**Column Headings**

A. Avoid Abbreviations

B. Include a blank line between title and column heading

C. Include a blank line between column heading and first detail line

**Data Type Aligned**

1. Numeric (Integer or Double)

* Right Align – Column Heading should end in last column of the data field

SALARY HOURS

$ZZ,ZZ9.99 Z9

2. Alphanumeric (String or Char)

* Left Align – Column Heading should begin in the first column of the data field

NAME ADDRESS

XXXXXXXXXX X----------20---------X

**Centered**

1. Regardless of data type column headings will be centered

0000000001 000000000

1234567890 123456789

NAME LAST NAME

XXXXXXXXXX XXXXX

2. Subtract the length of the data field from the length of the column heading

10 – 4 = 6 9 – 5 = 4

3. Divide the difference by 2.

6 / 2 = 3 4 / 2 = 2

4. If the data field is longer than the column heading

* Add the quotient to the beginning column of the data field.
* Begin the column heading in that column

1 + 3 = 4

5. If the data field is shorter that the column heading

* Subtract the quotient from the beginning column of the data field.
* Begin the column heading in that column

3 – 2 = 1

**Detail Lines**

A. Forced Digit Printing 999 99,999 99.99 99-9999-9

004 02,345 00.00 98-2349-0

123 00,000 07.89 00-0000-0

B. Zero Suppression ZZ9 ZZ,ZZ9 ZZ.99 ZZ-ZZZZ-Z

4 2,345 .00 98-2349-0

123 7.89

C. Stationary Dollar Signs $ZZ9 $ZZ,ZZ9 $ZZ.99

$ 4 $ 2,345 $ .00

$123 $ 0 $ 7.89

D. Floating Dollar Sign $$$9 $$$,$$9 $$$.99

$4 $2,345 $.00

$123 $0 $7.89

**Spacing**

1. Single – No blank lines between

XXXXXXX

XXXXXXX

2. Double – One blank line between

XXXXXX

XXXXXX

3. Triple – Two blank lines between

XXXXX

XXXXX

**Rules**

1. Show 2 detail lines for spacing

2. Show repetition

3. Show final detail line

XXXXXXXXXX $$$.99

XXXXXXXXXX $$$.99

XXXXXXXXXX $$$.99