

## ***Instructions for completing the S-Corporation CD***

The format of the file is in ASCII.

All fields with dollar amounts will have the sign in front (+ or -) and contain only whole dollars, no cents, no commas or spaces. Value will be right justified, zero filled, with the sign as the left most character. Format will look like this: +/-0000000000.

Example: \$150,000 will be formatted as: **+00000150000**

Business Activity Ratio is in decimal format. Format will look like this: 0.000000

Example: Iowa apportionment of 100% will be formatted as: **1.000000**

Iowa apportionment less than 100%, such as 33 1/3%, will be formatted as: **0.333333**

Any alphanumeric field that does not have a value should be fully populated with spaces.

Any numeric field that does not have a value should be treated as if the value is 0. Value will be right justified, zero filled, with the sign as the left most character.

Format will look like this: **+00000000000**

More than one S-Corp return can be included on a CD. However, each S-Corp return must be a separate file on the CD. If more than one S-Corp return is included in one file, the CD will not load.



