TAXABLE YEAR 2011 GUIDE FOR FILING PAPERLESS SCHEDULES K-1 (565 OR 568)

FTB PUB. 1062

FILING BY CD OR DISKETTE

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
FTB.CA.GOV

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Section 1 - Introduction

Welcome

Thank you for your participation in California Franchise Tax Board's Paperless Schedules K-1 (565 or 568) Program. We are pleased to welcome you back and thank you for your continued support. If you are new to our program this year, we'd like to welcome you aboard and help you in any way we can.

This publication outlines the transmission formats, character sets, error codes, and record layouts that you'll need to process paperless Schedules K-1 (565 or 568). Familiarize yourself with the contents of this guide and keep it handy for the filing season.

Information Contacts

For Paperless Schedule K-1 (565 or 568) program information, questions and answers, or publications, visit our Website or contact our e-Programs Customer Service Unit:

Website: www.ftb.ca.gov

e-Programs Customer Service

Phone: 916.845.0353
Fax: 916.845.0287

Monday through Friday, between the hours of 8 a.m. and 5 p.m.

To obtain information or approval for FTB 1096 (required to submit either paper or paperless Schedules K-1 (565 or 568) forms), contact Substitute Forms:

Phone: 916.845.4522
Phone: 916.845.6272
Fax: 916.845.4788

For assistance with paperless Schedules K-1 (565 or 568) specifications, contact:

PAPERLESS K-1 COORDINATOR, MS F-284
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO, CA 95812-1468
916.845.5062
paperless.k1@ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD - 800.822.6268

Definition of Paperless Schedule K-1 Participants

Software Developers develop software that permits transmitters to format paperless Schedule K-1 information onto a CD or diskette, according to California specifications explained in this publication.

Transmitters format and transmit Paperless Schedules K-1 (565 or 568) files on a CD or diskette to FTB. The partnership, LLC, tax preparer, third party preparer, or software provider can be the transmitter.

A preparer is anyone other than the transmitter who prepared the schedules.

Partnerships and Limited Liability Companies (LLCs) submit partner or member distributive shares of income, deductions, credits, etc., to a preparer or transmitter who formats the information into a paperless Schedule K-1 (565 or 568).

What's New

K-1 Record Layout Changes:

Header Record

- Modified:
  - Field 0170: Changed Field Length and Position

Detail Record

- Added:
  - Field 1066- Cost of Goods Sold
  - Field 1067- Total Deductions
  - Field 1068- Gross Rents
  - Field 1069- Other Rental Gross Income Loss

Trailer Record

- Modified:
  - Field 0040: Changed Field Length and Position

Reminders:

- FTB offers e-filing for Forms 565 and 568 and their associated schedules, including Schedule K-1. For more information about our business e-file program refer to FTB Publication 1346B, *Business e-file Guide for Software Developers and Transmitters*, or visit our Website at www.ftb.ca.gov and search for **business e-file**.
- FTB will not process your CD or diskette unless form FTB 3604 *Transmittal of Paperless Schedules K-1 (565 or 568) on CD or diskette* is included with the media.
- Use separate transmittals for original, amended, part year, or different types of Schedules K-1 (565 or 568).
- Paperless Schedules K-1 (565 or 568) are substitute forms. You must submit form FTB 1096 before sending your CDs or diskettes to FTB.
- The Detail Record layout for Schedule K-1 (565) requires a "G" or "L" in Field 0170. When submitting Schedules K-1 (568), leave the field blank.
- Use zeros in numeric fields. Blanks are not acceptable.
- For media processing, list each partnership or LLC on form FTB 3604.
- If Forms 565 and 568 are filed on paper, mail them separately from the CD or diskette (see page 8).

- Decimal amounts **are required** for Schedule K-1 (565 or 568) Question "D," partner and member percentage fields 0230, 0235, 0238, 0240, 0245, and 0248 of the record layout (example: 999.9999).
- Do not leave the state field blank for foreign addresses. See Section 4 for more information on formatting foreign addresses.
- The foreign country must appear in the country field.
- A vertical bar in the left margin, such as that to the left of this sentence, indicates substantive changes since the 2010 taxable year publication.

Section 2 – Schedule K-1 Program Information

General Information

Filing Paperless Schedules K-1 (565 or 568) ensures more accurate schedule reporting. Before accepting and processing the Schedules K-1, we perform edit checks to verify field requirements are met (e.g., alpha data is not in a numeric only field, required fields are present, etc.). Once we successfully process your file, we will send you an acknowledgment to assure you we have received your information.

Reporting Requirements

Partnerships and LLCs interested in sending California Schedules K-1 (565 or 568), via CD or diskette, must follow the guidelines in this publication.

You must submit your California Partnership Return (Form 565) or LLC Return (Form 568), on paper (see page 8) or by e-file, **without Schedules K-1 attached.** Do not mail partnership or LLC returns with the paperless Schedules K-1.

1. This program is for timely current-year, original, part-year, or amended Schedules K-1. Current taxable years are tax periods **beginning** in 2011, as shown on Form 565 or Form 568. This includes calendar, fiscal, and short period returns.
2. Schedule K-1 (565 or 568) data for prior taxable years will be accepted **only** if formatted according to the prior taxable years record layout and tested with the prior taxable year's K-1 TestWare.
3. Do not mix original, amended, or short period Schedules K-1 within the same transmission. In addition, each file should contain only one type of Schedule K-1 (either 565 or 568, **not** both).
4. California grants an automatic six-month extension to file. The partnership or LLC must remit any amount owed by the original due date of the return.
5. Submit Schedule K-1 data on CDs or diskettes. FTB does not accept Schedules K-1 (565 or 568) via tape reel.
6. Submit a maximum of 20 partnership/LLC files with at least one partners/members (Schedule K-1's) per transmission (CD).
7. The partnership or LLC must retain copies of the Schedule K-1 information in either a paper or an electronic format for four years from the original due date or for four years from the date the Schedule K-1 was filed.

8. When necessary, include any supporting documentation with the paper or e-filed Form 565 and Form 568. **Do not send or attach the California or federal Schedules K-1 to Form 565 or Form 568.**
9. All monetary amounts must be in dollars only. If you issued paper Schedules K-1 to partners or members with dollars and cents, round all amounts to whole dollars. When you round amounts, we understand that the total of each field in the transmitted file will differ from the amount shown on Forms 565 or 568 by the amount of the rounding.
10. Align numeric fields to the right and fill with zeros. All amounts are assumed to be positive unless a minus (-) sign is placed in the left-most position to indicate the amount is negative. Do not include a plus (+) sign to indicate the amount is positive.
    - -2312 = - 00000002312
    - 2312 = 000000002312
    - no entry = 000000000000

Penalties

California Revenue and Taxation Code Section 19183 (IRC Section 6721) allows us to impose a penalty on any partnership or LLC that fails to provide the name and address of the partners or members.

If you submit Paperless Schedules K-1 (565 or 568) with incomplete information or in an inappropriate format we may:

- Contact you for more information.
- Return the CD or diskette to the partnership or LLC for more information.

Either of these circumstances would delay processing and possibly subject the partnership or LLC to penalties.

Linking Form 565 or Form 568 with the Media

To ensure that Schedule K-1 data is posted and linked to the Form 565 or Form 568 accurately, please be sure to:

1. Confirm that the calendar/fiscal year beginning (TYB) and calendar/fiscal year ending (TYE) are exactly the same on the Form 565 or Form 568 return and corresponding Schedules K-1 (565 or 568).
2. Mail or e-file the partnership or LLC return and CD or diskette within the same month.
3. Write the following information in the upper left corner of Form 565 or Form 568 if the return was filed on paper:

"Sent Paperless Schedules K-1
Number of Schedules K-1 sent _____"

Note: If Form 565 or Form 568 was e-filed, enter the number of Schedules K-1 when prompted by your software.

Agreement to Comply with FTB Pub. 1098 (form FTB 1096)

Paperless Schedules K-1 are a substitute form. If you write software or prepare substitute Schedules K-1 on CD or diskette, you must submit a completed form FTB 1096 to the address on the form. Once the form is on record, we will provide you access to view online advanced drafts of our forms and publications.

For information on how to develop substitute tax forms, contact the Substitute Forms Program Administrator at 916.845.4522.

Transmittal of Paperless Schedules K-1 (565 or 568) on CD or Diskette (Form FTB 3604)

You must include a completed form FTB 3604 when sending Schedules K-1 (565 or 568) media files to FTB. If you are not the transmitter, please instruct the person sending the media to include FTB 3604. If the FTB 3604 is not included, we cannot process the data.

Acceptable Media

Submit Schedule K-1 information to us on standard recordable CDs or 3 1/2-inch diskettes.

FTB K-1 TestWare (565 or 568)

Use FTB K-1 TestWare to test Schedules K-1 (565 or 568). K-1 TestWare includes two programs, K-1 Verify and K-1 Convert. Also included are examples of how your files should look when they pass or fail the TestWare programs. K-1 TestWare ensures you will send error-free files to FTB. It is available on our Website at www.ftb.ca.gov Search for: **paperless schedules k-1**.

K-1 TestWare includes only data integrity edits; it does not provide calculations of any kind. An example of a K-1 Edit Program Report is on page 36. Additionally, pages 31 through 36 help identify and locate errors.

K-1 Verify and K-1 Convert are PC-based programs. We request that you use these programs when you submit files on CDs or diskettes.

K-1 Verify

The K-1 Verify program edits Header, Detail, and Trailer records to ensure the fields are the correct length and position required by FTB. When your file(s) pass the K-1 Verify program edits, send only your production files via CD or diskette to FTB. Do **not** submit test files.

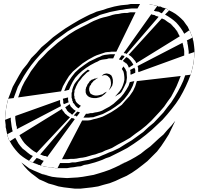
K-1 Convert

K-1 Convert expands spreadsheet or delimited files to a standard fixed-length format. This allows the K-1 Verify program to accurately process your records. K-1 Convert **does not** replace K-1 Verify.

Section 3 - File Specifications and Filing Procedures

Reporting Formats

Compact Disc Specifications

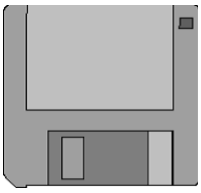


- **Type of CD** – recordable compact disc.
- **CD formats** - standard 74 minute, 650 MB.
- **File format** - ASCII (American Standard Code for Information Interchange) fixed block format. Records cannot span diskettes.
- **Character format** - ASCII.
- **Data compression** - we accept compressed files under these conditions and guidelines:
    - ◊ Self-extracting .exe Zip files (preferred)
    - ◊ Zip files (DOS or Windows version only)
    - ◊ Proprietary compression files (if the decompression program is provided)
- Label the CD with the following information:
    - ◊ Name of transmitter
    - ◊ Name of K-1 software provider, if other than the transmitter
    - ◊ Type of Schedule K-1 (565 or 568)
    - ◊ Number of CDs (e.g., 1 of 3, 2 of 3, 3 of 3)

  Note: Do not place gummed labels on a CD. The weight of the label may unbalance the disc and cause read/write errors. You may label the CD by writing on the top surface using permanent ink.
- Include the completed form FTB 3604 *Transmittal of Paperless Schedules K-1 (565 or 568) on CD or Diskette* in the same package as the CDs. **Do not send it separately**. A copy of the transmittal is included in Section 5.

Reporting Formats
(Continued)

Diskette Specifications



- **Type of diskette** - 3 1/2 inch, double-sided, double-density; 720 KB capacity; or double-sided, high density, 1.44-MB capacity.

- **Diskette format** - standard MSDOS 3.x or higher.

- **Record format** - fixed.

- **File format** - ASCII (American Standard Code for Information Interchange) fixed block format. Records cannot span CDs.

- **Character format** - ASCII.

- **Data compression** - we accept compressed files in the following formats:

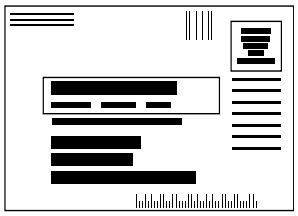
  - ◊ Self-extracting .exe Zip files (preferred)
  - ◊ Zip files (DOS or Windows version only)
  - ◊ Proprietary compression files (only if the decompression program is provided)

- Affix a label to the exterior of the diskette with the following information:

  - ◊ Name of transmitter
  - ◊ Name of K-1 software developer, if other than the transmitter
  - ◊ Type of Schedule K-1 (565 or 568)
  - ◊ Number of diskettes (e.g., 1 of 3, 2 of 3, 3 of 3)

- Include the completed form FTB 3604 *Transmittal of Paperless Schedules K-1 (565 or 568) on CD or Diskette* in the same package as the CDs. **Do not send it separately**. A copy of the transmittal is included in Section 5.

Shipping Instructions



Package the CD or diskette with an external label on each item. Include form FTB 3604 *Transmittal of Paperless Schedules K-1 (565 or 568) on CD or Diskette*. Put them in a box or mailer with proper padding to prevent damage in transit. Upon your request, we will return CDs and diskettes.

Note: Failure to include or properly complete the transmittal form may affect the timely processing of Schedules K-1. Additionally, we may return the CD or diskette to the transmitter, requesting a transmittal form for accurate processing.

Mailing Address:

DATA EXCHANGE, K-1s, MS L-120
FRANCHISE TAX BOARD
P.O. BOX 942840
SACRAMENTO CA 94240-6090

Courier, Freight, or UPS Address:

DATA EXCHANGE, K-1s, MS L-120
FRANCHISE TAX BOARD
SERVICE AND SUPPLY
9646 BUTTERFIELD WAY
SACRAMENTO CA 95827

Form 565 or Form 568 Filing and Paperless Schedules K-1

Please mail or e-file the partnership or LLC return and the CD or diskette within the same month. This helps us match the returns to the paperless Schedules K-1 (565 or 568).

Form 565 or Form 568 without Payment

Do not mail or include Form 565, Form 568, or any payments with the media files. If the returns are filed on paper, mail Form 565 or Form 568 with no payment due to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0600

Form 565 or Form 568 with Payment

If the returns are filed on paper, mail Form 565 or Form 568 balance due tax returns with payment to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0601

Note: Do not attach paper federal or FTB Schedules K-1.

Section 4 - Record Layout Specifications

General Format Information

Header Record

Include one Header Record for each partnership or LLC. If the file contains Schedule K-1 information for multiple partnerships or LLCs, include one Header Record for each. Use Field 0025 to indicate whether the data is “TEST” or “PROD” (live data). Enter the partnership or LLC name, address, and identification number information once on the Header Record.

Detail Record

Include one Detail Record for each Schedule K-1 you submit for the partnership or LLC. Use field 0015, Schedule Occurrence No., to consecutively number the individual Schedules K-1 for the partnership or LLC identified in the Header Record.

Trailer Record

Include one Trailer Record for each partnership or LLC. If the file contains Schedule K-1 information for multiple partnerships or LLCs, include one Trailer Record for each. Enter the total number of Schedules K-1 (from line “K” on Form 565 or line “J” on Form 568) in Field 0030, Number of K-1s for Fund.

Format of Secretary of State File Number

Enter the Secretary of State (SOS) file number in Field 0125 if filing Schedule K-1s (568). The SOS file number must begin with a 0, 1, or 2 and cannot be all zeros.

Format of Partnership or LLC Name

Enter the name of the partnership or LLC in Field 0130, Partnership’s/LLC’s Name 1, and enter the DBA (Doing Business As) name, if applicable, in Field 0135, Partnership’s/LLC’s Name 2.

Format of Private Mail Box (PMB)

When an individual or business leases a mailbox from a private business, the private mailbox (PMB) number must be included in the mailing address. Include the PMB at the end of the street address.

Format of Partnership or LLC Address

Enter the street address or PO Box number (if mail is not deliverable to the street address) in Field 0140, Partnership’s/LLC’s Address 1. Also, enter the PMB here. Use field 0145, Partnership’s/LLC’s Address 2, to enter the physical location if it is different from the mailing address or to provide additional information such as suite number, building number, etc.

Format of Partner or Member Name

We have provided three 35-position fields provided for the name of the partner or member. Use Field 0040, Partner's/Member's Name 1, when the partner or member is an individual, partnership, LLC, trust, or business. Enter the full name in order of first name, space, middle initial, space, and last name. Use Fields 0050 and 0060, Partner's/Member's Name 2 and Partner's/Member's Name 3, to complete the name information from Field 0040, Partner's/Member's Name 1, if needed.

Format of Partner or Member Address

Enter the street address or PO Box number (if mail is not deliverable to the street address) in Field 0070, Partner's/Member's Address 1. Also, enter the PMB here. Use Field 0080, Partner's/Member's Address 2, to enter the physical location if it is different from the mailing address or additional information such as suite number, building number, etc.

General or Limited Partner

Enter a "G" or "L" in Field 0170, General or Limited Partner. Field 0170 is not applicable to LLCs. Therefore, leave the field blank when entering LLC member information.

Foreign Addresses

Required format for foreign addresses:

	Field	Enter
1.	**Address**	**The Address**
	Enter the street/mailing address in the address field. Do not include the city or country name here.	
2.	**City**	**The City Name**
	Enter the city name in the city field. Do not include the country name here.	
3.	**State**	**".", "b." or ".b"**
	These are the only entries the "state" field will accept, other than a valid postal abbreviation.	
4.	**ZIP Code**	**Blank**
	Do not enter any value in the ZIP Code field.	
5.	**Country**	**1-19 Characters**
	Enter the country for the partnership, Field 0165, and the partner, Field 0115	

General Format Information
(Continued)

Example of Excel Spreadsheet

Below is an example of how Schedule K-1 (565 or 568) data appears when entered in an Excel spreadsheet. Detail information will carry out to column "FV".

	A	B	C	D	E	F	G
1	H01	01012011	12312011	333333333	PROD	22222222222222	LLC 1 INFO
2	D01	SCH K1 568	00000001	333333333	444444441	MEMBER 1 INFORMATION	
3	D01	SCH K1 568	00000002	333333333	444444442	MEMBER 2 INFORMATION	
4	D01	SCH K1 568	00000003	333333333	444444443	MEMBER 3 INFORMATION	
5	D01	SCH K1 568	00000004	333333333	444444444	MEMBER 4 INFORMATION	
6	T01	333333333	0000000004				
7	H01	01012011	12312011	666666666	PROD	55555555555555	LLC 2 INFO
8	D01	SCH K1 568	00000001	666666666	777777771	MEMBER 1 INFORMATION	
9	D01	SCH K1 568	00000002	666666666	777777772	MEMBER 2 INFORMATION	
10	T01	666666666	0000000002				
11	H01	01012011	12312011	888888888	PROD	11111111111111	LLC 3 INFO
12	D01	SCH K1 568	00000001	888888888	999999991	MEMBER 1 INFORMATION	
13	D01	SCH K1 568	00000002	888888888	999999992	MEMBER 2 INFORMATION	
14	D01	SCH K1 568	00000003	888888888	999999993	MEMBER 3 INFORMATION	

Tips on using an Excel spreadsheet:

1. When saving your Excel spreadsheet, save it as a CSV (*.csv) (Comma separated) file.[1]
2. Use the Convert program **before** you drop the file onto the Verify program.
3. Do not use dashes or spaces with SSN or FEIN numbers.
4. When using Excel 2000 or later you must force the line control character by placing "Wrap Text" in the last defined field for every record, as suggested below:

H01 records

- Place the curser in the individual cell, under the "O" column.
- Select "Format Cell" then click on "Alignment" then select "Wrap Text."

D01 records

- Place the curser in the individual cell, under the "FV" column[2], selected all detailed records.
- Select "Format Cell" then click on "Alignment" then select "Wrap Text."

T01 records

- Place the curser in the individual cell, under the "D" column.
- Select "Format Cell" then click on "Alignment" then select "Wrap Text."

[1] View the delimited format by selecting "Open With" and choosing Word Pad."

[2] If you select the entire "FV" column, the .csv file will not format correctly. Use the "Wrap Text" option after selecting the individual cells for the detail records (D01) found in column "FV".

General Format Information
(*Continued)*

Example of Text File Layout

Below is an example of converted files, opened in text editor with the line wrap off.

Schedules K-1 (565)

```
H01010120111231201133333333PROD22222222222222PARTNERSHIP  1   INFORMATION
D01SCH    K1  565    00000013333333333444444441PARTNER   1    INFORMATION
D01SCH    K1  565    00000023333333333444444442PARTNER   2    INFORMATION
D01SCH    K1  565    00000033333333333444444443PARTNER   3    INFORMATION
D01SCH    K1  565    00000043333333333444444444PARTNER   4    INFORMATION
T01333333333000000004
H01010120111231201166666666PROD55555555555555PARTNERSHIP  2  INFORMATION
D01SCH    K1  565    00000016666666666777777771PARTNER   1    INFORMATION
D01SCH    K1  565    00000026666666666777777772PARTNER   2    INFORMATION
T01666666666000000002
H01010120111231201188888888PROD11111111111111PARTNERSHIP  3  INFORMATION
D01SCH    K1  565    00000018888888888999999991PARTNER   1    INFORMATION
D01SCH    K1  565    00000028888888888999999992PARTNER   2    INFORMATION
D01SCH    K1  565    00000038888888888999999993PARTNER   3    INFORMATION
D01SCH    K1  565    00000048888888888999999994PARTNER   4    INFORMATION
D01SCH    K1  565    00000058888888888999999995PARTNER   5    INFORMATION
D01SCH    K1  565    00000068888888888999999996PARTNER   6    INFORMATION
T01888888888000000006
```

Schedules K-1 (568)

```
H01010120111231201133333333PROD22222222222222LLC     1  INFORMATION
D01SCH    K1  568    00000013333333333444444441MEMBER   1    INFORMATION
D01SCH    K1  568    00000023333333333444444442MEMBER   2    INFORMATION
D01SCH    K1  568    00000033333333333444444443MEMBER   3    INFORMATION
D01SCH    K1  568    00000043333333333444444444MEMBER   4    INFORMATION
T01333333333000000004
H01010120111231201166666666PROD55555555555555LLC     2  INFORMATION
D01SCH    K1  568    00000016666666666777777771MEMBER   1    INFORMATION
D01SCH    K1  568    00000026666666666777777772MEMBER   2    INFORMATION
T01666666666000000002
H01010120111231201188888888PROD11111111111111LLC     3  INFORMATION
D01SCH    K1  568    00000018888888888999999991MEMBER   1    INFORMATION
D01SCH    K1  568    00000028888888888999999992MEMBER   2    INFORMATION
D01SCH    K1  568    00000038888888888999999993MEMBER   3    INFORMATION
D01SCH    K1  568    00000048888888888999999994MEMBER   4    INFORMATION
D01SCH    K1  568    00000058888888888999999995MEMBER   5    INFORMATION
D01SCH    K1  568    00000068888888888999999996MEMBER   6    INFORMATION
T01888888888000000006
```

Schedule K-1 (565 or 568) Record Layout

Header Record

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0010	Record Type		AN	3	1 – 3	"H01"
0018	Calendar/Fiscal Yr Beginning		N	8	4 –11	MMDDYYYY
0019	Calendar/Fiscal Yr Ending		N	8	12 – 19	MMDDYYYY
0020	Partnership/LLC ID (FEIN)		N	9	20 – 28	must be present
0025	Data Type Indicator		A	4	29 – 32	"TEST" or "PROD"
0125	Secretary of State File No. (SOS)		AN	14	33 – 46	Must be present for Schedule K-1 (568) **SOS # must begin with be 0,1 or 2.** **Note:** SOS # cannot be all zeros
0130	Partnership's/LLC's Name 1		AN	35	47 – 81	must be present
0135	Partnership's/LLC's Name 2		AN	35	82 – 116	
0140	Partnership's/LLC's Address 1		AN	35	117 – 151	must be present
0145	Partnership's/LLC's Address 2		AN	35	152 – 186	
0150	Partnership's/LLC's City		AN	22	187 – 208	must be present
0155	Partnership's/LLC's State		AN	2	209 – 210	must be valid postal abbreviation, or **"..", "b." or ".b" if foreign address**
0160	Partnership's/LLC's Zip Code		AN	12	211 – 222	N or NNNNNbbbbbbb or NNNNNNNNNbbb or Blank
0165	Partnership's/LLC's Country Name		AN	19	223 – 241	
0170	**Filler**		**AN**	**1889**	**242 – 2130**	**Blank**

Detail Record

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0010	Record Type		AN	3	1 – 3	"D01"
0011	Record ID		AN	12	4 – 15	"SCHbbbK1b565" or "SCHbbbK1b568"
0012	Filler		AN	3	16 – 18	Blank
0015	Schedule Occurrence No.		N	7	19 – 25	must be present
0020	Partnership/ ID (FEIN)		N	9	26 – 34	must be present
0030	Partner's/Member's ID No. (FEIN, SSN or Corp #)		AN	9	35 – 43	N or "APPLD FOR" or "FOREIGNUS"
0040	Partner's/Member's Name 1		AN	35	44 – 78	must be present
0050	Partner's/Member's Name 2		AN	35	79 – 113	
0060	Partner's/Member's Name 3		AN	35	114 - 148	
0070	Partner's/Member's Address 1		AN	35	149 – 183	must be present

K-1 Record Layout
(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0080	Partner's/Member's Address 2		AN	35	184 – 218	
0090	Partner's/Member's City		AN	22	219 – 240	must be present
0100	Partner's/Member's State		AN	2	241 – 242	must have valid postal abbreviation, or **"..", "b." or ".b" if foreign address**
0110	Partner's/Member's Zip Code		AN	12	243 – 254	N or NNNNNbbbbbbb or NNNNNNNNNbbb or Blank
0115	Partner's/Member's Country Name		AN	19	255 – 273	
0170	General or Limited Partner only	A	A	1	274 – 274	"G" or "L" Blank for LLC
0180	Partner's/Member's share of liabilities nonrecourse	E/D	N	12	275 – 286	
0190	Partner's/Member's share of liabilities Qualified nonrecourse Financing	E/D	N	12	287 – 298	
0200	Partner's/Member's share Other Liabilities	E/D	N	12	299 – 310	
0210	Partner's/Member's Entity Type	B/A	N	2	311 – 312	01 = Individual
						02 = S Corporation
						03 = Estate/Trust
						04 = C Corporation
						05 = General Partnership
						06 = Limited Partnership
						07 = LLP
						08 = LLC
						09 = IRA/Keogh/SEP
						10 = Exempt Organization
						11 = Disregarded Entity
0220	Publicly Traded Partnership/LLC	G/F(1)	A	1	313 – 313	"Y" or Blank
0225	Investment Partnership/LLC	G/F(2)	A	1	314 – 314	"Y" or Blank
0230	Partner's/Member's % of Profit Sharing before Decrease/Termination	D/C(i)	AN	8	315 – 322	999.9999
0235	Partner's/Member's % of Profit Sharing End of Year	D/C(ii)	AN	8	323 – 330	999.9999
0238	Partner's/Member's % of Loss Sharing before Decrease/Termination	D/C(i)	AN	8	331 – 338	999.9999

K-1 Record Layout
(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0240	Partner's/Member's % of Loss Sharing End of Year	D/C(ii)	AN	8	339 – 346	999.9999
0245	Partner's/Member's % Capital Ownership before Decrease/Termination	D/C(i)	AN	8	347 – 354	999.9999
0248	Partner's/Member's % Capital Ownership End of Year	D/C(ii)	AN	8	355 – 362	999.9999
0250	Reportable Transaction or Tax Shelter Registration Number(s)	F/E	AN	13	363 – 375	NNNNNNNNNNNbb or "APPLIEDbFOR", "NOTbNOTIFIED" or Blank
0260	Final Schedule K-1	H/G(1)	A	1	376 – 376	"Y" or Blank
0270	Amended K-1	H/G(2)	A	1	377 – 377	"Y" or Blank
0280	Foreign Partner/Member	C/B	A	1	378 – 378	"Y" or "N"
0290	California Resident	I/H	A	1	379 – 379	"Y" or "N"
0320	Analysis of Partner's Capital Account	J/I	N	2	380 – 381	01 = Tax Basis 02 = GAAP 03 = Section 704(b) 04 = Other
0340	Capital Account Other (explain)	J/I	A	15	382 – 396	
0370	Capital Acct @ Begin of Year	J/I(a)	N	12	397 – 408	
0380	Capital Contributed During Yr	J/I(b)	N	12	409 – 420	
0390	Partner's/Member's Share of Ln 3, Ln 4 and Ln 7 FTB565/568, Sch M-2	J/I(c)	N	12	421 – 432	
0420	Withdrawals & Distributions	J/I(d)	N	12	433 – 444	
0430	Capital Acct @ End of Year	J/I(e)	N	12	445 – 456	
0440	Ordinary Income (Loss) from Trade or Business Activities	1	N	12	457 – 468	
0445	CA Col. (d): Ordinary Income (Loss) from Trade or Business	1	N	12	469 – 480	
0450	CA Col. (e): Ordinary Income (Loss) from Trade or Business	1	N	12	481 – 492	
0455	Net Income (Loss) from Rental Real Estate Activities	2	N	12	493 – 504	
0460	CA Col. (d): Net Income (Loss) from Rental Real Estate	2	N	12	505 – 516	
0465	CA Col. (e): Net Income (Loss) from Rental Real Estate	2	N	12	517 – 528	
0470	Net Income (Loss) from Other Rental Activities	3	N	12	529 – 540	
0475	CA Col. (d:) Net Income (Loss) from Other Rental Activities	3	N	12	541 – 552	
0480	CA Col. (e): Net Income (Loss) from Other Rental Activities	3	N	12	553 – 564	

K-1 Record Layout
(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0482	Guaranteed Pymt to Partners/Members	4	N	12	565 – 576	
0483	CA Col. (d): Pymt to Partners/Members	4	N	12	577 – 588	
0484	CA Col. (e): Pymt to Partners/Members	4	N	12	589 - 600	
0485	Interest Income	5	N	12	601 - 612	
0490	CA Col. (d): Interest Income	5	N	12	613 - 624	
0495	CA Col. (e): Interest Income	5	N	12	625 - 636	
0500	Dividends	6	N	12	637 - 648	
0505	CA Col. (d): Dividends	6	N	12	649 - 660	
0510	CA Col. (e): Dividends	6	N	12	661 - 672	
0515	Royalties	7	N	12	673 –684	
0520	CA Col. (d): Royalties	7	N	12	685 – 696	
0525	CA Col. (e): Royalties	7	N	12	697 - 708	
0529	Net Short-Term Capital Gain (Loss)	8	N	12	709 - 720	
0533	CA Col. (d): Short-Term Gain/Loss	8	N	12	721 - 732	
0537	CA Col. (e): Short-Term Gain/Loss	8	N	12	733 - 744	
0539	Net Long-Term Capital Gain (Loss)	9	N	12	745 - 756	
0541	CA Col. (d): Long-Term Gain/Loss	9	N	12	757 - 768	
0543	CA Col. (e): Long-Term Gain/Loss	9	N	12	769 - 780	
0573	Total Gain under IRC Section 1231	10a	N	12	781 - 792	
0577	CA Col. (d): IRC Section 1231 Gain	10a	N	12	793 – 804	
0579	CA Col. (e): IRC Section 1231 Gain	10a	N	12	805 – 816	
0581	Total Loss under IRC Section 1231	10b	N	12	817 – 828	
0583	CA Col. (d): IRC Section 1231 Loss	10b	N	12	829 – 840	
0584	CA Col. (e): IRC Section 1231 Loss	10b	N	12	841 - 852	
0585	Portfolio Income (Loss): Other	11a	N	12	853 - 864	
0586	CA Col. (d): Other Portfolio Income (Loss)	11a	N	12	865 - 876	

K-1 Record Layout
(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0588	CA Col. (e): Other Portfolio Income (Loss)	11a	N	12	877 - 888	
0589	Total Other Income	11b	N	12	889 – 900	
0591	CA Col. (d): Total Other Income	11b	N	12	901 – 912	
0593	CA Col. (e): Total Other Income	11b	N	12	913 – 924	
0597	Total Other Loss	11c	N	12	925 - 936	
0601	CA Col. (d): Total Other Loss	11c	N	12	937 – 948	
0603	CA Col. (e): Total Other Loss	11c	N	12	949 – 960	
0607	Expense Deduction for Recovery Property (IRC Section 179 and R&TC Sections 17267.2, 17267.6, and 17268)	12	N	12	961 – 972	
0609	CA Col. (d): Exp. Deduction	12	N	12	973 - 984	
0611	CA Col. (e): Exp. Deduction	12	N	12	985 - 996	
0613	Charitable Contributions	13a	N	12	997 – 1008	
0615	CA Col. (d): Char. Contrib.	13a	N	12	1009 – 1020	
0617	Investment Interest Expense	13b	N	12	1021 - 1032	
0619	CA Col. (d): Investment Int. Expense	13b	N	12	1033 - 1044	
0621	CA Col. (e): Investment Int. Expense	13b	N	12	1045 - 1056	
0623	Total Expenditures to which an IRC Section 59(e) Election May Apply	13c(1)	N	12	1057 - 1068	
0627	CA Col. (d): IRC Sec 59(e)	13c(1)	N	12	1069 – 1080	
0629	CA Col. (e): IRC Sec 59(e)	13c(1)	N	12	1081 - 1092	
0635	Deductions Related to Portfolio Income	13d	N	12	1093 – 1104	
0640	CA Col. (d): Portfolio Deduct.	13d	N	12	1105 – 1116	
0645	CA Col. (e): Portfolio Deduct.	13d	N	12	1117 - 1128	
0650	Other Deductions	13e	N	12	1129 – 1140	
0655	CA Col. (d): Other Deductions	13e	N	12	1141 - 1152	
0660	CA Col. (e): Other Deductions	13e	N	12	1153 - 1164	
0730	CA Col. (d): Total Withholding	15a	N	12	1165 – 1176	
0735	CA Col. (e): Total Withholding	15a	N	12	1177 – 1188	
0740	CA Col. (d): Low Inc House Cr.	15b	N	12	1189 – 1200	
0745	CA Col. (e): Low Inc House Cr.	15b	N	12	1201 – 1212	
0750	CA Col. (d): Rental R/E Other Than Low Inc Housing Cr.	15c	N	12	1213 – 1224	

K-1 Record Layout
(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0755	CA Col. (e): Rental R/E Other Than Low Inc Housing Cr.	15c	N	12	1225 – 1236	
0760	CA Col. (d): Other Rental Activities Cr.	15d	N	12	1237 – 1248	
0765	CA Col. (e): Other Rental Activities Cr.	15d	N	12	1249 – 1260	
0770	CA Col. (d): Nonconsenting members tax	15e	N	12	1261 – 1272	
0775	CA Col. (e): Nonconsenting members tax	15e	N	12	1273 – 1284	
0780	CA Col. (d): Other Credits	15f	N	12	1285 – 1296	
0785	CA Col. (e): Other Credits	15f	N	12	1297 – 1308	
0787	CA Col. (d): New Jobs Cr.	15g	N	12	1309 – 1320	
0788	CA Col. (e): New Jobs Cr.	15g	N	12	1321 - 1332	
0790	Depr Adj on Prop Placed in Service after 1986	17a	N	12	1333 – 1344	
0795	CA Col. (d): Depr Adj - 1986	17a	N	12	1345 – 1356	
0800	CA Col. (e): Depr Adj - 1986	17a	N	12	1357 – 1368	
0805	Adjusted Gain or Loss	17b	N	12	1369 – 1380	
0810	CA Col. (d): Adj Gain or Loss	17b	N	12	1381 – 1392	
0815	CA Col. (e): Adj Gain or Loss	17b	N	12	1393 – 1404	
0820	Depletion - Non Gas or Oil	17c	N	12	1405 – 1416	
0825	CA Col. (d): Depletion	17c	N	12	1417 – 1428	
0830	CA Col. (e): Depletion	17c	N	12	1429 – 1440	
0835	Gross Inc from Oil, Gas and Geothermal Properties	17d	N	12	1441 – 1452	
0840	CA Col. (d): Gr Inc Oil, etc.	17d	N	12	1453 – 1464	
0845	CA Col. (e): Gr Inc Oil, etc.	17d	N	12	1465 – 1476	
0850	Ded alloc to Oil, Gas and Geothermal Properties	17e	N	12	1477 – 1488	
0855	CA Col. (d): Deduct - Oil, etc.	17e	N	12	1489 – 1500	
0860	CA Col. (e): Deduct - Oil, etc.	17e	N	12	1501 – 1512	
0865	Other Alternative Minimum Tax Items	17f	N	12	1513 – 1524	
0870	CA Col. (d): Othr Alt Min Tax Items	17f	N	12	1525 – 1536	
0875	CA Col. (e): Othr Alt Min Tax Items	17f	N	12	1537 – 1548	
0895	Tax-Exempt Interest Income	18a	N	12	1549 – 1568	
0900	CA Col. (d): Tax-Exmp Int Inc	18a	N	12	1561 – 1572	

K-1 Record Layout
(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0905	CA Col. (e): Tax-Exmp Int Inc	18b	N	12	1573 - 1584	
0910	Other Tax-Exempt Income	18b	N	12	1585 – 1596	
0915	CA Col. (d): Oth Tax-Exmp Inc	18b	N	12	1597 – 1608	
0920	CA Col. (e): Oth Tax-Exmp Inc	18b	N	12	1609 – 1620	
0925	Nondeductible Expenses	18c	N	12	1621 – 1632	
0930	CA Col. (d): Nondeduct Exp	18c	N	12	1633 - 1644	
0935	CA Col. (e): Nondeduct Exp	18c	N	12	1645 - 1656	
0937	Distribution of Money	19a	N	12	1657 – 1668	
0939	CA Col. (d): Distrib of Money	19a	N	12	1669 - 1680	
0941	Distribution of Property Other than Money	19b	N	12	1681 – 1692	
0943	CA Col. (d): Distrib of Prop	19b	N	12	1693 - 1704	
0947	Investment Income	20a	N	12	1705 – 1716	
0949	CA Col. (d): Investment Income	20a	N	12	1717 – 1728	
0951	CA Col. (e): Investment Income	20a	N	12	1729 – 1740	
0953	Investment Expense	20b	N	12	1741 – 1752	
0957	CA Col. (d): Investment Expense	20b	N	12	1753 - 1764	
0959	CA Col. (e): Investment Expense	20b	N	12	1765 - 1776	
0965	Intangible Interest	Table 1	N	12	1777 – 1788	
0970	Intangible 1231 Gains/Losses	Table 1	N	12	1789 – 1800	
0975	Intangible Capital Gains/Losses	Table 1	N	12	1801 – 1812	
0980	Intangible Dividends	Table 1	N	12	1813 – 1824	
0985	Intangible Royalties	Table 1	N	12	1825 - 1836	
0990	Intangible Other	Table 1	N	12	1837 – 1848	
0995	Partner's/Member's Share of Income Apportionment	Table 2-A	N	12	1849 – 1860	
1000	Nonbusiness CA Capital Gains/Losses	Table 2-B	N	12	1861 – 1872	
1005	Nonbusiness CA Rents/Royalties	Table 2-B	N	12	1873 – 1884	
1010	Nonbusiness CA 1231 Gains/Losses	Table 2-B	N	12	1885 – 1896	
1015	Nonbusiness CA Other	Table 2-B	N	12	1897 – 1908	
1020	Total Property (beginning)	Table 2-C	N	12	1909 – 1920	
1025	CA Property (beginning)	Table 2-C	N	12	1921 – 1932	
1030	Total Property (ending)	Table 2-C	N	12	1933 – 1944	
1035	CA Property (ending)	Table 2-C	N	12	1945 – 1956	

K-1 Record Layout
(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
1040	Total Annual Rent Expense	Table 2-C	N	12	1957 – 1968	
1045	CA Annual Rent Expense	Table 2-C	N	12	1969 – 1980	
1050	Total Payroll	Table 2-C	N	12	1981 – 1992	
1055	CA Payroll	Table 2-C	N	12	1993 – 2004	
1060	Total Sales	Table 2-C	N	12	2005 – 2016	
1065	CA Sales	Table 2-C	N	12	2017 – 2028	
1066	Cost of Goods Sold	Table 3, Line 1a	N	12	2029-2040	Must be all zeros for LLC
1067	Total Deductions	Table 3, Line 1b	N	12	2041-2052	Must be all zeros for LLC
1068	Gross Rents	Table 3, Line 2	N	12	2053-2064	Must be all zeros for LLC
1069	Other Rental Gross Income Loss	Table 3, Line 3	N	12	2065-2076	Must be all zeros for LLC
1070	Type of Expenditures	13c(2)	AN	30	2077– 2106	
1080	Other Information	20c	A	12	2107 – 2118	“SEE ATTACHED” or Blank
1085	CA Col. (d): Other Information	20c	A	12	2119 - 2130	“SEE ATTACHED” or Blank

Trailer Record

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0010	Record Type		AN	3	1 - 3	“T01”
0020	Partnership/LLC ID		N	9	4 - 12	
0030	Number of K-1s for Fund		N	10	13 - 22	
0040	**Filler**		**AN**	**2108**	**23 –2130**	**Blank**

TAXABLE YEAR **2011**

Partner's Share of Income, Deductions, Credits, etc.

CALIFORNIA SCHEDULE **K-1 (565)**

For calendar year 2011 or fiscal year beginning month 0018 day _____ year _____, and ending month 0019 day _____ year _____ .

Partner's identifying number 0030

Partner's name, address, city, state, and ZIP Code

0040 0050 0060
0070 0080
0090 0100 0110 0115

Partnership's FEIN 0020

Secretary of State file number 0125

Partnership's name, address, city, state, and ZIP Code

0135
0140 0145
0150 0155 0160 0165

A Is this partner a: ● **(1)** ☐ general partner; or **(2)** ☐ limited partner? 0170

B What type of entity is this partner? ● 0210

(1) ☐ Individual **(5)** ☐ General Partnership **(9)** ☐ IRA/Keogh/SEP
(2) ☐ S Corporation **(6)** ☐ Limited Partnership **(10)** ☐ Exempt Organization
(3) ☐ Estate/Trust **(7)** ☐ LLP **(11)** ☐ Disregarded Entity
(4) ☐ C Corporation **(8)** ☐ LLC

C Is this partner a foreign partner? 0280 ● ☐ Yes ☐ No

D Enter partner's percentage (without regard to special allocations) of:

	(i) Before decrease or termination	(ii) End of year
Profit sharing	0230 %	● 0235 %
Loss sharing	0238 %	● 0240 %
Ownership of capital	0245 %	● 0248 %

E Partner's share of liabilities:
Nonrecourse ● $ 0180
Qualified nonrecourse financing ● $ 0190
Other ● $ 0200

F Reportable transaction or tax shelter registration number(s) 0250

G **(1)** Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) 0220 ☐
(2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) 0225 ☐

H Check here if this is: ● 0260 0270
(1) ☐ A final Schedule K-1 (565) **(2)** ☐ An amended Schedule K-1 (565)

I Is this partner a resident of California? 0290 ● ☐ Yes ▶ ☐ No

0320 **J** Analysis of partner's capital account: Check the box ● **(1)** ☐ Tax Basis **(2)** ☐ GAAP **(3)** ☐ Section 704(b) Book **(4)** ☐ Other (explain) 0340

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of line 3, line 4, and line 7, Form 565, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year, combine column (a) through column (d)
● 0370	● 0380	● 0390	● (0420)	● 0430

Caution: Refer to Partner's Instructions for Schedule K-1 (565) before entering information from this schedule on your California return.

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Income (Loss)	1 Ordinary income (loss) from trade or business activities	0440		● 0445	▶ 0450
	2 Net income (loss) from rental real estate activities	0455		● 0460	▶ 0465
	3 Net income (loss) from other rental activities	0470		0475	0480
	4 Guaranteed payments to partners	0482		● 0483	▶ 0484
	5 Interest income	0485		● 0490	▶ 0495
	6 Dividends	0500		● 0505	▶ 0510
	7 Royalties	0515		● 0520	▶ 0525
	8 Net short-term capital gain (loss)	0529		● 0533	▶ 0537
	9 Net long-term capital gain (loss)	0539		● 0541	▶ 0543
	10 a Total Gain under IRC Section 1231 (other than due to casualty or theft)	0573		● 0577	▶ 0579
	b Total Loss under IRC Section 1231 (other than due to casualty or theft)	0581		● 0583	▶ 0584
	11 a Other portfolio income (loss). Attach schedule	0585		● 0586	▶ 0588
	b Total other income. Attach schedule	0589		● 0591	▶ 0593
	c Total other loss. Attach schedule	0597		● 0601	▶ 0603

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2, 17267.6 and 17268)	0607		0609	0611
	13 a Charitable contributions	0613		0615	
	b Investment interest expense	0617		0619	0621
	c 1 Total expenditures to which an IRC Section 59(e) election may apply	0623		0627	0629
	2 Type of expenditures 1070				
	d Deductions related to portfolio income	0635		0640	0645
	e Other deductions. Attach schedule.	0650		0655	0660
Credits	15 a Total withholding (equals amount on Form 592-B if calendar year partnership)			● 0730	▶ 0735
	b Low-income housing credit			0740	0745
	c Credits other than line 15b related to rental real estate activities			0750	0755
	d Credits related to other rental activities			0760	0765
	e Nonconsenting nonresident partner's tax paid by partnership			0770	0775
	f Other credits – Attach required schedules or statements			0780	0785
	g New jobs credit			0787	0788
Alternative Minimum Tax (AMT) Items	17 a Depreciation adjustment on property placed in service after 1986	0790		0795	0800
	b Adjusted gain or loss	0805		0810	0815
	c Depletion (other than oil & gas)	0820		0825	0830
	d Gross income from oil, gas, and geothermal properties	0835		0840	0845
	e Deductions allocable to oil, gas, and geothermal properties	0850		0855	0860
	f Other alternative minimum tax items	0865		0870	0875
Tax-Exempt Income and Nondeductible Expenses	18 a Tax-exempt interest income	0895		0900	0905
	b Other tax-exempt income	0910		0915	0920
	c Nondeductible expenses	0925		0930	0935
Distributions	19 a Distributions of money (cash and marketable securities)	0937		0939	
	b Distributions of property other than money	0941		0943	
Other Information	20 a Investment income	0947		0949	0951
	b Investment expenses	0953		0957	0959
	c Other information. See instructions	1080		1085	

Other Partner Information

Table 1 — Partner's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the partners):

Interest	$ 0965	Sec. 1231 Gains/Losses	$ 0970	Capital Gains/Losses	$ 0975
Dividends	$ 0965	Royalties	$ 0985	Other	$ 0990

FOR USE BY APPORTIONING UNITARY PARTNERS ONLY – See instructions.

Table 2 — Partner's share of distributive items.

A. Partner's share of the partnership's business income. See instructions. $ 0995

B. Partner's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses	$ 1000	Rents/Royalties	$ 1005
Sec. 1231 Gains/Losses	$ 1010	Other	$ 1015

C. Partner's distributive share of the partnership's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	$ 1020	$ 1025
Ending	$ 1030	$ 1035
Annual rent expense	$ 1040	$ 1045
Payroll	$ 1050	$ 1055
Sales	$ 1060	$ 1065

Table 3 — Partner's share of cost of goods sold, deductions, and rental income.

Enter only amounts used to determine income (loss) derived from and attributable to California sources. All amounts entered on this table are first multiplied by the appropriate percentage in Item D (ii) end of year partner's profit and loss sharing percentage on Side 1. See the partnership Schedule K-1 instructions for information on how to obtain the amounts below.

1. Schedule K, Line 1, column (d), Ordinary income (loss) from trade or business activities:

a. Enter as a positive amount the cost of goods sold used to determine the amount on Schedule K, Line 1, column (d), plus the total amounts on line 1a of Table 3 from all Schedule K-1s (565) this partnership received 1066

b. Enter as a positive amount the total deductions used to determine the amount on Schedule K, Line 1, column (d), plus the total amounts on line 1b of Table 3 from all Schedule K-1s (565) this partnership received 1067

2. Enter the total gross rents from line 18a of federal Form 8825 as adjusted for California law differences, plus the total amounts on line 2 of Table 3 from all Schedule K-1s (565) this partnership received.. 1068

3. Enter the gross income (loss) from other rental activities from Schedule K, Line 3a, column (d), plus the total amounts on line 3 of Table 3 from all Schedule K-1s (565) this partnership received. 1069

TAXABLE YEAR **2011**

Member's Share of Income, Deductions, Credits, etc.

CALIFORNIA SCHEDULE **K-1 (568)**

For calendar year 2011 or fiscal year beginning month 0018 day _____ year _____, and ending month 0019 day _____ year _____ .

Member's identifying number 0030

Member's name, address, city, state, and ZIP Code

0040 0050 0060
0070 0080
0090 0100 0110 0115

LLC's FEIN 0020

Secretary of State file number 0125

LLC's name, address, city, state, and ZIP Code

0130 0135
0140 0145
0150 0155 0160 0165

A What type of entity is this member? ● 0210

(1) ☐ Individual (5) ☐ General Partnership (9) ☐ IRA/Keogh/SEP
(2) ☐ S Corporation (6) ☐ Limited Partnership (10) ☐ Exempt Organization
(3) ☐ Estate/Trust (7) ☐ LLP (11) ☐ Disregarded Entity
(4) ☐ C Corporation (8) ☐ LLC

B Is this member a foreign member? 0280 ● ☐ Yes ☐ No

C Enter member's percentage (without regard to special allocations) of:

	(i) Before decrease or termination	(ii) End of year
Profit sharing	0230 %	● 0235 %
Loss sharing	0238 %	● 0240 %
Ownership of capital	0245 %	● 0248 %

D Member's share of liabilities:
Nonrecourse ● $ 0180
Qualified nonrecourse financing ● $ 0190
Other ● $ 0200

E Reportable transaction or tax shelter registration number(s) 0250

F (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) 0220 ☐
(2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) 0225 ☐

G Check here if this is: ● 0260 0270
(1) ☐ A final Schedule K-1 (568) (2) ☐ An amended Schedule K-1 (568)

H Is this member a resident of California? 0290 ● ☐ Yes ▶ ☐ No

0320 **I** Analysis of member's capital account: Check the box ● (1) ☐ Tax Basis (2) ☐ GAAP (3) ☐ Section 704(b) Book (4) ☐ Other (explain) 0340

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Member's share of line 3, line 4, and line 7 Form 568, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year, combine column (a) through column (d)
●	●	●	● ( )	●

Caution: Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c) where applicable	(e) California source amounts and credits
Income (Loss)	1 Ordinary income (loss) from trade or business activities	0440		● 0445	▶ 0450
	2 Net income (loss) from rental real estate activities	0455		● 0460	▶ 0465
	3 Net income (loss) from other rental activities	0470		0475	0480
	4 Guaranteed payments to members	0482		● 0483	▶ 0484
	5 Interest income	0485		● 0490	▶ 0495
	6 Dividends	0500		● 0505	▶ 0510
	7 Royalties	0515		● 0520	▶ 0525
	8 Net short-term capital gain (loss)	0529		● 0533	▶ 0537
	9 Net long-term capital gain (loss)	0539		● 0541	▶ 0543
	10 a Total Gain under IRC Section 1231 (other than due to casualty or theft)	0573		● 0577	▶ 0579
	b Total Loss under IRC Section 1231 (other than due to casualty or theft)	0581		● 0583	▶ 0584
	11 a Other portfolio income (loss). Attach schedule	0585		● 0586	▶ 0588
	b Total other income. Attach schedule	0589		● 0591	▶ 0593
	c Total other loss. Attach schedule	0597		● 0601	▶ 0603

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2, 17267.6 and 17268)	0607		0609	0611
	13 a Charitable contributions	0613		0615	
	b Investment interest expense	0617		0619	0621
	c 1 Total expenditures to which an IRC Section 59(e) election may apply.	0623		0627	0629
	2 Type of expenditures 1070				
	d Deductions related to portfolio income Attach schedule	0635		0640	0645
	e Other deductions. Attach schedule	0650		0655	0660
Credits	15 a Total withholding (equals amount on Form 592-B if calendar year LLC)			● 0730	▶ 0735
	b Low-income housing credit			0740	0745
	c Credits other than line 15b related to rental real estate activities. Attach schedule			0750	0755
	d Credits related to other rental activities. Attach schedule			0760	0765
	e Nonconsenting nonresident member's tax paid by LLC			0770	0775
	f Other credits – Attach required schedules or statements			0780	0785
	g New jobs credit			0787	0788
Alternative Minimum Tax (AMT) Items	17 a Depreciation adjustment on property placed in service after 1986	0790		0795	0800
	b Adjusted gain or loss	0805		0810	0815
	c Depletion (other than oil & gas)	0820		0825	0830
	d Gross income from oil, gas, and geothermal properties	0835		0840	0845
	e Deductions allocable to oil, gas, and geothermal properties	0850		0855	0860
	f Other alternative minimum tax items. Attach schedule	0865		0870	0875
Tax-exempt Income and Nondeductible Expenses	18 a Tax-exempt interest income	0895		0900	0905
	b Other tax-exempt income	0910		0915	0920
	c Nondeductible expenses	0925		0930	0935
Distributions	19 a Distributions of money (cash and marketable securities)	0937		0939	
	b Distributions of property other than money	0941		0943	
Other Information	20 a Investment income	0947		0949	0951
	b Investment expenses	0953		0957	0959
	c Other information. See instructions	1080		1085	

Other Member Information

Table 1 — Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest	$ 0965	Sec. 1231 Gains/Losses	$ 0970	Capital Gains/Losses	$ 0975
Dividends	$ 0965	Royalties	$ 0985	Other	$ 0990

FOR USE BY APPORTIONING UNITARY MEMBERS ONLY – See instructions.

Table 2 — Member's share of distributive items.

A. Member's share of the LLC's business income. See instructions. $ 0995

B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses	$ 1000	Rents/Royalties	$ 1005
Sec. 1231 Gains/Losses	$ 1010	Other	$ 1015

C. Member's distributive share of the LLC's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	$ 1020	$ 1025
Ending	$ 1030	$ 1035
Annual rent expense	$ 1040	$ 1045
Payroll	$ 1050	$ 1055
Sales	$ 1060	$ 1065

Section 5 - Transmittal of Paperless Schedules K-1 (565 or 568) on CD or Diskette (FTB 3604)

Transmittal Requirements

A completed copy of form FTB 3604 *Transmittal of Paperless Schedules K-1 (565 or 568) on CD or Diskette*, found on the following page, **must** accompany all media. If the form is not included with the CD or diskette, or it is lacking information, we cannot process the Schedule K-1 files and may need to return them to the transmitter.

Transmitter Information:

- Indicate the Taxable Year Beginning and Taxable Year Ending dates (dates **must** match calendar/fiscal year beginning and ending dates on Form 565 or Form 568).
- Indicate the type of K-1s: final, amended, or short period.
- Provide the FEIN of the **transmitter**, not the partnership or LLC, in the Transmitter FEIN field.
- Indicate the type of Schedule K-1 submitted: 565 or 568.
- Identify the transmitter, partnership or LLC, and software developer/preparer.
- Include the transmitter phone number and e-mail address.

Preparer Information:

- Complete the preparer information, when the preparer is not the transmitter.

Partnership/LLC Information:

- Provide the **email address of the partnership or LLC**, if possible.
- Provide the FEIN of the partnership or LLC.
- If the partnership or LLC FEIN is the same, but the **name has changed,** please indicate the name previously used.

Media Characteristics:

- **Record Length: 2130**
- All files on any single media must be for same calendar period.
- Please do not include original Schedule K-1 files on media containing amended Schedule K-1 files.

File Preparation:

- Include the transmitter's name on the outside of the media.
- Confirm form FTB 3604 *Transmittal of Paperless Schedules K-1 (565 or 568) on CD or Diskette* is included in envelope or package.

Transmittal of Paperless Schedules K-1 (565 or 568) on CD or Diskette

Complete the following information and send it with your files. If this form does not accompany the media file or is not complete, the K-1 files cannot be processed and will be returned to the sender.

Taxable Year Beginning (MM/DD/YYYY)_____ Taxable Year Ending (MM/DD/YYYY)_____

Type of file: ☐ Original ☐ Replacement ☐ Amended K-1s ☐ Short Period K-1s

Transmitter Information	**Preparer Information** (if other than Transmitter)
Federal Employer Identification Number:	Name:
Name:	Address:
Address:	City, State, ZIP:
City, State, ZIP:	Phone Number: ( ) -
Phone Number: ( ) -	

Type of Media File Submitted: ☐ **Schedules K-1 (565)** ☐ **Schedules K-1 (568)**

Partnership or Limited Liability Company (LLC) Information

List names of partnerships or LLCs reported on your media file.

	Partnership or LLC Name	FEIN	Number of K-1s
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

GRAND TOTAL OF K-1s =

Media Characteristics

Name and phone number of software provider:

CD or DISKETTE

ZIP Files ☐ Yes ☐ No

Filename _____

Person to contact if we experience media problems:

Name: _____

Company: _____

Address: _____

Telephone: ( ) - _____ Ext. _____

FAX : ( ) - _____ Email address: _____

Instructions for Form FTB 3604

A Form Preparation

Prepare a separate Form 3604 for each CD or diskette. Also, prepare a separate Form 3604 for each type of paperless Schedule K-1 (565 or 568).

1. Header Information

- All paperless K-1 files on the media must be for the same calendar period.
- If you send multiple sets of media on different dates use a separate transmittal for each date.
- Use separate transmittals and media for Schedules K-1 (565) and Schedules K-1 (568).
- Do not mix original paperless Schedule K-1 files with amended, replacement, short period, or test paperless K-1 files on the CD or diskette.
- Use separate transmittals for original, amended, replacement, and short period.

2. Transmitter Information

The transmitter is the entity that sends paperless Schedule K-1 files to FTB. The partnership, tax preparer, third party preparer, or software provider can be the transmitter.

3. Partnership or LLC Information

- List each partnership or LLC separately.
- Do not put partnership and LLC data on the same transmittal or media file.

4. Media Characteristics

- Limit the number of files per CD or diskette to **20**.
- Multiple partnership or LLC files can be loaded onto a CD or diskette. It is not necessary to use a separate CD or diskette for each file.

B File Preparation

1. Affix a label with the following information:

- Name of the transmitter.
- Name of software provider, if other than the transmitter.
- Type of Paperless Schedules K-1 (565 or 568).
- Number of CDs or diskettes.

2. If you submit multiple CDs or diskettes list the volume sequence numbers on the labels (i.e., 1 of 2, 2 of 2). If you submit only one CD or diskette list it as “1 of 1.”

C Shipping and Mailing Instructions

1. Paperless Schedule K-1

Complete this form and include it with the media. You must include it for us to process the media.

SHIPPING BY PARCEL POST

DATA EXCHANGE K-1s
FRANCHISE TAX BOARD MS L-120
9646 BUTTERFIELD WAY
SACRAMENTO CA 95827

U.S. POSTAL SERVICE

DATA EXCHANGE K-1s
FRANCHISE TAX BOARD MS L-120
PO BOX 942840
SACRAMENTO CA 94240-6090

2. Form 565 or 568 Tax Return

- Do not mail Forms 565 or 568 or any payments with the Paperless Schedule K-1 files.
- Insure that the phone number for both the general partner and preparer are on Form 565.
- Insure that the phone number for both the officer and the preparer are on Form 568.
- If the returns are filed on paper:

Mail returns with no payments to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0600

Mail returns with payments to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0601

D Contact Information

For additional information regarding magnetic media reporting, please call our Data Exchange Production Services at (916) 845-3778.

Section 6 – Error Code Descriptions

Reference Number	Error Message
1	Monetary fields must be in numeric format “-0000000000”
2	Valid date format is MMDDYYYY
3	Entry must be numeric, APPLD FOR or FOREIGNUS
4	Entry is required
5	State field is required with a valid postal abbreviation
6	ZIP Code does not match field description
7	Entry must be numeric
8	Partnership Indicator must be “G” or “L”
9	Entity type must be “01” through “11”
10	Valid entry is “Y” or blank
11	Entry must be 11 numeric, APPLIED FOR, NOT NOTIFIED, or blank
12	Valid entry is “Y” or “N”
13	Valid entry is “TEST” or “PROD”
14	Valid entry is SCHbbbK1b565or SCHbbbK1b568
15	Valid entry must be blank
16	Header record count must equal Trailer record count
17	Header record count must equal Entity count
18	Field 0020 in Header, Detail, and Trailer records must match
19	Number of K1s for Fund does not equal Detail record count
20	Percent field valid format is “999.9999”
21	TYB valid dates are 12242010 through 12072012
22	TYE valid dates are 12252010 through 12082012
23	TYB must be less than TYE
24	TYE must be less than today’s date
25	TYB/TYE period is more than 53 weeks
26	Entry must be numeric or alphanumeric
27	File record out of sequence
28	Field 0020 and 0030 must be different
29	Header, Detail, or Trailer record do not equal H01, D01, or T01
30	Occurrence number does equal Detail record count
31	Valid entry must be zeros
32	Entry must be alpha
33	Analysis of partner’s capital account must be “01” through “04”
34	Valid entry must be “SEE ATTACHED” or Blank
62	**Warning: Data type indicator is TEST
63	Exceeds field length
64	Fatal Error

Section 7 – K-1 Edit Program Report

Overview

After receiving the file from the transmitter, we run the files through our K-1 Edit Program. This program checks every field of every record to ensure they conform to the values and format specified in this publication. If any record or field within the K-1 file fails to meet the edit criteria, the K-1 Edit Program produces a failed K-1 Edit Program Report, which is described in detail below.

Since format errors often repeat themselves throughout a file, we limit the total number of errors per file to 100. If we find more than 100 errors, the K-1 Edit Program stops reading the file and produces an error report. Records after the point where the edit program stopped are not edited until the first 100 errors are corrected.

For participants who submit their K-1 files via CD or diskette, we request that you use **K-1 TestWare** to ensure the files are error-free (see page 5 for more information concerning K-1 TestWare). K-1 TestWare allows you to view all errors contained within the file.

K-1 Edit Program Report

The explanations below correspond with the numbers listed on the sample K-1 Edit Report located on page 36.[3]

(1) Using form FTB 3604, which is required to accompany each CD or diskette, we enter the transmitter information into our database. This provides us with a contact person if there is an issue with the file.

(2) **INPUT DATASET –** The dataset is used for internal tracking of Paperless Schedule K-1 files.

(3) **FILE TYPE -** The transmitter indicates in the Header record if the file is test or production data. “TEST” indicates the file is a test and no data is retained. **Test files do not constitute valid filing**. “PROD” indicates the file is production and after successfully passing the edit program, the data will be used to update the partnership’s and LLC’s file. The Schedule K-1s are not considered filed until the production file has successfully passed our edits and is posted to the partnership’s or LLC’s account.

(4) **FILE PASSED/FAILED -** “PASSED” indicates we identified no errors for that partnership or LLC. “FAILED” appears on this line when the edit program identifies an error condition for the specific partnership or LLC. The entire file fails the edit program when just one partnership or LLC is identified with a failed status.

K-1 Edit Program Report
(Continued)

(5) **FILING PERIOD BEGIN** - This date must match the date entered on Form 565 or Form 568, "For calendar year 2011 or fiscal year beginning month, day, and year."

(6) **FILING PERIOD END** - This date must match the date entered on Form 565 or Form 568, "For calendar year 2011 or fiscal year ending month, day, and year."

(7) **HEADER FEIN** - The FEIN for the individual partnership or LLC, processed by the edit program.

(8) **HEADER NAME 1 -** The NAME for the individual partnership or LLC, processed by the edit program.

(9) **HEADER NAME 2 -** The DBA for the individual partnership or LLC, processed by the edit program.

(10) **NUMBER OF SCH K-1s -** The number of detail records that "PASSED" the edit process for the individual partnership or LLC. The number of detail records must equal the number of partners or members reported on Form 565 or Form 568.

----------ERROR DETAIL SECTION----------

(11) **HEADER FEIN** - The FEIN for each partnership or LLC included in the file. The FEIN, in combination with the OCCURRENCE NO, will help you identify the specific record within the file that is in error. The report will display all blanks or zeros when the FEIN does not contain a valid entry.

(12) **OCCURRENCE NO –** The Number of the exact Schedule K-1 record that is in error. It is used in combination with PTNRSHP/LLC FEIN, PTNR/MBR FEIN, and PTNR/MBR NAME to identify the exact record in error.

(13) **DETAIL ID -** The FEIN for each partner or member must be included in the file. The FEIN, NAME, and OCCURENCE NO will help you identify the specific record within the file that is in error.

(14) **DETAIL NAME 1 –** The program displays the NAME of each partner or member in order as it edits the file.

(15) **FIELD NO/NAME** - Represents the 4-digit Field Number and abbreviated Field Name for the field with an error.

K-1 Edit Program Report
(Continued)

(16) **ERROR MESSAGE -** Some error messages are specific to a field. Others (e.g., "NON NUMERIC VALUES IN NUMERIC FIELD") are more general. Use the information in FIELD VALUE, ERROR MESSAGE, and the K-1 Record Layout in this publication to determine the specific problem with a field. See "Commonly Found Errors" on page 35 or more information.

(17) **FIELD VALUE -** The value the edit program found in the field. If a blank value is invalid and the edited field contains a blank, the report will display the word BLANK.

(18) Lines 11 through 17 are used together to help you determine the specific record within the file that the edit program has identified as having an error. This group will be repeated for all errors found in the file or until the maximum of 100 errors are identified.

(19) ************RUN ABORTED MORE THAN 100 ERRORS FOUND***********

This message appears when the system identifies more than 100 errors in the file during the edit process. If there are less than 100 errors, this message is not printed. The example on page 36 displays only two errors in order to save space. The actual report will display all 100 errors.

----------END OF JOB REPORT----------

(20) **OVERALL TEST RESULTS –** When the edit program encounters one or more errors, the value "FAILED" will display. When there are no errors, the value "PASSED" will display. For multiple partnership or LLC files, the failure of just one of the partnerships or LLCs will result in an overall failure. All the records in a file must be valid for the file to pass.

(21) **TOTAL NUMBER OF RECORDS -** The total number of Header, Detail, and Trailer records read in the file. Processing stops when the edit program encounters more than 100 errors. The report displays a count of the records completed before the program stopped.

(22) **TOTAL NUMBER OF HEADERS -** The total number of Header Records (H01) read. There must be one Header Record for each partnership or LLC. For multiple partnership or LLC files, there must be a Header Record at the beginning of each file. Processing stops when the edit program encounters more than 100 errors. The report displays a count of the Header Records with matching Detail and Trailer Records completed before the program stopped.

K-1 Edit Program Report
(Continued)

(23) **TOTAL NUMBER OF DETAILS -** The total number of partner or member Detail Records (D01) read. The number of detail records must match the number of Schedule K-1s (page 32, #10). There must be one Detail Record for each partner or member. Processing stops when the edit program encounters more than 100 errors. The report displays a count of the Header Records with matching Detail and Trailer Records completed before the program stopped.

(24) **TOTAL NUMBER OF TRAILERS -** The total number of partnership or LLC Trailer Records (T01) read. For multiple partnership or LLC files, there must be a Trailer Record at the end of each file. Processing stops when the edit program encounters more than 100 errors. The report displays a count of the partnership Trailer Records, with matching Header Records completed before the program stopped.

(25) **TOTAL NUMBER OF ERRORS -** The total number of errors found by the edit program. This number is never greater than 100. Detailed information for each error is found in the Error Detail Section of the report.

Commonly Found Errors

To locate errors, identify the **FEIN, Name, and Occurrence Number** of the error. Once you have located these identifiers, it will be much easier to recognize the error.

Note: The same type of error often has multiple occurrences.

FILE TYPE

We cannot pass data from files designated TEST to our mainframe for posting to an account. After you have successfully completed testing your program, be sure to change the File Type from "TEST" to "PROD."

SEQUENCE NUMBER DOES NOT EQUAL NUMBER OF DETAIL RECORDS

The Schedule Occurrence Number at the beginning of the Detail Record must be present and in ascending order beginning with 0000001. The last Schedule Occurrence Number equals the Number of K-1s for Fund (Field 0030) in the T01 record. In files that contain multiple partnerships or LLCs, reset the Occurrence Number to 0000001 for each partnership or LLC in the file.

PTNRS/MBRS ID INVALID, MUST BE NUMERIC, 'APPLD FOR', 'FOREIGNUS'

Partner's/Member's ID Number (Field 0030) must have an entry (FEIN, SSN, Corporation number), the constant 'APPLD FOR', or the constant 'FOREIGNUS'.

NAME FIELDS ARE ALL BLANK, NAME REQUIRED

Partner's/Member's Name 1 (Field 0040) and Partnership's/LLC's Name 1 (Field 0130) must have an entry.

ADDRESS FIELDS ARE BLANK, ADDRESS IS REQUIRED

Partner's/Member's Address 1 (Field 0070) and Partnership's/LLC's Address 1 (Field 0140) must have an entry.

STATE FIELD IS BLANK, STATE FIELD IS REQUIRED

Partner's/Member's State (Field 0100) and Partnership's/LLC's State (Field 0155) must have a valid postal state abbreviation or an acceptable literal if the address is a foreign address.

PARTNERS ENTITY TYPE NOT NUMERIC MUST BE '01' THRU '11'

Partner's/Member's Entity Type (Field 0210) must have an entry.

NON NUMERIC VALUE IN NUMERIC FIELD

If this error occurs on a percentage field (Fields 0230 through 0248):

- The field is blank: it must be a decimal format and zero filled (000.0000); or
- The field has an entry: it must be a decimal format (999.9999).

If this error occurs on an amount field:

- The field is blank: it must be zero-filled (000000000000); or
- The field has an entry: it must be in the following format (000000002333).

Example of K-1 Edit Report

```
                         Franchise Tax Board
                    Paperless Schedules K-1 System
                        TY2011 K-1 Edit Report
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
Transmitter FEIN    : 123456789
Transmitter NAME    : SMITH TAX SERVICES
Contact Person      : BOB SMITH
Transmitter Phone   : 555 888-3333
Input Dataset       : K1027A


File Type           : PROD
File Passed/Failed  : Failed
Filing Period Begin: 01/01/11
Filing Period End   : 12/31/11
Header FEIN         : 333333333
Header Name1        : GREEN AND BLUE COMPANY
Header Name2        :
Number OF Sch K-1s  : 298


---------- ERROR DETAIL SECTION ----------


Header FEIN     : 333333333
Occurrence No   : 0000296
Detail ID       : 777777777
Detail Name1    : NAME OF THE PARTNER OR MEMBER
Field #/Name    : 0100 DO1 STATE
Error Message   : State field is required with a valid postal abbreviation
Field Value     : BLANK


Header FEIN     : 333333333
Occurrence No   : 0000298
Detail ID       : 444444444
Detail Name1    : NAME OF THE PARTNER OR MEMBER
Field #/Name    : 0895 D01 TAX EXMPT INT INC FED
Error Message   : Percent field valid format is: '999.9999'
Field Value     : .0002290



Total number of errors found 105 only first 100 printed
************RUN ABORTED MORE THAN 100 ERRORS FOUND************


----------END OF JOB REPORT----------
Overall test results      : Failed
Total number of Records   :        300
Total number of Headers   :          1
Total number of Details   :        298
Total number of Trailers  :          1
Total number of Errors    :   2
```