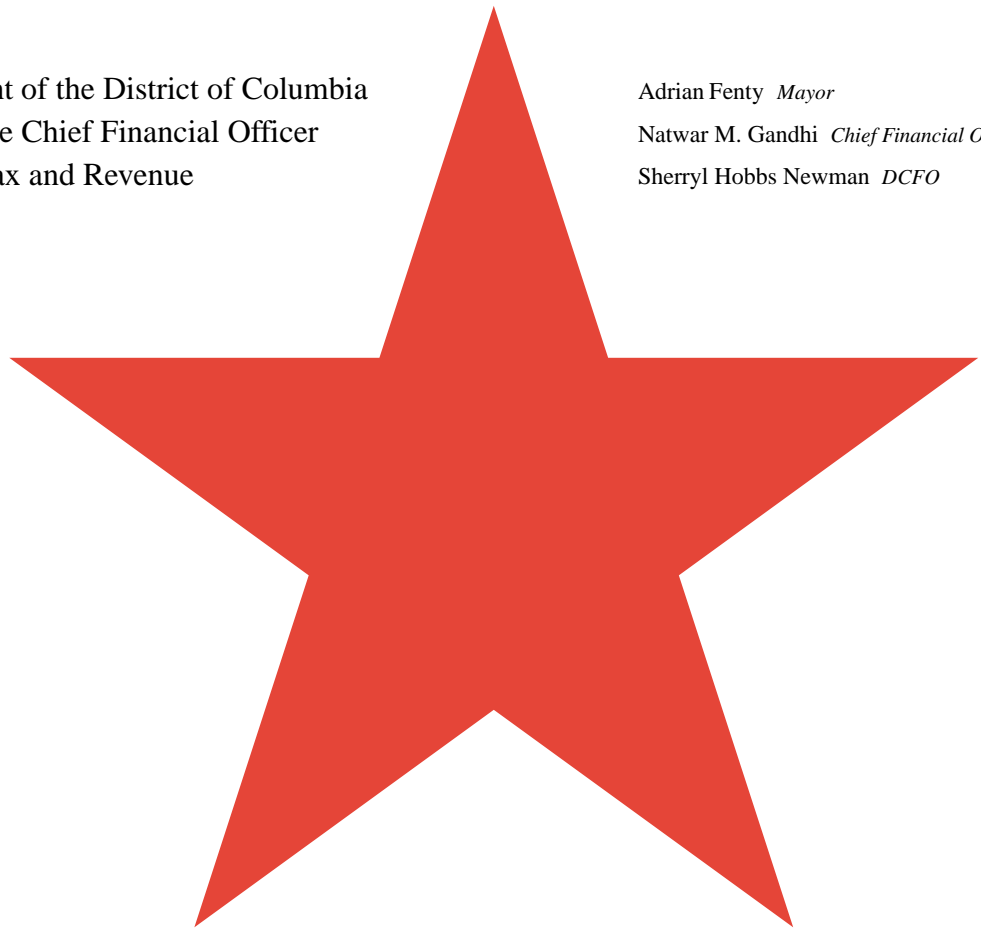




Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

Adrian Fenty *Mayor*
Natwar M. Gandhi *Chief Financial Officer*
Sherryl Hobbs Newman *DCFO*



2006 DC-1346

District of Columbia E-File Software Developer Handbook

Updated Record Layouts

Summary of Changes, Edits, and Cross-Checks

Summary of revisions to previous version

FINAL VERSION (11/28/2006)

11/28/06 REVISIONS SUMMARY

SCHEDULE S

Corrected error – previous version had 2 sections for Calculation G

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS



CLICK. ZIP. FAST ROUND TRIP.

SUMMARY OF CHANGES/REMINDERS

- ◆ Wholesale D-40 changes – see edits and cross checks for complete summary
- ◆ New Schedule U – Additional Miscellaneous Credits and Contributions
- ◆ New Schedule N – Non-Custodial Parent EITC Claim
- ◆ New Schedule I – Additions to and Subtractions from Federal Adjusted Gross Income (formerly Calculation A and B in D-40 Instructions)
- ◆ We will NOT be able to accept Direct Debit payments for tax year 2006. However, we will be able to accept Credit Card and eCheck payments online at www.cfo.dc.gov .

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

POINTS OF CONTACT

For Preparers, EROs, and Software Developers

Sonja Peterson Thornburg, E-File Coordinator

E-Mail: sonja.peterson@dc.gov – preferred method of contact

Voice: (202) 442-6392

George Conly, Senior Program Analyst

E-Mail: george.conly@dc.gov

Voice: (202) 442-6313

For Taxpayers

OTR Customer Service Center, (202) 727-4829

E-Mail: otr.ocfo@dc.gov

For Substitute Forms

Paulette Gooden, Program Analyst

E-Mail: paulette.gooden@dc.gov

Voice: (202) 442-6262

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS FILING SEASON 2007 CALENDAR

FOR TAX PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2006

Begin Transmitting DC Electronic Returns	January 12, 2007
Last day to transmit timely returns	April 16, 2007
Last day for timely retransmission of rejected returns	April 20, 2007
Last date to transmit Federal/State DC Returns	October 15, 2007
Last date for retransmission of rejected Federal/State DC Returns	October 20, 2007

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

TAX YEAR 2006 REJECT CODES

The District of Columbia Fed/State E-File Program will be rejecting returns at the state level for tax year 2005 in instances where the required supporting documents are not submitted electronically. Rejection notification will be given through the IRS E-File Acknowledgment system. Returns will be rejected for the following reasons:

Error Code 0001 - Absence of Forms W-2 or 1099 if income tax withheld is present on Line 32 of Form D-40.

Error Code 0002 - Absence of DC Schedule S if itemized deduction box is checked on Line 17 of Form D-40.

Error Code 0003 – Absence of DC Schedule U if entry on Line 25 of D-40 is present

Error Code 0004 – Absence of DC Schedule U if entry on Line 31 of D-40 is present

Error Code 0005 – Absence of DC Schedule I if entry on Line 6 of D-40 is present

Error Code 0006 – Absence of DC Schedule I if entry on Line 14 of D-40 is present

Error Code 0007 – Return is claiming both D.C. Low Income Credit and D.C. Earned Income Tax Credit

Error Code 0008 – District of Columbia return has already been filed electronically (and accepted)

Error Code 0009 – Absence of DC Schedule H if entry on Line 30 of D-40 is present

Error Code 0010 – Absence of DC Schedule S if Filing Status = Married Filing Separate on Same Return

Error Code 0011 – Absence of DC Schedule S if Itemized Deduction indicator is present on Line 17 of D-40

NOTE: The return will be rejected on the first error found by the DC E-File System. Additional error codes will **not** be indicated in the acknowledgment.

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

EDITS AND CROSS-CHECKS

Form D-40

1. If the return has a domestic address, the following fields must be present: 0075, 0095, and 0100 on the Form D-40. If the return has a foreign address, Schedule S must be attached. **If the return has an in care of (c/o) address, Schedule S must be attached.**
2. If taxpayer (and/or secondary taxpayer) claims any type of exemption other than his/her personal exemption, Calculation G on DC Schedule S must be completed and the Schedule S attached (in unformatted record).
3. If taxpayer is claiming dependents, the Dependent Information section on DC Schedule S must be completed and the Schedule S attached (in unformatted record).
4. If Line 1 Filing Status = 2 (Married Joint), 3 (Married Separate), or 5 (Married Separate on Same Return), both primary and secondary names and SSNs must be provided.
5. If Line 1 Filing Status = 6 (Head of Household), Schedule S must be completed (to reflect dependent or qualifying child name and SSN) and attached (in unformatted record).
6. If Line 1 Filing Status = 5 (Married Separate on Same Return), Calculation J on Schedule S must be completed and the Schedule S attached (in unformatted record).
7. If Line 2 Part-Year Filer indicator is present, Line 2 number of months of residency must also be present.
8. **If Line B (Business Income or Loss) is present, Federal Schedule C must be attached in the unformatted record.**
9. **If Line C (Capital Gain or Loss) is present, Federal Schedule D must be attached in the unformatted record.**
10. **If Line D is present, Federal Schedule E must be attached in unformatted record.**
11. Line 3 Federal AGI must = AGI reported on Federal return (Form 1040, Line 33; Form 1040A, line 19; or Form 1040EZ, Line 4)
12. **If Line 6 (Other additions from Calculation B) is present, Schedule I must be attached.**
13. **Line 7 = Sum of Lines 3 through 6**
14. **If Line 14 (other Subtractions from Calculation B) is present, Schedule I must be attached.**

EDITS AND CROSS-CHECKS

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

15. **Line 16 = Line 7 minus Line 15**
16. Line 17 must be the same type of deduction (standard or itemized) taken on the taxpayer's federal return. If deduction type is itemized, attach Federal Schedule A in Unformatted Record and attach Schedule S (Page 2, Additional Information from Federal Schedule A). **The standard deduction is now \$1250 (\$2500 for joint taxpayers).**
17. If Line 19 > 1 (or 2 if married filing jointly), Calculation G on DC Schedule S must be completed and the Schedule S attached.
18. Line 20 = Line 19 * **1,500**. If taxpayer is a part-year filer, exemption(s) must be prorated based on number of months of residency.
19. Line 21 = Line 18 + Line 20.
20. Line 22 = Line 16 – Line 21. **Negative taxable income must be reported.**
21. Line 23 – Tax from Tax Tables. If Filing Status = 5, enter amount from Schedule S, Calculation J, line K. The Married Filing Separately on Same Return Flag should be present in Field 0305 (E)
22. Line 24 = 32% of Federal Child & Dependent Care Credit (Line 44 of Form 1040).
23. **Line 25 (Other non-refundable credits) – if entry is present, Schedule U must be attached.**
24. Line 26 – see Low Income Credit Table. If the Low Income Credit is taken, the DC EITC (Line 29) cannot be taken and Fields 0495 and 0500 should have no entry..
25. **Line 27 = Sum of Lines 24 through 26**
26. **Line 28 = Line 23 – Line 27. If Line 23 < Line 27, fill with zeros.**
27. **Line 29 = 35%** of Federal EIC (Form 1040, Line 61a). If D.C. EITC is present in field **0495**, Federal EIC amount must be present in Field **0490 and number of Qualified EITC Dependents (Line 29a) must be present in field 305M**. If Line 29 is taken, Line 26 (DC Low Income Credit) cannot be taken. If taxpayer is a part-year filer, D.C. EITC must be prorated based on number of months of residency.
28. If entry for Line 30 (Schedule H Credit) is present in field **0500**, the Schedule H must be attached.
29. **Line 31 (Other Refundable Credits) – If entry is present, Schedule U must be attached.**
30. **Line 35 (Total Payments and Credits) = Sum of Lines 28 through 34**

EDITS AND CROSS-CHECKS

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

Lines 36-40 Your Refund – Complete if Line 35 > Line 29

31. Line 36 = Line 35 – Line 27

32. Line 38 (Contribution Amount) – if present, Schedule U must be attached

33. Line 39 = Line 37 + Line 38

34. Line 40 = Line 36 – Line 39

Lines 41-43 Amount You Owe - Complete if Line 29 > Line 35

35. Line 41 = Line 27 – Line 35

36. Line 42 (Contribution Amount) – if present, Schedule U must be attached

37. Line 43 = Line 41 + Line 42

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

2006 GENERIC RECORD

HEADER SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	Byte Count	4	AN	Value "2753" for fixed Value "nnnn" for variable
	Start of Record Sentinel	4	AN	Value "****"
0000	Record ID Type	6	AN	Value "DCbbbb"
0001	Form Number	6	AN	Value "0001bb"
0002	Page Number	5	AN	Value "PG01b"
0003	Taxpayer Identification Number	9	N	SSN – Required Entry
0004	Filler	1	AN	Blank
0005	Form/Schedule Number	7	N	Value "0000001"
0010	State Code	2	AN	Value "DC"
0011	City Code	2	AN	No Entry
0015	Imperfect Return Indicator	1	AN	IRS USE ONLY
0019	State Only Indicator	2	AN	"SO" or Blank
0020	Declaration Control Number	14	N	Assigned by Filer
	A First 2 Positions	2		Value "00"
	B EFIN of Originator	6		
	C Batch Number	3		(000-999)
	D Serial Number	2		(00-99)
	E Year Digit	1		Value "7"
0023	Return Sequence Number	16	N	Required Entry
	A ETIN of Transmitter	5		Must Equal 1040/EZ RSN
	B Transmitter Use Field	2		
	C Julian Date of Transmission	3		
	D Transmission Sequence No.	2		(01-99)
	E Return Sequence Number	4		(0001-9999)

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

STATE DIRECT DEPOSIT SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0024	State Direct Deposit/Debit Indicator	1	AN	Value "1" for Direct Deposit or Blank
0025	Reserved –RTN-Flag	1	N	Blank
0027	Direct Debit Date	8	N	No Entry – Not Used
0028	Direct Debit Amount	12	N	No Entry – Not Used
0030	State – Rt. Trans. No.	9	N	Bank RTN or Blank
0032	State-RTN-Indicator	1	N	No Entry–IRS Use Only
0035	State - Direct Deposit Acct. No.	17	AN	Account No. or Blank
0040	State – Checking Account Ind.	1	AN	Value "X" or Blank
0048	State – Savings Account Ind.	1	AN	Value "X" or Blank

INDICATOR SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0049	On-line State Return	1	AN	Value "O" = On-line

PARTICIPANT SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0050	State Numeric Area	27	AN	Required Entry
	A Preparer SSN/PTIN	9		N or PNNNNNNNNN
	B Preparer EIN	9		1040 Seq 1380
	C Preparer ZIP	5		1040 Seq 1410-5
	D Preparer ZIP+4	4		1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN	Required Entry
	A Mailbox ID	5		
	B Preparer Firm Name	35		1040 Seq 1370
	C Preparer Address	30		
	D Preparer City	20		1040 Seq 1390
	E Preparer State	2		1040 Seq 1400
	F Preparer Self- Employed Indicator	1		1040 Seq 1350

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

ENTITY SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0055		Spouse's SSN	9	N	
0060		Name Line 1	35	AN	Required Entry -20 used
	A	Primary Last Name	32		
	B	Primary Suffix	3		
0062		Date of Death Primary	8	N	Not Used - YYYYMMDD
0065		Name Line 2	35	AN	Required Entry-20 used
	A	Secondary Last Name	32		
	B	Secondary Suffix	3		
0068		Date of Death Secondary	8	N	Not Used - YYYYMMDD
0070		Name Line 3	35	AN	Required Entry-32 used
	A	Primary First Name	16		15 used
	B	Primary Middle Initial	1		
	C	Secondary First Name	16		15 used
	D	Secondary Middle Initial	1		
	E	Filler	1		Not Used
0074		In C/O Addressee	35	AN	
0075		Address Line 1	35	AN	Required Entry-30 used
0077		Foreign Street Address	35	AN	30 Used
0080		Address Line 2	35	AN	29 Used
0085		City	22	AN	20 Used
0087		Foreign City, State, or Province	35	AN	
0090		City Code	5	AN	No Entry
0095		State Abbreviation	2	AN	Required Entry
0098		Foreign County	22	AN	20 Used
0100		Zip Code	12	AN	9 Used

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

ENTITY SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0105	County	20	AN	No Entry
0110	County Code	5	AN	No Entry
0115	Telephone Number	12	AN	10 used – no hyphens
0120	Primary TP Signature	5	N	PIN Use Only–Not Used
0125	Spouse Signature	5	N	PIN Use Only–Not Used
0126	ERO EFIN/PIN	11	N	

CONSISTENCY SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0150	Federal Filing Status	1	N	No Entry
0155	Total Federal Exemptions	2	N	No Entry
0160	Wages, Salaries, Tips	12	N	Required – 9 used
0165	Taxable Interest	12	N	Required – 9 used
0170	Tax Exempt Interest	12	N	No Entry
0175	Dividends	12	N	Required – 9 used
0180	State Refund	12	N	No Entry
0185	Taxable Soc. Sec. Benefits	12	N	No Entry
0190	Keogh Plan & SEP Deductions	12	N	No Entry
0195	Adjusted Gross Income	12	N	Required – 9 used
0200	Standard/Itemized Deductions	12	N	No Entry
0205	Earned Income Credit	12	N	Required - 4 used

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

ALPHANUMERIC SECTION I, II (FORM D-40)

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0300		Alphanumeric Field 1	80	AN	
	A	Software Developer Code	10		Developer ID
	B	Paid Preparer Name	31		1040 Seq 1340
	C	Preparer Telephone Number	10		
	D	Non-Paid Preparer	13		1040 Seq 1338
	E	Preparer State EIN	16		
0305		Alphanumeric Field 2	80	AN	
	A	Amended Return Flag	1		Not Used – No Entry
	B	Deceased Taxpayer Flag	1		Value “X” or blank
	C	Deduction Type Flag	1		D-40, Line 17 Value “I” for Itemized, Value “S” for Standard If Value = I must attach Schedule A
	D	Number of Exemptions	2		D-40, Line 19
	E	Married Separate Same Return Flag	1		D-40, Line 23 Value “X” or blank – if present, must use FS 5
	F	Third Party Consent Flag	1		Value “X” or blank
	G	Third Party Name	30		From D-40 Page 2
	H	Third Party Telephone Number	10		From D-40 Page 2
	I	Do Not Send Booklet Flag	1		D-40, Line 24
	J	Filing Status	1		1=SINGLE 2=MARRIED JOINT 3=MARRIED SEP. 4=DEPENDENT 5=MARRIED SEP. ON SAME RETURN 6=HEAD OF HOUSE.
	K	Part-Year Filer Indicator	1		Value “X” or blank
	L	No. of Months in DC – Part Year Filer	2		Value 1 through 11
	M	Number of Qualified EITC Dependents	2		D-40 Line 29A
	N	Filler	27		

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

SIGNED NUMERIC SECTION – FORM D-40, PART I

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0350	Wages, Salaries, Tips	12	N	D-40 Line a = 0160
0355	Business Income or Loss	12	N	D-40 Line b – Must attach Schedule C / EZ
0360	Capital Gain or Loss	12	N	D-40 Line c = 0175
0365	Rental & Real Estate Income, Royalties, etc.	12	N	D-40 Line d – Must attach Schedule E
0370	Federal AGI	12	N	D-40 Line 3 = 0195
0375	Franchise Tax Deduction	12	N	D-40 Line 4
0380	Deductions for S Corporation	12	N	D-40 Line 5
0385	Other Additions from Calculation A	12	N	D-40 Line 6
0390	Federal AGI + DC Additions	12	N	D-40 Line 7 = Sum of Lines 3 through 6
0395	Income during DC non-residence	12	N	D-40 Line 8
0400	Taxable refunds or offsets of state and local income tax	12	N	D-40 Line 9
0405	Taxable SSA and Railroad Retirement	12	N	D-40 Line 10; 1040, Line ?
0410	Income reported and taxed on DC Franchise or Fiduciary Return	12	N	D-40 Line 11
0415	DC and federal govt pension & annuity exclusion	12	N	D-40 Line 12
0420	DC and fed govt survivor benefits	12	N	D-40 Line 13
0425	Other Subtractions from Calc B	12	N	D-40 Line 14
0430	Total Subtractions from DC Income	12	N	D-40 Line 15 = Sum of Lines 8 through 14

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

SIGNED NUMERIC SECTION – FORM D-40, PART II

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0435	DC Adjusted Gross Income	12	N	D-40 Line 16
0440	DC Deduction Amount	12	N	D-40 Line 18 (standard = \$1250 or \$1500)
0445	DC Exemption Amount	12	N	D-40 Line 20 = Line 19 * \$1,500
0450	Calculation Field	12	N	D-40 Line 21 = Line 18 plus Line 20
0455	Taxable Income	12	N	D-40 Line 22 = Line 16 minus Line 21
0460	Tax	12	N	D-40 Line 23– If filing status 5, amount from Sch S, Calc J, line K
0465	Child/Dependent Care Credit	12	N	D-40 Line 24 = 32% of Federal Credit
0470	Other Non-Refundable Credits	12	N	D-40 Line 25 – from Schedule U
0475	D.C. Low Income Credit	12	N	D-40 Line 26
0480	Total Non-Refundable Credits	12	N	D-40 Line 27 = Sum of Lines 24 through 26
0485	Total Tax	12	N	D-40 Line 28 = Line 23 minus Line 27
0490	Federal Earned Income Credit	12	N	D-40 Line 29 – required if field 0495 is present
0495	DC Earned Income Tax Credit	12	N	D-40 Line 29 = 35% of Federal EIC
0500	Property Tax Credit	12	N	D-40 Line 30– From Schedule H
0505	Other Refundable Credits	12	N	D-40 Line 31 – From Schedule U

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

SIGNED NUMERIC SECTION – FORM D-40, PART III

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0510	D.C. Income Tax Withheld	12	N	D-40 Line 32
0515	2006 Estimated Tax Payments	12	N	D-40 Line 33
0520	Payments made with Extension	12	N	D-40 Line 34
0525	Total Payments & Ref. Credits	12	N	D-40 Line 35 = Sum of Lines 28 through 34
0530	Amount of Overpayment	12	N	D-40 Line 36 – Use if Line 35 > Line 28, = Line 35 minus Line 28
0535	Amount to Apply to 2007 Tax	12	N	D-40 Line 37
0540	Contribution Amount	12	N	D-40 Line 38 OR 42, from Schedule U Part II
0545	Calculation Field	12	N	D-40 Line 39 = Line 37 plus Line 38
0550	Refund Amount	12	N	D-40 Line 40 Line 39 minus Line 36
0555	Tax Due	12	N	D-40 Line 41– Use if Line 28 > Line 35, = Line 28 Minus Line 35
0560	Total Amount Due	12	N	D-40 Line 43 = Line 41 plus Line 42

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

UNFORMATTED RECORD LAYOUT

UNFORMATTED STATE RECORDS

The Unformatted State Records Section will be utilized for the capture of all Federal Schedules and wage and tax statements, as well as the District of Columbia Schedules S, H, I, N, and U. The data should be identical to the IRS data with the exception of four characters. For these characters, a state character should be substituted for the corresponding IRS value. The characters are as follows:

IRS CHARACTER	<u>SUBSTITUTION</u> CHARACTER	<u>ASCII HEX</u>	<u>EBCDIC HEX</u>
****	!!!!	21212121	5A5A5A5A
[{	7B	C0
]	}	7D	D0
#	\$	24	5B

Each unformatted record provides 60 data lines, each 80 bytes in length, following the header section of the record. All 60 lines should be used before another unformatted record is used. Any unused space within the 80 byte data line should be filled with blanks.

The federal schedule data must be transmitted in variable format. If more than one unformatted record is required, DO NOT split a form or schedule between 2 unformatted records.

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

UNFORMATTED STATE RECORD - HEADER SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Byte Count	4	AN	Value "4861" for fixed Value "nnnn" for variable
		Start of Record Sentinel	4	AN	Value "*****"
0000		Record ID Type	34	AN	
	A	Form ID	6		"STbbbb"
	B	Form Number	6		"0001bb"
	C	Page Number	5		"PG01b"
	D	Taxpayer Identification Number	9		Primary SSN
	E	Filler	1		Blank
	F	Form/Schedule Number	7		Value "0000001" to "0000009"
0010		State Code	2	AN	Value "DC"
0011		City Code	2	AN	No Entry
0020		Declaration Control Number	14	N	Assigned by Filer
	A	First 2 Positions	2		Value "00"
	B	EFIN of Originator	6		
	C	Batch Number	3		(000-999)
	D	Serial Number	2		(00-99)
	E	Year Digit	1		Value "7"

DATA SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0000		Form Data (Line 001)	80	AN	
.	.				
.	.	(Up to 60 lines of data per page may be entered)			
.	.				
0345		FORM DATA (LINE 060)	80	AN	
		Record Terminus	1	AN	Value "\$"

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE S

HEADER SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Byte Count	4	AN	Value "898" for fixed Value "nnnn" for variable
		Start of Record Sentinel	4	AN	Value "!!!!"
0000		Record ID Type	34	AN	
	A	Form ID	6		"DCbbbb"
	B	Form Number	6		"DCSCHS"
	C	Page Number	5		"PG01b"
	D	Taxpayer Identification Number	9		Primary SSN
	E	Filler	1		Blank
	F	Form Occurrence Number	7		Value "0000001"

DATA SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Calculation G			Use to report total number of exemptions
0010	A	Primary Taxpayer Self Exemption	1	N	1= YES, 0=NO
0020		Head of Household Exemption	1	N	1= YES, 0=NO
0030		Primary Taxpayer Over 65 Exemption	1	N	1= YES, 0=NO
0040		Primary Taxpayer Blind Exemption	1	N	1= YES, 0=NO
0050		Number of Dependents	2	N	Enter numeric value
0060		Secondary Taxpayer Self Exemption	1	N	Use only if married filing jointly or married fling separate on same return
0070		Secondary Taxpayer Over 65 Exemption	1	N	Use only if married filing jointly or married fling separate on same return
0080		Secondary Taxpayer Blind Exemption	1	N	Use only if married filing jointly or married fling separate on same return
0090		Total Exemptions	2	N	= Sum of Lines A thru H

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE S (DATA SECTION)

FIELD		IDENTIFICATION	LENGTH	TYPE	DESCRIPTION
0100		Foreign Address Line 1	35	AN	
	A	Foreign Address Line 1	30	AN	
	B	Foreign Address Apartment #	5	AN	
0110		Foreign Address Line 2	30	AN	
		Foreign Address			
0120		Foreign Address – City	20	AN	
0130		Foreign Address – State/Province	20	AN	
0140		Foreign Address – Country	20	AN	
0150		Foreign Address – Postal Code	15	AN	
		In Care Of Address (c/o)		AN	
0160		In Care of Name			
0170		In Care of Address Line 1	25	AN	
0180		In Care of Apartment #	5	AN	
0190		In Care of Address Line 2	25	AN	
0200		In Care of City	20	AN	
0210		In Care of State	2	AN	Must match USPS state code
0220		In Care of ZIP+4	9	N	
		Dependent 1 Information			
0230		Dependent 1 SSN	9	AN	
0240		Dependent 1 Last Name	20	AN	
0250		Dependent 1 First Name	15	AN	
0260		Dependent 1 Middle Initial	1	AN	
0270		Dependent 1 Relationship	17	AN	
		Dependent 2 Information			
0280		Dependent 2 SSN	9	N	
0290		Dependent 2 Last Name	20	AN	
0300		Dependent 2 First Name	15	AN	
0310		Dependent 2 Middle Initial	1	AN	
0320		Dependent 2 Relationship	17	AN	

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE S (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	Dependent 3 Information			
0330	Dependent 3 SSN	9	N	
0340	Dependent 3 Last Name	20	AN	
0350	Dependent 3 First Name	15	AN	
0360	Dependent 3 Middle Initial	1	AN	
0370	Dependent 3 Relationship	17	AN	
	Dependent 4 Information			
0380	Dependent 4 SSN	9	N	
0390	Dependent 4 Last Name	20	AN	
0400	Dependent 4 First Name	15	AN	
0410	Dependent 4 Middle Initial	1	AN	
0420	Dependent 4 Relationship	17	AN	
	HOH Non-Dep. Qualifying Child			
0430	Qualifying Child SSN	9	N	
0440	Qualifying Child Last Name	19	AN	
0450	Qualifying Child First Name	15	N	
0460	Qualifying Child Middle Initial	1	N	

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE S (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	Schedule S, Calculation J			Use when Filing Status married filing separate on same return
0470	Federal AGI – Primary Taxpayer	12	N	Calculation J, Line A
0480	Federal AGI – Secondary Taxpayer	12	N	Calculation J, Line A
0490	Total Additions – Primary Taxpayer	12	N	Calculation J, Line B
0500	Total Additions – Secondary Taxpayer	12	N	Calculation J, Line B
0510	Calculation Field – Primary Taxpayer	12	N	Calculation J, Line C = Line A + Line B
0520	Calculation Field – Secondary Taxpayer	12	N	Calculation J, Line C = Line A + Line B
0530	Total Subtractions – Primary Taxpayer	12	N	Calculation J, Line D
0540	Total Subtractions – Secondary Taxpayer	12	N	Calculation J, Line D
0550	D.C. Adjusted Gross Income – Primary Taxpayer	12	N	Calculation J, Line E = Line C – Line D
0560	D.C. Adjusted Gross Income – Secondary Taxpayer	12	N	Calculation J, Line E = Line C – Line D
0570	Deduction Amount – Primary Taxpayer	12	N	Calculation J, Line F
0580	Deduction Amount – Secondary Taxpayer	12	N	Calculation J, Line F
0590	Exemption Amount – Primary Taxpayer	12	N	Calculation J, Line G
0600	Exemption Amount – Secondary Taxpayer	12	N	Calculation J, Line G
0610	Calculation Field – Primary Taxpayer	12	N	Calculation J, Line H = Line F + Line G
0620	Calculation Field – Secondary Taxpayer	12	N	Calculation J, Line H = Line F + Line G
0630	Taxable Income – Primary Taxpayer	12	N	Calculation J, Line I = Line E – Line H
0640	Taxable Income – Secondary Taxpayer	12	N	Calculation J, Line I = Line E – Line H
0650	Tax – Primary Taxpayer	12	N	Calculation J, Line J
0660	Tax – Secondary Taxpayer	12	N	Calculation J, Line J
0670	Total Tax – Add amounts on Line J	12	N	Calculation J, Line K

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE S (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	Additional Information from Federal Schedule A			Schedule S, Page 2 – must be present if deductions are itemized
0680	Medical and Dental Expenses	12	N	Schedule A, Line 4
0690	Taxes You Paid	12	N	Schedule A, Line 9
0700	Interest You Paid	12	N	Schedule A, Line 14
0710	Gifts to Charity	12	N	Schedule A, Line 18
0720	Casualty and Theft Losses	12	N	Schedule A, Line 19
0730	Job Expenses & Most Other Miscellaneous Deductions	12	N	Schedule A, Line 26
0740	Other Miscellaneous Deductions	12	N	Schedule A, Line 27
0750	Record Terminus	1	AN	Value “\$”

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE H

HEADER SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Byte Count	4	AN	Value "898" for fixed Value "nnnn" for variable
		Start of Record Sentinel	4	AN	Value "!!!!"
IRS 000		Record ID Type	34	AN	
	A	Form ID	6		"DCbbbb"
	B	Form Number	6		"DCSCHH"
	C	Page Number	5		"PG01b"
	D	Taxpayer Identification Number	9		Primary SSN
	E	Filler	1		Blank
	F	Form Occurrence Number	7		Value "0000001"

DATA SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Taxpayer Information Part 1		AN	
0010		62 or Older Flag	1	AN	Must be "Y" or "N"
0020		Blind or Disabled	1	AN	Must be "Y" or "N"
0030		Primary Taxpayer First Name	15	AN	
0040		Primary Taxpayer Middle Initial	1	AN	
0050		Primary Taxpayer Last Name	20	AN	
0060		Primary Taxpayer SSN	9	AN	
0070		Secondary Taxpayer SSN	9	AN	
0080		Daytime Telephone Number	10	AN	
0090		Property Type Flag	1	AN	"H" for House "A" for Apartment "R" for Rooming House
		Property Address Information Part 1			Use only if different from mailing address
0100		Property Address Line 1	30	AN	
0110		Alt. Address Apartment Number	5	AN	
0120		Alternate Address Line 2	30	AN	

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

FIELD	IDENTIFICATION	LENGTH	TYPE	DESCRIPTION
	Property Address Information Part 2			Use only if different from mailing address
0130	Alt. Address City	20		
0140	Alt. Address State	2		
0150	Alt. Address ZIP	9		
	Sec. A (Claim based on rent) Part 1			Use if Credit Claim based on rent
0160	Total Household Gross Income	12	N	Section A, Line 1 – must be <\$20,000
0170	Rent Paid	12	N	Section A, Line 2
0180	15% of Rent Paid	12	N	Section A, Line 2
0190	Property Tax Credit	12	N	Section A, Line 3 – from property tax table
0200	Rent supplements received	12	N	Section A, Line 4
0210	Allowable Property Tax Credit	12	N	Section A, Line 5 = Line 3 minus Line 4 – Field IRS 490 on D-40
	Sec. A (Claim based on rent) Part 2			Use if Credit Claim based on rent
0220	Landlord Name	35	AN	
0230	Landlord Address Line 1	30	AN	
0240	Landlord Apartment Number	5	AN	
	Sec. A (Claim based on rent) Part 3			Use if Credit Claim based on rent
0250	Landlord Address City	20		
0260	Landlord Address State	2		
0270	Landlord Address ZIP+4	9		
0280	Landlord Address Telephone	10		

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

FIELD	IDENTIFICATION	LENGTH	TYPE	DESCRIPTION
	Sec. B (Claim based on property tax paid) Part 1			Use if Credit Claim based on Property Tax
0290	Total Household Gross Income	12	N	Section B, Line 7 – must be <\$20,000
0300	Property Tax Paid	12	N	Section B, Line 8
0310	Property Tax Credit	12	N	Section B, Line 9 – from property tax table – Field IRS 485 on D-40
0320	DC Real Property Square Number	4	N	Section B, Line 10
0330	DC Real Property Suffix Number	4	N	Section B, Line 10
0340	DC Real Property Lot Number	4	N	Section B, Line 10
	Household Income Information			Schedule H, Page 2
0350	Taxpayer wages, salaries, tips	12	N	Page 2, Line a, column 2
0360	Spouse wages, salaries, tips	12	N	Page 2, Line a, column 2
0370	Other wages, salaries, tips	12	N	Page 2, Line a, column 3
0380	Taxpayer Dividends and Interest	12	N	Page 2, Line b, column 1
0390	Spouse Dividends and Interest	12	N	Page 2, Line b, column 2
0400	Other Dividends and Interest	12	N	Page 2, Line b, column 3
0410	Taxpayer DC Lottery winnings	12	N	Page 2, Line c, column 1
0420	Spouse DC Lottery winnings	12	N	Page 2, Line c, column 2
0430	Other DC Lottery winnings	12	N	Page 2, Line c, column 3
0440	Taxpayer business income/loss	12	N	Page 2, Line d, column 1
0450	Spouse business income/loss	12	N	Page 2, Line d, column 2

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0460	Other business income/loss	12	N	Page 2, Line d, column 3
0470	Taxpayer pensions & annuities	12	N	Page 2, Line e, column 1
0480	Spouse pensions & annuities	12	N	Page 2, Line e, column 2
0490	Other pensions & annuities	12	N	Page 2, Line e, column 3
0500	Taxpayer Capital Gains	12	N	Page 2, Line f, column 1
0510	Spouse Capital Gains	12	N	Page 2, Line f, column 2
0520	Other Capital Gains	12	N	Page 2, Line f, column 3
0530	Taxpayer Alimony Received	12	N	Page 2, Line g, column 1
0540	Spouse Alimony Received	12	N	Page 2, Line g, column 2
0550	Other Alimony Received	12	N	Page 2, Line g, column 3
0560	Taxpayer Net Rental Income	12	N	Page 2, Line h, column 1
0570	Spouse Net Rental Income	12	N	Page 2, Line h, column 2
0580	Other Net Rental Income	12	N	Page 2, Line h, column 3
0590	Taxpayer Social Security/ Railroad Retirement	12	N	Page 2, Line i, column 1
0600	Spouse Social Security / Railroad Retirement	12	N	Page 2, Line i, column 2
0610	Other Social Security / Railroad Retirement	12	N	Page 2, Line i, column 3
0620	Taxpayer Unemployment / Workman's Comp	12	N	Page 2, Line j, column 1
0630	Spouse Unemployment / Workman's Comp	12	N	Page 2, Line j, column 2

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0640	Other Unemployment / Workman's Comp	12	N	Page 2, Line j, column 3
0650	Taxpayer Support/Public Assist.	12	N	Page 2, Line k, column 1
0660	Spouse Support/Public Assist.	12	N	Page 2, Line k, column 2
0670	Other Support/Public Assist.	12	N	Page 2, Line k, column 3
0680	Taxpayer US Obligation Interest	12	N	Page 2, Line L, column 1
0690	Spouse US Obligation Interest	12	N	Page 2, Line L, column 2
0700	Other US Obligation Interest	12	N	Page 2, Line L, column 3
0710	Taxpayer Disability Income Exclusion	12	N	Page 2, Line m, column 1
0720	Spouse Disability Income Exclusion	12	N	Page 2, Line m, column 2
0730	Other Disability Income Exclusion	12	N	Page 2, Line m, column 3
0740	Taxpayer Non-Taxable Military Compensation	12	N	Page 2, Line n, column 1
0750	Spouse Non-Taxable Military Compensation	12	N	Page 2, Line n, column 2
0760	Other Non-Taxable Military Compensation	12	N	Page 2, Line n, column 3
0770	Taxpayer Fellowship Grants	12	N	Page 2, Line o, column 1
0780	Spouse Fellowship Grants	12	N	Page 2, Line o, column 2
0790	Other Fellowship Grants	12	N	Page 2, Line o, column 3
0800	Taxpayer Life Ins. Proceeds	12	N	Page 2, Line p, column 1
0810	Spouse Life Ins. Proceeds	12	N	Page 2, Line p, column 2

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0820	Other Life Ins. Proceeds	12	N	Page 2, Line p, column 3
0830	Taxpayer Veteran Pension/Disab.	12	N	Page 2, Line q, column 1
0840	Spouse Veteran Pension/Disab.	12	N	Page 2, Line q, column 2
0850	Other Veteran Pension/Disab.	12	N	Page 2, Line q, column 3
0860	Taxpayer GI Bill Benefits	12	N	Page 2, Line r, column 1
0870	Spouse GI Bill Benefits	12	N	Page 2, Line r, column 2
0880	Other GI Bill Benefits	12	N	Page 2, Line r, column 3
0890	Taxpayer Unincorp. Fran. Income	12	N	Page 2, Line s, column 1
0900	Spouse Unincorp. Fran. Income	12	N	Page 2, Line s, column 2
0910	Other Unincorp. Fran. Income	12	N	Page 2, Line s, column 3
0920	Taxpayer Cash Distributions	12	N	Page 2, Line t, column 1
0930	Spouse Cash Distributions	12	N	Page 2, Line t, column 2
0940	Other Cash Distributions	12	N	Page 2, Line t, column 3
0950	Taxpayer Other Income	12	N	Page 2, Line u, column 1
0960	Spouse Other Income	12	N	Page 2, Line u, column 2
0970	Other Other Income	12	N	Page 2, Line u, column 3
0980	Taxpayer Total gross income	12	N	Page 2, Line v, column 1 = sum of lines a thru u
0990	Spouse Total gross income	12	N	Page 2, Line v, column 2 = sum of lines a thru u
1000	Other Total gross income	12	N	Page 2, Line v, column 3 = sum of lines a thru u

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
1010	Total Household Gross Income	12	N	Page 2, Line w = sum of Line v (columns 1,2 ,3)
	Other Household Members Pt. 1			From Page 2
1020	Household Member 1 Name	35	AN	
1030	Household Member 2 Name	35	AN	
	Other Household Members Pt. 2			From Page 2
1040	Household Member 3 Name	35	AN	
1050	Household Member 1 SSN	9	N	
1060	Household Member 2 SSN	9	N	
1070	Household Member 3 SSN	9	N	
	Physician's Certification of Blindness or Disability Pt. 1			Schedule H, Page 3
1080	Claimant First Name	15	AN	
1090	Claimant MI	1	AN	
1100	Claimant Last Name	19	AN	
1110	Claimant SSN	9	N	
1120	Blind Flag	1	AN	"Y" or "N"
1130	Disabled 12 or more months Flag	1	AN	"Y" or "N"
1140	Disabled on 1/1/2002	1	AN	
1150	Physician's First Name	15	AN	
1160	Physician's MI	1	AN	
1170	Physician's Last Name	17	AN	
	Physician's Certification of Blindness or Disability Pt. 2			Schedule H, Page 3
1180	Physician's Address	30		
1190	Suite Number	5		
1200	City	20		
1210	State	2		
1220	ZIP+4	9		
1230	Record Terminus	1	AN	Value "\$"

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE U (NEW FOR 2006)

HEADER SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Byte Count	4	AN	Value "898" for fixed Value "nnnn" for variable
		Start of Record Sentinel	4	AN	Value "!!!!"
IRS 000		Record ID Type	34	AN	
	A	Form ID	6		"DCbbbb"
	B	Form Number	6		"DCSCHU"
	C	Page Number	5		"PG01b"
	D	Taxpayer Identification Number	9		Primary SSN
	E	Filler	1		Blank
	F	Form Occurrence Number	7		Value "0000001"

DATA SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Part 1 Credits – Alphanumeric		AN	
0010		State Tax Credit – State Code 1	2	AN	Must match USPS state code
0020		State Tax Credit – State Code 2	2	AN	Must match USPS state code
		Part 1 Credits – Numeric Section		N	
		Section a – Nonrefundable Credits			
0030		Police First-Time Homebuyer Credit	12	N	Schedule U, Section a, Line 1
0040		State Tax Credit 1	12	N	Schedule U, Section a, Line 2.1
0050		State Tax Credit 2	12	N	Schedule U, Section a, Line 2.2
0060		Official Use Only	12	N	Schedule U, Section a, Line 3
0070		Official Use Only	12	N	Schedule U, Section a, Line 4
0080		Total Nonrefundable Credits	12	N	Schedule U, Section a, Line 5 = Sum of Lines 1 through 4

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE U (NEW FOR 2006)

DATA SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	Section b– Nonrefundable Credits			
0090	Non-Custodial Parent EITC	12	N	Schedule U, section b, Line 1 – From Schedule N, Line 14
0100	Not Used	12	N	Schedule U, section b, Line 2
0110	Not Used	12	N	Schedule U, section b, Line 3
0120	Total Refundable Credits	12	N	Schedule U, section b, Line 4 = Sum of Lines 1 through 3
	Part II Contributions			
0130	DC Statehood Delegation Fund	12	N	Schedule U, Part II, Line 1
0140	Public Trust for Drug Prevention and Children at Risk	12	N	Schedule U, Part II, Line 2
0150	Not Used	12	N	Schedule U, Part II, Line 3
0160	Contribution With Refund	12	N	Schedule U, Part II, Line 4; enter on D-40, Line 38
0170	Contribution with Tax Due	12	N	Schedule U, Part II, Line 5; enter on D-40, Line 42
0190	Record Terminus	1	AN	Value “\$”

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE N (NEW FOR 2006)

HEADER SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Byte Count	4	AN	Value "898" for fixed Value "nnnn" for variable
		Start of Record Sentinel	4	AN	Value "!!!!"
IRS 000		Record ID Type	34	AN	
	A	Form ID	6		"DCbbbb"
	B	Form Number	6		"DCSCHN"
	C	Page Number	5		"PG01b"
	D	Taxpayer Identification Number	9		Primary SSN
	E	Filler	1		Blank
	F	Form Occurrence Number	7		Value "0000001"

DATA SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Non-Custodial Claimant Info		AN	
0010		Claimant's First Name	15	AN	
0020		Claimant's Middle Initial	1	AN	
0030		Claimant's Last Name	20	AN	
0040		Claimant's SSN	9	N	
0050		Claimant's Date of Birth	8	N	MMDDYYYY format
		Claimant Address Information		AN	
0060		Address Line 1	22	AN	
0070		Apartment Number	5	AN	
0080		City	15	AN	
0090		State	2	AN	
0100		Zip	9	AN	
		DC Non-Custodial EITC Eligibility		AN	Must be "Y" or "N"
0110		2006 AGI meets guidelines?	1	AN	
0120		Resident of DC at any time during 2006?	1	AN	
0130		Between Ages 18 and 30?	1	AN	
0140		Parent of minor children who do not reside with you?	1	AN	

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE N (NEW FOR 2006)

DATA SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	DC Non-Custodial EITC Eligibility		AN	Must be "Y" or "N"
0150	Under a court order for child support payments?	1	AN	
0160	Effective date of child support on or before 06/30/2006?	1	AN	
0170	Payments made through government-sponsored collection?	1	AN	
0180	All ordered support for 2006 paid by 12/31/2006?	1	AN	
	Qualifying Child Information			
0190	Child #1 First Name	11	AN	
0200	Child #1 Middle Initial	1	AN	
0210	Child #1 Last Name	11	AN	
0220	Child #2 First Name	11	AN	
0230	Child #2 Middle Initial	1	AN	
0240	Child #2 Last Name	11	AN	
0250	Child #1 SSN	9	N	
0260	Child #2 SSN	9	N	
0270	Child #1 Date of Birth	8	N	MMDDYYYY format
0280	Child #2 Date of Birth	8	N	MMDDYYYY format
	Custodian Information		AN	
0290	Custodian's First Name	11	AN	
0300	Custodian's Middle Initial	1	AN	
0310	Custodian's Last Name	11	AN	
0320	Custodian's SSN	9	N	
0330	Custodian's Date of Birth	8	N	MMDDYYYY format
	Child Support Payment Information		AN	
0340	Child #1 – Jurisdiction that ordered Payments	10	AN	
0350	Child #2 – Jurisdiction that ordered Payments	10	AN	
0360	Child #1 – Case or Docket Number	10	AN	
0370	Child #2 - Case or Docket Number	10	AN	

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	Government Agency Information			
0380	Child #1 – Name of Govt Agency	12	AN	
0390	Child #2 – Name of Govt Agency	12	AN	
0400	Govt Agency address, Child #1	23	AN	
0410	Govt. Agency Address, Child #2	23	AN	
	Court Ordered Payment Information			
0420	Amount of Payment/Month, Child #1	12	N	
0430	Amount of Payment/Month, Child #2	12	N	
0440	Date Payments Ordered, Child #1	8	N	MMDDYYYY Format
0450	Date Payments Ordered, Child #2	8	N	MMDDYYYY Format
0460	Total Payments 2006, Child #1	12	N	
0470	Total Payments 2006, Child #2	12	N	
0480	DC EITC Amount	12	N	To D-40 Line 29
0490	Record Terminus	1	AN	Value “\$”

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE I (NEW FOR 2006)

HEADER SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Byte Count	4	AN	Value "898" for fixed Value "nnnn" for variable
		Start of Record Sentinel	4	AN	Value "!!!!"
IRS 000		Record ID Type	34	AN	
	A	Form ID	6		"DCbbbb"
	B	Form Number	6		"DCSCHI"
	C	Page Number	5		"PG01b"
	D	Taxpayer Identification Number	9		Primary SSN
	E	Filler	1		Blank
	F	Form Occurrence Number	7		Value "0000001"

DATA SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Calculation A, Additions to Federal Adjusted Gross income		N	
0010		Part-Year Adjustments	12	N	
0020		Income Distributions eligible for federal income averaging	12	N	
0030		Bonus Depreciation or Section 179 expenses claimed for federal	12	N	
0040		Discrimination Award subject to income averaging	12	N	
0050		Total Additions	12	N	Sum of Lines 1 through 5; D-40 Line 6
		Calculation B, Subtractions from Federal Adjusted Gross Income		N	
0060		Taxable Interest from US Treasury Bonds/Other Obligations	12	N	
0070		Disability Income Exclusion	12	N	
0080		Interest and Dividend Income	12	N	
0090		Employment Discrimination Awards	12	N	
0100		Excess of DC Allowable Depreciation	12	N	

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA SCHEDULE I (NEW FOR 2006)

DATA SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	Calculation A, Subtractions from Federal Adjusted Gross Income		N	
0110	Long-term care deduction	12	N	Limit \$500 per individual
0120	DC College Savings Plan	12	N	Limit \$3,000 per individual; \$6,000 joint
0130	\$10,000 Exclusion for DC Disabled Residents	12	N	
0140	DC Teacher Expenditures	12	N	Limit \$500
0150	DC Teacher Tuition and Fees	12	N	Limit \$1500
0160	Loan Repayment Awards for Health Care Professionals	12	N	
0170	Health-care premiums paid for non-employee domestic partner	12	N	Must be registered domestic partner
0180	Total Subtractions	12	N	Sum of Lines 1 through 11; D-40 Line 14
0190	Record Terminus	1	AN	Value "\$"

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

EXCLUSIONS FROM ELECTRONIC FILING

For the 2006 tax year, the only District of Columbia tax documents that are acceptable for electronic filing are the Form D-40 (and D-40EZ in D-40 format).

The following forms/line items will not be acceptable for electronic filing for the 2006 tax year:

1. Amended returns
2. Nonresident returns (Form D-40B)
3. Fiduciary returns (Form D-41)
4. Extension requests (Form FR-127)
5. Returns for any period other than January 1 to December 31, 2006

NOTE: In addition, any income tax return included in the list of exclusions from Federal Electronic Filing cannot be filed through the District of Columbia Federal/State Electronic Filing Program.

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

DISTRICT OF COLUMBIA ELECTRONIC RETURN

The District of Columbia electronic return will consist of data transmitted electronically and supporting documents.

Electronic District of Columbia Return Data (data transmitted electronically)

All D-40 information and all supporting federal returns and schedules must be transmitted electronically to the District of Columbia. All District of Columbia return data should be transmitted in the Generic Record. All federal schedules and wage and tax statements should be transmitted in the Unformatted Record.

NOTE: Supporting federal schedules and forms MUST be transmitted to D.C. along with the D.C. return data or the return will be rejected. Please see page 11 for more information regarding rejection of electronic returns.

Non-Electronic District of Columbia Return Data (supporting documents)

The District of Columbia no longer requires that paper documents be mailed to the Electronic Filing Unit. However, it is the responsibility of the ERO/Preparer to securely retain these documents.

The preparer should retain the following paper documents until December 31, 2010:

1. Form D-40 E, *District of Columbia Individual Income Tax Declaration for Electronic Filing*.
2. State copies of Forms W-2, W-2G, and 1099-R.
3. Physician's statement for blindness if claimed for first time.

In the event that there is a problem with a return, the D.C. OTR may request copies of these documents during the preparer retention period. After the three-year period, all paper documentation may be destroyed.

If, for some reason, the ERO/Preparer ceases to do business, all D.C. documents retained during the three-year period should be sent to the Electronic Filing Unit.

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

TRANSMITTING THE D.C. ELECTRONIC RETURN

The District of Columbia return data must be transmitted to the IRS Service Center with the federal return data in accordance with the IRS procedures.

When the IRS has provided an acknowledgment of acceptance to the transmitter, the D.C. return data will be made available to the D.C. OTR for retrieval within 24 hours of the federal acknowledgment. If the federal return data is rejected, the D.C. return data will **not** be available to the D.C. OTR.

ACKNOWLEDGMENT OF DISTRICT OF COLUMBIA ELECTRONIC RETURNS

For tax year 2005, the IRS Fed/State system will be used to send D.C. acknowledgments. The standard 120-byte acknowledgment record will be used.

APPENDIX

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

NAMES

No commas or periods are to be used when entering the taxpayer's name.

Example: Fred R. Jones, Sr.

Entry: Fred R Jones Sr

A name that is composed of initials is to be entered with a blank space between letters.

Example: L. O. Flautana

Entry: L O Flautana

When an apostrophe is included in a name, do not enter the apostrophe when entering the name.

Example: Susanne Prud'Homme

Entry: Susanne Prudhomme

A name that is listed with a hyphen SHOULD be entered with a hyphen.

Example: Karen Van-Lewis

Entry: Karen Van-Lewis

* Do not use titles such as CAPT, REV, DR, MR, MRS, etc.

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

STREET ADDRESSES

A numerical address involving a street or avenue expressed in words is to be entered with numbers.

Example: 631 Fifty-Ninth Street

Entry: 631 59th St

A numerical address with a suffix (-st, -nd, -rd, -th) is to be entered with no blank spaces between number and suffix.

Example: 2204 Third St

Entry: 2204 3rd St

An address involving a directional description (north, south, east, west or any combination of two) is to be abbreviated.

Example: 91 Ridge Road, Northeast

Entry: 91 Ridge RD NE

An address involving a post office box is to be entered with Post Office abbreviated as P O with a blank space between the P and the O .

Example: Post Office Box 12349

Entry: P O Box 12349

An address involving street number and alpha letter is to be entered together without a space between the numeric and alphabetic characters.

Example: 3124-B King Drive

Entry: 3124B King Dr

An address listed as a fraction is to be entered with a slash (/) mark. One blank space is before and after the fraction.

Example: 103 and a half Tulip Drive, Northeast

Entry: 103 ½ Tulip Dr NE

Enter apartment, suite, room or other unit number immediately after the street address (including any post-directionals such as NE) for mail addressed to occupants of multi-unit buildings.

Example: 234 Main Street Suite 100-A

Entry: 234 Main St Ste 100A

2006 DISTRICT OF COLUMBIA RECORD LAYOUTS

ABBREVIATIONS

APARTMENT	APT
PLACE	PL
AVENUE	AVE
PLAZA	PLZ
BUILDING	BLDG
POINT	PT
BOULEVARD	BLVD
ROAD	RD
CENTER	CTR
RURAL ROUTE	RR
CIRCLE	CIR
ROUTE	RT
COURT	CT
SECTION	SECT
CREEK	CRK
STATION	STA
CRESCENT	CRES
SQUARE	SQ
DRIVE	DR
STREET	ST
HIGHWAY CONTRACT ROUTE	HCR
SUITE	STE
HIGHWAY	HWY
TERRACE	TER
LANDING	LDNG
TRAIL	TRL
LANE	LA
TURNPIKE	TPKE
PARKWAY	PKWY