130]	E1: Expense: Management fees	9	12	Numeric	
[0140]	E1: Expense: Mortgage interest	10	12	Numeric	
[0150]	E1: Expense: Oth interest	11	12	Numeric	
[0160]	E1: Expense: Repairs	12	12	Numeric	
[0170]	E1: Expense: Supplies	13	12	Numeric	
[0180]	E1: Expense: Taxes	14	12	Numeric	

Section 3 Schedules

Schedule E Reconciliation

Total Supplemental Income and (Loss)

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0190]	E1: Expense: Utilities	15	12	Numeric	
[0200]	E1: Expense: Other	16	12	Numeric	
[0210]	E1: Expense: Sub total	17	12	Numeric	
[0220]	E1: Expense: Depreciation	18	12	Numeric	
[0230]	E1: Expense: Total	19	12	Numeric	
[0240]	E1: Income or loss from real estate or royalties	20	12	Numeric	
[0250]	E1: Deductible rental loss	21	12	Numeric	
[0260]	E1: Income	22	12	Numeric	
[0270]	E1: Losses	23	12	Numeric	
[0280]	E1: Tot income loss	24	12	Numeric	
[0290]	E2: Passive loss	25	12	Numeric	
[0300]	E2: Passive income	26	12	Numeric	
[0310]	E2: Non passive loss	27	12	Numeric	
[0320]	E2: Sec179 deduction	28	12	Numeric	
[0330]	E2: Non passive income	29	12	Numeric	
[0340]	E2: Total line26 and line29	30	12	Numeric	
[0350]	E2: Total line25, 27, 28	31	12	Numeric	
[0360]	E2: partnership and S corp Income/Loss	32	12	Numeric	
[0370]	E2: Interest from non-MA banks & dividends	33	12	Numeric	
[0380]	E2: Interest from MA banks	34	12	Numeric	
[0390]	E2: Total income or loss from partnership and S corp	35	12	Numeric	
[0400]	E3: passive deduction or loss	36	12	Numeric	
[0410]	E3: passive income	37	12	Numeric	
[0420]	E3: Non passive deduction loss	38	12	Numeric	
[0430]	E3: Non passive oth income	39	12	Numeric	
[0440]	E3: Total lines 37, 39	40	12	Numeric	

Section 3 Schedules

Schedule E Reconciliation

Total Supplemental Income and (Loss)

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0450]	E3: Total lines 36, 38	41	12	Numeric	
[0460]	E3: Est trust income loss	42	12	Numeric	
[0470]	E3: Est or non grantor income from form2	43	12	Numeric	
[0480]	E3: Income from grantor-trust or non-MA estate	44	12	Numeric	
[0490]	E3: Interest and dividend	45	12	Numeric	
[0500]	E3: Income adjustment	46	12	Numeric	
[0510]	E3: Subtotal: Combine lines 45 and 46	47	12	Numeric	
[0520]	E3: Income or loss from grantor-trust or non-MA estate	48	12	Numeric	
[0530]	E3: Remic: Excess inclusion	49	12	Numeric	
[0540]	E3: Remic: Tax income loss	50	12	Numeric	
[0550]	E3: Remic: Income	51	12	Numeric	
[0560]	E3: Remic: Combine lines 50, 51	52	12	Numeric	
[0570]	E3: Farm: Net farm income loss	53	12	Numeric	
[0580]	Income or Loss	54	12	Numeric	
[0590]	Massachusetts differences	55	12	Numeric	
[0600]	@ Statement explaining Massachusetts differences		6	Alphanumeric (STMbnn)	
[0610]	Abandoned building renovation deduction	56	12	Numeric	
[0620]	Total Income or Loss	57	12	Numeric	
	Record terminus record		1	Value "#"	

Section 3 Schedules

Schedule F, page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbUSFbbbPG01b(9n)b(7n)" [7n = Schedule Occurrence Number 0000001 - 0000005]	
				9n = Primary SSN]	
Part I	** Farm Expenses - Cash Method **				
[0010]	Name of proprietor		35	AlphaNumeric	
[0020]	SSN of proprietor		9	AlphaNumeric	
[0030]	Principal product	a	35	AlphaNumeric	
[0040]	Agricultural activity code	b	6	Numeric or blank	
[0050]	Accounting method cash Ind.	C-1	1	AlphaNumeric ("X" or Blank)	
[0060]	Accounting method accrual Ind.	C-2	1	AlphaNumeric ("X" or Blank)	
[0070]	Employer ID number	d	9	Numeric or blank	
[0100]	Materially participate YES Ind.	e	1	AlphaNumeric ("X" or Blank)	
[0110]	Materially participate NO Ind.	e	1	AlphaNumeric ("X" or Blank)	
[0140]	Sale amount of livestock purchased for resale	1	12	Numeric	
[0150]	Cost or other basis	2	12	Numeric	
[0160]	Purchased profit	3	12	Numeric	
[0170]	Sales amount for products raised	4	12	Numeric	
[0180]	Total distributions from cooperatives	5a	12	Numeric	
[0195]	Taxable amount	5b	12	Numeric	
[0205]	Agricultural program payments	6a	12	Numeric	
[0210]	Taxable amount	6b	12	Numeric	
[0215]	@ Commodity credit loans explain.		6	"STMbnn" or blank	

Section 3 Schedules

Schedule F, page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0230]	Commodity credit loans amount	7a	12	Numeric	
[0235]	Commodity credit loans forfeited	7b	12	Numeric	
[0240]	Taxable amount	7c	12	Numeric	
[0245]	Crop insurance proceeds amount	8a	12	Numeric	
[0250]	Taxable amount	8b	12	Numeric	
[0251]	@ Election to defer explain.		6	"STMbnn" or blank	
[0252]	Election to defer Ind.	8c	1	AlphaNumeric ("X" or Blank)	
[0255]	Deferred amount	8d	12	Numeric	
[0260]	Custom hire	9	12	Numeric	
[0270]	Income amount from tax credits/refunds	10	12	Numeric	
[0280]	Gross income amount	11	12	Numeric	
Part II	Farm Expenses: Cash and Accrual Method **				
[0295]	Car and truck expense	12	12	Numeric	
[0300]	Chemicals expense	13	12	Numeric	
[0310]	Conservation expense	14	12	Numeric	
[0315]	Custom Hire expense	15	12	Numeric	
[0320]	Sect 179 expense	16	12	Numeric	
[0330]	Employee benefit	17	12	Numeric	
[0340]	Feed purchased expense	18	12	Numeric	
[0350]	Fertilizer & lime expense	19	12	Numeric	
[0360]	Freight & trucking expense	20	12	Numeric	
[0370]	Gas, fuel, oil expense	21	12	Numeric	
[0380]	Insurance expense	22	12	Numeric	
[0385]	@ Form 1098 Explanation		6	"STMbnn" or blank	
[0390]	Mortgage int/expense	23a	12	Numeric	
[0395]	@ Form 1098 Name/address		6	"STMbnn" or blank	
[0400]	Other interest expense	23b	12	Numeric	

Section 3 Schedules

Schedule F, page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0410]	Labor hired expense	24	12	Numeric	
[0450]	Pension/profit sharing expense	25	12	Numeric	
[0460]	Machinery/equipment rent or lease expense	26a	12	Numeric	
[0465]	Other/land/animals rent or lease expense	26b	12	Numeric	
[0470]	Repairs/maintenance expense	27	12	Numeric	
[0480]	Seeds/plants purchased expense	28	12	Numeric	
[0490]	Storage warehousing expense	29	12	Numeric	
[0510]	Supplies purchased expense	30	12	Numeric	
[0520]	Taxes expense	31	12	Numeric	
[0530]	Utilities	32	12	Numeric	
[0540]	Veterinary fees/ medicine expense	33	12	Numeric	
[0550*]	Other expenses explanation 1	34a	20	AlphaNumeric or "STMbnn"	
[0560]	Other expenses amount 1	34a	12	Numeric	
[0570]	Other expenses explanation 2	34b	20	AlphaNumeric or "STMbnn"	
[0580]	Other expenses amount 2	34b	12	Numeric	
[0590]	Other expenses explanation 3	34c	20	AlphaNumeric or "STMbnn"	
[0600]	Other expenses amount 3	34c	12	Numeric	
[0610]	Other expenses explanation 4	34d	20	AlphaNumeric or "STMbnn"	
[0620]	Other expenses amount 4	34d	12	Numeric	
[0630]	Other expenses explanation 5	34e	20	AlphaNumeric or "STMbnn"	
[0640]	Other expenses amount 5	34e	12	Numeric	
[0642]	Other expenses explanation 6	34f	20	AlphaNumeric or "STMbnn"	
[0644]	Other expenses amount 6	34f	12	Numeric	
[0650]	Total expenses	35	12	Numeric	
[0675]	PAL Ind.	36	3	AlphaNumeric ("PAL" or Blank)	
[0680]	Net farm profit or loss	36	12	Numeric	
[0690]	All is at risk Ind.	37a	1	AlphaNumeric ("X" or Blank)	

Section 3 Schedules

Schedule F, page 1

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0700]	Some is not at risk Ind.	37b	1	AlphaNumeric ("X" or Blank)	
	Record terminus char.		1	Value "#"	

Section 3 Schedules

Schedule F, page 2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbUSFbbbPG02b(9n)b(7n)" [7n = Schedule Occurrence Number 0000001 – 0000005]	
				9n = Primary SSN]	
Part III	** Farm Expenses - Accrual Method **				
[0720]	Sales amount of livestock	38	12	Numeric	
[0730]	Total distributions from cooperatives	39a	12	Numeric	
[0735]	Taxable amount	39b	12	Numeric	
[0760]	Agricultural program payments	40a	12	Numeric	
[0770]	Taxable amount	40b	12	Numeric	
[0775]	@ Commodity credit loans explain		6	"STMbnn" or blank	
[0780]	Commodity credit loans amount	41a	12	Numeric	
[0790]	Commodity credit loans forfeited	41b	12	Numeric	
[0800]	Taxable amount	41c	12	Numeric	
[0810]	Crop insurance proceeds	42	12	Numeric	
[0820]	Custom hire income	43	12	Numeric	
[0830]	Other income credits/refunds	44	12	Numeric	
[0840]	Total income amount	45	12	Numeric	
[0850]	Inventory at beginning year	46	12	Numeric	
[0860]	Cost of products purchased	47	12	Numeric	
[0870]	Beginning inventory plus products purchased	48	12	Numeric	
[0880]	Inventory at end of year	49	12	Numeric	
[0890]	Cost of farm products sold	50	12	Numeric	

Section 3 Schedules

Schedule F, page 2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0900]	Gross farm income	51	12	Numeric	
	Record terminus char.		1	Value "#"	

Section 3 Schedules

Schedule NTS-L-NR

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbNTSLNRPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Total income	1	12	Numeric	
[0020]	Adjustments to income	2	12	Numeric	
[0030]	Adjusted 5.3% income	3	12	Numeric	
[0040]	Interest exemption used	4	12	Numeric	
[0050]	Sch B Line 35 Carry over	5	12	Numeric	
[0056]	Long term Cap gain income	6	12	Numeric	
[0062]	Additional Income / Loss	7	12	Numeric	
[0063]	Total Income (Lines 3 thru Line 7)	8	12	Numeric	
[0064]	Additional Adjustments to income	9	12	Numeric	
[0070]	Mass Adjusted Gross Income	10	12	Numeric	
[0080]	Qualified as No Tax Status	11	12	Numeric	
[0090]	NOT Qualified as NTS	12	12	Numeric	
[0100]	No Tax Status threshold	13	12	Numeric	
[0110]	Income for Ltd Inc. Credit	14	12	Numeric	
[0120]	Tax before adjustments	15	12	Numeric	
[0130]	Tax for Ltd. Inc. Credit	16	12	Numeric	
[0140]	Limited Income Credit	17	12	Numeric	
	Record terminus char.		1	Value "#"	

Section 3 Schedules

Schedule TDS

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
	Record ID		34	Value	
				"SCHbbbTDSbbbPG01b(9n)b(7n)" [7n = Schedule Occurrence Number 0000001 - 0000020]	
				9n = Primary SSN]	
[0010]	Schedule / Form Name		10	AlphaNumeric (eg. "SCH_X", "FRM_W-2" etc)	
[0015]	Line Number		3	AlphaNumeric (eg. 14F)	
[0020]	Statement Number		2	Numeric	
[0030]	Statement Line1		80	AlphaNumeric	
[0040]	Statement Line2		80	AlphaNumeric	
[0050]	Statement Line3		80	AlphaNumeric	
[0060]	Statement Line4		80	AlphaNumeric	
[0070]	Statement Line5		80	AlphaNumeric	
[0080]	Statement Line6		80	AlphaNumeric	
[0090]	Statement Line7		80	AlphaNumeric	
[0100]	Statement Line8		80	AlphaNumeric	
[0110]	Statement Line9		80	AlphaNumeric	
[0120]	Statement Line10		80	AlphaNumeric	
[0130]	Statement Line11		80	AlphaNumeric	
[0140]	Statement Line12		80	AlphaNumeric	
[0150]	Statement Line13		80	AlphaNumeric	
[0160]	Statement Line14		80	AlphaNumeric	
[0170]	Statement Line15		80	AlphaNumeric	
	Record terminus char.		1	Value "#"	

Section 3 Schedules

Schedule RFC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbRFCbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Tax yr beginning Date		8	numeric (ccyymmdd)	
[0020]	Tax yr ending Date		8	numeric (ccyymmdd)	
[0030]	Company: Name		42	Alphanumeric	
[0040]	Company: FID		9	numeric	
[0050]	Company: Mailing Address		20	alphanumeric	
[0060]	Company: City		16	alphanumeric	
[0070]	Company: State		2	alphanumeric	
[0080]	Company: Zip		9	alphanumeric	
[0090]	Company: Representative Name		42	alphanumeric	
[0100]	Company: Representative Tel Num.		10	numeric	
[0110]	Company: Representative Email		24	Alphanumeric	
[0120]	Company: MA Start Date		8	numeric (ccyymmdd)	
[0130]	Company: MA End Date		8	Numeric (ccyymmdd)	
[0135]	Pass Thru Entity: Credit Originated Flg	A	1	Alpha (Value "Y" or "N")	+
[0136]	Pass Thru Entity: Name	B	36	Alphanumeric	+
[0137]	Pass Thru Entity: ID	B	9	Alphanumeric	+
[0140]	Amount Of Film Credit	1	12	numeric	
[0150]	Certificate Number	1	12	numeric	
[0160]	Tax after credits	2	12	numeric	

Section 3 Schedules

Schedule RFC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0170]	Difference (Line1 and Line2)	3	12	numeric	
[0200]	90 % Of Line3	4	12	numeric	
[0210]	Refundable Film Credit	5	12	numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule EC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbECbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001-0000005]	
				9n = Primary SSN]	
[0010]	Primary: First Name		16	Alphanumeric	
[0011]	Primary: Last Name		20	Alphanumeric	
[0012]	Primary: Ssn		9	Alphanumeric	
[0020]	Secondary: First Name		16	Alphanumeric	
[0021]	Secondary: Last Name		20	Alphanumeric	
[0022]	Secondary: Ssn		9	Alphanumeric	
[0025]	Mailing Address Principal Residence		20	Alphanumeric	+
[0026]	City Principal Residence		16	Alphanumeric	+
[0027]	State Principal Residence		2	Alphanumeric	+
[0028]	Zip Principal Residence		9	Alphanumeric	+
[0030]	Cost Of Renewable Solar and/or Wind Energy Property	1	12	Numeric	
[0040]					--
[0050]					--
[0060]	U.S. Hud Grant Or Rebate	2	12	Numeric	
[0070]	Net Current Yr Expenditures	3	12	Numeric	
[0080]	15% Of Line 3	4	12	Numeric	
[0085]	Max Allowable Credit	5a	4	Numeric value 1000	+
[0090]	Total Prior Years Credit Allowed	5b	12	Numeric	

Section 3 Schedules

Schedule EC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0100]	Subtract Line 7B From Max-Allowable-Credit	5c	12	Numeric	
[0110]	Current Yr Energy Credit	6	12	Numeric	
[0120]	2007 Unused Energy Credit	7a	12	Numeric	
[0130]	2008 Unused Energy Credit	7b	12	Numeric	
[0140]	2009 Unused Energy Credit	7c	12	Numeric	
[0150]	Energy Credit Available This Year	8	12	Numeric	
[0160]	Tax Minus Relevant Credits	9	12	Numeric	
[0170]	Energy Credit Allowable This Year	10	12	Numeric	
[0180]					--
[0181]					--
[0182]					--
[0190]	2008: Unused Credits	11	12	Numeric	
[0191]	2008: Portion Used This Year	11	12	Numeric	
[0192]	2008: Unused Credit Available	11	12	Numeric	
[0200]	2009: Unused Credits	11	12	Numeric	
[0201]	2009: Portion Used This Year	11	12	Numeric	
[0202]	2009: Unused Credit Available	11	12	Numeric	
[0205]	2010: Unused Credits	11	12	Numeric	+
[0206]	2010: Portion Used This Year	11	12	Numeric	+
[0207]	2010: Unused Credit Available	11	12	Numeric	+
[0210]	Total: Unused Credits	12	12	Numeric	
[0211]	Total: Portion Used This Year	12	12	Numeric	
[0212]	Total: Unused Credit Available	12	12	Numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule LP

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value "SCHbbbLPbbbbPG01b(9n)b(7n) " [7n = Schedule Occurrence Number 0000001] 9n = Primary SSN]	
[0010]	Primary: First Name		16	Alphanumeric	
[0011]	Primary: Last Name		20	Alphanumeric	
[0012]	Primary: Ssn		9	Alphanumeric	
[0020]	Secondary: First Name		16	Alphanumeric	
[0021]	Secondary: Last Name		20	Alphanumeric	
[0022]	Secondary: Ssn		9	Alphanumeric	
[0023]	Pass Thru Entity: Credit Originated Flg		1	Alpha (Value "Y" or "N")	+
[0024]	Pass Thru Entity: Name		36	Alphanumeric	+
[0025]	Pass Thru Entity: ID		9	Alphanumeric	+
[0030]	Icm_Unit1: Address	1a	24	Alphanumeric	
[0031]	Icm_Unit1: City	1a	24	Alphanumeric	
[0032]	Icm_Unit1: State	1a	2	Alphanumeric	
[0033]	Icm_Unit1: Zip	1a	9	Alphanumeric	
[0034]	Icm_Unit1: Date Compliance Or Payment	1c	8	Alphanumeric (ccyymmdd)	
[0035]	Icm_Unit1: Cost Of Icm	1d	12	Numeric	
[0036]	Icm_Unit1: 50% Of Cost	1e	12	Numeric	
[0037]	Icm_Unit1: Qualifying Amount	1f	12	Numeric	
[0038]	Icm_Unit1: LicenseNumber	1b	12	Numeric	+

Section 3 Schedules

Schedule LP

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0040]	lcm_Unit2: Address	1a	24	Alphanumeric	
[0041]	lcm_Unit2: City	1a	24	Alphanumeric	
[0042]	lcm_Unit2: State	1a	2	Alphanumeric	
[0043]	lcm_Unit2: Zip	1a	9	Alphanumeric	
[0044]	lcm_Unit2: Date Compliance Or Payment	1c	8	Alphanumeric (ccyymmdd)	
[0045]	lcm_Unit2: Cost Of lcm	1d	12	Numeric	
[0046]	lcm_Unit2: 50% Of Cost	1e	12	Numeric	
[0047]	lcm_Unit2: Qualifying Amount	1f	12	Numeric	
[0048]	lcm_Unit2: LicenseNumber	1b	12	Numeric	+
[0050]	lcm_Unit3: Address	1a	24	Alphanumeric	
[0051]	lcm_Unit3: City	1a	24	Alphanumeric	
[0052]	lcm_Unit3: State	1a	2	Alphanumeric	
[0053]	lcm_Unit3: Zip	1a	9	Alphanumeric	
[0054]	lcm_Unit3: Date Compliance Or Payment	1c	8	Alphanumeric (ccyymmdd)	
[0055]	lcm_Unit3: Cost Of lcm	1d	12	Numeric	
[0056]	lcm_Unit3: 50% Of Cost	1e	12	Numeric	
[0057]	lcm_Unit3: Qualifying Amount	1f	12	Numeric	
[0058]	lcm_Unit3: LicenseNumber	1b	12	Numeric	+
[0060]	lcm_Unit4: Address	1a	24	Alphanumeric	
[0061]	lcm_Unit4: City	1a	24	Alphanumeric	
[0062]	lcm_Unit4: State	1a	2	Alphanumeric	
[0063]	lcm_Unit4: Zip	1a	9	Alphanumeric	
[0064]	lcm_Unit4: Date Compliance Or Payment	1c	8	Alphanumeric (ccyymmdd)	
[0065]	lcm_Unit4: Cost Of lcm	1d	12	Numeric	
[0066]	lcm_Unit4: 50% Of Cost	1e	12	Numeric	
[0067]	lcm_Unit4: Qualifying Amount	1f	12	Numeric	
[0068]	lcm_Unit4: LicenseNumber	1b	12	Numeric	+

Section 3 Schedules

Schedule LP

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0070]	Icm Total Qualifying Amount	2	12	Numeric	
[0080]	Fcd_Unit1: Address	3a	24	Alphanumeric	
[0081]	Fcd_Unit1: City	3a	24	Alphanumeric	
[0082]	Fcd_Unit1: State	3a	2	Alphanumeric	
[0083]	Fcd_Unit1: Zip	3a	9	Alphanumeric	
[0084]	Fcd_Unit1: Date Compliance Or Payment	3c	8	Alphanumeric (ccyymmdd)	
[0085]	Fcd_Unit1: Cost Of Icm	3d	12	Numeric	
[0086]	Fcd_Unit1: 50% Of Cost	3e	12	Numeric	
[0087]	Fcd_Unit1: Qualifying Amount	3f	12	Numeric	
[0088]	Fcd_Unit1: LicenseNumber	3b	12	Numeric	+
[0090]	Fcd_Unit2: Address	3a	24	Alphanumeric	
[0091]	Fcd_Unit2: City	3a	24	Alphanumeric	
[0092]	Fcd_Unit2: State	3a	2	Alphanumeric	
[0093]	Fcd_Unit2: Zip	3a	9	Alphanumeric	
[0094]	Fcd_Unit2: Date Compliance Or Payment	3c	8	Alphanumeric (ccyymmdd)	
[0095]	Fcd_Unit2: Cost Of Icm	3d	12	Numeric	
[0096]	Fcd_Unit2: 50% Of Cost	3e	12	Numeric	
[0097]	Fcd_Unit2: Qualifying Amount	3f	12	Numeric	
[0098]	Fcd_Unit2: LicenseNumber	3b	12	Numeric	+
[0100]	Fcd_Unit3: Address	3a	24	Alphanumeric	
[0101]	Fcd_Unit3: City	3a	24	Alphanumeric	
[0102]	Fcd_Unit3: State	3a	2	Alphanumeric	
[0103]	Fcd_Unit3: Zip	3a	9	Alphanumeric	
[0104]	Fcd_Unit3: Date Compliance Or Payment	3c	8	Alphanumeric (ccyymmdd)	
[0105]	Fcd_Unit3: Cost Of Icm	3d	12	Numeric	
[0106]	Fcd_Unit3: 50% Of Cost	3e	12	Numeric	
[0107]	Fcd_Unit3: Qualifying Amount	3f	12	Numeric	

Section 3 Schedules

Schedule LP

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0108]	Fcd_Unit3: LicenseNumber	3b	12	Numeric	+
[0110]	Fcd_Unit4: Address	3a	24	Alphanumeric	
[0111]	Fcd_Unit4: City	3a	24	Alphanumeric	
[0112]	Fcd_Unit4: State	3a	2	Alphanumeric	
[0113]	Fcd_Unit4: Zip	3a	9	Alphanumeric	
[0114]	Fcd_Unit4: Date Compliance Or Payment	3c	8	Alphanumeric (ccyymmdd)	
[0115]	Fcd_Unit4: Cost Of Icm	3d	12	Numeric	
[0116]	Fcd_Unit4: 50% Of Cost	3e	12	Numeric	
[0117]	Fcd_Unit4: Qualifying Amount	3f	12	Numeric	
[0118]	Fcd_Unit4: LicenseNumber	3b	12	Numeric	+
[0120]	Fcd Total Qualifying Amount	4	12	Numeric	
[0130]	Total Lead Paint Credits For Current Year	5	12	Numeric	
[0140]	Unused Credits From Prior Year	6	12	Numeric	
[0150]	Credit Available Current Year	7	12	Numeric	
[0160]	Tax Minus Relevant Credits	8	12	Numeric	
[0170]	Credit Allowable Current Year	9	12	Numeric	
[0180]					--
[0181]					--
[0182]					--
[0190]	Carryover 2004: Total Credits	10a	12	Numeric	
[0191]	Carryover 2004: Portion Used This Year	10b	12	Numeric	
[0192]	Carryover 2004: Available Credits	10c	12	Numeric	
[0200]	Carryover 2005: Total Credits	10a	12	Numeric	
[0201]	Carryover 2005: Portion Used This Year	10b	12	Numeric	
[0202]	Carryover 2005: Available Credits	10c	12	Numeric	
[0210]	Carryover 2006: Total Credits	10a	12	Numeric	
[0211]	Carryover 2006: Portion Used This Year	10b	12	Numeric	

Section 3 Schedules

Schedule LP

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0212]	Carryover 2006: Available Credits	10c	12	Numeric	
[0220]	Carryover 2007: Total Credits	10a	12	Numeric	
[0221]	Carryover 2007: Portion Used This Year	10b	12	Numeric	
[0222]	Carryover 2007: Available Credits	10c	12	Numeric	
[0230]	Carryover 2008: Total Credits	10a	12	Numeric	
[0231]	Carryover 2008: Portion Used This Year	10b	12	Numeric	
[0232]	Carryover 2008: Available Credits	10c	12	Numeric	
[0240]	Carryover 2009: Total Credits	10a	12	Numeric	
[0241]	Carryover 2009: Portion Used This Year	10b	12	Numeric	
[0242]	Carryover 2009: Available Credits	10c	12	Numeric	
[0250]	Carryover 2010: Total Credits	10a	12	Numeric	+
[0251]	Carryover 2010: Portion Used This Year	10b	12	Numeric	+
[0252]	Carryover 2010: Available Credits	10c	12	Numeric	+
[0260]	Totals: Total Credits	11	12	Numeric	+
[0261]	Totals: Portion Used This Year	11	12	Numeric	+
[0262]	Totals: Available Credits	11	12	Numeric	+
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule SC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value "SCHbbbSCbbbbPG01b(9n)b(7n) " [7n = Schedule Occurrence Number 000001-000005] 9n = Primary SSN]	
[0010]	Primary: First Name		16	Alphanumeric	
[0011]	Primary: Last Name		20	Alphanumeric	
[0012]	Primary: Ssn		9	Alphanumeric	
[0020]	Secondary: First Name		16	Alphanumeric	
[0021]	Secondary: Last Name		20	Alphanumeric	
[0022]	Secondary: Ssn		9	Alphanumeric	
[0030]	Address		24	Alphanumeric	
[0031]	City/Town		24	Alphanumeric	
[0032]	State		2	Alphanumeric	
[0033]	Zip		9	Alphanumeric	
[0040]					--
[0050]	Date Compliance Certificate / Verification Letter	1a	8	Alphanumeric (ccyymmdd)	
[0060]	Name Of Approving Authority:	1b	40	Alphanumeric	
[0070]	Details Of Co-Owners	2	6	Alphanumeric (STMbbn)	
[0080]	Percentage Of The Total Actual Costs That You Paid	2	6	Ratio	
[0090]	Loan Issued For Septic Repair?	3a	1	Alphanumeric (X or blank)	
[0091]	Name Of Participating Lender	3a	40	Alphanumeric	
[0092]	Amount Of Loan	3a	12	Numeric	

Section 3 Schedules

Schedule SC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0093]	Loan Term (In Months)	3a	3	Numeric	
[0094]	Interest Rate: 0% 3% 5%	3a	1	Numeric (0,3,5)	
[0100]	Loan Issued For Betterment ?	3b	1	Alphanumeric (X or blank)	
[0101]	Betterment: Name Of Municipality	3b	40	Alphanumeric	
[0102]	Betterment: Amount	3b	12	Numeric	
[0103]	Betterment: Years To Repay	3b	3	Numeric	
[0104]	Betterment: Interest Rate	3b	6	Ratio	
[0110]	Expenditure1: Description	4a	50	Alphanumeric	
[0111]	Expenditure1: Date Paid	4b	8	Alphanumeric (ccyymmdd)	
[0112]	Expenditure1: Actual Cost	4c	12	Numeric	
[0120]	Expenditure2: Description	4a	50	Alphanumeric	
[0121]	Expenditure2: Date Paid	4b	8	Alphanumeric (ccyymmdd)	
[0122]	Expenditure2: Actual Cost	4c	12	Numeric	
[0130]	Expenditure3: Description	4a	50	Alphanumeric	
[0131]	Expenditure3: Date Paid	4b	8	Alphanumeric (ccyymmdd)	
[0132]	Expenditure3: Actual Cost	4c	12	Numeric	
[0140]	Expenditure4: Description	4a	50	Alphanumeric	
[0141]	Expenditure4: Date Paid	4b	8	Alphanumeric (ccyymmdd)	
[0142]	Expenditure4: Actual Cost	4c	12	Numeric	
[0150]	Actual Costs To Repair Or Replace	5	12	Numeric	
[0160]	Max Credit Computation Amount	6	12	Numeric	
[0170]	Actual Costs Available For The Credit	7	12	Numeric	
[0180]	Maximum Septic Credit Available	8	12	Numeric	
[0190]	Adjusted Septic Credit	9	12	Numeric	
[0200]	Interest Subsidy Received	10	12	Numeric	
[0210]	Adjusted Septic Credit Available	11	12	Numeric	
[0220]	Tax Minus Relevant Credits	12	12	Numeric	

Section 3 Schedules

Schedule SC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0230]	Septic Credit Allowable This Year	13	12	Numeric	
[0240]					--
[0241]					--
[0242]					--
[0250]	2006: Total Available Credit	14	12	Numeric	
[0251]	2006: Portion Used	14	12	Numeric	
[0252]	2006: Unused Credit	14	12	Numeric	
[0260]	2007: Total Available Credit	14	12	Numeric	
[0261]	2007: Portion Used	14	12	Numeric	
[0262]	2007: Unused Credit	14	12	Numeric	
[0270]	2008: Total Available Credit	14	12	Numeric	
[0271]	2008: Portion Used	14	12	Numeric	
[0272]	2008: Unused Credit	14	12	Numeric	
[0280]	2009: Total Available Credit	14	12	Numeric	
[0281]	2009: Portion Used	14	12	Numeric	
[0282]	2009: Unused Credit	14	12	Numeric	
[0283]	2010: Total Available Credit	14	12	Numeric	+
[0284]	2010: Portion Used	14	12	Numeric	+
[0285]	2010: Unused Credit	14	12	Numeric	+
[0286]	Total: Total Available Credit	15	12	Numeric	+
[0287]	Total: Portion Used	15	12	Numeric	+
[0288]	Total: Unused Credit	15	12	Numeric	+
[0290]					--
[0300]					--
[0310]					--
[0320]	2005: Outstanding Loan Or Betterment	16	12	Numeric	
[0330]	2005: Days Loan Or Betterment Issued	17	12	Numeric	

Section 3 Schedules

Schedule SC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0340]	2005: 7% Of Outstanding	18	12	Numeric	
[0350]	2006: Outstanding Loan Or Betterment	19	12	Numeric	
[0360]	2006: Days Loan Or Betterment Issued	20	12	Numeric	
[0370]	2006: 8.5% Of Outstanding	21	12	Numeric	
[0380]	2007: Outstanding Loan Or Betterment	22	12	Numeric	
[0390]	2007: Days Loan Or Betterment Issued	23	12	Numeric	
[0400]	2007: 9% Of Outstanding	24	12	Numeric	
[0410]	2008: Outstanding Loan Or Betterment	25	12	Numeric	
[0420]	2008: Days Loan Or Betterment Issued	26	12	Numeric	
[0430]	2008: 7% Of Outstanding	27	12	Numeric	
[0440]	2009: Outstanding Loan Or Betterment	28	12	Numeric	
[0450]	2009: Days Loan Or Betterment Issued	29	12	Numeric	
[0460]	2009: 5.25% Of Outstanding	30	12	Numeric	
[0465]	2010: Outstanding Loan Or Betterment	31	12	Numeric	+
[0466]	2010: Days Loan Or Betterment Issued	32	12	Numeric	+
[0467]	2010: X% Of Outstanding	33	12	Numeric	+
[0470]	Total Interest At Market Rate	34	12	Numeric	
[0480]	Total Interest Actually Paid	35	12	Numeric	
[0490]	Amount Of Interest Subsidy	36	12	Numeric	
	Record terminus character		1	Value "#"	

Section 3 Schedules

Schedule EOAC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbEOACbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	First Name		16	Alphanumeric	
[0011]	Last Name		20	Alphanumeric	
[0012]	Ssn / Fid		9	Alphanumeric	
[0020]	Type Of Business	1	2	Alphanumeric, value as follows: "SP" for Sole proprietorship "PA" for Partnership "SC" for S corporation "FI" for Financial institution "IC" for Insurance company "CO" for Corporation "PS" for Public service corp. "TR" for Trust "CC" for combined return Corp. "OT" for Other	
[0021]	Principal Reporting Company for a combined return Corp.: Name	1	35	Alphanumeric	
[0022]	Principal Reporting Company for a combined return Corp.: Fid	1	9	Alphanumeric	
[0023]	Other Type Of Business: Specify	1	35	Alphanumeric	
[0030]	Type Of Return This Schedule Is Filed With	2	10	Alphanumeric	
[0040]	Certified Project Location: Address	3	24	Alphanumeric	
[0041]	Certified Project Location: City	3	24	Alphanumeric	
[0042]	Certified Project Location: State	3	2	Alphanumeric	

Section 3 Schedules

Schedule EOAC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0043]	Certified Project Location: Zip	3	9	Alphanumeric	
[0050]	Date Project Was Certified By Eacc	1	8	Numeric (ccyymmdd)	
[0060]	Purchase01: Description	5	40	Alphanumeric	
[0061]	Purchase01: Date Acquired	5	8	Numeric (ccyymmdd)	
[0062]	Purchase01: Life Or Recovery Yrs	5	3	Numeric	
[0063]	Purchase01: Cost	5	12	Numeric	
[0064]	Purchase01: Cost Explanation	5	6	Alphanumeric (STMbnn)	
[0070]	Purchase02: Description	5	40	Alphanumeric	
[0071]	Purchase02: Date Acquired	5	8	Numeric (ccyymmdd)	
[0072]	Purchase02: Life Or Recovery Yrs	5	3	Numeric	
[0073]	Purchase02: Cost	5	12	Numeric	
[0080]	Purchase02: Cost Explanation	5	6	Alphanumeric (STMbnn)	
[0081]	Purchase03: Description	5	40	Alphanumeric	
[0082]	Purchase03: Date Acquired	5	8	Numeric (ccyymmdd)	
[0083]	Purchase03: Life Or Recovery Yrs	5	3	Numeric	
[0090]	Purchase03: Cost	5	12	Numeric	
[0091]	Purchase03: Cost Explanation	5	6	Alphanumeric (STMbnn)	
[0092]	Purchase04: Description	5	40	Alphanumeric	
[0093]	Purchase04: Date Acquired	5	8	Numeric (ccyymmdd)	
[0100]	Purchase04: Life Or Recovery Yrs	5	3	Numeric	
[0101]	Purchase04: Cost	5	12	Numeric	
[0102]	Purchase04: Cost Explanation	5	6	Alphanumeric (STMbnn)	
[0103]	Purchase05: Description	5	40	Alphanumeric	
[0110]	Purchase05: Date Acquired	5	8	Numeric (ccyymmdd)	
[0111]	Purchase05: Life Or Recovery Yrs	5	3	Numeric	
[0112]	Purchase05: Cost	5	12	Numeric	
[0113]	Purchase05: Cost Explanation	5	6	Alphanumeric (STMbnn)	

Section 3 Schedules

Schedule EOAC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0120]	Purchase06: Description	5	40	Alphanumeric	
[0121]	Purchase06: Date Acquired	5	8	Numeric (ccyymmdd)	
[0122]	Purchase06: Life Or Recovery Yrs	5	3	Numeric	
[0123]	Purchase06: Cost	5	12	Numeric	
[0130]	Purchase06: Cost Explanation	5	6	Alphanumeric (STMbnn)	
[0131]	Purchase07: Description	5	40	Alphanumeric	
[0132]	Purchase07: Date Acquired	5	8	Numeric (ccyymmdd)	
[0133]	Purchase07: Life Or Recovery Yrs	5	3	Numeric	
[0140]	Purchase07: Cost	5	12	Numeric	
[0141]	Purchase07: Cost Explanation	5	6	Alphanumeric (STMbnn)	
[0142]	Purchase08: Description	5	40	Alphanumeric	
[0143]	Purchase08: Date Acquired	5	8	Numeric (ccyymmdd)	
[0150]	Purchase08: Life Or Recovery Yrs	5	3	Numeric	
[0151]	Purchase08: Cost	5	12	Numeric	
[0152]	Purchase08: Cost Explanation	5	6	Alphanumeric (STMbnn)	
[0153]	Purchase09: Description	5	40	Alphanumeric	
[0160]	Purchase09: Date Acquired	5	8	Numeric (ccyymmdd)	
[0161]	Purchase09: Life Or Recovery Yrs	5	3	Numeric	
[0162]	Purchase09: Cost	5	12	Numeric	
[0163]	Purchase09: Cost Explanation	5	6	Alphanumeric (STMbnn)	
[0170]	Purchase10: Description	5	40	Alphanumeric	
[0171]	Purchase10: Date Acquired	5	8	Numeric (ccyymmdd)	
[0172]	Purchase10: Life Or Recovery Yrs	5	3	Numeric	
[0173]	Purchase10: Cost	5	12	Numeric	
[0174]	Purchase10: Cost Explanation	5	6	Alphanumeric (STMbnn)	
[0180]	Statement With Details of any additional purchases		6	Alphanumeric (STMbnn)	
[0230]	Total Cost Of Property	6	12	Numeric	

Section 3 Schedules

Schedule EOAC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0240]	U.S. Basis Reduction	7	12	Numeric	
[0250]	Total Cost Of Property After Reduction	8	12	Numeric	
[0260]	Available Current-Year Eoac.	9	12	Numeric	
[0270]	Total Tax For Determining Allowable Credit	10	12	Numeric	
[0280]	Total Of Other Credits	11	12	Numeric	
[0290]	Subtract Line 11 From Line 10	12	12	Numeric	
[0300]	Enter Relevant % Amt (Of Line 12)	13	12	Numeric	
[0310]	Eoac Available This Year	14	12	Numeric	
[0320]	Eoac Allowable For Use In Current Year	15	12	Numeric	
[0330]	Carryover 2000: Total Credits	16	12	Numeric	
[0331]	Carryover 2000: Portion Used This Year	16	12	Numeric	
[0332]	Carryover 2000: Available Credits	16	12	Numeric	
[0340]	Carryover 2001: Total Credits	16	12	Numeric	
[0341]	Carryover 2001: Portion Used This Year	16	12	Numeric	
[0342]	Carryover 2001: Available Credits	16	12	Numeric	
[0350]	Carryover 2002: Total Credits	16	12	Numeric	
[0351]	Carryover 2002: Portion Used This Year	16	12	Numeric	
[0352]	Carryover 2002: Available Credits	16	12	Numeric	
[0360]	Carryover 2003: Total Credits	16	12	Numeric	
[0361]	Carryover 2003: Portion Used This Year	16	12	Numeric	
[0362]	Carryover 2003: Available Credits	16	12	Numeric	
[0370]	Carryover 2004: Total Credits	16	12	Numeric	
[0371]	Carryover 2004: Portion Used This Year	16	12	Numeric	
[0372]	Carryover 2004: Available Credits	16	12	Numeric	
[0380]	Carryover 2005: Total Credits	16	12	Numeric	
[0381]	Carryover 2005: Portion Used This Year	16	12	Numeric	
[0382]	Carryover 2005: Available Credits	16	12	Numeric	

Section 3 Schedules

Schedule EOAC

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0390]	Carryover 2006: Total Credits	16	12	Numeric	
[0391]	Carryover 2006: Portion Used This Year	16	12	Numeric	
[0392]	Carryover 2006: Available Credits	16	12	Numeric	
[0400]	Carryover 2007: Total Credits	16	12	Numeric	
[0401]	Carryover 2007: Portion Used This Year	16	12	Numeric	
[0402]	Carryover 2007: Available Credits	16	12	Numeric	
[0410]	Carryover 2008: Total Credits	16	12	Numeric	
[0411]	Carryover 2008: Portion Used This Year	16	12	Numeric	
[0412]	Carryover 2008: Available Credits	16	12	Numeric	
[0420]	Carryover 2009: Total Credits	16	12	Numeric	
[0421]	Carryover 2009: Portion Used This Year	16	12	Numeric	
[0422]	Carryover 2009: Available Credits	16	12	Numeric	
[0430]	Carryover Totals: Total Credits	17	12	Numeric	
[0431]	Carryover Totals: Portion Used This Year	17	12	Numeric	
[0432]	Carryover Totals: Available Credits	17	12	Numeric	
	Record terminus character		1	Value "#"	

SECTION 4 Forms

Section 4 Forms

Form Record Identification

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for Form Record ID fields				
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	"*****"	
[0000]	Record ID		6	AlphaNumeric (Value "FRMbbb")	
[0001]	Form Number		6	AlphaNumeric (left-justified) Values "W-2bbb", "W-2Gbb", "M2210b", "M1310b", "1099Rb", "M4868b", "1099Mb", "PWHWAb"	
[0002]	Page Number		5	AlphaNumeric (Value "PGnnb", nn = 01 to num-of-pages)	
[0003]	Primary Social Security Number		9	Numeric	
[0004]	Filler		1	Blank	
[0005]	Form Occurrence Number		7	Numeric (Number limited to the maximum number of forms allowed)	
	Form Total		42		

Section 4 Forms

Form W-2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		34	Value	
				"FRMbbbW-2bbbPG01b(9n)b(7n)" [7n = Form Occurrence Number 0000001 - 0000050]	
				9n = Primary SSN]	
[0010]	Corrected W-2		1	Blank (IRS Use Only)	
[0035]	Employee's SSN	a	9	Numeric	
[0040]	Employer Identification Number	b	9	AlphaNumeric	
[0045]	Employer Name Control	c	4	AlphaNumeric (First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are Alpha, Numeric, hyphen, ampersand, spaces may be present only as last two positions.)	
[0050]	Employer Name	c	35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ()	
[0055]	Employer Name Line 2	c	35	AlphaNumeric, in care of addressee or address continuation. Allowable special characters are hyphen, space, ampersand, slash and percent (%).	
[0060]	Employer Address	c	35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and literal "NONE"	
[0070]	Employer City	c	22	AlphaNumeric. Allowable special character is ace	
[0073]	Employer State or period	c	2	AlphaNumeric. (Standard Postal State Abbreviations) or period.	
[0075]	Employer Zip	c	12	AlphaNumeric. (Left-justified)	

Section 4 Forms

Form W-2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0085]	Control Number	d	14	AlphaNumeric or Blank	
[0090]	Employee Name	e	35	AlphaNumeric. Allowable special characters are; hyphen (-) and blank ()	
[0100]	Employee Address	f	35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and blank ().E1376	
[0105]	Employee Address [continuation]	f	35	AlphaNumeric	
[0110]	Employee City	f	22	AlphaNumeric.Allowable special character is space	
[0113]	Employee State	f	2	AlphaNumeric.(Standard Postal State Abbreviations)	
[0115]	Employee Zip	f	12	AlphaNumeric.(Left-justified)	
[0120]	Wages	1	12	Numeric	
[0130]	Withholding	2	12	Numeric	
[0140]	Social Security Wages	3	12	Numeric	
[0150]	Social Security Tax	4	12	Numeric	
[0160]	Medicare Wages and Tips	5	12	Numeric	
[0170]	Medicare Tax Withheld	6	12	Numeric	
[0180]	Social Security Tips	7	12	Numeric	
[0190]	Allocated Tips	8	12	Numeric	
[0200]	Advanced EIC Payment	9	12	Numeric	
[0210]	Dependent Care Benefits	10	12	Numeric	
[0220]	Nonqualified Plans	11	12	Numeric	
[0242]	Employer's Use Code 1	12a	6	AlphaNumeric or "STMbnn"	
[0244]	Year 1 [for Prior year use RRA contr.]	12a	2	Numeric [YY] or blank	
[0246]	Employer's Use Amount 1	12a	12	Numeric	
[0252]	Employer's Use Code 2	12b	6	AlphaNumeric	
[0254]	Year 2 [for Prior year use RRA contr.]	12b	2	Numeric [YY] or blank	

Section 4 Forms

Form W-2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0256]	Employer's Use Amount 2	12b	12	Numeric	
[0257]	Employer's Use Code 3	12c	6	AlphaNumeric	
[0258]	Year 3 [for Prior year use RRA contr.]	12c	2	Numeric [YY] or blank	
[0259]	Employer's Use Amount 3	12c	12	Numeric	
[0260]	Employer's Use Code 4	12d	6	AlphaNumeric	
[0261]	Year 4 [for Prior year use RRA contr.]	12d	2	Numeric [YY] or blank	
[0262]	Employer's Use Amount 4	12d	12	Numeric	
[0265]	Statutory Employee Ind.	13	1	AlphaNumeric ("X" or Blank)	
[0267]	Retirement Plan Ind.	13	1	AlphaNumeric ("X" or Blank)	
[0269]	Third Party Sick Pay Ind.	13	1	AlphaNumeric ("X" or Blank)	
[0270]	Other Deducts/Benefits Type 1	14	8	AlphaNumeric or "STMbnn"	
[0272]	Other Deducts/Benefits Amt 1	14	12	Numeric	
[0280]	Other Deducts/Benefits Type 2	14	8	AlphaNumeric	
[0282]	Other Deducts/Benefits Amt 2	14	12	Numeric	
[0290]	Other Deducts/Benefits Type 3	14	8	AlphaNumeric	
[0292]	Other Deducts/Benefits Amt 3	14	12	Numeric	
[0300]	Other Deducts/Benefits Type 4	14	8	AlphaNumeric	
[0302]	Other Deducts/Benefits Amt 4	14	12	Numeric	
[0370]	State Name 1	15	2	AlphaNumeric.(Standard Postal State Abbreviations)	
[0380]	Employer's State ID Number 1	15	16	AlphaNumeric or Blank	
[0390]	State Wages 1	16	12	Numeric	
[0400]	State Income Tax 1	17	12	Numeric	
[0405]	Local Wages/Tips 1	18	12	Numeric	
[0407]	Local Income Tax 1	19	12	Numeric	
[0410]	Name of Locality 1	20	9	AlphaNumeric	

Section 4 Forms

Form W-2

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0440]	State Name 2	15	2	AlphaNumeric.(Standard Postal State Abbreviations)	
[0450]	Employer's State ID Number 2	15	16	AlphaNumeric or Blank	
[0460]	State Wages 2	16	12	Numeric	
[0470]	State Income Tax 2	17	12	Numeric	
[0475]	Local Wages/Tips 2	18	12	Numeric	
[0477]	Local Income Tax 2	19	12	Numeric	
[0480]	Name of Locality 2	20	9	AlphaNumeric	
[0490]	State Name 3	15	2	AlphaNumeric.(Standard Postal State Abbreviations)	
[0500]	Employer's State ID Number 3	15	16	AlphaNumeric or Blank	
[0515]	State Wages 3	16	12	Numeric	
[0520]	State Income Tax 3	17	12	Numeric	
[0525]	Local Wages/Tips 3	18	12	Numeric	
[0527]	Local Income Tax 3	19	12	Numeric	
[0530]	Name of Locality 3	20	9	AlphaNumeric	
[0540]	State Name 4	15	2	AlphaNumeric.(Standard Postal State Abbreviations)	
[0550]	Employer's State ID Number 4	15	16	AlphaNumeric or Blank	
[0560]	State Wages 4	16	12	Numeric	
[0570]	State Income Tax 4	17	12	Numeric	
[0575]	Local Wages/Tips 4	18	12	Numeric	
[0577]	Local Income Tax 4	19	12	Numeric	
[0580]	Name of Locality 4	20	9	AlphaNumeric	
[0590]	W-2 Ind.		1	AlphaNumeric ("N" non-standard (for altered, typed, or handwritten forms) OR "S" standard W-2)	
	Record Terminus Character		1	Value "#"	

Section 4 Forms

Form W-2G

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		34	Value	
				"FRMbbbW-2GbbPG01b(9n)b(7n)" [7n = Form Occurrence Number 0000001 - 0000030]	
				9n = Primary SSN]	
[0010]	Corrected W2G		1	AlphaNumeric	
[0015]	Payer Name Control		4	AlphaNumeric (First 4 significant characters of employer's name, no leading or embedded spaces. Allowable characters are alpha, Numeric, hyphen, ampersand. Spaces may only be present as last two positions.)	
[0020]	Payer Name		35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ()	
[0021]	Payer Name Line 2		35	AlphaNumeric, in care of addressee or addr. continuation. Allowable chars. are ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ()	
[0022]	Payer's Address		35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"	
[0023]	Payer City		22	AlphaNumeric. Allowable special character is space	
[0024]	Payer State		2	AlphaNumeric. (Standard Postal State Abbreviations) or period.	
[0025]	Payer Zip		12	AlphaNumeric. (Left-justified)	
[0026]	Payer Identification Number		9	AlphaNumeric	
[0030]	Payer Telephone Number		10	AlphaNumeric	
[0040]	Gross Winning's, etc	1	12	Numeric	
[0050]	Withholding	2	12	Numeric	

Section 4 Forms

Form W-2G

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0080]	Type of wager	3	13	AlphaNumeric	
[0090]	Date Won	4	8	Date (CCYYMMDD)	
[0100]	Transaction	5	13	AlphaNumeric	
[0105]	Race	6	13	AlphaNumeric	
[0120]	Winnings from Identical Wagers	7	12	Numeric	
[0130]	Cashier	8	13	AlphaNumeric	
[0140]	Winner's Name		35	AlphaNumeric. Allowable special character is: hyphen (-)	
[0142]	Winner's Address		35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"	
[0143]	Winner's Address Continuation		35	AlphaNumeric	
[0144]	Winner's City		22	AlphaNumeric.Allowable special character is space	
[0146]	Winner's State		2	AlphaNumeric.(Standard Postal State Abbreviations)	
[0148]	Winner's Zip		12	AlphaNumeric.(Left-justified)	
[0150]	SSN	9	9	AlphaNumeric.(W-2G Social Security Number)	
[0160]	Window	10	13	AlphaNumeric	
[0180]	First I.D.	11	13	AlphaNumeric	
[0190]	Second I.D.	12	13	AlphaNumeric	
[0200]	State Name	13	2	AlphaNumeric.(Standard Postal State Abbreviations)	
[0201]	Payers State ID	13	16	AlphaNumeric	
[0210]	State Income Tax Withheld	14	12	Numeric	
[0220]	W-2G Ind.		1	AlphaNumeric (IRS Use Only)	
	Record Terminus Character		1	Value "#"	

Section 4 Forms

Form 1099-R

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		34	Value	
				"FRMbbb1099RbPG01b(9n)b(7n)" [7n = Form Occurrence Number 0000001 - 0000020]	
				9n = Primary SSN]	
[0010]	Corrected Box		1	AlphaNumeric ("X" or Blank)	
[0015]	Payer Name Control		4	AlphaNumeric (First 4 significant characters of employer's name, no leading or embedded spaces. Allowable characters are Alpha, Numeric, hyphen, ampersand. Spaces may only be present as last two positions.)	
[0020]	Payer Name		35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ()	
[0025]	Payer Name Line 2	c	35	AlphaNumeric, in care of addressee or address continuation. Allowable special characters are hyphen, space, ampersand, slash and percent (%).	
[0030]	Payer Address		35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), percent (%), and Literal "NONE"	
[0040]	Payer City		22	AlphaNumeric. Allowable special character is space	
[0042]	Payer State		2	AlphaNumeric (Standard Postal State Abbreviations) or period.	
[0044]	Payer Zip		12	AlphaNumeric. (Left-justified)	
[0050]	Payer Identification Number		9	AlphaNumeric	
[0060]	SSN		9	AlphaNumeric	
[0070]	Recipient's Name		35	AlphaNumeric. Allowable special characters is: hyphen (-)	
[0080]	Recipient's Address		35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), percent (%), and Literal "NONE"	

Section 4 Forms

Form 1099-R

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0085]	Recipient's Address Continuation		35	AlphaNumeric	
[0090]	Recipient's City		22	AlphaNumeric. Allowable special character is space	
[0092]	Recipient's State		2	AlphaNumeric. (Standard Postal State Abbreviations)	
[0094]	Recipient's Zip		12	AlphaNumeric. (Left-justified)	
[0098]	First yr of desig. roth contribution		12	Numeric (ccyy)	
[0100]	Account Number		30	AlphaNumeric or Blank	
[0110]	Gross Distribution	1	12	Numeric	
[0120]	Taxable Amount	2a	12	Numeric	
[0130]	Tax Amount Not Determined Ind	2b	1	AlphaNumeric ("X" or Blank)	
[0140]	Total Distribution Ind	2b	1	AlphaNumeric ("X" or Blank)	
[0150]	Taxable Amount for Capital Gain	3	12	Numeric	
[0160]	Withholding	4	12	Numeric	
[0170]	Employee Insurance Contribution	5	12	Numeric	
[0180]	Unrealized Securities Appreciation	6	12	Numeric	
[0190]	Distribution Code	7	2	AlphaNumeric or Blank	
[0200]	IRA/SEP Ind	7	1	AlphaNumeric ("X" or Blank)	
[0210]	Other Distribution	8	12	Numeric	
[0220]	Recipient's Other Distribution Percentage	8	6	Ratio	
[0230]	Recipient's Total Distribution Percentage	9a	6	Ratio	
[0231]	Total Employees Cont.	9b	12	Numeric	
[0240]	State Income Tax W/Held	10(1)	12	Numeric	
[0246]	State/Payers state name	11(1)	2	AlphaNumeric	
[0250]	Payer State I.D. No.	11(1)	16	AlphaNumeric	
[0255]	State Distribution	12(1)	12	Numeric	
[0260]	Local Income Tax W/Held	13(1)	12	Numeric	
[0270]	Name of Locality	14(1)	9	AlphaNumeric	

Section 4 Forms

Form 1099-R

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0275]	Local Distribution	15(1)	12	Numeric	
[0280]	State Income Tax W/Held - 2	10(2)	12	Numeric	
[0286]	State payers State Name	11(2)	2	AlphaNumeric	
[0290]	Payer State I.D. - 2	11(2)	16	AlphaNumeric	
[0300]	State Distribution - 2	12(2)	12	Numeric	
[0310]	Local Income Tax W/Held - 2	13(2)	12	Numeric	
[0320]	Name of Locality - 2	14(2)	9	AlphaNumeric	
[0330]	Local Distribution - 2	15(2)	12	Numeric	
[0340]	1099-R Ind.		1	AlphaNumeric (IRS Use Only)	
	Record Terminus Character		1	Value "#"	

Section 4 Forms

Form 1099-M

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		34	Value	
				"FRMbbb1099MbPG01b(9n)b(7n)" [7n = Form Occurrence Number 0000001 - 0000020]	
				9n = Primary SSN]	
[0010]	Corrected Box		1	AlphaNumeric ("X" or Blank)	
[0015]	Payer Name Control		4	AlphaNumeric (First 4 significant characters of employer's name, no leading or embedded spaces. Allowable characters are Alpha, Numeric, hyphen, ampersand. Spaces may only be present as last two positions.)	
[0020]	Payer Name		35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ()	
[0025]	Payer Name Line 2	c	35	AlphaNumeric, in care of addressee or address continuation. Allowable special characters are hyphen, space, ampersand, slash and percent (%).	
[0030]	Payer Address		35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), percent (%), and Literal "NONE"	
[0040]	Payer City		22	AlphaNumeric. Allowable special character is space	
[0042]	Payer State		2	AlphaNumeric (Standard Postal State Abbreviations) or period.	
[0044]	Payer Zip		12	AlphaNumeric. (Left-justified)	
[0050]	Payer Identification Number		9	AlphaNumeric	
[0060]	SSN (Recipients ID)		9	AlphaNumeric	
[0070]	Recipient's Name		35	AlphaNumeric. Allowable special characters is: hyphen (-)	
[0080]	Recipient's Address		35	AlphaNumeric. Allowable special characters are: ampersand (&), hyphen (-), percent (%), and Literal "NONE"	

Section 4 Forms

Form 1099-M

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0085]	Recipient's Address Continuation		35	AlphaNumeric	
[0090]	Recipient's City		22	AlphaNumeric. Allowable special character is space	
[0092]	Recipient's State		2	AlphaNumeric. (Standard Postal State Abbreviations)	
[0094]	Recipient's Zip		12	AlphaNumeric. (Left-justified)	
[0100]	Account Number		30	AlphaNumeric or Blank	
[0110]	Rents	1	12	Numeric	
[0120]	Royalties	2	12	Numeric	
[0130]	Other Income	3	12	Numeric	
[0140]	Federal Income tax withheld	4	12	Numeric	
[0150]	Fishing boat proceeds	5	12	Numeric	
[0160]	Medical and Health care payments	6	12	Numeric	
[0170]	Non employee compensation	7	12	Numeric	
[0180]	Substitute Payments	8	12	Numeric	
[0190]	Payer made direct sales of 5000 or more ?	9	1	AlphaNumeric ("X" or Blank)	
[0200]	Crop insurance proceeds	10	12	Numeric	
[0210]	Reserved	11	12	Numeric (zeroes only)	
[0220]	Reserved	12	12	Numeric (zeroes only)	
[0230]	Excess golden parachute payments	13	12	Numeric	
[0240]	Gross proceeds paid to an attorney	14	12	Numeric	
[0250]	Section 409A deferrals	15a	12	Numeric	
[0260]	Section 409A income	15b	12	Numeric	
[0270]	State Income Tax W/Held (1)	16(1)	12	Numeric	
[0272]	Payers state ID number (1)	17(1)	16	AlphaNumeric	
[0274]	State Income (1)	18(1)	12	Numeric	
[0280]	State Income Tax W/Held (2)	16(2)	12	Numeric	
[0282]	Payers state ID number (2)	17(2)	16	AlphaNumeric	
[0284]	State Income (2)	18(2)	12	Numeric	

Section 4 Forms

Form 1099-M

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0290]	1099-M Ind.		1	AlphaNumeric (IRS Use Only)	
	Record Terminus Character		1	Value "#"	

Section 4 Forms

Form M-2210

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		34	Value	
				"FRMbbbM2210bPG01b(9n)b(7n)" [7n = Form Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Taxpayer name		35	AlphaNumeric	
[0020]	Taxpayer SSN or FID		9	AlphaNumeric	
	Exceptions to the underpayment penalty				
[0030]	Tax after credit & withholding less than \$200		1	AlphaNumeric ("X" or Blank)	
[0040]	Farmer or fisherman filing and paying before March		1	AlphaNumeric ("X" or Blank)	
[0050]	MA Res. for 12 mths & not liable for taxes		1	AlphaNumeric ("X" or Blank)	
[0060]	Est. Pymt & withholding equal or exceed		1	AlphaNumeric ("X" or Blank)	
	Part 1: Required annual payment				
[0070]	Tax-Amount for the current tax year	1	12	Numeric	
[0080]	Total credits	2	12	Numeric	
[0090]	Balance	3	12	Numeric	
[0100]	80% or 66 2/3% of item 3	4	12	Numeric	
[0110]	Tax liability after credits (for prev. tax yr)	5	12	Numeric	
[0120]	Smaller of item 4 or item 5	6	12	Numeric	
	Part 2: Figuring your underpayment				

Section 4 Forms

Form M-2210

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0130]	Payment installment - April	7a	12	Numeric	
[0140]	Payment installment - June	7b	12	Numeric	
[0150]	Payment installment - Sept	7c	12	Numeric	
[0160]	Payment installment - Jan	7d	12	Numeric	
[0170]	Taxes paid & withheld April	8a	12	Numeric	
[0180]	Taxes paid & withheld June	8b	12	Numeric	
[0190]	Taxes paid & withheld Sept	8c	12	Numeric	
[0200]	Taxes paid & withheld Jan	8d	12	Numeric	
[0210]	Overpayment prev install Jun	9b	12	Numeric	
[0220]	Overpayment prev install Sep	9c	12	Numeric	
[0230]	Overpayment prev install Jan	9d	12	Numeric	
[0240]	Total - April	10a	12	Numeric	
[0250]	Total - June	10b	12	Numeric	
[0260]	Total - Sept	10c	12	Numeric	
[0270]	Total - Jan	10d	12	Numeric	
[0280]	Overpayment - April	11a	12	Numeric	
[0290]	Overpayment - June	11b	12	Numeric	
[0300]	Overpayment - Sept	11c	12	Numeric	
[0310]	Overpayment - Jan	11d	12	Numeric	
[0320]	Underpayment - April	12a	12	Numeric	
[0330]	Underpayment - June	12b	12	Numeric	
[0340]	Underpayment - Sept	12c	12	Numeric	
[0350]	Underpayment - Jan	12d	12	Numeric	
	Part 3: Figuring your underpayment penalty				
[0355]	Optional Statement For Part3 Calculation		6	AlphaNumeric or "STMbnn"	
[0360]	Date you paid	13a	8	Date (CCYYMMDD)	
[0370]	Date you paid	13b	8	Date (CCYYMMDD)	

Section 4 Forms

Form M-2210

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0380]	Date you paid	13c	8	Date (CCYYMMDD)	
[0390]	Date you paid	13d	8	Date (CCYYMMDD)	
[0400]	Days from install due date	14a	12	Numeric	
[0410]	Days from install due date	14b	12	Numeric	
[0420]	Days from install due date	14c	12	Numeric	
[0430]	Days from install due date	14d	12	Numeric	
[0432]	Days after Apr15-08 & before Jul01-08	15a	12	Numeric	
[0434]	Days after Apr15-08 & before Jul01-08	15b	12	Numeric	
[0436]	Days after Apr15-08 & before Jul01-08	15c	12	Numeric	
[0438]	Days after Apr15-08 & before Jul01-08	15d	12	Numeric	
[0452]	Days after Jun30-08 & before Oct01-08	16a	12	Numeric	
[0454]	Days after Jun30-08 & before Oct01-08	16b	12	Numeric	
[0456]	Days after Jun30-08 & before Oct01-08	16c	12	Numeric	
[0458]	Days after Jun30-08 & before Oct01-08	16d	12	Numeric	
[0482]	Days after Sep30-08 & before Jan01-09	17a	12	Numeric	
[0484]	Days after Sep30-08 & before Jan01-09	17b	12	Numeric	
[0486]	Days after Sep30-08 & before Jan01-09	17c	12	Numeric	
[0488]	Days after Sep30-08 & before Jan01-09	17d	12	Numeric	
[0492]	Days after Dec31-08 & before Apr16-09	18a	12	Numeric	
[0494]	Days after Dec31-08 & before Apr16-09	18b	12	Numeric	
[0496]	Days after Dec31-08 & before Apr16-09	18c	12	Numeric	
[0498]	Days after Dec31-08 & before Apr16-09	18d	12	Numeric	
[0502]	7% of Underpymt based on Line15 Apr	19a	12	Numeric	
[0504]	7% of Underpymt based on Line15 Jun	19b	12	Numeric	
[0506]	7% of Underpymt based on Line15 Sep	19c	12	Numeric	
[0508]	7% of Underpymt based on Line15 Jan	19d	12	Numeric	
[0512]	6% of Underpymt based on Line16 Apr	20a	12	Numeric	

Section 4 Forms

Form M-2210

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0514]	6% of Underpymt based on Line16 Jun	20b	12	Numeric	
[0516]	6% of Underpymt based on Line16 Sep	20c	12	Numeric	
[0518]	6% of Underpymt based on Line16 Jan	20d	12	Numeric	
[0522]	7% of Underpymt based on Line17 Apr	21a	12	Numeric	
[0524]	7% of Underpymt based on Line17 Jun	21b	12	Numeric	
[0526]	7% of Underpymt based on Line17 Sep	21c	12	Numeric	
[0528]	7% of Underpymt based on Line17 Jan	21d	12	Numeric	
[0532]	6% of Underpymt based on Line18 Apr	22a	12	Numeric	
[0534]	6% of Underpymt based on Line18 Jun	22b	12	Numeric	
[0536]	6% of Underpymt based on Line18 Sep	22c	12	Numeric	
[0538]	6% of Underpymt based on Line18 Jan	22d	12	Numeric	
[0560]	Total penalty due	23	12	Numeric	
	Record Terminus Character		1	Value "#"	

Section 4 Forms

Form M-4868

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		76	Value "RETbbbM4868bPG01b (9n)bCCYMMb[0007](16n)[0008](14n)"	
				(9n) = Primary SSN	
				(16n) = Return Sequence Num	
				(14n) = Declaration Control Num	
[0010]	Taxpayer SSN		9	AlphaNumeric	
[0011]	Taxpayer name (first)		16	AlphaNumeric	
[0012]	Taxpayer Middle Initial		1	AlphaNumeric	
[0013]	Taxpayer name (last)		20	AlphaNumeric	
[0014]	Address		24	AlphaNumeric	
[0015]	City/Town		24	AlphaNumeric	
[0016]	State		2	AlphaNumeric	
[0017]	Zip		9	AlphaNumeric	
[0020]	Spouse SSN		9	AlphaNumeric	
[0021]					--
[0022]					--
[0023]					--
[0025]					--
[0030]	Period End Date		8	AlphaNumeric Value "20101231".	
[0040]	EFW - Payment Amount Enclosed		12	Numeric	
[0045]	EFW - Account Type- Checking		1	AlphaNumeric ("X" or Blank)	
[0050]	EFW - Account Type - Savings		1	AlphaNumeric ("X" or Blank)	

Section 4 Forms

Form M-4868

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0060]	EFW - Routing Number		9	AlphaNumeric	
[0070]	EFW - Account Number		17	AlphaNumeric	
[0080]	EFW - Settlement Date		8	Date (CCYYMMDD)	
[0090]	Paid preparer's name / signature		35	AlphaNumeric	
[0100]	Paid preparer's SSN / PTIN		9	AlphaNumeric	
[0110]	Paid preparer's E.I. number		9	AlphaNumeric	
[0120]	Date prepared		8	Date (CCYYMMDD)	
	Record terminus character		1	Value "#"	

Section 4 Forms

Form-2G

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		34	Value	
				"FRMbbb2GbbbbPG01b(9n)b(7n)" [7n = Form Occurrence Number 0000010]	
[0010]	Date: Tax yr beginning		8	Numeric (ccyymmdd)	
[0020]	Date: Tax yr ending		8	Numeric (ccyymmdd)	
[0030]	Name of grantor		32	alphanumeric	
[0040]	Grantor identification number		9	Numeric	
[0050]	Legal domicile		32	alphanumeric	
[0060]	Mailing address of Grantor/beneficiary		21	alphanumeric	
[0070]	Mailing city of Grantor/beneficiary		13	alphanumeric	
[0080]	Mailing state of Grantor/beneficiary		2	alphanumeric	
[0090]	Mailing zip of Grantor/beneficiary		9	alphanumeric	
[0100]	Name of fiduciary		32	alphanumeric	
[0110]	Entity's identification number		9	Numeric	
[0120]	Title of fiduciary		32	alphanumeric	
[0130]	Name of entity		32	alphanumeric	
[0140]	C/O details		32	alphanumeric	
[0150]	Mailing address of fiduciary		21	alphanumeric	
[0160]	Mailing city of fiduciary		13	alphanumeric	
[0170]	Mailing state of fiduciary		2	alphanumeric	
[0180]	Mailing zip of fiduciary		9	alphanumeric	
[0190]	Button: Grantor type trust		1	alphanumeric (X, space)	
[0200]	Button: Pooled income fund		1	alphanumeric (X, space)	

Section 4 Forms

Form-2G

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0210]	Button: Charitable remainder annuity		1	alphanumeric (X, space)	
[0220]	Button: Charitable remainder unitrust		1	alphanumeric (X, space)	
[0230]	Button: amended		1	alphanumeric (X, space)	
[0240]	Button: other trust		1	alphanumeric (X, space)	
[0250]	Other-Trust Explanation		6	"STMbnn"	
[0260]	Dividend	1	12	Numeric	
[0270]	Interest from corporate bonds/notes	2	12	Numeric	
[0280]	Non-MA state and mun. bond interest	3	12	Numeric	
[0290]	Other interest income	4	12	Numeric	
[0300]	Interest from US obligations	5	12	Numeric	
[0310]	Short term capital gains	6	12	Numeric	
[0320]	Short term capital losses	7	12	Numeric	
[0330]	Gain on sale etc (held for one yr or less)	8	12	Numeric	
[0340]	Loss on sale etc (held for one yr or less)	9	12	Numeric	
[0350]	Long term capital gains/losses	10	12	Numeric	
[0360]	MA long term gains/losses Form-4797	11	12	Numeric	
[0370]	Long term gain on collectibles	12	12	Numeric	
[0380]	Short term cap. Gains/loss differences	13	12	Numeric	
[0390]	Explain: Short term cap. Gains/loss differences	13	6	"STMbnn"	
[0400]	Long term cap. Gains/loss differences	14	12	Numeric	
[0410]	Explain: Long term cap. Gains/loss differences	14	6	"STMbnn"	
[0420]	MA bank interest	15	12	Numeric	
[0430]	Net rental and royalty income/loss	16	12	Numeric	
[0440]	Business, profession, farm income/loss	17	12	Numeric	
[0450]	Partnership farm income/loss	18	12	Numeric	
[0460]	Other income	19	12	Numeric	
[0470]	Explain: Other income	19	6	"STMbnn"	

Section 4 Forms

Form-2G

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0480]	Short term carryover losses	20	12	Numeric	
[0490]	Other adjustments	21	12	Numeric	
[0500]	Explain: Other adjustments	21	6	"STMbnn"	
[0510]	MA income tax paid by trustee	22	12	Numeric	
	Record terminus character		1	Value "#"	

Section 4 Forms

Form PWH-WA

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		76	Value "FRMbbbPWHWAbPG01b(9n)b(7n))" [7n = Form Occurrence Number 0000020]	
[0009]	Withholding agent: Name		37	AlphaNumeric	
[0013]	Withholding agent: Mass tax Reg No.		9	Numeric	
[0014]	Withholding agent: Address		24	AlphaNumeric	
[0015]	Withholding agent: City/Town		24	AlphaNumeric	
[0016]	Withholding agent: State		2	AlphaNumeric	
[0017]	Withholding agent: Zip		9	AlphaNumeric	
[0019]	Performer: Name		37	AlphaNumeric	
[0023]	Performer: ssn		9	Numeric	
[0024]	Performer: Address		24	AlphaNumeric	
[0025]	Performer: City/Town		24	AlphaNumeric	
[0026]	Performer: State		2	AlphaNumeric	
[0027]	Performer: Zip		9	AlphaNumeric	
[0029]	Performer Entity: Name		37	AlphaNumeric	
[0033]	Performer Entity: fid		9	Numeric	
[0034]	Performer Entity: Address		24	AlphaNumeric	
[0035]	Performer Entity: City/Town		24	AlphaNumeric	
[0036]	Performer Entity: State		2	AlphaNumeric	
[0037]	Performer Entity: Zip		9	AlphaNumeric	
[0039]	Member/Participant: Name		37	AlphaNumeric	
[0043]	Member/Participant: ssn or fid		9	Numeric	
[0044]	Member/Participant: Address		24	AlphaNumeric	

Section 4 Forms

Form PWH-WA

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0045]	Member/Participant: City/Town		24	AlphaNumeric	
[0046]	Member/Participant: State		2	AlphaNumeric	
[0047]	Member/Participant: Zip		9	AlphaNumeric	
[0050]	Name of venue		35	AlphaNumeric	
[0060]	date of performance (1)		8	Numeric (ccyymmdd format)	
[0061]	date of performance (2)		8	Numeric (ccyymmdd format)	
[0062]	date of performance (3)		8	Numeric (ccyymmdd format)	
[0063]	date of performance (4)		8	Numeric (ccyymmdd format)	
[0064]	date of performance (5)		8	Numeric (ccyymmdd format)	
[0065]	date of performance (6)		8	Numeric (ccyymmdd format)	
[0066]	date of performance (7)		8	Numeric (ccyymmdd format)	
[0067]	date of performance (8)		8	Numeric (ccyymmdd format)	
[0068]	date of performance (9)		8	Numeric (ccyymmdd format)	
[0069]	date of performance (10)		8	Numeric (ccyymmdd format)	
[0070]	date of performance (11)		8	Numeric (ccyymmdd format)	
[0071]	date of performance (12)		8	Numeric (ccyymmdd format)	
[0072]	date of performance (13)		8	Numeric (ccyymmdd format)	
[0073]	date of performance (14)		8	Numeric (ccyymmdd format)	
[0074]	date of performance (15)		8	Numeric (ccyymmdd format)	
[0075]	date of performance (16)		8	Numeric (ccyymmdd format)	
[0076]	date of performance (17)		8	Numeric (ccyymmdd format)	
[0077]	date of performance (18)		8	Numeric (ccyymmdd format)	
[0078]	date of performance (19)		8	Numeric (ccyymmdd format)	
[0079]	date of performance (20)		8	Numeric (ccyymmdd format)	
[0080]	Income subject to withholding		12	Numeric	
[0090]	Total Mass. Tax withheld		12	Numeric	
	Record terminus character		1	Value "#"	

SECTION 5

Statement & Summary

Section 5 Statement & Summary

Statement Record

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for Statement Record fields.				
	Byte Count		4	"nnnn" for Variable	
	Start of record sentinel		4	Value "*****"	
[0000]	Record ID		6	AlphaNumeric (Value "STMbnn" nn=01-99)	
[0001]	Reserved		6	Blank	
[0002]	Page number		5	AlphaNumeric (Value "PGnbn" nn = 01-02)	
[0003]	SSN [taxpayer Identification Number]		9	Numeric	
[0004]	Filler		1	Blank	
[0005]	Line number		5	AlphaNumeric (Value "LNnbn", nn = 01-99)	
[0006]	Filler		2	Blank	
[0010]	Statement data		80	AlphaNumeric (Statement title if "LN01"; column titles or blank if "LN02"; otherwise, left-justified field(s) from form or schedule)	
	Record terminus character		1	Value "#"	
	REC LENGTH		123		

Section 5 Statement & Summary

Summary Record

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for Statement Record fields.				
	Byte Count		4	Variable format "nnnn"	
	Start of record sentinel		4	Value "*****"	
[0000]	Record ID		6	Value "SUMbbb"	
[0001]	Filler		11	Blank	
[0002]	SSN [taxpayer identification number]		9	Numeric (Primary Taxpayer's SSN if married filing on joint return)	
[0003]	Filler		8	Blank	
[0010]	Electronic Return Originator Name		35	AlphaNumeric	
[0020]	EFIN of Originator [ERO]		6	Numeric	
[0030]	Intermediate service provider EFIN/SBIN		6	AlphaNumeric or blank	
[0035]	Imperfect Return Electronic Ind.		1	AlphaNumeric (value "X" or blank)	
[0040]	Number of logical records in tax return (including Summary)		6	Numeric [max=009999]	
[0050]	Number of Form W-2 records		2	Numeric (00-50)	
[0055]	Filler		1	IRS USE ONLY	
[0060]	Number of Form W-2G records		2	Numeric (00-30)	
[0063]	Number of Form W-2GU records		2	IRS USE ONLY	
[0070]	Number of Form 1099-R records		2	Numeric (00-10)	
[0075]	Number of FEC records		2	IRS USE ONLY	
[0079]	Number of 499R2/W2PR records		1	IRS USE ONLY	
[0080]	Number of Schedule Records		3	Numeric (000-099) (Occurrences of "SCHb")	
[0090]	Number of Form Records		4	Numeric (0000-0999) (Occurrences of "FRMb")	
[0100]	Number of Statement Record Lines		5	Numeric (00000-00999) (Occurrences of "LN")	
[0105]	Reserved		1	IRS USE ONLY (Blanks)	
[0110]	Reserved		2	IRS USE ONLY (Blanks)	

Section 5 Statement & Summary

Summary Record

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0120]	Reserved		2	IRS USE ONLY (Blanks)	
[0130]	Reserved		2	IRS USE ONLY (Blanks)	
[0133]	Reserved		5	IRS USE ONLY (Blanks)	
[0135]	Reserved		5	IRS USE ONLY (Blanks)	
[0140]	Reserved		1	IRS USE ONLY (Blanks)	
[0150]	Paper Document Ind. 1		1	IRS USE ONLY (Blanks)	
[0153]	Paper Document Ind. 2		1	IRS USE ONLY (Blanks)	
[0156]	Paper Document Ind. 3		1	IRS USE ONLY (Blanks)	
[0159]	Paper Document Ind. 4		1	IRS USE ONLY (Blanks)	
[0162]	Paper Document Ind. 5		1	IRS USE ONLY (Blanks)	
[0165]	Paper Document Ind. 6		1	IRS USE ONLY (Blanks)	
[0168]	Paper Document Ind. 7		1	IRS USE ONLY (Blanks)	
[0171]	Paper Document Ind. 8		1	IRS USE ONLY (Blanks)	
[0174]	Paper Document Ind. 9		1	IRS USE ONLY (Blanks)	
[0177]	Paper Document Ind. 10		1	IRS USE ONLY (Blanks)	
[0178]	Paper Document Ind. 11		1	IRS USE ONLY (Blanks)	
[0179]	Paper Document Ind. 12		1	IRS USE ONLY (Blanks)	
[0183]	Paper Document Ind. 13		1	IRS USE ONLY (Blanks)	
[0184]	Reserved		1	IRS USE ONLY (Blanks)	
[0186]	Reserved		1	IRS USE ONLY (Blanks)	
[0188]	Reserved		1	IRS USE ONLY (Blanks)	
[0190]	I.P. Address		39	Alphanumeric (mandatory field)	
[0195]	I.P. email address		50	Alphanumeric	
[0200]	Reserved		8	IRS USE ONLY (Blanks)	
[0210]	Reserved		6	IRS USE ONLY (Blanks)	
[0215]	Reserved		2	IRS USE ONLY (Blanks)	
[0217]	Reserved		9	IRS USE ONLY (Blanks)	

Section 5 Statement & Summary

Summary Record

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0219]	Reserved		17	IRS USE ONLY (Blanks)	
[0220]	Reserved		1	IRS USE ONLY (Blanks)	
[0230]	Software I.D. Number		8	IRS USE ONLY (Blanks)	
[0240]	Software Version Identifier		15	IRS USE ONLY (Blanks)	
[0250]	State abbreviation		2	IRS USE ONLY (Blanks)	
[0260]	Electronic Postmark Date		8	IRS USE ONLY (Blanks)	
[0270]	Electronic Postmark Time		4	IRS USE ONLY (Blanks)	
[0280]	Electronic Postmark Time Zone		1	IRS USE ONLY (Blanks)	
[0285]	Consortium Return Code		1	"C" - Consortium, English Free File "S" - Consortium, Spanish Free File or blank.	
[0300]	Partners Page Filing Code		1	IRS USE ONLY (Blanks)	
	Record terminus character		1	Value "#"	
	REC LENGTH		327		

SECTION 6 Ack Records

Section 6 Ack Records

ACK KEY Record

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for ACK Record fields.				
	Byte Count		4	"0120"	
	Start of Record Sentinel		4	Value "*****"	
[0000]	Record ID		6	Value "ACKbbb"	
[0005]	Reserved-1		6	Blank or Zeroes	
[0015]	Reserved-3		1	Blank or Zeroes	
[0020]	Taxpayer Identification Number		9	N (Primary SSN)	
[0030]	Return Sequence Number		16	Numeric ETIN(5), Transmitter's Use Code(2), Julian Day(3), Trans Seq Num(2), Seq Num for Return(4)	
[0040]	Expected Refund or Balance Due		12	Refund or Balance Due from Applicable Return	
[0050]	Acceptance Code		1	"A" = Accepted, "R" = Rejected, "D" = Duplicated Return, "T" = Transmission Rejected	
[0060]	Reserved-5		3	Blank or Zeroes	
[0065]	Self-Select PIN Presence Ind.		1	Blank or Zeroes	
[0070]	Reserved-6		1	Blank or Zeroes	
[0080]	Date Accepted		8	DT Format = YYYYMMDD	
[0090]	Return DCN		14	Numeric	
[0100]	Number of Error Records		2	Numeric Range 00-96	
[0110]	Fouo Ret Seq Num		12	Blank or Zeroes	
[0112]	State DD Ind		1	Blank or Zeroes	
[0115]	Payment Acknowledgement Literal		15	Blank or Zeroes	
[0117]	Date of Birth Validity Code		1	Blank or Zeroes	
[0118]	Reserved-8		2	Blank or Zeroes	
[0119]	Reserved-9		2	Blank or Zeroes	
[0120]	Reserved-10		1	Blank or Zeroes	

Section 6 Ack Records

ACK KEY Record

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
[0130]	Reserved-11		2	Blank or Zeroes	
	Record Terminus Character		1	Value "#"	

Section 6 Ack Records

ACK ERROR Record

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for ACK Record fields.				
	Byte Count		4	"0120"	
	Start of Record Sentinel		4	Value "*****"	
[0000]	Record ID		6	Value "ACKRbb"	
[0010]	Taxpayer Identification Number		9	N (Primary SSN) (Must match ACK Key Record)	
[0020]	Reserved		7	Blank	
[0030]	Error Record Seq. Num.		2	Numeric, (01-96)	
[0040]	Error Form Record ID		6	AN	
[0050]	Error Form Record Type		6	AN	
[0060]	Error Form Page Number		5	AN	
[0070]	Error Form Occurrence		7	Numeric(000001-000050)	
[0080]	Error Field Sequence Number		4	Numeric	
[0090]	Error Reject Code		4	Numeric (Refer to MA Error Codes Document)	
[0100]	Filler		55	Blank	
	Record Terminus Character		1	Value "#"	

Section 6 Ack Records

ACK RECAP Record

Field Num.	Identification	Form Ref.	Length	Description	Elf Ind.
Note:	Do not bracket Field Numbers for ACK Record fields.				
	Byte Count		4	"0120"	
	Start of Record Sentinel		4	Value "*****"	
[0000]	Record ID		6	"RECAPb"	
[0010]	Filler		8	Blank	
[0020]	Total EFT Count		6	Numeric	
[0030]	Total Return Count		6	Numeric, Range = (000001-999999)	
[0040]	Electronic Transmitter Identification Number (ETIN)		7	Numeric (includes Transmitter's Use Code)	
[0050]	Julian Day of Transmission		3	Numeric (Must be the same as on the TRANA record)	
[0060]	Transmission Sequence		2	Numeric	
[0070]	Total Accepted Returns		6	Numeric	
[0080]	Total Duplicated Returns		6	Numeric	
[0090]	Total Rejected Returns		6	Numeric	
[0100]	Total Duplicated EFT		6	IRS USE ONLY / Zeroes	
[0110]	IRS Computed EFT Count		6	IRS USE ONLY / Zeroes	
[0120]	Computed Return Count		6	IRS USE ONLY / Zeroes	
[0130]	State-Only Return Count		6	IRS USE ONLY / Zeroes	
[0135]	Accepted State-Only Returns		6	IRS USE ONLY / Zeroes	
[0137]	Filler		5	Blank	
[0140]	Acknowledgment File Name		20	AN	
	Record Terminus Character		1	Value "#"	

Appendixes

Appendix-1 How to Interpret ELF Ind.?

S-No	Elf Ind. Type	Description
1	" "	The Field has changed from last year. The change can be in the Form Reference of the field (if it moved to some other location on same income tax form and page) OR in the Size of the field OR in the Description of the field.
2	" - "	The Field is not in use from this year on this income tax form and page. The field might have been totally deleted or it might have moved to another page.
3	" + "	The Field has been introduced from this year on this income tax form and page.
4	Spaces or Null	The Field has not changed since last year.

Appendixes

Appendix-2 Record Numbers for Forms And Schedules

Return, Form, Sch Name	Record Number	Return, Form, Sch Name	Record Number
Form 1	01	Schedule E2	34
Form 1NR/PY	06	Schedule E3	35
Form M4868	62	Schedule E-Supplement	36
Schedule HC	07	Schedule F (US)	37
Schedule RNR	09	Schedule NTS-L-NR	40
Schedule X	10	Schedule TDS	43
Schedule Y	11	Schedule RFC	44
Schedule EC	12	Form W-2	50
Schedule SC	13	Form W-2G	53
Schedule LP	14	Form 1099-R	56
Schedule EOAC	15	Form 1099-M	57
Schedule Z	16	Form M2210	59
Schedule RF	17	Form-2G	60
Schedule DI	19	Form-PWH-WA	61
Schedule B	22		
Schedule C	25		
Schedule CB	28		
Schedule D	31		
Schedule DIS	32		
Schedule E1	33		

Change Logs

Change Log: 2010.1..1 vs. Final 2009

Num.	Description
A = UPDATED	
a.01	Following updates made to the record "Tax Return Record Identification Page1"
	Tax period [Seq 0005] changed from 200912 to 201012 Year Digit of DCN [Seq 0008] was changed from 9 to 0
a.02	Following updates made to the record "Tax Return Record Identification Page2"
	Tax period [Seq 0005] changed from 200912 to 201012
a.03	Following updates made to the record "Tax Return Record Identification Page3"
	Tax period [Seq 0005] changed from 200912 to 201012
a.04	Following updates made to the record "Tax Return Record Identification Page4"
	Tax period [Seq 0005] changed from 200912 to 201012
a.05	Following updates made to the record "Form M-4868"
	[SEQ 0030]: Value of field "Period End Date" changed from 20091231 to 20101231.
a.06	Appendix-2: RecordNumber for Schedule-Y updated from 13 to 11.
a.07	Following fields were updated on Schedule-Z
	Form-Ref of the field "Septic Credit " (seq 0040) changed to Z-3 Form-Ref of the field "Brownfields Credit " (seq 0050) changed to Z-4 Form-Ref of the field "Brownfields Certificate Number" (seq 0055) changed to Z-4 Form-Ref of the field "Low Income Housing Credit" (seq 0060) changed to Z-5 Form-Ref of the field "Historic Rehab. Credit" (seq 0070) changed to Z-6 Form-Ref of the field "Film Incentive Credit" (seq 0090) changed to Z-7 Form-Ref of the field "Film Incentive Certificate Number" (seq 0095) changed to Z-7 Form-Ref of the field "Medical Device Credit" (seq 0100) changed to Z-8 Form-Ref of the field "Medical Device Certificate Number" (seq 0105) changed to Z-8 Form-Ref of the field "Total Credits (Part-1)" (seq 0110) changed to Z-9 Form-Ref of the field "Tax paid to other state " (seq 0120) changed to Z-10 Form-Ref of the field "(+*) State / Jurisdiction Code-1,2,3" (seq 0130) changed to Z-10 Form-Ref of the field "Solar Wind and Energy Credit" (seq 0140) changed to Z-11 Form-Ref of the field "Total Credits (Part-2)" (seq 0150) changed to Z-12 Form-Ref of the field "Credits From Sch-Z (Part-1 Credits plus Part-2 Credits)" (seq 0160) changed to Z-13

Change Logs

Change Log: 2010.1..1 vs. Final 2009

Num.	Description
B = DELETED	
b.01	Following fields were deleted on Schedule-Z
	"Full Employment Credit" (seq 0030) : money field.
b.02	Following fields were deleted on Form M-4868
	"Spouse's name (first)" (seq-0021) "Spouse Middle Initial" (seq-0022) "Spouse's name (last)" (seq-0023)
C = ADDED	
c.01	New Schedule SC
c.02	New Schedule EC
c.03	New Schedule LP
c.04	New Schedule EOAC
c.05	Appendix-2: Record Numbers added for 4 new schedules
c.06	Following fields were added on Form M-4868
	"Type of Form you plan to file" (seq-0025) : alphanumeric
c.07	Following fields were added on Form 1-Page1
	"Custodial Parent Released Claim Button" (seq-0161): AlphaNumeric, ('X' or Blank)
c.08	Following fields were added on Form 1-Page2
	"Additional Tax On Installment Credit Recap" (seq-1007): AlphaNumeric
c.09	Following fields were added on Form 1-Page3
	"LoanOut Affidavit (LOA) Withholding" (seq-1224) : numeric money field "Vendor Code" (seq-1440): Numeric "Preparation Method" (seq-1442): Alphanumeric (E for Preparer, L for Self-Prepared)
c.10	Following fields were added on Form 1NR-Page1
	"Custodial Parent Released Claim Button" (seq-0191): AlphaNumeric ("X" or Blank)

Change Logs

Change Log: 2010.1..1 vs. Final 2009

Num.	Description
c.11	Following fields were added on Form 1NR-Page3
	"Additional Tax On Installment Credit Recap" (seq-1348): AlphaNumeric
c.12	Following fields were added on Form 1NR-Page4
	"LoanOut Affidavit (LOA) Withholding" (seq-1554) : numeric money field "Vendor Code" (seq-1740): Numeric ""Preparation Method" (seq-1742): Alphanumeric (E for Preparer, L for Self-Prepared)

Change Logs

Change Log: 2010.2..1 vs. 2010.1..1

Num.	Description
A = UPDATED	
a.01	Multiple fields in following schedules, had their Form References updated
	Schedule SC Schedule EC Schedule LP
B = DELETED	
b.01	Following fields were deleted on Form M-4868
	"Type of Form you plan to file" (seq-0025) : alphanumeric
b.02	Following fields were deleted on Sch-SC
	Desc: "Taxpayer Claimed As A Dependent", SeqNum: [0040], FormRef: L1 Desc: "2005: Total Available Credit", SeqNum: [0240], FormRef: L16 Desc: "2005: Portion Used", SeqNum: [0241], FormRef: L16 Desc: "2005: Unused Credit", SeqNum: [0242], FormRef: L16 Desc: "2004: Outstanding Loan Or Betterment", SeqNum: [0290], FormRef: L17 Desc: "2004: Days Loan Or Betterment Issued", SeqNum: [0300], FormRef: L18 Desc: "2004: 5.5% Of Outstanding", SeqNum: [0310], FormRef: L19
b.03	Following fields were deleted on Sch-EC
	Desc: "Cost Of Renewable Wind Energy Property", SeqNum: [0040], FormRef: L2 Desc: "Total Qualifying Expenditure", SeqNum: [0050], FormRef: L3 Desc: "2007: Unused Credits", SeqNum: [0180], FormRef: L13 Desc: "2007: Portion Used This Year", SeqNum: [0181], FormRef: L13 Desc: "2007: Unused Credit Available", SeqNum: [0182], FormRef: L13
b.04	Following fields were deleted on Sch-LP
	Desc: "Carryover 2003: Total Credits", SeqNum: [0180], FormRef: L10 Desc: "Carryover 2003: Portion Used This Year", SeqNum: [0181], FormRef: L10 Desc: "Carryover 2003: Available Credits", SeqNum: [0182], FormRef: L10
C = ADDED	
c.01	Following fields were added on Sch-Z
	"Low Income Housing Credit Cert Num" (seq-0065) : alphanumeric "Historic Rehab. Credit Cert Num" (seq-0075) : alphanumeric

Change Logs

Change Log: 2010.2..1 vs. 2010.1..1

Num.	Description
c.02	Following fields were added on Sch-SC
	Desc: "2010: Total Available Credit", SeqNum: [0283], FormRef: L14 Desc: "2010: Portion Used", SeqNum: [0284], FormRef: L14 Desc: "2010: Unused Credit", SeqNum: [0285], FormRef: L14 Desc: "Total: Total Available Credit", SeqNum: [0286], FormRef: L15 Desc: "Total: Portion Used", SeqNum: [0287], FormRef: L15 Desc: "Total: Unused Credit", SeqNum: [0288], FormRef: L15 Desc: "2010: Outstanding Loan Or Betterment", SeqNum: [0465], FormRef: L32 Desc: "2010: Days Loan Or Betterment Issued", SeqNum: [0466], FormRef: L33 Desc: "2010: X% Of Outstanding", SeqNum: [0467], FormRef: L34
c.03	Following fields were added on Sch-EC
	Desc: "Max Allowable Credit", SeqNum: [0085], FormRef: L5a Desc: "2010: Unused Credits", SeqNum: [0205], FormRef: L11 Desc: "2010: Portion Used This Year", SeqNum: [0206], FormRef: L11 Desc: "2010: Unused Credit Available", SeqNum: [0207], FormRef: L11
c.04	Following fields were added on Sch-LP
	Desc: "Pass Thru Entity: Credit Originated Flg", SeqNum: [0023] Desc: "Pass Thru Entity: Name", SeqNum: [0024] Desc: "Pass Thru Entity: ID", SeqNum: [0025] Desc: "Icm_Unit1: LicenseNumber", SeqNum: [0038], FormRef: L1b Desc: "Icm_Unit2: LicenseNumber", SeqNum: [0048], FormRef: L1b Desc: "Icm_Unit3: LicenseNumber", SeqNum: [0058], FormRef: L1b Desc: "Icm_Unit4: LicenseNumber", SeqNum: [0068], FormRef: L1b Desc: "Fcd_Unit1: LicenseNumber", SeqNum: [0088], FormRef: L3b Desc: "Fcd_Unit2: LicenseNumber", SeqNum: [0098], FormRef: L3b Desc: "Fcd_Unit3: LicenseNumber", SeqNum: [0108], FormRef: L3b Desc: "Fcd_Unit4: LicenseNumber", SeqNum: [0118], FormRef: L3b Desc: "Carryover 2010: Total Credits", SeqNum: [0250], FormRef: L10a Desc: "Carryover 2010: Portion Used This Year", SeqNum: [0251], FormRef: L10b Desc: "Carryover 2010: Available Credits", SeqNum: [0252], FormRef: L10c Desc: "Totals: Total Credits", SeqNum: [0260], FormRef: L11 Desc: "Totals: Portion Used This Year", SeqNum: [0261], FormRef: L11 Desc: "Totals: Available Credits", SeqNum: [0262], FormRef: L11

Change Logs

Change Log: 2010.3..1 vs. 2010.2..1

Num.	Description
A = UPDATED	
a.01	Following fields were updated on Schedule LP
	Field: "Loan Issued For Betterment ?" , SeqNum: [0100], Orig. Description: "Alphanumeric (Y or N)", New Description: "Alphanumeric (X or blank)",
a.02	Following fields were updated on Schedule SC
	Field: "Interest Rate: 0% 3% 5%" , SeqNum: [0094], Orig. Description: "Alphanumeric (0,3,5)" New Description: "Numeric (0,3,5)" Field: "Betterment: Interest Rate", SeqNum: [0104], OrigSize:3, NewSize:6, OrigDescription:"Numeric", New Description: "Ratio"
B = DELETED	
C = ADDED	
c.01	Following fields were added on Schedule RFC
	Field: "Pass Thru Entity: Credit Originated Flg", SeqNum: [0135], FormRef: Line-A Field: "Pass Thru Entity: Name", SeqNum:[0136], FormRef: Line-B Field: "Pass Thru Entity: FID", SeqNum: [0137], FormRef: Line-B
c.02	Following fields were added on Schedule EC
	Field: "Mailing Address Principal Residence", SeqNum: [0025], FormRef: HeaderField Field: "City Principal Residence", SeqNum:[0026], FormRef: HeaderField Field: "State Principal Residence", SeqNum: [0027], FormRef: HeaderField Field: "Zip Principal Residence", SeqNum: [0028], FormRef: HeaderField



Commonwealth of Massachusetts

Department of Revenue

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Part 3

Individual E-File Specifications

Ack File Format

Acknowledgement files

Every Transmission received will be issued an acknowledgment file (ACK File). However, no ACK file is available for empty Transmissions. The ACK file identifies which returns have been accepted, rejected or identified as duplicates.

The ACK file can be a separate transmission or can precede a return file transmission; it will be available from MDOR to the transmitter within two days from the original transmission.

Ack File Components

An acknowledgment file has the following components:

- (1) The original transmitter records (TRANA and TRANB).
- (2) The ACK Record Set for each recognizable return received.
- (3) The RECAP Acknowledgment Record that includes counts for accepted and rejected returns.

Ack File Rejected Transmission Components

If the entire transmission is rejected, the acknowledgment file will contain the following:

1. The original transmitter record (TRANA and TRANB).
2. One ACK Record Set consisting of an ACK Key record with "T" in the acceptance code field and one ACK Error record containing the transmission reject error related to this transmission.
3. The RECAP Acknowledgment Record with fields (7) through (13) zero- filled.

First Records of an Ack File

The first records of the acknowledgment file will be the same transmitter records (TRANA and TRANB) as the first records of the tax return being acknowledged. An ACK record will be generated for each recognizable tax return in the transmission.

General Description of an Ack-Record-Set

The Acknowledgment of an individual return will be an ACK Record Set. For a rejected return, an ACK record set will always have at least one ACK Key Record and up to 96 ACK Error Records associated with it. For an accepted return, an ACK record set will be only an ACK Key record. The ACK Key Record will contain all of the identifying information for the return it represents, plus a field to indicate how many (if any) ACK Error Records follow.

Ack-Key Record Indicator for a Rejected Return

Appendix-1: File Naming Convention

The recommended file naming convention is:

*JJSS.%%%

Where * stands for any number of characters not more than 10.

 JJJ is Julian date of transmission

 SS is seq number [Indicates which number of Transmission is it, for this day]

 %%% is any 3 alphabets you choose (for example: ETS for Easy Tax Solutions Inc.)