

1120-L Tax Return Codes (TRCs)

TRC	Description	Cross-Ties	Line
Page 1: Income			
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		
31-620	Capital Gains (Schedule D)		5
31-660	Ordinary Gain (Loss) (Form 4797, Part II)		7
31-900	Other Income		7
33-100	Gross Premiums Other		1
33-101	Gross Premiums Annuity		1
33-102	Gross Premiums Group Life		1
33-103	Premiums and Other Considerations Cancelable A&H		1
33-105	Consideration for Supplemental Contracts with Life Contingencies		1
33-110	Reserve Adjustment on Reinsurance Ceded		1
33-115	Deferred and Uncollected Premiums Loading Amount Change		1
33-120	Uncollectible Premiums and Agent Balances		1
33-125	Deferred and Uncollectible Premiums Net Change		1
33-130	Current Year Advance Premiums		1
33-140	Current Year Premium Deposit Funds		1
33-150	Schedule F Excess Interest		1
33-155	Schedule F Premium Adjustments		1
33-160	Schedule F Experience Rated Refunds		1
33-165	Return Premiums Other		1
33-166	Return Premiums Annuity		1
33-167	Return Premiums Group Life		1
33-168	Return Premiums Cancelable A&H		1
33-170	10% of Any Decrease in Reserves Section 808(f)(1)(B)(ii) 3		3
33-175	Premiums for Reinsurance Ceded Other		1
33-176	Premiums for Reinsurance Ceded Annually		1

33-177	Premiums for Reinsurance Ceded Group Life Insurance	1
33-178	Premiums for Reinsurance Ceded Cancelable A&H	1
33-300	Schedule F, Life Insurance Reserves	2
33-305	Schedule F, Unearned Premiums and Unpaid Losses	2
33-310	Schedule F, Supplementary Contracts	2
33-315	Schedule F, Dividend Accumulations and Other Amounts	2
33-320	Schedule F, Advance Premiums	2
33-325	Schedule F, Special Contingency Reserves	2
33-330	Required Interest on Reserves Under Sec. 807(c)	2
33-555	Schedule F, Deductible Credits to Employee Pension Funds	2
33-560	Schedule F, Deductible Credits to Deferred Annuities	2
33-565	Schedule F, Deductible Interest on Amounts Left on Deposit	2
33-575	Schedule F, Deductible Dividends, Employee Pension Funds	2
33-580	Schedule F, Deductible Dividends on Deferred Annuities	2
33-585	Schedule F, Deductible Prem & Mortality Chg, Excess Int	2

TRC	Description	Cross-Ties	Line
Page 1: Deductions			
33-570	Schedule F, Policyholder Dividends Paid or Accrued		12
41-500	Interest		15a
41-900	Other Deductions		18
43-100	Death Benefits		9
43-105	10% of Increase in Reserves Section 807(f)(10(B)(i)		11
43-110	Consideration Paid for Assumption of Liabilities		13
43-115	Dividends Reimbursable by Taxpayer		14
43-120	Interest Expense Not Subject to Section 807C		15a
43-125	Interest Expense for Tax Exempt Securities		15b
43-130	Matured Endowments		9
43-135	Annuity Benefits		9
43-140	Disability Benefits and Benefits Under A&H Contracts		9
43-145	Coupons Guaranteed Annual Pure Endowments		9
43-150	Surrender Benefits and Withdrawals for Life Contracts		9

43-155	Group Conversions	9
43-160	Interest and Adjustments on Contracts or Deposit Type Contract Funds	9
43-165	Supplementary Contracts with Life Contingencies Exp	9
43-170	Discounting of A&H Claim Liabilities	9
43-474	Amortization of Deferred Acquisition Costs	16
43-550	Schedule F, Excess Interest	12
43-555	Schedule F, Premium Adjustments	12
43-560	Schedule F, Experience-rated Refunds	12
43-920	Schedule F, Increase in Reserves	10

Schedule A

TRC	Description	Cross-Ties	Line
Dividend Income and Dividends-Received Deduction			
31-110	Dividend: Domestic Corporations Subject to 70% Deduction		1
31-115	Dividend: Domestic Corporations Subject to 80% Deduction		2
31-125	Dividend: Preferred Stock of Less Than 20% Owned Public Utility		4
31-130	Dividend: Preferred Stock of 20% or More Owned Public Utility		5
31-135	Dividend: Less Than 20% Owned for Corporations/FSCs at 70%		6
31-140	Dividend: 20% or More Owned for Corporations/FSCs at 80%		7
31-145	Dividend: Wholly Owned Foreign Subsidiaries Subject to 100% Deduction		8
31-155	Dividend: Affiliated Group Members Subject to 100% Deduction		9
31-185	Dividend: Other Dividends		14
33-210	Dividend: Debt-Fin Stock of Domestic and Foreign Corporations		3
33-220	Affiliated Group Members - Not Subject to Proration		13

Schedule B

TRC	Description	Cross-Ties	Line
Gross Investment Income			
31-420	Gross Rents		3

31-520	Gross Royalties	4
31-660	Ordinary Gain (Loss) (Form 4797, Part II)	7
33-235	Interest Income - U.S. Government Bonds	1
33-240	Interest Income - Other Bonds (Unaffiliated)	1
33-245	Interest income - Bonds of Affiliates	1
33-250	Interest Income - Mortgage Loans	1
33-255	Interest Income - Contract Loans	1
33-260	Interest Income - Cash and Short Term Investments	1
33-265	Interest Income - Other Invested Assets	1
33-270	Interest Income - Aggregate Write-Ins	1
33-277	Fees Due to Entering, Changing or Ending Contract	5
33-280	Bond Commitment Fees	5
33-281	Other Commitment Fees	5
33-282	Option Forfeiture Fees	5
33-283	Standby Fees	5
33-284	Construction Fees	5
33-288	Income from Business Other Than Insurance	7
33-289	Tax Exempt Interest	9
33-625	Capital Gains (Schedule D, line 12) Net ST gain LT loss	6
35-200	Company Rent	3

Schedule F

TRC	Description	Cross-Ties	Line
Increase (Decrease) in Reserves			
23-180	Other Adjustments to Section 807(c)(1) Reserves		1
23-244	Adjustments for Uncollected A&H Premiums		2
23-245	Discounting on Cancelable A & H claim reserves		2
23-247	Reinsurance Ceded Non-Cancelable A&H		1
23-248	Reinsurance Ceded Guaranteed Renewable A&H		1
23-280	Other Adjustments to Section 807(c)(2) Reserves		2
23-380	Other adjustments to Section 807(c)(2) Reserves		3

23-410	Reserve for Life Policies and Contracts	1
23-422	Advanced Discounted Premiums and Annuity Considerations	5
23-480	Other Adjustments to Section 807(c)(4)	4
23-521	Deficiency Reserve	1
23-529	Life Insurance Unearned Premiums	2
23-540	Basis Adjustment Supplementary Contracts	3
23-580	Other Adjustments to Income Section 807(c)(5)	5
23-610	A & H Claim Reserve	2
23-615	Reserve for Rate Credits	2
23-619	A&H Active Life Reserves	2
23-650	Non-Cancelable A&H Claim Reserves	1
23-652	Non-Cancelable A&H Additional Contract Reserves	1
23-660	Guaranteed Renewable A&H Claim Services	1
23-662	Guaranteed Renewable A&H Additional Contract Reserves	1
23-680	Other Adjustments to Section 807(c)(6) Reserves	6
23-721	Guaranteed Interest Contract Balances	5
23-741	Supplemental Contract Balances	3
23-751	Dividends Accumulations or Refunds Balances	4
23-761	Premium Deposit Balances	5
23-900	Initial Year Reserve Strengthening Weakening	1
23-901	Separate Accounts Gains and Losses Life Reserves	1
23-902	Separate Accounts Gains and Losses Unearned Premium and Loss	2
23-903	Separate Accounts Gains and Losses Supplementary Contract	3
23-904	Separate Accounts Gains and Losses Dividends and Other	4
23-910	Discount Unearned Premiums Reserves on Cancelable A&H	2
23-920	Differences Actuarial Tax and Statutory Reserves	1
23-950	Discount on Cancelable A&H Premiums	5
23-960	Special Contingency Reserves	6
33-555	Deductible Credits to Employee Pension Funds	10c
33-560	Deductible Credits to deferred Annuities	10d
33-565	Deductible interest on Amounts Left on Deposit	10e
33-570	Policyholder Dividends Paid or Accrued	18a

33-575	Deductible Dividends Employee Pension Funds	20
33-580	Deductible Dividends on Deferred Annuities	21
33-585	Deductible Premium and Mortality Change Excess Interest	22
43-550	Schedule F, Excess Interest	10b, 18b
43-555	Schedule F, Premium Adjustments	18c
43-560	Schedule F, Experience Rated Refunds	18d
64-102	Section 807(c)(1) Reclass to Section 807(c)(2) Reserves	1, 2
64-103	Section 807(c)(1) Reclass to Section 807(c)(3) Reserves	1, 3
64-104	Section 807(c)(1) Reclass to Section 807(c)(4) Reserves	1, 4
64-105	Section 807(c)(1) Reclass to Section 807(c)(5) Reserves	1, 5
64-106	Section 807(c)(1) Reclass to Section 807(c)(6) Reserves	1, 6
64-201	Section 807(c)(2) Reclass to Section 807(c)(1) Reserves	1, 2
64-203	Section 807(c)(2) Reclass to Section 807(c)(3) Reserves	2, 3
64-204	Section 807(c)(2) Reclass to Section 807(c)(4) Reserves	2, 4
64-205	Section 807(c)(2) Reclass to Section 807(c)(5) Reserves	2, 5
64-206	Section 807(c)(2) Reclass to Section 807(c)(6) Reserves	2, 6
64-301	Section 807(c)(3) Reclass to Section 807(c)(1) Reserves	1, 3
64-302	Section 807(c)(3) Reclass to Section 807(c)(2) Reserves	2, 3
64-304	Section 807(c)(3) Reclass to Section 807(c)(4) Reserves	3, 4
64-305	Section 807(c)(3) Reclass to Section 807(c)(5) Reserves	3, 5
64-306	Section 807(c)(3) Reclass to Section 807(c)(6) Reserves	3, 6
64-401	Section 807(c)(4) Reclass to Section 807(c)(1) Reserves	1, 4
64-402	Section 807(c)(4) Reclass to Section 807(c)(2) Reserves	2, 4
64-403	Section 807(c)(4) Reclass to Section 807(c)(3) Reserves	3, 4
64-405	Section 807(c)(4) Reclass to Section 807(c)(5) Reserves	4, 5
64-406	Section 807(c)(4) Reclass to Section 807(c)(6) Reserves	4, 6
64-501	Section 807(c)(5) Reclass to Section 807(c)(1) Reserves	1, 5
64-502	Section 807(c)(5) Reclass to Section 807(c)(2) Reserves	2, 5
64-503	Section 807(c)(5) Reclass to Section 807(c)(3) Reserves	3, 5
64-504	Section 807(c)(5) Reclass to Section 807(c)(4) Reserves	4, 5
64-506	Section 807(c)(5) Reclass to Section 807(c)(6) Reserves	5, 6
64-601	Section 807(c)(6) Reclass to Section 807(c)(1) Reserves	1, 6
64-602	Section 807(c)(6) Reclass to Section 807(c)(2) Reserves	2, 6

64-603	Section 807(c)(6) Reclass to Section 807(c)(3) Reserves	3, 6
64-604	Section 807(c)(6) Reclass to Section 807(c)(4) Reserves	4, 6
64-605	Section 807(c)(6) Reclass to Section 807(c)(5) Reserves	5, 6

Schedule G

TRC	Description	Cross-Ties	Line
Policy Acquisition Expense			
33-100	Gross Premiums Other		1c
33-101	Gross Premiums Annuity		1a
33-102	Gross Premiums Group Life		1b
33-165	Gross Premiums Other		2c
33-166	Return Premiums Annuity		2a
33-167	Return Premiums Group Life		2b
33-175	Premiums for Reinsurance Ceded Other		2c
33-176	Premiums for Reinsurance Ceded Annuity		2a
33-177	Premiums for Reinsurance Ceded Group Life		2b
41-210	Compensation of Officers		9
41-220	Salaries and Wages		9
41-221	Salaries and Wages		9
41-300	Bad Debts		9
41-350	Rents		9
41-400	Federal Income Tax Provision Per Book		9
41-420	Taxes and Licenses		9
41-440	Foreign Income Taxes		9
41-460	State and Local Taxes		9
41-520	Current Year Contributions		9
41-540	Depreciation		9
41-560	Depletion		9
41-580	Advertising		9
41-620	Employee Benefit Programs		9
41-812	100% Deductible Travel		9

41-820	Amortization	9
41-840	Extraterritorial Income Exclusion	9
43-410	Contributions for Benefit Plans for Agents	9
43-412	Additional Deductions	9
43-418	Interest Expense Subject to Section 807	9
43-420	Payments to Employees Under Nonfunded Benefit Plans	9
43-422	Payments to Agents Under Nonfunded Benefit Plans	9
43-424	Other Employee Welfare	9
43-426	Other Agent Welfare	9
43-428	Legal Fees and Expenses	9
43-430	Medical Examination Fees	9
43-432	Inspection Report Fees	9
43-434	Fees of Public Accountants and Consulting Actuaries	9
43-436	Investigation and Settlement of Policy Claims Expired	9
43-440	Postage, Express and Telephone Expense	9
43-442	Printing and Stationery Expense	9
43-444	Rental of Equipment	9
43-446	Books and Periodicals	9
43-448	Bureau and Association Fees	9
43-450	Insurance, Except Real Estate	9
43-452	Miscellaneous Losses	9
43-454	Collection and Bank Service Charges	9
43-456	Sundry General Expenses	9
43-458	Group Services and Administrative Fees	9
43-460	Uninsured A&H Plan Reimbursements	9
43-462	Agency Expense Allowance	9
43-464	Agents Balance Charged Off	9
43-466	Agency Conferences Other Than Local Meetings	9
43-468	Real Estate Expenses	9
43-470	Interest Expense from Exchange of Net Investment Income	9
43-472	Other Investment Expenses	9
43-476	Real Estate Taxes	9
43-478	State Insurance Department Licenses and Fees	9

43-480	State Taxes on Premiums	9
43-482	Other State Taxes	9
43-484	U.S. Social Security Taxes	9
43-488	Commissions on Premiums and Annuity Considerations	9
43-490	Commissions and Expense Allowances on Reinsurance Assumed	9
43-492	Commissions and Expense Allowances on Reinsurance Ceded	9
43-494	Reserve Adjustment on Reinsurance Ceded	9
43-496	Unamortized Specified Policy Acquisition Expense	13

Schedule L

TRC	Description	Cross-Ties	Line
Assets			
10-100	Cash		4
10-200	Trade Notes and Accounts Receivable		4
10-205	Allowance for Bad Debts		4
10-300	Inventories		4
10-400	U.S. Government Obligations		4
10-500	Tax Exempt Securities		4
10-900	Other Current Assets		4
11-100	Loans to Stockholders		4
11-200	Mortgage and Real Estate Loans		4
11-400	Other Investments		4
11-500	Buildings and Other Depreciable Assets		4
11-505	Accumulated Depreciation		4
11-600	Depletable Assets		4
11-605	Accumulated Depletion		4
11-700	Land (Net of Amortization)		4
11-800	Intangible Assets: Goodwill		4
11-810	Intangible Assets: Organizational Costs		4
11-820	Intangible Assets: Patents, Trademarks		4
11-830	Intangible Assets: Other		4

11-835	Accumulated Amortization	4
11-900	Other Assets	4
13-310	Real Property Occupied by the Company	1,4
13-312	Real Property Held for Production of Income	1
13-314	Real Property Held for Sale	1
13-320	Preferred Stocks	2
13-322	Common Stocks	2
13-330	Proportionate Share of Partnership and Trust Assets	3
13-340	Total Assets of Controlled Groups	5
13-350	Bond	4
13-352	Mortgage Loans on Real Estate - First Liens	4
13-354	Mortgage Loans on Real Estate - Not First Liens	4
13-356	Contract Loans	4
13-358	Other Invested Assets	4
13-360	Receivables for Securities	4
13-362	Title Plants (For Title Insurers Only)	4
13-364	Investment Income Due and Accrued	4
13-366	Uncollected Premiums and Agents Balances	4
13-368	Deferred Premiums, Agents Balances and Installments	4
13-370	Accrued Retrospective Premiums	4
13-372	Amounts Recoverable from Reinsurers	4
13-374	Funds Held by or Deposited with Reinsured Companies	4
13-376	Other Amounts Receivable Under Reinsurance Contracts	4
13-378	Amount Receivable Relating to Insured Plans	4
13-380	Current and Foreign Income Tax Recoverable	4
13-382	Net Deferred Tax Asset	4
13-384	Guaranty Funds REceivable or on Deposit	4
13-386	Electronic Data Processing Equipment and Software	4
13-388	Furniture and Equipment and Health Care Delivery	4
13-390	Net Adjustments Due to Foreign Exchange Rates	4
13-392	Receivables from Parent and Affiliates	4
13-394	Heath Care and Other Amounts Receivable	4

TRC	Description	Cross-Ties	Line
Liabilities			
23-180	Other Adjustments to Section 807(c)(1) Reserves		3
23-244	Adjustments for Uncollected A&H Premiums		4
23-245	Discounting on Canceled A&H Claim Reserves		4
23-247	Reinsurance Ceded Non-Cancelable A&H		4
23-248	Reinsurance Ceded Guaranteed Renewable A&H		4
23-280	Other Adjustments to Section 807(c)(2) Reserves		4
23-380	Other Adjustments to Section 807(c)(3) Reserves		5
23-410	Reserve for Life Policies and Contracts		3
23-412	Reserve for A&H Policies, Reclass to 23-6xx for Schedule F		4
23-414	Deposit-Type Contracts, Reclass to 23-7x1 for Schedule F		5
23-416	Life Policy and Contract Claims		6
23-418	Accident and Health Policy and Contract Claims		7
23-420	Policyholder's Dividend and Coupon Accumulations		8
23-422	Advanced Discounted Premiums and Annuity Considerations		9
23-430	Surrender Values on Cancelled Policies		10
23-432	Part of Other Amounts Payable on Reinsurance Assumed		11
23-434	Part of Aggregate Write-Ins for Liabilities		12
23-436	Separate Accounts Statement		13
23-480	Other Adjustments to Section 807(c)(4)		5
23-521	Deficiency Reserve		3
23-529	Life Insurance Unearned Premiums		3
23-540	Basis Adjustment Supplementary Contracts		5
23-580	Other Adjustments to Income Section 807(c)(5)		9
23-610	A&H Claim Reserve		4
23-615	Reserve for Rate Credits		4
23-619	A&H Active Life Reserves		4
23-650	Non-Cancelable A&H Claim Reserves		4
23-652	Non-Cancelable A&H Additional Contract Reserves		4
23-660	Guaranteed Renewable A&H Claim Services		4

23-662	Guaranteed Renewable A&H Additional Contract Reserves	4
23-680	Other Adjustments to Section 807(c)(6) Reserves	12
23-721	Guaranteed Interest Contract Balances	5
23-741	Supplemental Contract Balances	5
23-751	Dividends Accumulations or Refunds Balances	5
23-761	Premium Deposit Balances	5
23-900	Initial Year Reserve Strengthening Weakening	3
23-901	Separate Accounts Gains and Losses Life Reserves	3
23-902	Separate Accounts Gains and Losses Unearned Premium and Loss	4
23-903	Separate Accounts Gains and Losses Supplementary Contract	5
23-904	Separate Accounts Gains and Losses Dividends and Other	5
23-910	Discount Unearned Premiums Reserves on Cancelable A&H	4
23-920	Differences Actuarial Tax and Statutory Reserves	3
23-950	Discount on Cancelable A&H Premiums	4
23-960	Special Contingency Reserves	12

Other Liabilities and Equity Not on Schedule L

TRC	Description	Cross-Ties	Line
Return Codes			
20-100	Accounts Payable		N/A
20-200	Current Mortgages, Notes and Bonds Payable		N/A
20-300	Other Current Liabilities		N/A
21-100	Loans from Stockholders		N/A
21-200	Long-Term Mortgages, Notes and Bonds Payable		N/A
21-300	Other Liabilities		N/A
22-100	Capital Stock - Preferred		N/A
22-110	Capital Stock - Common		N/A
22-200	Additional Paid-in Capital		N/A
22-300	Retained Earnings - Appropriated		N/A
22-310	Retained Earnings - Unappropriated		N/A
22-400	Adjustments to Shareholders' Equity		N/A

22-440	Cost of Treasury Stock	N/A
34-755	Sch K: Section 965(a) Income	N/A
34-765	Sch K: Inclusions of subpart F income	N/A