

## ***Instructions for Completing the Partnership CD***

The format of the file is in ASCII.

All fields with dollar amounts will have the sign in front (+ or -) and contain only numbers, no commas or spaces. Value must be completed to the full length. Format will look like this: +/-00000000000.

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**

If a field will not have any data entered, that field will be left blank.

If a numeric field will have an amount of zero entered, that field must be completed to the full length.

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



