

Schedule M-3

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
I130	Section 78 gross-up		4
I140	Gross foreign distributions previously taxed		5
I150	Income (loss) from equity method US corporations		6
I160	U.S. dividends		7
I170	Minority interest for includible corporations		8
I180	Income (loss) from US partnerships		9
I190	Income (loss) from foreign partnerships		10
I200	Income (loss) from other pass-through entities		11
I210	Items relating to reportable transactions		12
I230	Total accrual to cash adjustment		14
I240	Hedging transactions		15
I250	Mark-to-Market Income (Loss) Under Section 475(a)		16
I270	Sale versus lease (for sellers and/or lessors)		18
I280	Section 481(a) adjustments		19
I290	Unearned / deferred revenue		20
I300	Income recognition from long-term contracts		21
I310	Original issue discount and other imputed interest		22
I320	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities		23a
I330	Gross capital gains from Schedule D, excluding amount from pass-through entities		23b
I340	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		23c

I350	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		23d
I360	Abandonment Losses		23e
I370	Worthless stock losses (attach details)		23f
I380	Other gain/loss on disposition of assets other than inventory		23g
I390	Capital loss limitation and carryforward used		24
I410	Other income (loss) items with differences	X	25
I420	Other items with no differences	X	28

MRC	Description	Cross-Ties	Line
Part III: Expense/Deduction Items			
E550	US current income tax expense		1
E560	US deferred income tax expense		2
E570	State and local current income tax expense		3
E580	State and local deferred income tax expense		4
E590	Foreign current income tax expense (other than foreign withholding taxes)		5
E600	Foreign deferred income tax expense		6
E610	Foreign withholding taxes		7
E631	Stock Option Expense		9
E640	Equity-based compensation		10
E650	Meals and entertainment		11
E660	Fines and penalties		12
E670	Judgments, damages, awards, and similar costs		13
E680	Parachute payments		14
E690	Compensation with section 162(m) limitation		15
E700	Pension and profit-sharing		16
E710	Other post-retirement benefits		17
E720	Deferred compensation		18
E730	Charitable contribution of cash and tangible property		19
E740	Charitable contribution of intangible property		20
E751	Charitable contribution limitation/carryforward		21

E761	Domestic production activities deduction		22
E770	Current year acquisition or reorganization investment banking fees		23
E780	Current year acquisition or reorganization legal and accounting fees		24
E790	Current year acquisition/ reorganization other costs		25
E800	Amortization / Impairment of Goodwill		26
E810	Amortization of acquisition, reorganization, and start-up costs		27
E820	Other amortization or impairment write-offs		28
E840	Depletion - oil & gas		30
E850	Depreciation		31
E860	Bad debt expense		32
E870	Corporate owned life insurance premiums		33
E880	Purchase versus lease (for purchasers and/or lessees)		34
E890	Other expense/deduction items with differences	X	37
E900	Research and development costs		35
E910	Section 118 exclusion (attach schedule)		36
E920	Section 162r		
N/A	Reserved by IRS		29

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MRC	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	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	Description	Cross-Ties	Line
Page 2: Part III - 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