

1120S Tax Return Codes

TRC	Description	Cross-Ties	Line
Page 1: Income			
30-100	Gross Receipts or Sales		1a
30-105	Returns and Allowances		1b
31-380	Other Interest	X	5
31-660	Ordinary Gain (Loss) (Form 4797, Part II)		4
31-662	Net Farm Profit (Loss)		5
31-900	Other Income	X	5

TRC	Description	Cross-Ties	Line
Page 1: Deductions			
41-210	Compensation of Officers		7
41-220	Salaries and Wages		8
41-221	Employment Credits		8
41-260	Repairs and Maintenance		9
41-300	Bad Debts		10
41-350	Rents		11
41-400	Federal Income Tax		12
41-420	Taxes and Licenses	X	12
41-460	State and Local Taxes	X	12
41-500	Interest	X	13
41-540	Depreciation		14
41-560	Depletion		15
41-580	Advertising		16
41-600	Pension, Profit-Sharing, etc. Plans		17
41-620	Employee Benefit Programs		18
41-635	Energy efficient commercial buildings deduction		19
41-810	Meals and Entertainment		20
41-812	100% Deductible Travel		20

41-820	Amortization		20
41-840	Extraterritorial Income Exclusion		20
41-900	Other Deductions/Early Retirement Expenses	X	20

Schedule K

TRC	Description	Cross-Ties	Line
Schedule K: Income			
31-108	Other Dividend Income	X	5a
34-300	Sch K: Interest Income on U.S. Obligations		4
34-310	Sch K: Other Interest Income	X	4
34-410	Sch K: Qualified Dividend Income (Investment)		5b
34-412	Sch K: Qualified Dividend Income (Non-Investment)		5b
34-500	Sch K: Net Short-Term Capital Gain (Loss)		7
34-550	Sch K: Net Long-Term Capital Gain (Loss)		8a
34-600	Sch K: Net Gain (Loss) Under Sec. 1231		9
34-710	Sch K: Other Portfolio Income (Loss)	X	10A
34-720	Sch K: Casualty Gain (Loss) (Form 4684, Line 38)	X	10B
34-730	Sch K: Sec. 1256 Gain (Loss) (Form 6781)		10C
34-745	Sch K: Section 951A(a) income inclusions		10E
34-746	Sch K: Recoveries of tax benefit items		10J
34-747	Sch K: Gambling gains and losses		10K
34-748	Sch K: Section 951(a)(1)(B) inclusions		10G
34-749	Sch K: Gain eligible for section 1045 rollover (replacement stock purchased by the corporation)		10M
34-751	Sch K: Gain eligible for section 1045 rollover (replacement stock not purchased by the corporation)		10N
34-752	Sch K: Sale or exchange of QSB stock with section 1202 exclusion		10O
34-756	Sch K: Non-portfolio capital gain (loss)		10S
34-757	Sch K: Gain (loss) from disposition of oil, gas, geothermal, or other mineral properties		10I
34-765	Sch K: Inclusions of subpart F income		10F
34-770	Sch K: Mining exploration cost recapture		10D

34-800	Sch K: Other Income (loss)	X	10ZZ
38-419	Rental Real Estate: Net Gain (loss) from Disposition of Property (from Form 4797, Part II, line 17)		3a
38-420	Rental Real Estate: Net Income (loss) from Pass-through Entities in which this taxpayer is a partner or beneficiary (from Schedule K-1)		3a
38-500	Other Rental Property: Gross Rents		3a
38-509	Other Rental Property: Other Income		3a
48-550	Other Rental Property: Advertising		3b
48-553	Other Rental Property: Auto and Travel		3b
48-556	Other Rental Property: Cleaning and Maintenance		3b
48-559	Other Rental Property: Commissions		3b
48-562	Other Rental Property: Insurance		3b
48-565	Other Rental Property: Legal and Other Professional Fees		3b
48-568	Other Rental Property: Interest		3b
48-571	Other Rental Property: Repairs		3b
48-574	Other Rental Property: Taxes		3b
48-577	Other Rental Property: Utilities		3b
48-580	Other Rental Property: Wages and Salaries		3b
48-583	Other Rental Property: Depreciation		3b
48-586	Other Rental Property: Amortization		3b
48-599	Other Rental Property: Other Expenses		3b

TRC	Description	Cross-Ties	Line
Schedule K: Deductions			
44-300	Schedule K: Section 179 Expense Deduction	X	11
44-400	Schedule K: Charitable Contributions: Cash (60%)	X	12A
44-410	Schedule K: Charitable Contributions: Cash (30%)	X	12B
44-420	Schedule K: Charitable Contributions: Noncash (50%)	X	12C
44-430	Schedule K: Charitable Contributions: Noncash (30%)	X	12D
44-440	Schedule K: Capital Gain Property to a 50% Org. (30%)	X	12E
44-450	Schedule K: Capital Gain Property (20%)	X	12F
44-460	Schedule K: Contributions (100%)		12G
44-500	Schedule K: Interest Expense on Investment Debts		12H

44-510	Schedule K: Deductions - Royalty Income		12I
44-520	Schedule K: Section 59(e) Expenditures	X	12J
44-530	Schedule K: Deductions Related to Portfolio Deductions	X	12L
44-730	Schedule K: Preproductive period expenses		12M
44-744	Schedule K: Soil and water conservation		12W
44-745	Schedule K: Film, television, and theatrical production expenditures		12X
44-746	Schedule K: Expenditures for removal of barriers		12Y
44-747	Schedule K: Itemized deductions		12Z
44-748	Schedule K: Contributions to a capital construction fund (CCF)		12AA
44-749	Schedule K: Penalty on early withdrawal of savings		12AB
44-750	Schedule K: Reforestation Expense deduction		12O
44-751	Schedule K: Interest expense allocated to debt financed distributions		12AC
44-800	Schedule K: Other Deductions	X	12ZZ
44-910	Schedule K: Foreign Taxes	X	16F

Schedule L

TRC	Description	Cross-Ties	Line
Assets			
10-100	Cash		1
10-200	Trade Notes and Accounts Receivable		2b
10-205	Allowance for Bad Debts		2a
10-300	Inventories		3
10-301	Inventories (Farm)		3
10-400	U.S. Government Obligations	X	3
10-500	Tax-Exempt Securities	X	4
10-900	Other Current Assets/Short-Term Bonds	X	5
11-100	Loans to Stockholders		6
11-200	Mortgage and Real Estate Loans	X	7
11-300	Investment in Subsidiaries		8
11-400	Other Investments	X	9

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
11-900	Other Assets	X	14

TRC	Description	Cross-Ties	Line
Liabilities and Shareholders' Equity			
20-100	Accounts Payable		16
20-200	Current Mortgage, Notes and Bonds Payable		17
20-410	Accrued Federal Income Tax	X	18
20-415	Federal Income Tax Deposits Paid	X	18
20-420	Accrued State and Local Income Tax	X	18
20-425	State and Local Income Tax Deposits Paid	X	18
21-100	Loans from Stockholders	X	19
21-200	Long-Term Mortgages, Notes and Bonds Payable		20
21-300	Other Liabilities	X	21
22-110	Capital Stock - Common		22
22-200	Additional Paid-in Capital	X	23
22-310	Retained Earnings - Unappropriated		24
22-400	Adjustments to Shareholders' Equity	X	25
22-440	Cost of Treasury Stock		26

Schedule M-1

TRC	Description	Cross-Ties	Line
Return Codes			
60-110	Federal Income Tax		3
60-144	Tax Over Book Gain		2
60-150	Other Taxable Income Not Recorded on Books	X	2
60-210	Book Over Tax Depreciation		3a
60-216	Book Over Tax Travel and Entertainment		3b
60-221	Book Over Tax State Taxes		3
60-223	Book Over Tax Bad Debts		3
60-224	Book Over Tax Amortization		3
60-226	Book Over Tax Employment Credit Wage Reduction		3
60-240	Other Book Expenses Not Deducted on Return	X	3
60-410	Tax Exempt Interest		5a
60-450	Other Book Income Not Included on Return	X	5a
60-510	Tax Over Book Depreciation		6a
60-521	Tax Over Book State Taxes		6
60-522	Tax Over Book Depletion		6
60-523	Tax Over Book Bad Debts		6
60-524	Tax Over Book Amortization		6
60-530	Nondeductible Expenses Included on Schedule K		3b
60-530	Nondeductible Expenses - Expense Included on Schedule K		3
60-531	Nondeductible Officers Life Insurance		3
60-540	Other Tax Deductions Not Recorded on Books	X	6
60-544	Book Over Tax Gain		5a
60-628	Extraterritorial Income Exclusion		6

Schedule M-2

TRC	Description	Cross-Ties	Line
Return Codes			
62-300	Other Increases	X	3
62-302	Other Decreases	X	5
62-320	Distributions: Other Than		7

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	X	5
40-155	Cost of Goods Sold: Inventory Costs Paid		
40-160	Cost of Goods Sold: Depreciation		5
40-170	Cost of Goods Sold: Amortization		5
40-180	Cost of Goods Sold: Rent Expense		5
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		

Form 8825

TRC	Description	Cross-Ties	Line
Return Codes			
38-400	Rental Real Estate: Gross Rents and Other Income		2
38-409	Rental Real Estate: Gross Rents and Other Income		3
38-419	Rental Real Estate: Net Gain (loss) from Disposition of Property (from Form 4797, Part II, line 17)		19
38-420	Rental Real Estate: Net Income (loss) from Pass-through Entities in which this taxpayer is a partner or beneficiary (from Schedule K-1)		20a
48-450	Rental Real Estate: Advertising		3
48-453	Rental Real Estate: Auto and Travel		4
48-456	Rental Real Estate: Cleaning and Maintenance		5
48-459	Rental Real Estate: Commissions		6
48-462	Rental Real Estate: Insurance		7
48-465	Rental Real Estate: Legal and Other Professional Fees		8
48-468	Rental Real Estate: Interest		9
48-471	Rental Real Estate: Repairs		10
48-474	Rental Real Estate: Taxes		11
48-477	Rental Real Estate: Utilities		12
48-486	Rental Real Estate: Depreciation		14
48-489	Rental Real Estate: Amortization		15
48-499	Rental Real Estate: Other Expenses		15

Schedule F

TRC	Description	Cross-Ties	Line
Part I: Farm Income - Cash Method			
38-100	Sales of Livestock Bought for Resale		1a
38-104	Sales of Livestock Raised		2
38-106	Cooperative Distributions (Form(s) 1099-PATR)		3a

38-108	Agricultural Program Payments	4a
38-110	Commodity Credit Corp. Loans Reported under election (Cash)	5a
38-112	Commodity Credit Loans Forfeited (Cash)	5b
38-114	Crop Insurance proceeds and federal crop disaster payments in CY (Cash)	6a
38-116	Crop Insurance Proceeds Deferred from PY (Cash)	6d
38-118	Custom Hire (Machine Work) Income not reported in 7a (Cash)	7
38-120	Other Income not reported on line 8a	8
48-102	Cost or Other Basis of Livestock or other items	

TRC	Description	Cross-Ties	Line
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Part II: Farm Expenses - Cash and Accrual Method

48-200	Car and Truck Expenses	10
48-203	Chemicals	11
48-206	Conservation Expenses	12
48-209	Custom Hire/Machine Work	13
48-212	Depreciation	14
48-215	Employee Benefit Programs	15
48-218	Feed	16
48-221	Fertilizer and Lime	17
48-224	Freight and Trucking	18
48-227	Gasoline, Fuel, and Oil	19
48-230	Insurance (other than health)	22
48-236	Mortgage Interest (paid to banks, etc.)	21a
48-239	Other Interest	21b
48-242	Labor Hired (Less employment credits)	22
48-245	Pension and Profit Sharing	23
48-248	Rent or Lease Vehicles, Machinery, and Equipment	24a
48-251	Rent or Lease Other (Land and Animals, etc.)	24b
48-254	Repairs and Maintenance	25
48-257	Seeds and Plants	26
48-260	Storage and Warehousing	27
48-263	Supplies Purchased	28

48-266	Taxes	29
48-269	Utilities	30
48-270	Veterinary, Breeding, and Medicine	31
48-290	Other Expenses	32a

TRC	Description	Cross-Ties	Line
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Part III: Farm Income - Accrual Method

38-130	Specified Sales of Livestock, Produce, Grains, and Other Products Not Reported on line 37(a)	37b
38-132	Cooperative Distributions (Form(s) 1099-PATR)	38a
38-134	Agricultural Program Payments	39a
38-136	Commodity Credit Corporation (CCC) Loans Reported under election	40a
38-138	CCC Loans Forfeited	40b
38-140	Crop Insurance Proceeds	41
38-142	Other Custom Hire (Machine Work) Income from merchant card or third party payments not reported on line 42a	42b
38-150	Other Income not reported on line 43a	43b
48-170	Beginning Inventory. Do not include sales reported on Form 4797	45
48-173	Inventory of Livestock, Produce, Grains, and Other Purchased during CY	46
48-176	Ending Inventory of Livestock, Produce, Grains, and Other	48

Schedule M-3 Return Codes (MRCs)

MRC	Description	Cross-Ties	Line
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Part II: Income/Loss Items

I100	Income (loss) from equity method foreign corporations	1
I110	Gross foreign dividends not previously taxed	2
I120	Subpart F, QEF, and similar income inclusions	3
I140	Gross foreign distributions previously taxed	4
I150	Income (loss) from equity method US corporations	5
I160	U.S. dividends	6
I180	Income (loss) from US partnerships	7

I190	Income (loss) from foreign partnerships		8
I200	Income (loss) from other pass-through entities		9
I210	Items relating to reportable transactions		10
I230	Total accrual to cash adjustment		12
I240	Hedging transactions		13
I250	Mark-to-Market Income (Loss) Under Section 475(a)		14
I270	Sale versus lease (for sellers and/or lessors)		16
I280	Section 481(a) adjustments		17
I290	Unearned / deferred revenue		18
I300	Income recognition from long-term contracts		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
I410	Other income (loss) items with differences	X	22
I420	Other items with no differences	X	25
N/A	Cost of Goods Sold - See Form 8916-A		15
N/A	Interest Income - See Form 8916-A		11

MRC	Description	Cross-Ties	Line
Part III: Expense/Deduction Items			
E550	US current income tax expense		1
E560	US deferred income tax expense		2
E570	State and local current income tax expense		3

E580	State and local deferred income tax expense		4
E590	Foreign current income tax expense (other than foreign withholding taxes)		5
E600	Foreign deferred income tax expense		6
E640	Equity-based compensation		7
E650	Meals and entertainment		8
E660	Fines and penalties		9
E670	Judgments, damages, awards, and similar costs		10
E700	Pension and profit-sharing		11
E710	Other post-retirement benefits		12
E720	Deferred compensation		13
E730	Charitable contribution of cash and tangible property		14
E740	Charitable contribution of intangible property		15
E770	Current year acquisition or reorganization investment banking fees		16
E780	Current year acquisition or reorganization legal and accounting fees		17
E790	Current year acquisition/ reorganization other costs		18
E800	Amortization / Impairment of Goodwill		19
E810	Amortization of acquisition, reorganization, and start-up costs		20
E820	Other amortization or impairment write-offs		21
E840	Depletion - oil & gas		23a
E841	Depletion - other than oil & gas		23b
E850	Depreciation		24
E860	Bad debt expense		25
E870	Corporate owned life insurance premiums		27
E880	Purchase versus lease (for purchasers and/or lessees)		28
E890	Other expense/deduction items with differences	X	31
E900	Research and development costs		29
E910	Section 118 exclusion (attach schedule)		30
N/A	Reserved by IRS		22
N/A	Interest Expense - See Form 8916-A		26

Form 8916-A

MRC	Description	Cross-Ties	Line
Page 1: Part I - Cost of Goods Sold			
I260.01	Amounts attributable to cost flow assumptions		1
I260.02A	Stock option expense		2a
I260.02B	Other equity based compensation		2b
I260.02C	Meals and entertainment		2c
I260.02D	Parachute payments		2d
I260.02E	Compensation with section 162(m) limitation		2e
I260.02F	Pension and profit sharing		2f
I260.02G	Other post-retirement benefits		2g
I260.02H	Deferred compensation		2h
I260.02J	Amortization		2j
I260.02K	Depletion		2k
I260.02L	Depreciation		2l
I260.02M	Corporate owned life insurance premiums		2m
I260.02N	Other section 263A costs		2n
I260.03	Inventory shrinkage accruals		3
I260.04	Excess inventory and obsolescence reserves		4
I260.05	Lower of cost or market write-downs		5
I260.06	Other items with differences (attach schedule)	X	6
I260.07	Other items with no differences		7
N/A	Reserved by IRS		2i

MRC	Description	Cross-Ties	Line
Page 2: Part II - Interest Income			
I220.01	Tax-exempt interest income		1
I220.02	Interest income from hybrid securities		2
I220.03	Sale/lease interest income		3
I220.04a	Intercompany interest income - from outside tax affiliated group		4a

I220.04b	Intercompany interest income - from tax affiliated group	4b
I220.05	Other interest income	5

MRC	Description	Cross-Ties	Line
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Page 2: Part III - Interest Expense

E621.01	Interest expense from hybrid securities		1
E621.02	Lease/purchase interest expense		2
E621.03a	Intercompany interest expense - paid to outside tax affiliated group		3a
E621.03b	Intercompany interest income - paid to tax affiliated group		3b
E621.04	Other interest expense		4