Commonwealth of Massachusetts
Department of Revenue

Part 3 - 2017 Corporate Excise Software Developer's Guide

A Guide for Form Vendors and Software Developers
of Massachusetts *Forms 355 & 355-S*

2017 Tax Year
2018 Processing Year

Draft

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Data Specifications:

The major corporate excise forms, Form 355 and Form 355S use many of the same schedules. In order to limit the size of this .pdf, each schedule is reproduced within these guidelines only once. It is important to note, however, that most of these schedules must be included with a return in order for the return to be considered complete. Detailed instructions for Massachusetts corporate excise forms can be obtained at DOR's Web site, mass.gov/dor.

Section Three contains specifications for the following:
Schedule F
Schedule H
Schedule RC
Schedule CMS
Schedule CRS

Location is designated as x (column) range, y(row) coordinates from the grids - In format as "Y-X, L", where L = length

Field Number with an asterisk (*) indicates changes from last year. These include New Line Items, Size Changes, & Location Changes; but not deleted items. Refer to Part 1, Data Specification area for deleted line items.

If there are differences between the stated field locations in this document and what is found on the grids, the grids take precedence.

Schedule F Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2017		
6	FORM_CDE	Alpha	3	Y	066		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2017		
	RETURN_INVENTORY						
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	CORP_NAME	Alpha	32			Sch F	
15	FID		9			Sch F	
16	SEC_38_MANU	Alpha	1		Blank, Y	Sch F, Top	
17	MUT_FUND_SALES	Alpha	1		Blank, Y	Sch F, Top	
18	NON_MUT_FUND_SALES	Alpha	1		Blank, Y	Sch F, Top	
19	OTHER	Alpha	1		Blank, Y	Sch F, Top	
20	CHNG_IN METHOD	Alpha	1		Blank, Y	Sch F, Top	
21	BLOM_CITY_1	Alpha	24			Locations outside MA	
22	BLOM_STATE_1		2			Location 1	
23	BLOM_SPACE_TYP_1	Alpha	32			“ “	
24	BLOM_ORDERS_1	Alpha	1		blank, Y	“ “	
25	BLOM_MA_REGD_1	Alpha	1		blank, Y	“ “	
26	BLOM_MA_RETUNS_1	Alpha	1		blank, Y	“ “	
27	BLOM_CITY_2	Alpha	24			Location 2	
28	BLOM_STATE_2		2			“ “	
29	BLOM_SPACE_TYP_2	Alpha	32			“ “	
30	BLOM_ORDERS_2	Alpha	1		blank, Y	“ “	
31	BLOM_MA_REGD_2	Alpha	1		blank, Y	“ “	
32	BLOM_MA_RETUNS_2	Alpha	1		blank, Y	“ “	
33	BLOM_CITY_3	Alpha	24			Location 3	
34	BLOM_STATE_3	Alpha	2			“ “	
35	BLOM_SPACE_TYP_3	Alpha	32			“ “	
36	BLOM_ORDERS_3	Alpha	1		blank, Y	“ “	

37	BLOM_MA_REGD_3	Alpha	1		blank, Y	“ “
38	BLOM_MA_RETUNS_3	Alpha	1		blank, Y	“ “
39	PPRTY_OWNED_MA	Numeric	12			Line 1a - MA
40	PPRTY_OWNED_WW	Numeric	12			Line 1a - WW
41	PPRTY_RENTED_MA	Numeric	12			Line 1b - MA
42	PPRTY_RENTED_WW	Numeric	12			Line 1b - WW
43	PPRTY_TOTAL_MA	Numeric	12			Line 1c - MA
44	PPRTY_TOTAL_WW	Numeric	12			Line 1c- WW
45	PPRTY_APPORT	Numeric	7			NO Decimal Point-Line 1d
46	PAY_TOT_MA	Numeric	12			Line 2a - MA
47	PAY_TOT_WW	Numeric	12			Line 2a - WW
48	PAY_APPORT	Numeric	7			NO Decimal Point-Line 2b
49	TGB_SLS_DEST_MA	Numeric	12			Line 3a - MA
50	TGB_SLS_TBACK_MA	Numeric	12			Line 3b - MA
51	TGB_SLS_TBACK_WW	Numeric	12			Line 3b - WW
52	SERV_SLS_MA	Numeric	12			Line 3c - MA
53	SERV_SLS_WW	Numeric	12			Line 3c- WW
54	RENTROYAL_MA	Numeric	12			Line 3d - MA
55	RENTROYAL_WW	Numeric	12			Line 3d - WW
56	OTHR_SLS_MA	Numeric	12			Line 3e - MA
57	OTHR_SLS_WW	Numeric	12			Line 3e- WW
58	TOTAL_SLS_MA	Numeric	12			Line 3f - MA
59	TOTAL_SLS_WW	Numeric	12			Line 3f- WW
60	SALES_APPORT	Numeric	7			NO Decimal Point-Line 3g
61	APPORT_PERCENT	Numeric	7			NO Decimal Point-Line 4
62	APPORT_PERCENT_MA	Numeric	7			NO Decimal Point-Line 5
63	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard

Schedule H, Page 1 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2017		
6	FORM_CDE	Alpha	3	Y	067		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2017		
	RETURN_INVENTORY						
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	CORP_NAME	Alpha	32			Sch H, Top	
15	FID	Alpha	9			Sch H, Top	
16	CORP_TYPE	Alpha	1	Y	M, A, F, R	M = Manufacturer A = Agriculture F = Fishing R = R & D	
17	TOT_RECEIPTS	Numeric	12			Line 1a, page 1	
18	RECEIPTS_RND	Numeric	12			Line 1b, page 1	
19	RND_REV_PERCENT	Numeric	7			NO Decimal point-Line 1c	
20	RND_CATEGORY_DESC	Alpha	32			Line 1d, page 1	
21	COST_BUILDINGS	Numeric	12			Line 2a, page 1	
22	COST_MACHINE_TAXED	Numeric	12			Line 2b, page 1	
23	COST_MACHINE_NO_TAX	Numeric	12			Line 2c, page 1	
24	COST_EQUIPMNT	Numeric	12			Line 2d, page 1	
25	COST_FIXTURES	Numeric	12			Line 2e, page 1	
26	COST_IMPROV_TAXED	Numeric	12			Line 2f, page 1	
27	COST_IMPROV_NO_TAX	Numeric	12			Line 2g, page 1	
28	COST_FIXD_DEP_ASSTS	Numeric	12			Line 2h, page 1	
29	TOT_COST_ELIG_PRPTY	Numeric	12			Line 3, page 1	
30	TOT_INVEST_TAX_CR	Numeric	12			Line 4, page 1	
31	AMT_ELIG_MA_ITC	Numeric	12			Line 5, page 1	
32	CURRNT_YR_ITC	Numeric	12			Line 6, page 1	
33	CR_REDUC_CURRNT_YR	Numeric	12			Line 7, page 1	
34	NET_CURRNT_YR_ITC	Numeric	12			Line 8, page 1	
35	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule RC, Page 1 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2017		
6	FORM_CDE	Alpha	3	Y	069		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	CORP_NAME	Alpha	32			Sch RC, Top	
15	FID	Alpha	9			Sch RC, Top	
16	DEFENSE	Alpha	1		Blank, Y	Sch RC, Top	
17	SIMPLIFIED	Alpha	1		Blank, Y	Sch RC, Top	
18	GROSS_MA_RECEIPT	Alpha	1		Blank, Y	Sch RC, Top	
19	WAGE_EXPNS	Numeric	12			" line 1	
20	SUPPLY_EXPNS	Numeric	12			" line 2	
21	COMP_RENT_EXPNS	Numeric	12			" line 3	
22	CONTRACT_EXPNS	Numeric	12			" line 4	
23	CORP_RSRCH_EXPNS	Numeric	12			" line 5	
24	GRP_RSRCH_EXPNS	Numeric	12			" line 6	
25	NO_QUAL_RESEARCH	Alpha	1		Blank, Y	“ line 7	
26	AVE_RESRCH_EXP	Numeric	12			" line 7	
27	HALF_AVERG_EXP	Numeric	12			" line 8	
28	SUB_FROM_CRNT_YR	Numeric	12			" line 9	
29	APPLC_RATE_ALT_MTHD	Numeric	7			NO Decimal Point	
30	TOT_GRP_CREDIT	Numeric	12			“ line 11	
31	PCNTG_AGG_GRP_CR	Numeric	12			“ line 12	
32	CORP_GRP_CREDIT	Numeric	12			“ line 13	
33	END_OF_FILE	Alpha	5	Y	*EOD*	FTA standards	

Schedule RC, Page 2 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2017		
6	FORM_CDE	Alpha	3	Y	069		
7	PAGE_NUM	Alpha	1	Y	2	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Alpha	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	FIX_BASE_RATIO	Numeric	7			NO Decimal Point	
15	AVE_ANN_GROSS_RCT	Numeric	12			" line 15	
16	BASE_AMT	Numeric	12			" line 16	
17	EXPENSES_REDUCE	Numeric	12			" line 17	
18	TOT_GR_RESRCH_EXP	Numeric	12			" line 18	
19	TOT_GR_RESRCH_PYMT	Numeric	12			" line 19	
20	RC_CR_AGG_GRP	Numeric	12			" line 20	
21	PCT_AGG_CR_TO_CORP	Numeric	7			NO Decimal Point	
22	CR_AMT_FOR_CORP	Numeric	12			" line 22	
23	EXCISE_BEFORE_CR	Numeric	12			" line 23	
24	TOT_GR_EXCISE	Numeric	12			" line 24	
25	ALLOCATION_PCNT_25K	Numeric	7			NO Decimal Point	
26	CORP_SHARE_NO_LTD	Numeric	12			" line 26	
27	EXCISE_SUBJ_LIMIT	Numeric	12			" line 27	
28	75_PCT_EXCISE_LIMIT	Numeric	12			" line 28	
29	CORP_SUBTOT_EXCISE	Numeric	12			" line 29	
30	END_OF_FILE	Alpha	5	Y	*EOD*	FTA standards	

Schedule CRS Layout

2-D Field No	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcd	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Alpha	4	Y	2017		
6	FORM_CDE	Alpha	3	Y	648		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of document	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_MONTH	Alpha	2	Y	12		
10	FISCAL_YEAR	Alpha	4	Y	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y		eg: Sched crs:1 of 3, 2 of 3, 3 of 3	
13	Of total count	Numeric	2	Y		eg: 3	
14	Taxpayer_ID	Alpha	9	Y		TP ID	
	Line Item Data						
15	CREDIT_TYPE_1	Alpha	6		See Table	Row 1	
16	PERIOD_END_1	Numeric	8		mmddyyyy	Row 1	
17	CERT_NUM_1	Alpha	20			Row 1	
18	ORIGINAL_AMT_1	Numeric	12			Row 1	
19*	REVISED_AMT_1	Numeric	12			Row 1	
20*	UNUSED_AMT_1	Numeric	12			Row 1	
21	ADDITIONAL_EXCISE_1	Numeric	12			Row 1	
22	CREDIT_TYPE_2	Alpha	6		See Table	Row 2	
23	PERIOD_END_2	Numeric	8		mmddyyyy	Row 2	
24	CERT_NUM_2	Alpha	20			Row 2	
25	ORIGINAL_AMT_2	Numeric	12			Row 2	
26*	REVISED_AMT_2	Numeric	12			Row 2	
27*	UNUSED_AMT_2	Numeric	12			Row 2	
28	ADDITIONAL_EXCISE_2	Numeric	12			Row 2	
29	CREDIT_TYPE_3	Alpha	6		See Table	Row 3	
30	PERIOD_END_3	Numeric	8		mmddyyyy	Row 3	
31	CERT_NUM_3	Alpha	20			Row 3	
32	ORIGINAL_AMT_3	Numeric	12			Row 3	
33*	REVISED_AMT_3	Numeric	12			Row 3	
34*	UNUSED_AMT_3	Numeric	12			Row 3	
35	ADDITIONAL_EXCISE_3	Numeric	12			Row 3	
36	CREDIT_TYPE_4	Alpha	6		See Table	Row 4	
37	PERIOD_END_4	Numeric	8		mmddyyyy	Row 4	
38	CERT_NUM_4	Alpha	20			Row 4	
39	ORIGINAL_AMT_4	Numeric	12			Row 4	
40*	REVISED_AMT_4	Numeric	12			Row 4	
41*	UNUSED_AMT_4	Numeric	12			Row 4	
42	ADDITIONAL_EXCISE_4	Numeric	12			Row 4	
43	CREDIT_TYPE_5	Alpha	6		See Table	Row 5	
44	PERIOD_END_5	Numeric	8		mmddyyyy	Row 5	
45	CERT_NUM_5	Alpha	20			Row 5	
46	ORIGINAL_AMT_5	Numeric	12			Row 5	

47*	REVISED_AMT_5	Numeric	12			Row 5	
48*	UNUSED_AMT_5	Numeric	12			Row 5	
49	ADDITIONAL_EXCISE_5	Numeric	12			Row 5	
50	CREDIT_TYPE_6	Alpha	6		See Table	Row 6	
51	PERIOD_END_6	Numeric	8		mmddyyyy	Row 6	
52	CERT_NUM_6	Alpha	20			Row 6	
53	ORIGINAL_AMT_6	Numeric	12			Row 6	
54*	REVISED_AMT_6	Numeric	12			Row 6	
55*	UNUSED_AMT_6	Numeric	12			Row 6	
56	ADDITIONAL_EXCISE_6	Numeric	12			Row 6	
57	CREDIT_TYPE_7	Alpha	6		See Table	Row 7	
58	PERIOD_END_7	Numeric	8		mmddyyyy	Row 7	
59	CERT_NUM_7	Alpha	20			Row 7	
60	ORIGINAL_AMT_7	Numeric	12			Row 7	
61*	REVISED_AMT_7	Numeric	12			Row 7	
62*	UNUSED_AMT_7	Numeric	12			Row 7	
63	ADDITIONAL_EXCISE_7	Numeric	12			Row 7	
64	CREDIT_TYPE_8	Alpha	6		See Table	Row 8	
65	PERIOD_END_8	Numeric	8		mmddyyyy	Row 8	
66	CERT_NUM_8	Alpha	20			Row 8	
67	ORIGINAL_AMT_8	Numeric	12			Row 8	
68*	REVISED_AMT_8	Numeric	12			Row 8	
69*	UNUSED_AMT_8	Numeric	12			Row 8	
70	ADDITIONAL_EXCISE_8	Numeric	12			Row 8	
71	CREDIT_TYPE_9	Alpha	6		See Table	Row 9	
72	PERIOD_END_9	Numeric	8		mmddyyyy	Row 9	
73	CERT_NUM_9	Alpha	20			Row 9	
74	ORIGINAL_AMT_9	Numeric	12			Row 9	
75*	REVISED_AMT_9	Numeric	12			Row 9	
76*	UNUSED_AMT_9	Numeric	12			Row 9	
77	ADDITIONAL_EXCISE_9	Numeric	12			Row 9	
78	CREDIT_TYPE_10	Alpha	6		See Table	Row 10	
79	PERIOD_END_10	Numeric	8		mmddyyyy	Row 10	
80	CERT_NUM_10	Alpha	20			Row 10	
81	ORIGINAL_AMT_10	Numeric	12			Row 10	
82*	REVISED_AMT_10	Numeric	12			Row 10	
83*	UNUSED_AMT_10	Numeric	12			Row 10	
84	ADDITIONAL_EXCISE_10	Numeric	12			Row 10	
85	CREDIT_TYPE_11	Alpha	6		See Table	Row 11	
86	PERIOD_END_11	Numeric	8		mmddyyyy	Row 11	
87	CERT_NUM_11	Alpha	20			Row 11	
88	ORIGINAL_AMT_11	Numeric	12			Row 11	
89*	REVISED_AMT_11	Numeric	12			Row 11	
90*	UNUSED_AMT_11	Numeric	12			Row 11	
91	ADDITIONAL_EXCISE_11	Numeric	12			Row 11	
92	CREDIT_TYPE_12	Alpha	6		See Table	Row 12	
93	PERIOD_END_12	Numeric	8		mmddyyyy	Row 12	
94	CERT_NUM_12	Alpha	20			Row 12	
95	ORIGINAL_AMT_12	Numeric	12			Row 12	
96*	REVISED_AMT_12	Numeric	12			Row 12	
97*	UNUSED_AMT_12	Numeric	12			Row 12	

98	ADDITIONAL_EXCISE_12	Numeric	12			Row 12	
99	CREDIT_TYPE_13	Alpha	6		See Table	Row 13	
100	PERIOD_END_13	Numeric	8		mmddyyyy	Row 13	
101	CERT_NUM_13	Alpha	20			Row 13	
102	ORIGINAL_AMT_13	Numeric	12			Row 13	
103*	REVISED_AMT_13	Numeric	12			Row 13	
104*	UNUSED_AMT_13	Numeric	12			Row 13	
105	ADDITIONAL_EXCISE_13	Numeric	12			Row 13	
106	CREDIT_TYPE_14	Alpha	6		See Table	Row 14	
107	PERIOD_END_14	Numeric	8		mmddyyyy	Row 14	
108	CERT_NUM_14	Alpha	20			Row 14	
109	ORIGINAL_AMT_14	Numeric	12			Row 14	
110*	REVISED_AMT_14	Numeric	12			Row 14	
111*	UNUSED_AMT_14	Numeric	12			Row 14	
112	ADDITIONAL_EXCISE_14	Numeric	12			Row 14	
113	CREDIT_TYPE_15	Alpha	6		See Table	Row 15	
114	PERIOD_END_15	Numeric	8		mmddyyyy	Row 15	
115	CERT_NUM_15	Alpha	20			Row 15	
116	ORIGINAL_AMT_15	Numeric	12			Row 15	
117*	REVISED_AMT_15	Numeric	12			Row 15	
118*	UNUSED_AMT_15	Numeric	12			Row 15	
119	ADDITIONAL_EXCISE_15	Numeric	12			Row 15	
120	CREDIT_TYPE_16	Alpha	6		See Table	Row 16	
121	PERIOD_END_16	Numeric	8		mmddyyyy	Row 16	
122	CERT_NUM_16	Alpha	20			Row 16	
123	ORIGINAL_AMT_16	Numeric	12			Row 16	
124*	REVISED_AMT_16	Numeric	12			Row 16	
125*	UNUSED_AMT_16	Numeric	12			Row 16	
126	ADDITIONAL_EXCISE_16	Numeric	12			Row 16	
127	CREDIT_TYPE_17	Alpha	6		See Table	Row 17	
128	PERIOD_END_17	Numeric	8		mmddyyyy	Row 17	
129	CERT_NUM_17	Alpha	20			Row 17	
130	ORIGINAL_AMT_17	Numeric	12			Row 17	
131*	REVISED_AMT_17	Numeric	12			Row 17	
132*	UNUSED_AMT_17	Numeric	12			Row 17	
133	ADDITIONAL_EXCISE_17	Numeric	12			Row 17	
134	CREDIT_TYPE_18	Alpha	6		See Table	Row 18	
135	PERIOD_END_18	Numeric	8		mmddyyyy	Row 18	
136	CERT_NUM_18	Alpha	20			Row 18	
137	ORIGINAL_AMT_18	Numeric	12			Row 18	
138*	REVISED_AMT_18	Numeric	12			Row 18	
139*	UNUSED_AMT_18	Numeric	12			Row 18	
140	ADDITIONAL_EXCISE_18	Numeric	12			Row 18	
141	CREDIT_TYPE_19	Alpha	6		See Table	Row 19	
142	PERIOD_END_19	Numeric	8		mmddyyyy	Row 19	
143	CERT_NUM_19	Alpha	20			Row 19	
144	ORIGINAL_AMT_19	Numeric	12			Row 19	
145*	REVISED_AMT_19	Numeric	12			Row 19	
146*	UNUSED_AMT_19	Numeric	12			Row 19	
147	ADDITIONAL_EXCISE_19	Numeric	12			Row 19	
148	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule CMS Layout page 1

2-D Field No	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Alpha	4	Y	2017		
6	FORM_CDE	Alpha	3	Y	647		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_MONTH	Alpha	2	Y	12		
10	FISCAL_YEAR	Alpha	4	Y	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y		eg:Sched CMS:1 of 3, 2 of 3 3 of 3	
13	Of total count	Numeric	2	Y		3	
14	Taxpayer_ID	Alpha	9	Y		TP ID	
	Line Item Data						
15	CREDIT_TYPE_1	Alpha	6		See Table	Row 1	
16	EXPIRE_1	Alpha	1		Blank, X	Row 1	
17	PERIOD_END_1	Numeric	8		mmddyyyy	Row 1	
18	CERT_NUM_1	Alpha	20			Row 1	
19	AVAIL_CR_1	Numeric	12			Row 1	
20	CY_CR_TAKEN_1	Numeric	12			Row 1	
21	CY_CR_SHARED_1	Numeric	12			Row 1	
22	CREDIT_TYPE_2	Alpha	6		See Table	Row 2	
23	EXPIRE_2	Alpha	1		Blank, X	Row 2	
24	PERIOD_END_2	Numeric	8		mmddyyyy	Row 2	
25	CERT_NUM_2	Alpha	20			Row 2	
26	AVAIL_CR_2	Numeric	12			Row 2	
27	CY_CR_TAKEN_2	Numeric	12			Row 2	
28	CY_CR_SHARED_2	Numeric	12			Row 2	
29	CREDIT_TYPE_3	Alpha	6		See Table	Row 3	
30	EXPIRE_3	Alpha	1		Blank, X	Row 3	
31	PERIOD_END_3	Numeric	8		mmddyyyy	Row 3	
32	CERT_NUM_3	Alpha	20			Row 3	
33	AVAIL_CR_3	Numeric	12			Row 3	
34	CY_CR_TAKEN_3	Numeric	12			Row 3	
35	CY_CR_SHARED_3	Numeric	12			Row 3	
36	CREDIT_TYPE_4	Alpha	6		See Table	Row 4	
37	EXPIRE_4	Alpha	1		Blank, X	Row 4	
38	PERIOD_END_4	Numeric	8		mmddyyyy	Row 4	
39	CERT_NUM_4	Alpha	20			Row 4	
40	AVAIL_CR_4	Numeric	12			Row 4	
41	CY_CR_TAKEN_4	Numeric	12			Row 4	
42	CY_CR_SHARED_4	Numeric	12			Row 4	
43	CREDIT_TYPE_5	Alpha	6		See Table	Row 5	
44	EXPIRE_5	Alpha	1		Blank, X	Row 5	
45	PERIOD_END_5	Numeric	8		mmddyyyy	Row 5	

46	CERT_NUM_5	Alpha	20			Row 5	
47	AVAIL_CR_5	Numeric	12			Row 5	
48	CY_CR_TAKEN_5	Numeric	12			Row 5	
49	CY_CR_SHARED_5	Numeric	12			Row 5	
50	CREDIT_TYPE_6	Alpha	6		See Table	Row 6	
51	EXPIRE_6	Alpha	1		Blank, X	Row 6	
52	PERIOD_END_6	Numeric	8		mmddyyyy	Row 6	
53	CERT_NUM_6	Alpha	20			Row 6	
54	AVAIL_CR_6	Numeric	12			Row 6	
55	CY_CR_TAKEN_6	Numeric	12			Row 6	
56	CY_CR_SHARED_6	Numeric	12			Row 6	
57	CREDIT_TYPE_7	Alpha	6		See Table	Row 7	
58	EXPIRE_7	Alpha	1		Blank, X	Row 7	
59	PERIOD_END_7	Numeric	8		mmddyyyy	Row 7	
60	CERT_NUM_7	Alpha	20			Row 7	
61	AVAIL_CR_7	Numeric	12			Row	
62	CY_CR_TAKEN_7	Numeric	12			Row 7	
63	CY_CR_SHARED_7	Numeric	12			Row 7	
64	CREDIT_TYPE_8	Alpha	6		See Table	Row 8	
65	EXPIRE_8	Alpha	1		Blank, X	Row 8	
66	PERIOD_END_8	Numeric	8		mmddyyyy	Row 8	
67	CERT_NUM_8	Alpha	20			Row 8	
68	AVAIL_CR_8	Numeric	12			Row 8	
69	CY_CR_TAKEN_8	Numeric	12			Row 8	
70	CY_CR_SHARED_8	Numeric	12			Row 8	
71	CREDIT_TYPE_9	Alpha	6		See Table	Row 9	
72	EXPIRE_9	Alpha	1		Blank, X	Row 9	
73	PERIOD_END_9	Numeric	8		mmddyyyy	Row 9	
74	CERT_NUM_9	Alpha	20			Row 9	
75	AVAIL_CR_9	Numeric	12			Row 9	
76	CY_CR_TAKEN_9	Numeric	12			Row 9	
77	CY_CR_SHARED_9	Numeric	12			Row 9	
78	CREDIT_TYPE_10	Alpha	6		See Table	Row 10	
79	EXPIRE_10	Alpha	1		Blank, X	Row 10	
80	PERIOD_END_10	Numeric	8		mmddyyyy	Row 10	
81	CERT_NUM_10	Alpha	20			Row 10	
82	AVAIL_CR_10	Numeric	12			Row 10	
83	CY_CR_TAKEN_10	Numeric	12			Row 10	
84	CY_CR_SHARED_10	Numeric	12			Row 10	
85	CREDIT_TYPE_11	Alpha	6		See Table	Row 11	
86	EXPIRE_11	Alpha	1		Blank, X	Row 11	
87	PERIOD_END_11	Numeric	8		mmddyyyy	Row 11	
88	CERT_NUM_11	Alpha	20			Row 11	
89	AVAIL_CR_11	Numeric	12			Row 11	
90	CY_CR_TAKEN_11	Numeric	12			Row 11	
91	CY_CR_SHARED_11	Numeric	12			Row 11	
92	CREDIT_TYPE_12	Alpha	6		See Table	Row 12	
93	EXPIRE_12	Alpha	1		Blank, X	Row 12	
94	PERIOD_END_12	Numeric	8		mmddyyyy	Row 12	
95	CERT_NUM_12	Alpha	20			Row 12	
96	AVAIL_CR_12	Numeric	12			Row 12	

97	CY_CR_TAKEN_12	Numeric	12			Row 12	
98	CY_CR_SHARED_12	Numeric	12			Row 12	
99	CREDIT_TYPE_13	Alpha	6		See Table	Row 13	
100	EXPIRE_13	Alpha	1		Blank, X	Row 13	
101	PERIOD_END_13	Numeric	8		mmddyyyy	Row 13	
102	CERT_NUM_13	Alpha	20			Row 13	
103	AVAIL_CR_13	Numeric	12			Row 13	
104	CY_CR_TAKEN_13	Numeric	12			Row 13	
105	CY_CR_SHARED_13	Numeric	12			Row 13	
106	DOR use only	Alpha	6		See Table	Row 14	
107	DOR use only	Alpha	1		Blank, X	Row 14	
108	DOR use only	Numeric	8		mmddyyyy	Row 14	
109	DOR use only	Alpha	20			Row 14	
110	DOR use only	Numeric	12			Row 14	
111	DOR use only	Numeric	12			Row 14	
112	DOR use only	Numeric	12			Row 14	
113	DOR use only	Alpha	6		See Table	Row 15	
114	DOR use only	Alpha	1		Blank, X	Row 15	
115	DOR use only	Numeric	8		mmddyyyy	Row 15	
116	DOR use only	Alpha	20			Row 15	
117	DOR use only	Numeric	12			Row 15	
118	DOR use only	Numeric	12			Row 15	
119	DOR use only	Numeric	12			Row 15	
120	TOTAL_CY_CR	Numeric	12				
121	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

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2-D Field No	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Alpha	4	Y	2017		
6	FORM_CDE	Alpha	3	Y	647		
7	PAGE_NUM	Alpha	1	Y	2	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_MONTH	Alpha	2	Y	12		
10	FISCAL_YEAR	Alpha	4	Y	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y		eg:Sched CMS:1 of 3, 2 of 3 3 of 3	
13	Of total count	Numeric	2	Y		3	
14	Taxpayer_ID	Alpha	9	Y		TP Id	
	Line item Data						
15	CREDIT_TYPE_1	Alpha	6		See Table	Row 1	
16	PERIOD_END_1	Numeric	8		mmddyyyy	Row 1	
17	CERT_NUM_1	Alpha	20			Row 1	
18	AVAIL_CR_1	Numeric	12			Row 1	
19	REDUCTION_CR_1	Numeric	12			Row 1	
20	REFUND_CR_1	Numeric	12			Row 1	
21	CREDIT_TYPE_2	Alpha	6		See Table	Row 2	
22	PERIOD_END_2	Numeric	8		mmddyyyy	Row 2	
23	CERT_NUM_2	Alpha	20			Row 2	
24	AVAIL_CR_2	Numeric	12			Row 2	
25	REDUCTION_CR_2	Numeric	12			Row 2	
26	REFUND_CR_2	Numeric	12			Row 2	
27	CREDIT_TYPE_3	Alpha	6		See Table	Row 3	
28	PERIOD_END_3	Numeric	8		mmddyyyy	Row 3	
29	CERT_NUM_3	Alpha	20			Row 3	
30	AVAIL_CR_3	Numeric	12			Row 3	
31	REDUCTION_CR_3	Numeric	12			Row 3	
32	REFUND_CR_3	Numeric	12			Row 3	
33	CREDIT_TYPE_4	Alpha	6		See Table	Row 4	
34	PERIOD_END_4	Numeric	8		mmddyyyy	Row 4	
35	CERT_NUM_4	Alpha	20			Row 4	
36	AVAIL_CR_4	Numeric	12			Row 4	
37	REDUCTION_CR_4	Numeric	12			Row 4	
38	REFUND_CR_4	Numeric	12			Row 4	
39	CREDIT_TYPE_5	Alpha	6		See Table	Row 5	
40	PERIOD_END_5	Numeric	8		mmddyyyy	Row 5	
41	CERT_NUM_5	Alpha	20			Row 5	
42	AVAIL_CR_5	Numeric	12			Row 5	
43	REDUCTION_CR_5	Numeric	12			Row 5	
44	REFUND_CR_5	Numeric	12			Row 5	
45	CREDIT_TYPE_6	Alpha	6		See Table	Row 6	

46	PERIOD_END_6	Numeric	8		mmddyyyy	Row 6	
47	CERT_NUM_6	Alpha	20			Row 6	
48	AVAIL_CR_6	Numeric	12			Row 6	
49	REDUCTION_CR_6	Numeric	12			Row 6	
50	REFUND_CR_6	Numeric	12			Row 6	
51	CREDIT_TYPE_7	Alpha	6		See Table	Row 7	
52	PERIOD_END_7	Numeric	8		mmddyyyy	Row 7	
53	CERT_NUM_7	Alpha	20			Row 7	
54	AVAIL_CR_7	Numeric	12			Row 7	
55	REDUCTION_CR_	Numeric	12			Row 7	
56	REFUND_CR_7	Numeric	12			Row 7	
57	CREDIT_TYPE_8	Alpha	6		See Table	Row 8	
58	PERIOD_END_8	Numeric	8		mmddyyyy	Row 8	
59	CERT_NUM_8	Alpha	20			Row 8	
60	AVAIL_CR_8	Numeric	12			Row 8	
61	REDUCTION_CR_8	Numeric	12			Row 8	
62	REFUND_CR_8	Numeric	12			Row 8	
63	CREDIT_TYPE_9	Alpha	6		See Table	Row 9	
64	PERIOD_END_9	Numeric	8		mmddyyyy	Row 9	
65	CERT_NUM_9	Alpha	20			Row 9	
66	AVAIL_CR_9	Numeric	12			Row 9	
67	REDUCTION_CR_9	Numeric	12			Row 9	
68	REFUND_CR_9	Numeric	12			Row 9	
69	CREDIT_TYPE_10	Alpha	6		See Table	Row 10	
70	PERIOD_END_10	Numeric	8		mmddyyyy	Row 10	
71	CERT_NUM_10	Alpha	20			Row 10	
72	AVAIL_CR_10	Numeric	12			Row 10	
73	REDUCTION_CR_10	Numeric	12			Row 10	
74	REFUND_CR_10	Numeric	12			Row 10	
75	CREDIT_TYPE_11	Alpha	6		See Table	Row 11	
76	PERIOD_END_11	Numeric	8		mmddyyyy	Row 11	
77	CERT_NUM_11	Alpha	20			Row 11	
78	AVAIL_CR_11	Numeric	12			Row 11	
79	REDUCTION_CR_11	Numeric	12			Row 11	
80	REFUND_CR_11	Numeric	12			Row 11	
81	CREDIT_TYPE_12	Alpha	6		See Table	Row 12	
82	PERIOD_END_12	Numeric	8		mmddyyyy	Row 12	
83	CERT_NUM_12	Alpha	20			Row 12	
84	AVAIL_CR_12	Numeric	12			Row 12	
85	REDUCTION_CR_12	Numeric	12			Row 12	
86	REFUND_CR_12	Numeric	12			Row 12	
87	CREDIT_TYPE_13	Alpha	6		See Table	Row 13	
88	PERIOD_END_13	Numeric	8		mmddyyyy	Row 13	
89	CERT_NUM_13	Alpha	20			Row 13	
90	AVAIL_CR_13	Numeric	12			Row 13	
91	REDUCTION_CR_13	Numeric	12			Row 13	
92	REFUND_CR_13	Numeric	12			Row 13	
93	CREDIT_TYPE_14	Alpha	6		See Table	Row 14	
94	PERIOD_END_14	Numeric	8		mmddyyyy	Row 14	
95	CERT_NUM_14	Alpha	20			Row 14	
96	AVAIL_CR_14	Numeric	12			Row 14	

97	REDUCTION_CR_14	Numeric	12			Row 14	
98	REFUND_CR_14	Numeric	12			Row 14	
99	CREDIT_TYPE_15	Alpha	6		See Table	Row 15	
100	PERIOD_END_15	Numeric	8		mmddyyyy	Row 15	
101	CERT_NUM_15	Alpha	20			Row 15	
102	AVAIL_CR_15	Numeric	12			Row 15	
103	REDUCTION_CR_15	Numeric	12			Row 15	
104	REFUND_CR_15	Numeric	12			Row 15	
105	CREDIT_TYPE_16	Alpha	6		See Table	Row 16	
106	PERIOD_END_16	Numeric	8		mmddyyyy	Row 16	
107	CERT_NUM_16	Alpha	20			Row 16	
108	AVAIL_CR_16	Numeric	12			Row 16	
109	REDUCTION_CR_16	Numeric	12			Row 16	
110	REFUND_CR_16	Numeric	12			Row 16	
111	CREDIT_TYPE_17	Alpha	6		See Table	Row 17	
112	PERIOD_END_17	Numeric	8		mmddyyyy	Row 17	
113	CERT_NUM_17	Alpha	20			Row 17	
114	AVAIL_CR_17	Numeric	12			Row 17	
115	REDUCTION_CR_17	Numeric	12			Row 17	
116	REFUND_CR_17	Numeric	12			Row 17	
117	CREDIT_TYPE_18	Alpha	6		See Table	Row 18	
118	PERIOD_END_18	Numeric	8		mmddyyyy	Row 18	
119	CERT_NUM_18	Alpha	20			Row 18	
120	AVAIL_CR_18	Numeric	12			Row 18	
121	REDUCTION_CR_18	Numeric	12			Row 18	
122	REFUND_CR_18	Numeric	12			Row 18	
123	CREDIT_TYPE_19	Alpha	6		See Table	Row 19	
124	PERIOD_END_19	Numeric	8		mmddyyyy	Row 19	
125	CERT_NUM_19	Alpha	20			Row 19	
126	AVAIL_CR_19	Numeric	12			Row 19	
127	REDUCTION_CR_19	Numeric	12			Row 19	
128	REFUND_CR_19	Numeric	12			Row 19	
129	DOR use only	Alpha	6		See Table	Row 20	
130	DOR use only	Numeric	8		mmddyyyy	Row 20	
131	DOR use only	Alpha	20			Row 20	
132	DOR use only	Numeric	12			Row 20	
133	DOR use only	Numeric	12			Row 20	
134	DOR use only	Numeric	12			Row 20	
135*	TOTAL_CY_CR_2	Numeric	12	Line 2h	135*	TOTAL_CY_CR_2	
136	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

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2-D Field No	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Alpha	4	Y	2017		
6	FORM_CDE	Alpha	3	Y	647		
7	PAGE_NUM	Alpha	1	Y	3	Pg num of document	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_MONTH	Alpha	2	Y	12		
10	FISCAL_YEAR	Alpha	4	Y	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y		eg:Sched CMS:1 of 3, 2 of 3 3 of 3	
13	Of total count	Numeric	2	Y		3	
14	Taxpayer_ID	Alpha	9	Y		TP ID	
	Line Item Data						
15	SOURCE_FID_1	Alpha	9			Row 1	
16	CREDIT_TYPE_1	Alpha	6		See Table	Row 1	
17	NONEXPIRE_1	Alpha	1		Blank, X	Row 1	
18	PERIOD_END_1	Numeric	8		mmddyyyy	Row 1	
19	CERT_NUM_1	Alpha	20			Row 1	
20	AVAIL_CR_1	Numeric	12			Row 1	
21	CY_CR_TAKEN_1	Numeric	12			Row 1	
22	CY_CR_SHARED_1	Numeric	12			Row 1	
23	SOURCE_FID_2	Alpha	9			Row 2	
24	CREDIT_TYPE_2	Alpha	6		See Table	Row 2	
25	NONEXPIRE_2	Alpha	1		Blank, X	Row 2	
26	PERIOD_END_2	Numeric	8		mmddyyyy	Row 2	
27	CERT_NUM_2	Alpha	20			Row 2	
28	AVAIL_CR_2	Numeric	12			Row 2	
29	CY_CR_TAKEN_2	Numeric	12			Row 2	
30	CY_CR_SHARED_2	Numeric	12			Row 2	
31	SOURCE_FID_3	Alpha	9			Row 3	
32	CREDIT_TYPE_3	Alpha	6		See Table	Row 3	
33	NONEXPIRE_3	Alpha	1		Blank, X	Row 3	
34	PERIOD_END_3	Numeric	8		mmddyyyy	Row 3	
35	CERT_NUM_3	Alpha	20			Row 3	
36	AVAIL_CR_3	Numeric	12			Row 3	
37	CY_CR_TAKEN_3	Numeric	12			Row 3	
38	CY_CR_SHARED_3	Numeric	12			Row 3	
39	SOURCE_FID_4	Alpha	9			Row 4	
40	CREDIT_TYPE_4	Alpha	6		See Table	Row 4	
41	NONEXPIRE_4	Alpha	1		Blank, X	Row 4	
42	PERIOD_END_4	Numeric	8		mmddyyyy	Row 4	
43	CERT_NUM_4	Alpha	20			Row 4	
44	AVAIL_CR_4	Numeric	12			Row 4	
45	CY_CR_TAKEN_4	Numeric	12			Row 4	

46	CY_CR_SHARED_4	Numeric	12			Row 4	
47	SOURCE_FID_5	Alpha	9			Row 5	
48	CREDIT_TYPE_5	Alpha	6		See Table	Row 5	
49	NONEXPIRE_5	Alpha	1		Blank, X	Row 5	
50	PERIOD_END_5	Numeric	8		mmddyyyy	Row 5	
51	CERT_NUM_5	Alpha	20			Row 5	
52	AVAIL_CR_5	Numeric	12			Row 5	
53	CY_CR_TAKEN_5	Numeric	12			Row 5	
54	CY_CR_SHARED_5	Numeric	12			Row 5	
55	SOURCE_FID_6	Alpha	9			Row 6	
56	CREDIT_TYPE_6	Alpha	6		See Table	Row 6	
57	NONEXPIRE_6	Alpha	1		Blank, X	Row 6	
58	PERIOD_END_6	Numeric	8		mmddyyyy	Row 6	
59	CERT_NUM_6	Alpha	20			Row 6	
60	AVAIL_CR_6	Numeric	12			Row 6	
61	CY_CR_TAKEN_6	Numeric	12			Row 6	
62	CY_CR_SHARED_6	Numeric	12			Row 6	
63	SOURCE_FID_7	Alpha	9			Row 7	
64	CREDIT_TYPE_7	Alpha	6		See Table	Row 7	
65	NONEXPIRE_7	Alpha	1		Blank, X	Row 7	
66	PERIOD_END_7	Numeric	8		mmddyyyy	Row 7	
67	CERT_NUM_7	Alpha	20			Row 7	
68	AVAIL_CR_7	Numeric	12			Row 7	
69	CY_CR_TAKEN_7	Numeric	12			Row 7	
70	CY_CR_SHARED_7	Numeric	12			Row 7	
71	SOURCE_FID_8	Alpha	9			Row 8	
72	CREDIT_TYPE_8	Alpha	6		See Table	Row 8	
73	NONEXPIRE_8	Alpha	1		Blank, X	Row 8	
74	PERIOD_END_8	Numeric	8		mmddyyyy	Row 8	
75	CERT_NUM_8	Alpha	20			Row 8	
76	AVAIL_CR_8	Numeric	12			Row 8	
77	CY_CR_TAKEN_8	Numeric	12			Row 8	
78	CY_CR_SHARED_8	Numeric	12			Row 8	
79	SOURCE_FID_9	Alpha	9			Row 9	
80	CREDIT_TYPE_9	Alpha	6		See Table	Row 9	
81	NONEXPIRE_9	Alpha	1		Blank, X	Row 9	
82	PERIOD_END_9	Numeric	8		mmddyyyy	Row 9	
83	CERT_NUM_9	Alpha	20			Row 9	
84	AVAIL_CR_9	Numeric	12			Row 9	
85	CY_CR_TAKEN_9	Numeric	12			Row 9	
86	CY_CR_SHARED_9	Numeric	12			Row 9	
87	SOURCE_FID_10	Alpha	9			Row 10	
88	CREDIT_TYPE_10	Alpha	6		See Table	Row 10	
89	NONEXPIRE_10	Alpha	1		Blank, X	Row 10	
90	PERIOD_END_10	Numeric	8		mmddyyyy	Row 10	
91	CERT_NUM_10	Alpha	20			Row 10	
92	AVAIL_CR_10	Numeric	12			Row 10	
93	CY_CR_TAKEN_10	Numeric	12			Row 10	
94	CY_CR_SHARED_10	Numeric	12			Row 10	
95	SOURCE_FID_11	Alpha	9			Row 11	
96	CREDIT_TYPE_11	Alpha	6		See Table	Row 11	

97	NONEXPIRE_11	Alpha	1		Blank, X	Row 11	
98	PERIOD_END_11	Numeric	8		mmddyyyy	Row 11	
99	CERT_NUM_11	Alpha	20			Row 11	
100	AVAIL_CR_11	Numeric	12			Row 11	
101	CY_CR_TAKEN_11	Numeric	12			Row 11	
102	CY_CR_SHARED_11	Numeric	12			Row 11	
103	SOURCE_FID_12	Alpha	9			Row 12	
104	CREDIT_TYPE_12	Alpha	6		See Table	Row 12	
105	NONEXPIRE_12	Alpha	1		Blank, X	Row 12	
106	PERIOD_END_12	Numeric	8		mmddyyyy	Row 12	
107	CERT_NUM_12	Alpha	20			Row 12	
108	AVAIL_CR_12	Numeric	12			Row 12	
109	CY_CR_TAKEN_12	Numeric	12			Row 12	
110	CY_CR_SHARED_12	Numeric	12			Row 12	
111	SOURCE_FID_13	Alpha	9			Row 13	
112	CREDIT_TYPE_13	Alpha	6		See Table	Row 13	
113	NONEXPIRE_13	Alpha	1		Blank, X	Row 13	
114	PERIOD_END_13	Numeric	8		mmddyyyy	Row 13	
115	CERT_NUM_13	Alpha	20			Row 13	
116	AVAIL_CR_13	Numeric	12			Row 13	
117	CY_CR_TAKEN_13	Numeric	12			Row 13	
118	CY_CR_SHARED_13	Numeric	12			Row 13	
119	SOURCE_FID_14	Alpha	9			Row 14	
120	CREDIT_TYPE_14	Alpha	6		See Table	Row 14	
121	NONEXPIRE_14	Alpha	1		Blank, X	Row 14	
122	PERIOD_END_14	Numeric	8		mmddyyyy	Row 14	
123	CERT_NUM_14	Alpha	20			Row 14	
124	AVAIL_CR_14	Numeric	12			Row 14	
125	CY_CR_TAKEN_14	Numeric	12			Row 14	
126	CY_CR_SHARED_14	Numeric	12			Row 14	
127	SOURCE_FID_15	Alpha	9			Row 15	
128	CREDIT_TYPE_15	Alpha	6		See Table	Row 15	
129	NONEXPIRE_15	Alpha	1		Blank, X	Row 15	
130	PERIOD_END_15	Numeric	8		mmddyyyy	Row 15	
131	CERT_NUM_15	Alpha	20			Row 15	
132	AVAIL_CR_15	Numeric	12			Row 15	
133	CY_CR_TAKEN_15	Numeric	12			Row 15	
134	CY_CR_SHARED_15	Numeric	12			Row 15	
135	SOURCE_FID_16	Alpha	9			Row 16	
136	CREDIT_TYPE_16	Alpha	6		See Table	Row 16	
137	NONEXPIRE_16	Alpha	1		Blank, X	Row 16	
138	PERIOD_END_16	Numeric	8		mmddyyyy	Row 16	
139	CERT_NUM_16	Alpha	20			Row 16	
140	AVAIL_CR_16	Numeric	12			Row 16	
141	CY_CR_TAKEN_16	Numeric	12			Row 16	
142	CY_CR_SHARED_16	Numeric	12			Row 16	
143	SOURCE_FID_17	Alpha	9			Row 17	
144	CREDIT_TYPE_17	Alpha	6		See Table	Row 17	
145	NONEXPIRE_17	Alpha	1		Blank, X	Row 17	
146	PERIOD_END_17	Numeric	8		mmddyyyy	Row 17	
147	CERT_NUM_17	Alpha	20			Row 17	

148	AVAIL_CR_17	Numeric	12			Row 17	
149	CY_CR_TAKEN_17	Numeric	12			Row 17	
150	CY_CR_SHARED_17	Numeric	12			Row 17	
151	SOURCE_FID_18	Alpha	9			Row 18	
152	CREDIT_TYPE_18	Alpha	6		See Table	Row 18	
153	NONEXPIRE_18	Alpha	1		Blank, X	Row 18	
154	PERIOD_END_18	Numeric	8		mmddyyyy	Row 18	
155	CERT_NUM_18	Alpha	20			Row 18	
156	AVAIL_CR_18	Numeric	12			Row 18	
157	CY_CR_TAKEN_18	Numeric	12			Row 18	
158	CY_CR_SHARED_18	Numeric	12			Row 18	
159	SOURCE_FID_19	Alpha	9			Row 19	
160	CREDIT_TYPE_19	Alpha	6		See Table	Row 19	
161	NONEXPIRE_19	Alpha	1		Blank, X	Row 19	
162	PERIOD_END_19	Numeric	8		mmddyyyy	Row 19	
163	CERT_NUM_19	Alpha	20			Row 19	
164	AVAIL_CR_19	Numeric	12			Row 19	
165	CY_CR_TAKEN_19	Numeric	12			Row 19	
166	CY_CR_SHARED_19	Numeric	12			Row 19	
167	TOTAL_CY_CR_3	Numeric	12			Line 3i	
168	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule CMS Layout page 4

2-D Field No	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creates 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Alpha	4	Y	2017		
6	FORM_CDE	Alpha	3	Y	647		
7	PAGE_NUM	Alpha	1	Y	4	Pg num of document	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_MONTH	Alpha	2	Y	12		
10	FISCAL_YEAR	Alpha	4	Y	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y		eg:Sched CMS:1 of 3, 2 of 3 3 of 3	
13	Of total count	Numeric	2	Y		3	
14	Taxpayer_ID	Alpha	9	Y		TP Id	
	Line item Data						
15	SOURCE_FID_1	Alpha	9			Row 1	
16	CREDIT_TYPE_1	Alpha	6		See Table	Row 1	
17	PERIOD_END_1	Numeric	8		mmddyyyy	Row 1	
18	CERT_NUM_1	Alpha	20			Row 1	
19	AVAIL_CR_1	Numeric	12			Row 1	
20	REDUCTION_CR_1	Numeric	12			Row 1	
21	REFUND_CR_1	Numeric	12			Row 1	
22	SOURCE_FID_2	Alpha	9			Row 2	
23	CREDIT_TYPE_2	Alpha	6		See Table	Row 2	
24	PERIOD_END_2	Numeric	8		mmddyyyy	Row 2	
25	CERT_NUM_2	Alpha	20			Row 2	
26	AVAIL_CR_2	Numeric	12			Row 2	
27	REDUCTION_CR_2	Numeric	12			Row 2	
28	REFUND_CR_2	Numeric	12			Row 2	
29	SOURCE_FID_3	Alpha	9			Row 3	
30	CREDIT_TYPE_3	Alpha	6		See Table	Row 3	
31	PERIOD_END_3	Numeric	8		mmddyyyy	Row 3	
32	CERT_NUM_3	Alpha	20			Row 3	
33	AVAIL_CR_3	Numeric	12			Row 3	
34	REDUCTION_CR_3	Numeric	12			Row 3	
35	REFUND_CR_3	Numeric	12			Row 3	
36	SOURCE_FID_4	Alpha	9			Row 4	
37	CREDIT_TYPE_4	Alpha	6		See Table	Row 4	
38	PERIOD_END_4	Numeric	8		mmddyyyy	Row 4	
39	CERT_NUM_4	Alpha	20			Row 4	
40	AVAIL_CR_4	Numeric	12			Row 4	
41	REDUCTION_CR_4	Numeric	12			Row 4	
42	REFUND_CR_4	Numeric	12			Row 4	
43	SOURCE_FID_5	Alpha	9			Row 5	
44	CREDIT_TYPE_5	Alpha	6		See Table	Row 5	
45	PERIOD_END_5	Numeric	8		mmddyyyy	Row 5	

46	CERT_NUM_5	Alpha	20			Row 5	
47	AVAIL_CR_5	Numeric	12			Row 5	
48	REDUCTION_CR_5	Numeric	12			Row 5	
49	REFUND_CR_5	Numeric	12			Row 5	
50	SOURCE_FID_6	Alpha	9			Row 6	
51	CREDIT_TYPE_6	Alpha	6		See Table	Row 6	
52	PERIOD_END_6	Numeric	8		mmddyyyy	Row 6	
53	CERT_NUM_6	Alpha	20			Row 6	
54	AVAIL_CR_6	Numeric	12			Row 6	
55	REDUCTION_CR_6	Numeric	12			Row 6	
56	REFUND_CR_6	Numeric	12			Row 6	
57	SOURCE_FID_7	Alpha	9			Row 7	
58	CREDIT_TYPE_7	Alpha	6		See Table	Row 7	
59	PERIOD_END_7	Numeric	8		mmddyyyy	Row 7	
60	CERT_NUM_7	Alpha	20			Row 7	
61	AVAIL_CR_7	Numeric	12			Row 7	
62	REDUCTION_CR_7	Numeric	12			Row 7	
63	REFUND_CR_7	Numeric	12			Row 7	
64	SOURCE_FID_8	Alpha	9			Row 8	
65	CREDIT_TYPE_8	Alpha	6		See Table	Row 8	
66	PERIOD_END_8	Numeric	8		mmddyyyy	Row 8	
67	CERT_NUM_8	Alpha	20			Row 8	
68	AVAIL_CR_8	Numeric	12			Row 8	
69	REDUCTION_CR_8	Numeric	12			Row 8	
70	REFUND_CR_8	Numeric	12			Row 8	
71	SOURCE_FID_9	Alpha	9			Row 9	
72	CREDIT_TYPE_9	Alpha	6		See Table	Row 9	
73	PERIOD_END_9	Numeric	8		mmddyyyy	Row 9	
74	CERT_NUM_9	Alpha	20			Row 9	
75	AVAIL_CR_9	Numeric	12			Row 9	
76	REDUCTION_CR_9	Numeric	12			Row 9	
77	REFUND_CR_9	Numeric	12			Row 9	
78	SOURCE_FID_10	Alpha	9			Row 10	
79	CREDIT_TYPE_10	Alpha	6		See Table	Row 10	
80	PERIOD_END_10	Numeric	8		mmddyyyy	Row 10	
81	CERT_NUM_10	Alpha	20			Row 10	
82	AVAIL_CR_10	Numeric	12			Row 10	
83	REDUCTION_CR_10	Numeric	12			Row 10	
84	REFUND_CR_10	Numeric	12			Row 10	
85	SOURCE_FID_11	Alpha	9			Row 11	
86	CREDIT_TYPE_11	Alpha	6		See Table	Row 11	
87	PERIOD_END_11	Numeric	8		mmddyyyy	Row 11	
88	CERT_NUM_11	Alpha	20			Row 11	
89	AVAIL_CR_11	Numeric	12			Row 11	
90	REDUCTION_CR_11	Numeric	12			Row 11	
91	REFUND_CR_11	Numeric	12			Row 11	
92	SOURCE_FID_12	Alpha	9			Row 12	
93	CREDIT_TYPE_12	Alpha	6		See Table	Row 12	
94	PERIOD_END_12	Numeric	8		mmddyyyy	Row 12	
95	CERT_NUM_12	Alpha	20			Row 12	
96	AVAIL_CR_12	Numeric	12			Row 12	

97	REDUCTION_CR_12	Numeric	12			Row 12	
98	REFUND_CR_12	Numeric	12			Row 12	
99	SOURCE_FID_13	Alpha	9			Row 13	
100	CREDIT_TYPE_13	Alpha	6		See Table	Row 13	
101	PERIOD_END_13	Numeric	8		mmddyyyy	Row 13	
102	CERT_NUM_13	Alpha	20			Row 13	
103	AVAIL_CR_13	Numeric	12			Row 13	
104	REDUCTION_CR_13	Numeric	12			Row 13	
105	REFUND_CR_13	Numeric	12			Row 13	
106	SOURCE_FID_14	Alpha	9			Row 14	
107	CREDIT_TYPE_14	Alpha	6		See Table	Row 14	
108	PERIOD_END_14	Numeric	8		mmddyyyy	Row 14	
109	CERT_NUM_14	Alpha	20			Row 14	
110	AVAIL_CR_14	Numeric	12			Row 14	
111	REDUCTION_CR_14	Numeric	12			Row 14	
112	REFUND_CR_14	Numeric	12			Row 14	
113	SOURCE_FID_15	Alpha	9			Row 15	
114	CREDIT_TYPE_15	Alpha	6		See Table	Row 15	
115	PERIOD_END_15	Numeric	8		mmddyyyy	Row 15	
116	CERT_NUM_15	Alpha	20			Row 15	
117	AVAIL_CR_15	Numeric	12			Row 15	
118	REDUCTION_CR_15	Numeric	12			Row 15	
119	REFUND_CR_15	Numeric	12			Row 15	
120	SOURCE_FID_16	Alpha	9			Row 16	
121	CREDIT_TYPE_16	Alpha	6		See Table	Row 16	
122	PERIOD_END_16	Numeric	8		mmddyyyy	Row 16	
123	CERT_NUM_16	Alpha	20			Row 16	
124	AVAIL_CR_16	Numeric	12			Row 16	
125	REDUCTION_CR_16	Numeric	12			Row 16	
126	REFUND_CR_16	Numeric	12			Row 16	
127	SOURCE_FID_17	Alpha	9			Row 17	
128	CREDIT_TYPE_17	Alpha	6		See Table	Row 17	
129	PERIOD_END_17	Numeric	8		mmddyyyy	Row 17	
130	CERT_NUM_17	Alpha	20			Row 17	
131	AVAIL_CR_17	Numeric	12			Row 17	
132	REDUCTION_CR_17	Numeric	12			Row 17	
133	REFUND_CR_17	Numeric	12			Row 17	
134	SOURCE_FID_18	Alpha	9			Row 18	
135	CREDIT_TYPE_18	Alpha	6		See Table	Row 18	
136	PERIOD_END_18	Numeric	8		mmddyyyy	Row 18	
137	CERT_NUM_18	Alpha	20			Row 18	
138	AVAIL_CR_18	Numeric	12			Row 18	
139	REDUCTION_CR_18	Numeric	12			Row 18	
140	REFUND_CR_18	Numeric	12			Row 18	
141	TOTAL_CY_CR_4	Numeric	12			Line 4i	
142	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	