

## 1120-C Tax Return Codes

TRC	Description	Cross-Ties	Line
Page 1: Income			
30-100	Gross Receipts or Sales		1a
30-105	Returns and Allowances		1b
31-167	Subpart F inclusion, lower-tier foreign corp. stock sale		
31-168	Subpart F from hybrid dividends of tiered corporations		
31-171	Global intangible Low-Taxed Income		
31-340	Interest on U.S. Obligations		5
31-380	Other Interest	X	5
31-420	Gross Rents		6
31-520	Gross Royalties		6
31-620	Capital Gains (Schedule D)		7
31-660	Ordinary Gain (Loss) (Form 4797, Part II)		8
31-662	Net Farm Profit (Loss)		9
31-900	Other Income	X	9
E920	Section 162r		

TRC	Description	Cross-Ties	Line
Page 1: Deductions			
41-210	Compensation of Officers		11
41-220	Salaries and Wages		12
41-221	Employment Credits		12
41-260	Repairs and Maintenance		23
41-300	Bad Debts		15
41-350	Rents		13
41-400	Federal Income Tax		14
41-420	Taxes and Licenses	X	15
41-440	Foreign Income Taxes		15
41-460	State and Local Taxes	X	15

41-500	Interest	X	16
41-520	Current Year Contributions	X	17
41-540	Depreciation		18
41-560	Depletion		23
41-580	Advertising		19
41-600	Pension, Profit-Sharing, etc. Plans		20
41-620	Employee Benefit Programs		21
41-810	Meals and Entertainment		23
41-812	100% Deductible Travel		23
41-820	Amortization		23
41-825	Royalties and License Fees		23
41-830	Extraordinary Items & Prior Period Adjustments		23
41-840	Extraterritorial Income Exclusion		23
41-900	Other Deductions/Early Retirement Expenses	X	23

## Schedule C

TRC	Description	Cross-Ties	Line
Return Codes			
31-110	Dividends: Domestic Corporations Subject to 70% Deduction		1
31-115	Dividends: Domestic Corporations Subject to 80% Deduction		2
31-120	Dividends: Debt-Financed Stock of Domestic/Foreign Corps		3
31-125	Dividends: Perf. Stock of Less-Than-20%-Owned Public Utility		4
31-130	Dividends: Pref Stock of 20%-Or-More-Owned Public Utility		5
31-135	Dividends: Less-Than-20%-Owned For Corps / FSCs @ 70%		6
31-140	Dividends: 20%-Or-More-Owned For Corps / FSCs @ 80%		7
31-145	Dividends: Wholly-Owned Foreign Subs Subj to 100% Deduct		8
31-150	Dividends: Domestic Corps Received By SBIC Under '58 Act		10
31-155	Dividends: Affiliated Group Members Subj to 100% Deduct		11
31-160	Dividends: Certain FSCs Subject to 100% Deduction		12
31-165	Dividends: Other Foreign Corporations		13
31-170	Dividends: Income from CFC Under Subpart F		14

31-175	Dividends: Foreign Dividend Gross-Up		15
31-180	Dividends: IC-DISC and Former DISC		16
31-185	Dividend Details	X	17

## Schedule L

TRC	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
10-400	U.S. Government Obligations	X	5
10-500	Tax-Exempt Securities	X	5
10-900	Other Current Assets/Short-Term Bonds	X	4
11-100	Loans to Stockholders		6
11-200	Mortgage and Real Estate Loans	X	7
11-300	Investment in Subsidiaries		5
11-500	Buildings and Other Depreciable Assets		8a
11-505	Accumulated Depreciation		8b
11-600	Depletable Assets		9a
11-605	Accumulated Depletion		9b
11-700	Land (Net of Amortization)		10
11-800	Intangible Assets: Goodwill		11a
11-810	Intangible Assets: Organizational Costs		11a
11-820	Intangible Assets: Patents, Trademarks		11a
11-830	Intangible Assets: Other		11a
11-835	Accumulated Amortization		11b
11-900	Other Assets	X	12

TRC	Description	Cross-Ties	Line
Liabilities			
20-100	Accounts Payable		14
20-200	Current Mortgage, Notes and Bonds Payable		15
20-410	Accrued Federal Income Tax	X	16
20-415	Federal Income Tax Deposits Paid	X	16
20-420	Accrued State and Local Income Tax	X	16
20-425	State and Local Income Tax Deposits Paid	X	16
21-100	Loans from Stockholders	X	17
21-200	Long-Term Mortgages, Notes and Bonds Payable		18
21-300	Other Liabilities	X	19
22-100	Capital Stock - Preferred		20a
22-110	Capital Stock - Common		20b
22-200	Additional Paid-in Capital		21
22-220	Patronage Dividends Alloc. in Noncash Form		22
22-223	Per-Unit Retains Allocated in Noncash Form		23
22-300	Retained Earnings - Appropriated	X	24
22-310	Retained Earnings - Unappropriated		25
22-400	Adjustments to Shareholders' Equity	X	26
22-440	Cost of Treasury Stock		27

## Schedule M-1

TRC	Description	Cross-Ties	Line
Return Codes			
60-110	Federal Income Tax		2
60-130	Excess Capital Loss Over Capital Gain		3
60-142	Foreign Dividend Gross-Up Not on Books		4
60-144	Tax Over Book Gain		4
60-150	Other Taxable Income Not Recorded on Books	X	4
60-210	Book Over Tax Depreciation		5a

60-213	Book Over Tax Contributions		5b
60-216	Book Over Tax Travel and Entertainment		5c
60-221	Book Over Tax State Taxes		5c
60-222	Book Over Tax Depletion		5c
60-223	Book Over Tax Bad Debts		5c
60-224	Book Over Tax Amortization		5c
60-225	Book Over Tax Foreign Income Taxes		5c
60-226	Book Over Tax Employment Credit Wage Reduction		5c
60-240	Other Book Expenses Not Deducted on Return	X	5c
60-410	Tax Exempt Interest		7
60-450	Other Book Income Not Included on Return	X	7
60-510	Tax Over Book Depreciation		8a
60-521	Tax Over Book State Taxes		8b
60-522	Tax Over Book Depletion		8b
60-523	Tax Over Book Bad Debts		8b
60-524	Tax Over Book Amortization		8b
60-525	Tax Over Book Foreign Income Taxes		8b
60-526	Capital Loss Carryover Utilized		8b
60-527	Passover Loss Carryover Absorbed		
60-540	Other Tax Deductions Not Recorded on Books	X	8b
60-544	Book Over Tax Gain		7b
60-613	Contribution Carryover Utilized		8b
60-628	Extraterritorial Income Exclusion		8b
60-630	Domestic Production Activities Deduction		8b

## Schedule M-2

TRC	Description	Cross-Ties	Line
Return Codes			
62-300	Other Increases	X	5
62-302	Other Decreases	X	6
62-306	Distributions: Property	X	5c

62-308	Distributions: Cash	5a
62-310	Distributions: Stock	5b

## Form 1125-A

TRC	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
40-130	Cost of Goods Sold: Cost of Labor		3
40-134	Cost of Goods Sold: Qual. Per-Unit Retain Certificates (1120-C Only)		4
40-135	Cost of Goods Sold: Money or Other Property (1120-C Only)		5
40-137	Cost of Goods Sold: Non-Qual. Per-Unit Retain Cert. (1120-C Only)		5
40-140	Cost of Goods Sold: Additional Sec. 263A Costs		5
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
40-180	Cost of Goods Sold: Rent Expense		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
40-280	Cost of Products Sold: Rent		5

## 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
N/A	Reserved by IRS		29

## Form 8916-A

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
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MRC	Description	Cross-Ties	Line
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## 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
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## 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