

## 1065 Tax Return Codes (TRCs)

| TRC Code       | Description                                    | Cross-Ties | Line |
|----------------|--|------------|------|
| Page 1: Income |  |            |      |
| 30-100         | Gross Receipts or Sales                        |            | 1a   |
| 30-105         | Returns and Allowances                         |            | 1b   |
| 31-640         | Ordinary Income (Loss) from Fiduciary Entities | X          | 4    |
| 31-660         | Ordinary Gain (Loss) (Form 4797, Part II)      |            | 6    |
| 31-900         | Other Income                                   | X          | 7    |

| TRC Code           | Description                                     | Cross-Ties | Line |
|--------------------|---|------------|------|
| Page 1: Deductions |   |            |      |
| 41-220             | Salaries and Wages                              |            | 9    |
| 41-221             | Employment Credits                              |            | 9    |
| 41-230             | Guaranteed Payments to Partners                 |            | 10   |
| 41-260             | Repairs and Maintenance                         |            | 11   |
| 41-300             | Bad Debts                                       |            | 12   |
| 41-350             | Rents   |            | 13   |
| 41-420             | Taxes and Licenses                              | X          | 14   |
| 41-500             | Interest  | X          | 15   |
| 41-540             | Depreciation                                    |            | 16a  |
| 41-560             | Depletion                                       |            | 17   |
| 41-570             | Retirement Plans                                |            | 18   |
| 41-620             | Employee Benefit Programs                       |            | 19   |
| 41-635             | Energy efficient commercial buildings deduction |            | 20   |
| 41-810             | Meals and Entertainment                         |            | 21   |
| 41-820             | Amortization                                    |            | 21   |
| 41-900             | Other Deductions/Early Retirement Expenses      | X          | 21   |

## Schedule K

| TRC Code                   | Description   | Cross-Ties | Line |
|----------------------------|---|------------|------|
| Rental Real Estate: Income |   |            |      |
| 38-400                     | Rental Real Estate: Gross Rents   |            | 2    |
| 38-409                     | Rental Real Estate: Other Income  |            | 2    |
| 38-419                     | Rental Real Estate: Net Gain (loss) from Disposition of Property<br>(from Form 4797, Part II, line 17)  |            | 2    |
| 38-420                     | Rental Real Estate: Net Income (loss) from Pass-through Entities<br>in which this taxpayer is a partner or beneficiary (from Schedule<br>K-1) |            | 2    |

| TRC Code                     | Description   | Cross-Ties | Line |
|------------------------------|---|------------|------|
| Rental Real Estate: Expenses |   |            |      |
| 48-450                       | Rental Real Estate: Advertising                       |            | 2    |
| 48-453                       | Rental Real Estate: Auto and Travel                   |            | 2    |
| 48-456                       | Rental Real Estate: Cleaning and Maintenance          |            | 2    |
| 48-459                       | Rental Real Estate: Commissions                       |            | 2    |
| 48-462                       | Rental Real Estate: Insurance                         |            | 2    |
| 48-465                       | Rental Real Estate: Legal and Other Professional Fees |            | 2    |
| 48-468                       | Rental Real Estate: Interest                          |            | 2    |
| 48-471                       | Rental Real Estate: Repairs                           |            | 2    |
| 48-474                       | Rental Real Estate: Taxes                             |            | 2    |
| 48-477                       | Rental Real Estate: Utilities                         |            | 2    |
| 48-486                       | Rental Real Estate: Depreciation                      |            | 2    |
| 48-489                       | Rental Real Estate: Amortization                      |            | 2    |
| 48-492                       | Rental Real Estate: Deductible Guaranteed Payments    |            | 2    |
| 48-499                       | Rental Real Estate: Other Expenses                    |            | 2    |

| TRC Code                      | Description | Cross-Ties | Line |
|-------------------------------|-------------|------------|------|
| Other Rental Property: Income |             |            |      |

|        |                                     |  |    |
|--------|-------------------------------------|--|----|
| 38-500 | Other Rental Property: Gross Rents  |  | 3a |
| 38-509 | Other Rental Property: Other Income |  | 3a |

| TRC Code                        | Description | Cross-Ties | Line |
|---------------------------------|-------------|------------|------|
| Other Rental Property: Expenses |             |            |      |

|        |  |  |    |
|--------|--|--|----|
| 48-550 | Other Rental Property: Advertising                       |  | 3b |
| 48-553 | Other Rental Property: Auto and Travel                   |  | 3b |
| 48-556 | Other Rental Property: Cleaning and Maintenance          |  | 3b |
| 48-559 | Other Rental Property: Commissions                       |  | 3b |
| 48-562 | Other Rental Property: Insurance                         |  | 3b |
| 48-565 | Other Rental Property: Legal and Other Professional Fees |  | 3b |
| 48-568 | Other Rental Property: Interest                          |  | 3b |
| 48-571 | Other Rental Property: Repairs                           |  | 3b |
| 48-574 | Other Rental Property: Taxes                             |  | 3b |
| 48-577 | Other Rental Property: Utilities                         |  | 3b |
| 48-580 | Other Rental Property: Wages and Salaries                |  | 3b |
| 48-583 | Other Rental Property: Depreciation                      |  | 3b |
| 48-586 | Other Rental Property: Amortization                      |  | 3b |
| 48-589 | Other Rental Property: Deductible Guaranteed Payments    |  | 3b |
| 48-599 | Other Rental Property: Other Expenses                    |  | 3b |

| TRC Code    | Description | Cross-Ties | Line |
|-------------|-------------|------------|------|
| Income/Loss |             |            |      |

|        |  |   |    |
|--------|--|---|----|
| 31-108 | Other Dividend Income                            |   | 6a |
| 34-210 | Sch K: Guaranteed Payments to Partners - Capital |   | 4a |
| 34-215 | Sch K: Guaranteed Payments to Partners - Service |   | 4b |
| 34-300 | Sch K: Interest Income on U.S. Obligations       | X | 5  |
| 34-310 | Sch K: Other Interest Income                     | X | 5  |

|        |   |   |      |
|--------|---|---|------|
| 34-410 | Sch K: Qualified Dividend Income (Investment)   | X | 6b   |
| 34-412 | Sch K: Qualified Dividend Income (Non-Investment)   |   | 6b   |
| 34-500 | Sch K: Net Short-Term Capital Gain (Loss)   |   | 8    |
| 34-550 | Sch K: Net Long-Term Capital Gain (Loss)  |   | 9a   |
| 34-600 | Sch K: Net Gain (Loss) Under Sec. 1231  |   | 10   |
| 34-710 | Sch K: Other Portfolio Income (Loss)  | X | 11   |
| 34-740 | Sch K: Net Involuntary Conversion Gain (Loss)   |   | 11   |
| 34-743 | Sch K: Section 743(b) positive adjustments  |   | 11   |
| 34-746 | Sch K: Recoveries of tax benefit items  |   | 11J  |
| 34-747 | Sch K: Gambling gains and losses  |   | 11K  |
| 34-749 | Sch K: Gain eligible for section 1045 rollover (replacement stock purchased by the corporation)     |   | 11M  |
| 34-750 | Sch K: Spec Allocated Net Ordinary Gain (Loss)  |   | 11   |
| 34-751 | Sch K: Gain eligible for section 1045 rollover (replacement stock not purchased by the corporation) |   | 11N  |
| 34-752 | Sch K: Sale or exchange of QSB stock with section 1202 exclusion                                    |   | 11O  |
| 34-753 | Gain or loss on disposition of farm recapture property ,1252  |   | 11   |
| 34-755 | Sch K: Section 965(a) Income  |   | 11   |
| 34-757 | G/L disp oil/gas/geothermal/oth mineral prop  |   | 11i  |
| 34-760 | Sch K: Section 1256 contracts and straddles   |   | 11   |
| 34-765 | Sch K: Inclusions of subpart F income   |   | 11   |
| 34-770 | Sch K: Mining exploration cost recapture  |   | 11   |
| 34-780 | Sch K: Cancellation of Debt   |   | 11   |
| 34-800 | Sch K: Other Income (loss)  | X | 11   |
| 38-300 | Royalties: Gross Royalties  |   | 7    |
| 38-309 | Royalties: Other Income   |   | 7    |
| 44-743 | Sch K: Section 743(b) negative adjustments  |   | 13d  |
| 44-752 | Interest exp for working interest oil or gas  |   | 11AD |
| 44-760 | Sch K: Excess BIE   |   | 13d  |

| TRC Code                   | Description                            | Cross-Ties | Line |
|----------------------------|--|------------|------|
| Royalty Property: Expenses |  |            |      |
| 48-360                     | Royalties: Depletion                   |            | 7    |
| 48-370                     | Royalties: Investment Interest Expense |            | 7    |
| 48-399                     | Royalties: Other Expenses              |            | 7    |

| TRC Code   | Description  | Cross-Ties | Line |
|------------|--|------------|------|
| Deductions |  |            |      |
| 44-300     | Schedule K: Section 179 Expense Deduction                |            | 12   |
| 44-400     | Schedule K: Charitable Contributions: Cash (60%)         |            | 13a  |
| 44-410     | Schedule K: Charitable Contributions: Cash (30%)         |            | 13a  |
| 44-420     | Schedule K: Charitable Contributions: Noncash (50%)      |            | 13a  |
| 44-430     | Schedule K: Charitable Contributions: Noncash (30%)      |            | 13a  |
| 44-440     | Schedule K: Capital Gain Property to a 50% Org. (30%)    |            | 13a  |
| 44-450     | Schedule K: Capital Gain Property (20%)                  |            | 13a  |
| 44-460     | Schedule K: Contributions (100%)                         |            | 13a  |
| 44-500     | Schedule K: Interest Expense on Investment Debts         |            | 13b  |
| 44-510     | Schedule K: Deductions - Royalty Income                  |            | 13d  |
| 44-520     | Schedule K: Section 59(e) Expenditures                   | X          | 13d  |
| 44-530     | Schedule K: Deductions Related to Portfolio Deductions   | X          | 13d  |
| 44-610     | Schedule K: Payments for Partners: IRA                   |            | 13d  |
| 44-620     | Schedule K: Payments for Partners: Keogh Plan            |            | 13d  |
| 44-630     | Schedule K: Payments for Partners: SEP                   |            | 13d  |
| 44-700     | Schedule K: Amounts paid for medical insurance           |            | 13d  |
| 44-710     | Schedule K: Educational assistance benefits              |            | 13d  |
| 44-720     | Schedule K: Dependent care benefits                      |            | 13d  |
| 44-730     | Schedule K: Preproductive period expenses                |            | 13d  |
| 44-740     | Schedule K: Rental real estate commercial revitalization |            | 13d  |
| 44-744     | Schedule K: Soil and water conservation                  |            | 13W  |

|        |   |      |
|--------|---|------|
| 44-745 | Schedule K: Film, television, and theatrical production expenditures  | 13X  |
| 44-746 | Schedule K: Expenditures for removal of barriers                      | 13Y  |
| 44-747 | Schedule K: Itemized deductions                                       | 13Z  |
| 44-748 | Schedule K: Contributions to a capital construction fund (CCF)        | 13AA |
| 44-749 | Schedule K: Penalty on early withdrawal of savings                    | 13AB |
| 44-750 | Schedule K: Reforestation Expense deduction                           | 13d  |
| 44-751 | Schedule K: Interest expense allocated to debt financed distributions | 13AC |
| 44-755 | Sch K: Section 965 (c) Deduction                                      | 13d  |
| 44-800 | Schedule K: Other Deductions  | 13d  |
| 48-370 | Investment Interest Expense   | 13b  |

| TRC Code             | Description               | Cross-Ties | Line |
|----------------------|---------------------------|------------|------|
| Foreign Transactions |                           |            |      |
| 44-910               | Schedule K: Foreign Taxes |            | 21   |

## Schedule L

| TRC Code | Description  | Cross-Ties | Line |
|----------|--|------------|------|
| Assets   |  |            |      |
| 10-100   | Cash   |            | 1    |
| 10-200   | Trade Notes and Accounts Receivable                |            | 2a   |
| 10-205   | Allowance for Bad Debts                            |            | 2b   |
| 10-300   | Inventories  |            | 3    |
| 10-301   | Inventories (Farm)                                 |            | 3    |
| 10-400   | U.S. Government Obligations                        |            | 4    |
| 10-500   | Tax-Exempt Securities                              |            | 5    |
| 10-510   | Other Tax-Exempt Securities                        |            | 5    |
| 10-900   | Other Current Assets/Short-Term Bonds              | X          | 6    |
| 11-150   | Loans to Partners (or persons related to Partners) |            | 7a   |

|        |  |   |     |
|--------|--|---|-----|
| 11-200 | Mortgage and Real Estate Loans         |   | 7b  |
| 11-400 | Other Investments                      | X | 8   |
| 11-500 | Buildings and Other Depreciable Assets |   | 9a  |
| 11-505 | Accumulated Depreciation               |   | 9b  |
| 11-600 | Depletable Assets                      |   | 10a |
| 11-605 | Accumulated Depletion                  |   | 10b |
| 11-700 | Land (Net of Amortization)             |   | 11  |
| 11-830 | Intangible Assets: Other               |   | 12a |
| 11-835 | Accumulated Amortization               |   | 12b |
| 11-900 | Other Assets                           | X | 13  |

| TRC Code                | Description  | Cross-Ties | Line |
|-------------------------|--|------------|------|
| Liabilities and Capital |  |            |      |
| 20-100                  | Accounts Payable                                     |            | 15   |
| 20-200                  | Current Mortgage, Notes and Bonds Payable            |            | 16   |
| 20-250                  | Non-Recourse Loans                                   | X          | 18   |
| 20-255                  | Qualified Non-Recourse Loans                         | X          | 18   |
| 20-300                  | Other Current Liabilities                            |            | 17   |
| 21-150                  | Loans from Partners (or persons related to Partners) |            | 19a  |
| 21-200                  | Long-Term Mortgages, Notes and Bonds Payable         |            | 19b  |
| 21-300                  | Other Liabilities                                    | X          | 20   |
| 22-500                  | Partners' Capital                                    |            | 21   |

## Schedule M-1

| TRC Code     | Description                                | Cross-Ties | Line |
|--------------|--|------------|------|
| Return Codes |  |            |      |
| 60-120       | Guaranteed Payments                        |            | 3    |
| 60-150       | Other Taxable Income Not Recorded on Books |            | 2    |
| 60-210       | Book Over Tax Depreciation                 |            | 4a   |
| 60-216       | Book Over Tax Travel and Entertainment     |            | 4b   |

|        |   |   |    |
|--------|---|---|----|
| 60-224 | Book Over Tax Amortization                              |   | 4b |
| 60-240 | Other Book Expenses Not Deducted on Return              | X | 4b |
| 60-410 | Tax Exempt Interest                                     |   | 6a |
| 60-450 | Other Book Income Not Included on Return                | X | 6a |
| 60-510 | Tax Over Book Depreciation                              |   | 7a |
| 60-522 | Tax Over Book Depletion                                 |   | 7  |
| 60-524 | Tax Over Book Amortization                              | X | 7  |
| 60-530 | Nondeductible Expenses - Expense Included on Schedule K |   | 4b |
| 60-540 | Other Tax Deductions Not Recorded on Books              | X | 7  |

## Schedule M-2

| TRC Code     | Description                     | Cross-Ties | Line |
|--------------|---------------------------------|------------|------|
| Return Codes |                                 |            |      |
| 62-300       | Other Increases                 | X          | 4    |
| 62-302       | Other Decreases                 | X          | 7    |
| 62-304       | Capital Contributions: Cash     | X          | 2a   |
| 62-305       | Capital Contributions: Property | X          | 2b   |
| 62-306       | Distributions: Property         | X          | 6b   |
| 62-308       | Distributions: Cash             |            | 6a   |

## Form 1125-A

| TRC Code           | Description  | Cross-Ties | Line |
|--------------------|--|------------|------|
| Cost of Goods Sold |  |            |      |
| 40-110             | Cost of Goods Sold: Beginning Inventory                |            | 1    |
| 40-120             | Cost of Goods Sold: Purchases                          |            | 2    |
| 40-122             | Cost of Goods Sold: Materials and Supplies (1065 Only) |            | 5    |
| 40-130             | Cost of Goods Sold: Cost of Labor                      |            | 3    |
| 40-140             | Cost of Goods Sold: Additional Sec. 263A Costs         |            | 4    |
| 40-150             | Cost of Goods Sold: Other Costs                        | X          | 5    |



|        |  |   |   |
|--------|--|---|---|
| 40-155 | Cost of Goods Sold: Inventory Costs Paid     |   | 5 |
| 40-160 | Cost of Goods Sold: Depreciation             |   | 5 |
| 40-170 | Cost of Goods Sold: Amortization             |   | 5 |
| 40-190 | Cost of Goods Sold: Inventory at end of year |   | 7 |
| 40-250 | Cost of Products Sold: Other Costs           | X | 5 |
| 40-255 | Cost of Products Sold: Inventory Costs Paid  |   | 5 |
| 40-260 | Cost of Products Sold: Depreciation          |   | 5 |
| 40-270 | Cost of Products Sold: Amortization          |   | 5 |

## Form 8825

| TRC Code                   | Description   | Cross-Ties | Line |
|----------------------------|---|------------|------|
| Rental Real Estate: Income |   |            |      |
| 38-400                     | Rental Real Estate: Gross Rents and Other Income  |            | 2    |
| 38-409                     | Rental Real Estate: Gross Rents and Other Income  |            | 2    |
| 38-419                     | Rental Real Estate: Net Gain (loss) from Disposition of Property<br>(from Form 4797, Part II, line 17)  |            | 19   |
| 38-420                     | Rental Real Estate: Net Income (loss) from Pass-through Entities<br>in which this taxpayer is a partner or beneficiary (from Schedule<br>K-1) |            | 20a  |

| TRC Code                     | Description   | Cross-Ties | Line |
|------------------------------|---|------------|------|
| Rental Real Estate: Expenses |   |            |      |
| 48-450                       | Rental Real Estate: Advertising                       |            | 3    |
| 48-453                       | Rental Real Estate: Auto and Travel                   |            | 4    |
| 48-456                       | Rental Real Estate: Cleaning and Maintenance          |            | 5    |
| 48-459                       | Rental Real Estate: Commissions                       |            | 6    |
| 48-462                       | Rental Real Estate: Insurance                         |            | 7    |
| 48-465                       | Rental Real Estate: Legal and Other Professional Fees |            | 8    |
| 48-468                       | Rental Real Estate: Interest                          |            | 9    |
| 48-471                       | Rental Real Estate: Repairs                           |            | 10   |
| 48-474                       | Rental Real Estate: Taxes                             |            | 11   |

|        |  |    |
|--------|--|----|
| 48-477 | Rental Real Estate: Utilities                      | 12 |
| 48-480 | Rental Real Estate: Wages and Salaries (1065 only) | 13 |
| 48-486 | Rental Real Estate: Depreciation                   | 14 |
| 48-489 | Rental Real Estate: Amortization                   | 15 |
| 48-492 | Rental Real Estate: Deductible Guaranteed Payments | 15 |
| 48-499 | Rental Real Estate: Other Expenses                 | 15 |

## Schedule F

| TRC Code                          | Description   | Cross-Ties | Line |
|-----------------------------------|---|------------|------|
| Part I: Farm Income - Cash Method |   |            |      |
| 38-100                            | Sales of Livestock Bought for Resale                                    |            | 1a   |
| 38-104                            | Sales of Livestock Raised   |            | 2    |
| 38-106                            | Cooperative Distributions (Form(s) 1099-PATR)                           |            | 3a   |
| 38-108                            | Agricultural Program Payments   |            | 4a   |
| 38-110                            | Commodity Credit Corp. Loans Reported under election (Cash)             |            | 5a   |
| 38-112                            | Commodity Credit Loans Forfeited (Cash)                                 |            | 5b   |
| 38-114                            | Crop Insurance proceeds and federal crop disaster payments in CY (Cash) |            | 6a   |
| 38-116                            | Crop Insurance Proceeds Deferred from PY (Cash)                         |            | 6d   |
| 38-118                            | Custom Hire (Machine Work) Income not reported in 7a (Cash)             |            | 7    |
| 38-120                            | Other Income not reported on line 8a                                    |            | 8    |
| 48-102                            | Cost or Other Basis of Livestock or other items                         |            | 1b   |

| TRC Code   | Description              | Cross-Ties | Line |
|--|--------------------------|------------|------|
| Part II: Farm Expenses - Cash and Accrual Method |                          |            |      |
| 48-200   | Car and Truck Expenses   |            | 10   |
| 48-203   | Chemicals                |            | 11   |
| 48-206   | Conservation Expenses    |            | 12   |
| 48-209   | Custom Hire/Machine Work |            | 13   |
| 48-212   | Depreciation             |            | 14   |

|        |  |     |
|--------|--|-----|
| 48-215 | Employee Benefit Programs                        | 15  |
| 48-218 | Feed   | 16  |
| 48-221 | Fertilizer and Lime                              | 17  |
| 48-224 | Freight and Trucking                             | 18  |
| 48-227 | Gasoline, Fuel, and Oil                          | 19  |
| 48-230 | Insurance (other than health)                    | 20  |
| 48-236 | Mortgage Interest (paid to banks, etc.)          | 21a |
| 48-239 | Other Interest                                   | 21b |
| 48-242 | Labor Hired (Less employment credits)            | 22  |
| 48-245 | Pension and Profit Sharing                       | 23  |
| 48-248 | Rent or Lease Vehicles, Machinery, and Equipment | 24a |
| 48-251 | Rent or Lease Other (Land and Animals, etc.)     | 24b |
| 48-254 | Repairs and Maintenance                          | 25  |
| 48-257 | Seeds and Plants                                 | 26  |
| 48-260 | Storage and Warehousing                          | 27  |
| 48-263 | Supplies Purchased                               | 28  |
| 48-266 | Taxes  | 29  |
| 48-269 | Utilities  | 30  |
| 48-270 | Veterinary, Breeding, and Medicine               | 31  |
| 48-290 | Other Expenses                                   | 32a |

| TRC Code                               | Description  | Cross-Ties | Line |
|--|--|------------|------|
| Part III: Farm Income - Accrual Method |  |            |      |
| 38-130                                 | Specified Sales of Livestock, Produce, Grains, and Other Products Not Reported on line 37(a) |            | 37b  |
| 38-132                                 | Cooperative Distributions (Form(s) 1099-PATR)  |            | 38a  |
| 38-134                                 | Agricultural Program Payments  |            | 39a  |
| 38-136                                 | Commodity Credit Corporation (CCC) Loans Reported under election                             |            | 40a  |
| 38-138                                 | CCC Loans Forfeited  |            | 40b  |
| 38-140                                 | Crop Insurance Proceeds  |            | 41   |

|        |   |     |
|--------|---|-----|
| 38-142 | Other Custom Hire (Machine Work) Income from merchant card or third party payments not reported on line 42a | 42b |
| 38-150 | Other Income not reported on line 43a   | 43b |
| 48-170 | Beginning Inventory. Do not include sales reported on Form 4797   | 45  |
| 48-173 | Inventory of Livestock, Produce, Grains, and Other Purchased during CY                                      | 46  |
| 48-176 | Ending Inventory of Livestock, Produce, Grains, and Other   | 48  |

## Schedule M-3 Return Codes (MRCs)

| MRC Code                   | 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 Code                          | 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 Code                            | Description                                   | Cross-Ties | Line |
|-------------------------------------|---|------------|------|
| 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 Code | Description | Cross-Ties | Line |
|----------|-------------|------------|------|
|----------|-------------|------------|------|

## Page 2: Part II - Interest Income

|          |  |  |    |
|----------|--|--|----|
| I220.01  | Tax-exempt interest income                                       |  | 1  |
| 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 Code | Description | Cross-Ties | Line |
|----------|-------------|------------|------|
|----------|-------------|------------|------|

## 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  |