

Schedule M-3 Return Codes (MRCs)

MRC	Description	Cross-Ties	Line
Part II: Income/Loss Items			
I100	Income (loss) from equity method foreign corporations		1
I110	Gross foreign dividends not previously taxed		2
I120	Subpart F, QEF, and similar income inclusions		3
I140	Gross foreign distributions previously taxed		4
I150	Income (loss) from equity method US corporations		5
I160	U.S. dividends		6
I180	Income (loss) from US partnerships		7
I190	Income (loss) from foreign partnerships		8
I200	Income (loss) from other pass-through entities		9
I210	Items relating to reportable transactions		10
I230	Total accrual to cash adjustment		12
I240	Hedging transactions		13
I250	Mark-to-Market Income (Loss) Under Section 475(a)		14
I270	Sale versus lease (for sellers and/or lessors)		16
I280	Section 481(a) adjustments		17
I290	Unearned / deferred revenue		18
I300	Income recognition from long-term contracts		19
I310	Original issue discount and other imputed interest		20
I320	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities		21a
I330	Gross capital gains from Schedule D, excluding amount from pass-through entities		21b
I340	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		21c
I350	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		21d
I360	Abandonment Losses		21e
I370	Worthless stock losses (attach details)		21f

I380	Other gain/loss on disposition of assets other than inventory		21g
I420	Other items with no differences	X	25
N/A	Reserved by IRS		22

MRC	Description	Cross-Ties	Line
Part III: Expense/Deduction Items			
E570	State and local current income tax expense		1
E580	State and local deferred income tax expense		2
E590	Foreign current income tax expense (other than foreign withholding taxes)		3
E600	Foreign deferred income tax expense		4
E640	Equity-based compensation		5
E650	Meals and entertainment		6
E660	Fines and penalties		7
E670	Judgments, damages, awards, and similar costs		8
E681	Guaranteed Payments		9
E700	Pension and profit-sharing		10
E710	Other post-retirement benefits		11
E720	Deferred compensation		12
E730	Charitable contribution of cash and tangible property		13
E740	Charitable contribution of intangible property		14
E762	Organizational expenses as per 1.709-2(a)		15
E763	Syndication expenses as per 1.709-2(b)		16
E770	Current year acquisition or reorganization investment banking fees		17
E780	Current year acquisition or reorganization legal and accounting fees		18
E800	Amortization / Impairment of Goodwill		19
E810	Amortization of acquisition, reorganization, and start-up costs		20
E820	Other amortization or impairment write-offs		21
E840	Depletion - oil & gas		23a
E841	Depletion - other than oil & gas		23b
E842	Intangible drilling & development costs		24
E850	Depreciation		25
E860	Bad debt expense		26

E880	Purchase versus lease (for purchasers and/or lessees)		28
E890	Other expense/deduction items with differences	X	30
E900	Research and development costs		29

Form 8916-A Return Codes (MRCs)

MRC	Description	Cross-Ties	Line
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Page 1: Part I - Cost of Goods Sold

I260.01	Amounts attributable to cost flow assumptions		1
I260.02A	Stock option expense		2a
I260.02B	Other equity based compensation		2b
I260.02C	Meals and entertainment		2c
I260.02D	Parachute payments		2d
I260.02E	Compensation with section 162(m) limitation		2e
I260.02F	Pension and profit sharing		2f
I260.02G	Other post-retirement benefits		2g
I260.02H	Deferred compensation		2h
I260.02J	Amortization		2j
I260.02K	Depletion		2k
I260.02L	Depreciation		2l
I260.02M	Corporate owned life insurance premiums		2m
I260.02N	Other section 263A costs		2n
I260.03	Inventory shrinkage accruals		3
I260.04	Excess inventory and obsolescence reserves		4
I260.05	Lower of cost or market write-downs		5
I260.06	Other items with differences (attach schedule)		6
I260.07	Other items with no differences		7
N/A	Reserved by IRS		2i

MRC	Description	Cross-Ties	Line
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Page 2: Part II - Interest Income

I220.01	Tax-exempt interest income		1
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I220.02	Interest income from hybrid securities	2
I220.03	Sale/lease interest income	3
I220.04a	Intercompany interest income - from outside tax affiliated group	4a
I220.04b	Intercompany interest income - from tax affiliated group	4b
I220.05	Other interest income	5

MRC	Description	Cross-Ties	Line
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Page 2: Part II - Interest Expense

E621.01	Interest expense from hybrid securities	1
E621.02	Lease/purchase interest expense	2
E621.03a	Intercompany interest expense - paid to outside tax affiliated group	3a
E621.03b	Intercompany interest income - paid to tax affiliated group	3b
E621.04	Other interest expense	4