

1120-REIT Tax Return Codes

TRC	Description	Cross-Ties	Line
Table A: Page 1 - Other Deductions (Line 18)			
41-810	Meals and Entertainment		18
41-812	100% Deductible Travel		18
41-820	Amortization		18
41-900	Other Deductions/Early Retirement Expenses		18
48-453	Rental Real Estate: Auto and Travel		18
48-456	Rental Real Estate: Cleaning and Maintenance		18
48-459	Rental Real Estate: Commissions		18
48-462	Rental Real Estate: Insurance		18
48-465	Rental Real Estate: Legal and Other Professional Fees		18
48-477	Rental Real Estate: Utilities		18
48-489	Rental Real Estate: Amortization		18
48-499	Rental Real Estate: Other Expenses		18
48-553	Other Rental Property: Auto and Travel		18
48-556	Other Rental Property: Cleaning and Maintenance		18
48-559	Other Rental Property: Commissions		18
48-562	Other Rental Property: Insurance		18
48-565	Other Rental Property: Legal and Other Professional Fees		18
48-577	Other Rental Property: Utilities		18
48-586	Other Rental Property: Amortization		18
48-599	Other Rental Property: Other Expenses		18

TRC	Description	Cross-Ties	Line
Page 1: Income			
31-108	Other Dividend Income		1
31-185	Dividend Details	X	1
31-340	Interest on U.S. Obligations		2
31-380	Other Interest		2

31-620	Capital Gains (Schedule D)	5
31-660	Ordinary Gain (Loss) (Form 4797, Part II)	6
31-662	Net Farm Profit (Loss)	7
31-900	Other Income	7
38-400	Rental Real Estate: Gross Rents and Other Income	3
38-409	Rental Real Estate: Gross Rents and Other Income	7
38-500	Other Rental Property: Gross Rents	4
38-509	Other Rental Property: Other Income	7

TRC	Description	Cross-Ties	Line
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Page 1: Deductions

41-210	Compensation of Officers	9
41-220	Salaries and Wages	10
41-221	Employment Credits	10
41-260	Repairs and Maintenance	11
41-300	Bad Debts	12
41-350	Rents	13
41-400	Federal Income Tax	14
41-420	Taxes and Licenses	14
41-460	State and Local Taxes	14
41-500	Interest	15
41-540	Depreciation	16
48-450	Rental Real Estate: Advertising	17
48-468	Rental Real Estate: Interest	15
48-471	Rental Real Estate: Repairs	11
48-474	Rental Real Estate: Taxes	14
48-486	Rental Real Estate: Depreciation	16
48-550	Other Rental Property: Advertising	17
48-568	Other Rental Property: Interest	15
48-571	Other Rental Property: Repairs	11
48-574	Other Rental Property: Taxes	14
48-580	Other Rental Property: Wages and Salaries	17

48-583	Other Rental Property: Depreciation	16
N/A	Other Deductions - See Page 1, Other Deductions (Line 18) below	18

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
10-400	U.S. Government Obligations		3
10-500	Tax-Exempt Securities		4
10-900	Other Current Assets/Short-Term Bonds		5
11-100	Loans to Stockholders		6
11-200	Mortgage and Real Estate Loans		7
11-400	Other Investments		8
11-500	Buildings and Other Depreciable Assets		9a
11-505	Accumulated Depreciation		9b
11-700	Land (Net of Amortization)		10
11-800	Intangible Assets: Goodwill		11a
11-830	Intangible Assets: Other		11a
11-835	Accumulated Amortization		11b
11-900	Other Assets		12

TRC	Description	Cross-Ties	Line
Liabilities and Stockholders' Equity			
20-100	Accounts Payable		14
20-200	Current Mortgage, Notes and Bonds Payable		15
20-410	Accrued Federal Income Tax		16
20-415	Federal Income Tax Deposits Paid		16
20-420	Accrued State and Local Income Tax		16
20-425	State and Local Income Tax Deposits Paid		16

21-100	Loans from Stockholders	17
21-200	Long-Term Mortgages, Notes and Bonds Payable	18
21-300	Other Liabilities	19
22-100	Capital Stock - Preferred	20a
22-110	Capital Stock - Common	20b
22-200	Additional Paid-in Capital	21
22-300	Retained Earnings - Appropriated	22
22-310	Retained Earnings - Unappropriated	23
22-400	Adjustments to Shareholders' Equity	24
22-440	Cost of Treasury Stock	25

Schedule M-1

TRC	Description	Cross-Ties	Line
Taxable Income Not Recorded on Books			
60-110	Federal Income Tax		2a
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
Book Income Not Deducted on Return			
60-210	Book Over Tax Depreciation		5b
60-216	Book Over Tax Travel and Entertainment		5c
60-221	Book Over Tax State Taxes		5
60-223	Book Over Tax Bad Debts		5
60-224	Book Over Tax Amortization		5
60-225	Book Over Tax Foreign Income Taxes		5c
60-226	Book Over Tax Employment Credit Wage Reduction		5
60-231	Section 4981 Tax		5b
60-240	Other Book Expenses Not Deducted on Return		5

TRC	Description	Cross-Ties	Line
Book Income Not Included on Return			
60-410	Tax Exempt Interest		7
60-450	Other Book Income Not Included on Return		7
60-527	Passover Loss Carryover Absorbed		7
60-544	Book Over Tax Gain		7

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		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
60-540	Other Tax Deductions Not Recorded on Books		8b

Schedule M-2

TRC	Description	Cross-Ties	Line
Return Codes			
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