

## 1120-RIC Tax Return Codes

TRC	Description	Cross-Ties	Line
Page 1: Income			
31-108	Other Dividend Income		1
31-340	Interest on U.S. Obligations		2
31-380	Other Interest		2
31-383	Net foreign currency gain (loss)		3
31-420	Gross Rents		7
31-424	Payments with Respect to Securities Loans		4
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

TRC	Description	Cross-Ties	Line
Page 1: Deductions			
41-210	Compensation of Officers		9
41-220	Salaries and Wages		10
41-221	Employment Credits		10
41-350	Rents		11
41-400	Federal Income Tax		12
41-420	Taxes and Licenses		12
41-460	State and Local Taxes		12
41-500	Interest		13
41-510	Registration Fees		14
41-530	Insurance		15
41-540	Depreciation		16
41-580	Advertising		17
41-630	Accounting and Legal Services		18
41-631	Management and Investment Advisory Fees		19

41-632	Transfer Agency, Shareholder Servicing, Etc. Fees	20
41-633	Reports to Shareholders	21
41-634	Dividends Paid Deduction	25
41-810	Meals and Entertainment	22
41-812	100% Deductible Travel	22
41-820	Amortization	22
41-900	Other Deductions/Early Retirement Expenses	22

## 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-Terms 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
11-830	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
22-110	Capital Stock - Common	20
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		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
Book Expenses Not Deducted on Return			
60-210	Book Over Tax Depreciation		5a
60-212	Expenses Allocable to Tax-Exempt Interest Income		5b
60-215	Section 4982 Tax		5c
60-216	Book Over Tax Travel and Entertainment		5d
60-221	Book Over Tax State Taxes		5d
60-222	Book Over Tax Depletion		5d

60-223	Book Over Tax Bad Debts	5d
60-224	Book Over Tax Amortization	5d
60-226	Book Over Tax Employment Credit Wage Reduction	5d
60-240	Other Book Expenses Not Deducted on Return	5d

TRC	Description	Cross-Ties	Line
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### Book Income Not Included on Return

60-410	Tax Exempt Interest	7
60-450	Other Book Income Not Included on Return	7
60-544	Book Over Tax Gain	7

TRC	Description	Cross-Ties	Line
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### Tax Deductions Not Recorded on Books

60-510	Tax Over Book Depreciation	8b
60-521	Tax Over Book State Taxes	8b
60-523	Tax Over Book Bad Debts	8b
60-524	Tax Over Book Amortization	8b
60-526	Capital Loss Carryover Utilized	8b
60-532	Net Capital Gain (Form 2436, Line 9a)	9
60-540	Other Tax Deductions Not Recorded on Books	8b

## Schedule M-2

TRC	Description	Cross-Ties	Line
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### Return Codes

62-300	Other Increases	3
62-302	Other Decreases	6
62-306	Distributions: Property	5c
62-308	Distributions: Cash	5a
62-310	Distributions: Stock	5b