

1120-F Tax Return Codes

TRC	Description	Cross-Ties	Line
Page 2: Section I - Income			
32-100	Interest: Not Eff. Connected U.S.		1
32-103	Dividends: Not Eff. Connected U.S.		2
32-106	Rents: Not Eff. Connected U.S.		3
32-109	Royalties: Not Eff. Connected U.S.		4
32-112	Annuities: Not Eff. Connected U.S.		5
32-115	Sale of Timber, Coal: Not Eff. Connected U.S.		6
32-118	Sale Patents, Copyrights: Not Eff. Connected U.S.		7
32-121	Fiduciary Distributions: Not Eff. Connected U.S.		8
32-124	Gross Transportation Inc.: Not Eff. Connected U.S.		9
32-127	Other Filed Income: Not Eff. Connected U.S.		10

TRC	Description	Cross-Ties	Line
Page 2: Section II - Income			
30-100	Gross Receipts or Sales		1a
30-105	Returns and Allowances		1b
31-340	Interest on U.S. Obligations		5
31-380	Other Interest		5
31-420	Gross Rents		6
31-520	Gross Royalties		7
31-620	Capital Gains (Schedule D)		8
31-660	Ordinary Gain (Loss) (Form 4797, Part II)		9
31-662	Net Farm Profit (Loss)		10
31-900	Other Income	X	10

TRC	Description	Cross-Ties	Line
Page 3: Section II - Deductions			
41-210	Compensation of Officers		12
41-220	Salaries and Wages		13
41-221	Employment Credits		13
41-260	Repairs and Maintenance		14
41-300	Bad Debts		15
41-350	Rents		16
41-400	Federal Income Tax		17
41-420	Taxes and Licenses		17
41-440	Foreign Income Taxes		17
41-460	State and Local Taxes		17
41-500	Interest		18
41-520	Current Year Contributions		19
41-540	Depreciation		20
41-560	Depletion		21
41-580	Advertising		22
41-600	Pension, Profit-Sharing, etc. Plans		23
41-620	Employee Benefit Programs		24
41-700	Home Office Deduction Expense Allocable to EIC		16
41-810	Meals and Entertainment		27
41-812	100% Deductible Travel		27
41-820	Amortization		27
41-830	Extraordinary Items & Prior Period Adjustments		27
41-840	Extraterritorial Income Exclusion		27
41-900	Other Deductions/Early Retirement Expenses	X	27

Schedule C

TRC	Description	Cross-Ties	Line
Dividends			
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
31-165	Dividends: Other Foreign Corporations		9
31-175	Dividends: Foreign Dividend Gross-Up		10
31-180	Dividends: IC-DISC and Former DISC		11
31-185	Dividend Details		12

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		4
10-500	Tax-Exempt Securities		5
10-880	Interbranch Current Assets	X	6a
10-882	Other Current Non-U.S. Assets	X	6b
10-900	Other Current Assets/Short-Terms Bonds	X	6c
11-100	Loans to Stockholders		7

11-200	Mortgage and Real Estate Loans		8
11-380	Other Loans and Investment - Non-U.S. Assets	X	9a
11-400	Other Investments	X	9b
11-500	Buildings and Other Depreciable Assets		10a
11-505	Accumulated Depreciation		10b
11-600	Depletable Assets		11a
11-605	Accumulated Depletion		11b
11-700	Land (Net of Amortization)		12
11-800	Intangible Assets: Goodwill		13a
11-810	Intangible Assets: Organizational Costs		13a
11-820	Intangible Assets: Patents, Trademarks		13a
11-830	Intangible Assets: Other		13a
11-835	Accumulated Amortization		13b
11-880	Assets Held in Trust		14
11-882	Other Non-Current Interbranch Assets	X	15
11-884	Other Non-Current Non-U.S. Assets	X	16a
11-900	Other Assets	X	16b

TRC	Description	Cross-Ties	Line
Liabilities and Stockholders' Equity			
20-100	Accounts Payable		18
20-180	Interbranch Liabilities Payable in Less than 1 Year	X	19a
20-200	Current Mortgage, Notes and Bonds Payable	X	19b
20-410	Accrued Federal Income Tax		20
20-415	Federal Income Tax Deposits Paid		20
20-420	Accrued State and Local Income Tax		20
20-425	State and Local Income Tax Deposits Paid		20
21-100	Loans from Stockholders		21
21-180	Long-Term Notes Payable Interbranch Liabilities		22a
21-200	Long-Term Mortgages, Notes and Bonds Payable	X	22b

21-270	Liabilities Held in Trust		23
21-280	Other Interbranch Liabilities	X	24a
21-300	Other Liabilities		24b
22-100	Capital Stock - Preferred		25a
22-110	Capital Stock - Common		25b
22-200	Additional Paid-in Capital		26
22-300	Retained Earnings - Appropriated	X	27
22-310	Retained Earnings - Unappropriated		28
22-400	Adjustments to Shareholders' Equity	X	29
22-440	Cost of Treasury Stock		30

Schedule M-1

TRC	Description	Cross-Ties	Line
Taxable Income Not Recorded on Books			
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		4

TRC	Description	Cross-Ties	Line
Expenses Not Deducted on Return			
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		5d
60-223	Book Over Tax Bad Debts		5d
60-224	Book Over Tax Amortization		5d
60-225	Book Over Tax Foreign Income Taxes		5d
60-226	Book Over Tax Employment Credit Wage Reduction		5d

60-240	Other Book Expenses Not Deducted on Return	5d
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TRC	Description	Cross-Ties	Line
Book Expenses Not Included on Return			
60-410	Tax Exempt Interest		7a
60-450	Other Book Income Not Included on Return		7b
60-544	Book Over Tax Gain		7b

TRC	Description	Cross-Ties	Line
Tax Deductions Not Recorded on Books			
60-510	Tax Over Book Depreciation		8a
60-521	Tax Over Book State Taxes		8c
60-522	Tax Over Book Depletion		8c
60-523	Tax Over Book Bad Debts		8c
60-524	Tax Over Book Amortization		8c
60-525	Tax Over Book Foreign Income Taxes		8c
60-526	Capital Loss Carryover Utilized		8c
60-540	Other Tax Deductions Not Recorded on Books		8c
60-613	Contribution Carryover Utilized		8b
60-628	Extraterritorial Income Exclusion		8c
60-630	Domestic Production Activities Deduction		8c

Schedule M-2

TRC	Description	Cross-Ties	Line
Part II: Income/Loss Items			
62-300	Other Increases		3
62-302	Other Decreases		5a
62-306	Distributions: Property		5b
62-308	Distributions: Cash		5c
62-310	Distributions: Stock		6

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
40-140	Cost of Goods Sold: Additional Sec. 263A Costs		4
40-150	Cost of Goods Sold: Other Costs		5
40-155	Cost of Goods Sold: Inventory Costs Paid	X	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		
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 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