

Schedule M-3 Return Codes (MRCs)

MRC	Description	Cross-Ties	Line
Part II: Income/Loss Items			
I101	Gross receipts		1
I110	Gross foreign dividends not previously taxed		3a
I141	Gross Rental Income		5
I142	Gross Royalty Income		6
I143	Fees and Commission Income		7
I150	Income (loss) from equity method US corporations		8
I160	U.S. dividends		3b
I161	Substitute Dividend Payments Received		3c
I180	Income (loss) from US partnerships		9
I190	Income (loss) from foreign partnerships		10
I200	Income (loss) from other pass-through entities		11
I206	Cost of Goods Sold		2
I210	Items relating to reportable transactions		12
I221	Interest Income Excluding Interest Equivalents		4a
I222	Substitute Interest Payments Received		4b
I223	Interest Equivalents Not Included in Line 4b		4c
I240	Hedging transactions		13
I250	Mark-to-Market Income (Loss) Under Section 475(a)		14a
I251	Mark-to-Market Income (Loss) Under Section 475(d)(3)(B)		14b
I252	Mark-to-Market Income (Loss) Under Section 475(e)		14c
I253	Mark-to-Market Income (Loss) Under Section 475(f)		14d
I254	Gain (Loss) from Certain Section 988 Transactions		15
I255	Interest Income from Global Securities Dealing		16a
I256	Dividends from Global Securities Dealing		16b
I257	Gain (Loss) and Other Fixed Determinable, Annual or Periodic Income from Global		16c
I270	Sale versus lease (for sellers and/or lessors)		17
I280	Section 481(a) adjustments		18

I290	Unearned / deferred revenue	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
I390	Capital loss limitation and carryforward used	22
I391	Other Income (Loss) Items with Differences	23
I410	Other income (loss) items with differences	24
I420	Other items with no differences	27

MRC	Description	Cross-Ties	Line
Part III: Expense/Deduction Items			
E550	US current income tax expense		1
E560	US deferred income tax expense		2
E590	Foreign current income tax expense (other than foreign withholding taxes)		3
E600	Foreign deferred income tax expense		4
E610	Foreign withholding taxes		5
E621	Interest Expense per Books		26a
E623	Regulation Section 1.882-5 Allocation Amount Subject to Deferral or Disallowance (from 1120 F, Schedule 1, Line 24d)		26c
E624	U.S. Source Substitute Interest Payments		26d
E625	Interest Equivalents (e.g. Guarantee Fees) Not Included on Line 26d		26e
E631	Stock Option Expense		8
E640	Equity-based compensation		9
E650	Meals and entertainment		10
E660	Fines and penalties		11

E670	Judgments, damages, awards, and similar costs	12
E681	Guaranteed Payments	27
E690	Compensation with section 162(m) limitation	6
E691	Salaries and Other Base Compensation	7
E700	Pension and profit-sharing	13
E710	Other post-retirement benefits	14
E720	Deferred compensation	15
E730	Charitable contribution of cash and tangible property	16
E761	Domestic production activities deduction	17
E770	Current year acquisition or reorganization investment banking fees	18
E790	Current year acquisition/ reorganization other costs	19
E800	Amortization / Impairment of Goodwill	20
E810	Amortization of acquisition, reorganization, and start-up costs	21
E820	Other amortization or impairment write-offs	22
E850	Depreciation	23
E860	Bad debt expense	24
E880	Purchase versus lease (for purchasers and/or lessees)	25
E882	Fee and Commission Expense	28
E883	Rental Expense	29
E884	Royalty Expense	30
E890	Other expense/deduction items with differences	32
N/A	Interest Expense Under Regulation Section 1.882-5 (from 1120-F, Schedule 1, line 24d)	26b
N/A	Exp Alloc to Eff-Connected Income Regulation Section 1.861-8-Home Office/Other Books Not Giving Rise to U.S. Book Liability (from 1120-F, Schedule H, line 21)	31