

---

ACCOUNTING AND ENGAGEMENT PRODUCTS  
IN THE CS PROFESSIONAL SUITE®

# Tax Code Listing for Chart of Accounts Setup

version 2018.x.x

CS PROFESSIONAL SUITE®

CS Support: 800-968-0600  
CS Sales: 800-968-8900  
[Tax.ThomsonReuters.com/CS](http://Tax.ThomsonReuters.com/CS)



THOMSON REUTERS

**Copyright Information**

Text copyright 1998-2018 by Thomson Reuters. All rights reserved.

Video display images copyright 1998-2018 by Thomson Reuters. All rights reserved.

Thomson Reuters hereby grants licensees of CS Professional Suite software the right to reprint this document solely for their internal use.

**Trademark Information**

The trademarks used herein are trademarks and registered trademarks used under license.

All other brand and product names mentioned in this guide are trademarks or registered trademarks of their respective holders.

---

---

# Contents

<b>Introduction.....</b>	<b>1</b>
Additional information.....	2
<b>Tax Codes — 1040, Individuals.....</b>	<b>3</b>
<b>Tax Codes – 1041, Fiduciaries .....</b>	<b>9</b>
<b>Tax Codes – 1065, Partnerships .....</b>	<b>14</b>
<b>Tax Codes – 1120, C-Corporations.....</b>	<b>23</b>
<b>Tax Codes – 1120S, S-Corporations .....</b>	<b>35</b>
<b>Tax Codes – 990, Exempt Organizations .....</b>	<b>45</b>
<b>Tax Codes – 990, Private Foundations .....</b>	<b>55</b>
<b>Tax Codes – 5500, Employee Benefit Plans .....</b>	<b>61</b>
<b>Puerto Rico Tax Codes, 1065.....</b>	<b>65</b>
<b>Puerto Rico Tax Codes, 1120C .....</b>	<b>71</b>
<b>Puerto Rico Tax Codes, 1120S .....</b>	<b>77</b>



---



---

# Introduction

Tax code assignments\* can be made in your CS Professional Suite application to associate the balances from specific general ledger accounts for tax reporting, as follows:

<b>Account balances from:</b>	<b>Transfer to:</b>
Accounting CS™ (v.2010.1.0) or higher	UltraTax CS® (v.09.5 or higher) Lacerte® ProSystem fx® ProSeries®
Workpapers CS™ (v.2012.1.0 or higher)	UltraTax CS (v.11.5 or higher) Lacerte ProSystem fx ProSeries
Engagement CS® in Creative Solutions Accounting™ (CSA)	UltraTax CS GoSystem® Tax RS Lacerte ProSystem fx ProSeries
AdvanceFlow™	UltraTax CS GoSystem Tax RS Lacerte ProSystem fx ProSeries

\* For Engagement CS and UltraTax CS, the actual tax code assignments can be made either in the accounting software or in the tax software.

The tax code assignments that you make during Chart of Accounts setup enable your tax software to carry the general ledger balances to the proper lines on the appropriate tax forms.

This document lists the tax codes plus the latest form and input screen references for tax processing with UltraTax CS. Tax codes that have been added for 2018 are marked **NEW** (in the Tax Code column next to the number).

**See also:** [Tax Code Diagrams for Chart of Accounts Setup \(PDF\)](#)

---

## Additional information

- The options that are available in the drop-down list for the **Tax Code** field in the Setup > Chart of Accounts screen are based on the client's entity type (as specified in Accounting CS or Workpapers CS on the Accounting Information tab of the Setup > Clients screen; or in Engagement CS on the Trial Balance tab of either the File > Client Properties dialog or the File > New Client dialog.)
- You do **not** need to update existing tax code assignments in response to tax form changes from year to year because UltraTax CS or GoSystem Tax RS can handle such changes automatically.
- Accounting CS and Workpapers CS also enable users to create custom tax codes. For details, search on **Custom tax codes** from the search field in your application.
- For additional details, search on **Tax codes** from the search field in your application.

---



---

## Tax Codes — 1040, Individuals

Tax Code	Description	Form, Line #
503	Rental income	Sch E, L3
504	Royalty income	Sch E, L4
505	Advertising	Sch E, L5
506	Auto and travel	Sch E, L6
507	Cleaning and maintenance	Sch E, L7
508	Commissions	Sch E, L8
509	Insurance	Sch E, L9
510	Legal and other prof fees	Sch E, L10
511	Management fees	Sch E, L11
512	Mortgage interest	Sch E, L12
513	Other interest	Sch E, L13
514	Repairs	Sch E, L14
515	Supplies	Sch E, L15
516	Taxes	Sch E, L16
517	Utilities	Sch E, L17
518	Other expenses	Sch E, L19
519	Other interest - mortgage	Sch E, L13
520	Depreciation	Sch E, L18
521	Travel	Sch E, L6
522	Qfld mortgage ins premiums	Sch E, L13
525	Rent income – 1099-K	Sch E, L3
580	Depletion	Sch E, L18
600	Sales of items bought 1099-K	Sch F, L1a
601	Sales of items bought non 1099K	Sch F, L1a
602	Cost/basis of items bought	Sch F, L1b
603	Sales of items raised 1099-K	Sch F, L2
604	Sales of items raised non1099K	Sch F, L2

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
605	Total cooperative distribution	Sch F, var
606	Agricultural program payments	Sch F, var
607	CCC loans reported	Sch F, var
608	Crop insurance proceeds	Sch F, var
609	Custom hire income non-1099-K	Sch F, var
610	Other income non-1099-K	Sch F, var
611	Other income 1099-K	Sch F, var
612	Car and truck expenses	Sch F, L10
613	Chemicals	Sch F, L11
614	Conservation expenses	Sch F, L12
615	Custom hire work	Sch F, L13
616	Depreciation	Sch F, L14
617	Employee benefit programs	Sch F, L15
618	Feed purchased	Sch F, L16
619	Fertilizers	Sch F, L17
620	Freight and trucking	Sch F, L18
621	Gasoline, fuel and oil	Sch F, L19
622	Insurance	Sch F, L20
623	Interest - financial inst	Sch F, L21a
624	Labor hired	Sch F, L22
625	Pension and profit sharing	Sch F, L23
626	Vehicles rented	Sch F, L24a
627	Repairs and maintenance	Sch F, L25
628	Seeds and plants	Sch F, L26
629	Storage and warehousing	Sch F, L27
630	Supplies purchased	Sch F, L28
631	Taxes	Sch F, L29
632	Utilities	Sch F, L30
633	Veterinary fees	Sch F, L31
634	Other expenses	Sch F, L32a
637	Accrual sales 1099-K	Sch F, L37
638	Accrual sales non-1099K	Sch F, L37
647	Cost of items for resale	Sch F, L46
649	Inventory at end of year	Sch F, L48
659	Custom hire income 1099-K	Sch F, var
683	Other interest expense	Sch F, L21b
685	Preproductive expenses	Sch F, L32f



<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
686	Other rental expense	Sch F, L24b
687	CCC loans forfeited	Sch F, var
688	Crop insurance amount deferred	Sch F, L6d
689	Self-employed health insurance	1040, L29
690	Long-term care premiums	1040, L29
701	Income from production	4835, L1
702	Distributions from cooperative	4835, L2a
703	Agricultural program payments	4835, L3a
704	CCC loans reported under elec	4835, L4a
705	Crop insurance proceeds - CY	4835, L5a
706	Other income	4835, L6
708	Car and truck expenses	4835, L8
709	Chemicals	4835, L9
710	Conservation	4835, L10
711	Custom hire	4835, L11
712	Depreciation	4835, L12
713	Employee benefits	4835, L13
714	Feed purchased	4835, L14
715	Fertilizer	4835, L15
716	Freight	4835, L16
717	Gasoline	4835, L17
718	Insurance	4835, L18
719	Interest - financial inst	4835, L19a
720	Labor hired	4835, L20
721	Pension and profit sharing	4835, L21
722	Rent - machinery	4835, L22a
723	Repairs	4835, L23
724	Seeds	4835, L24
725	Storage	4835, L25
726	Supplies	4835, L26
727	Taxes	4835, L27
728	Utilities	4835, L28
729	Veterinary	4835, L29
730	Other expenses	4835, L30a
781	Preproductive expenses	4835, L30g
782	Rent expense - other	4835, L22b
784	CCC loans forf/repaid w/cert	4835, L4b

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
785	Crop ins amt deferred from PY	4835, L5d
789	Interest expense - other	4835, L19b
801	Gross receipts – non-1099-K	Sch C, L1
802	Returns and allowances	Sch C, L2
806	Other income	Sch C, L6
808	Advertising	Sch C, L8
809	Bad debts	Sch C, L27
810	Car and truck expenses	Sch C, L9
811	Commissions	Sch C, L10
812	Depletion	Sch C, L12
813	Depreciation	Sch C, L13
814	Employee benefit programs	Sch C, L14
815	Insurance	Sch C, L15
816	Interest - mortgage	Sch C, L16a
817	Legal and professional fees	Sch C, L17
818	Office expenses	Sch C, L18
819	Pension and profit sharing	Sch C, L19
820	Rent - machinery	Sch C, L20a
821	Repairs and maintenance	Sch C, L21
822	Supplies	Sch C, L22
823	Taxes and licenses	Sch C, L23
824	Travel	Sch C, L24a
825	Utilities	Sch C, L25
826	Wages	Sch C, L26
827	Other expenses	Sch C, L27a
828	Contract labor	Sch C, L11
834	Purchases	Sch C, L36
835	Cost of labor	Sch C, L37
836	Materials	Sch C, L38
837	Other costs	Sch C, L39
839	Ending inventory	Sch C, L41
850	Gross receipts – 1099-K	Sch C, L1
880	Rental - other	Sch C, L20b
882	Meals subject to DOT limit	Sch C, L24b
883	Meals fully deductible	Sch C, L24b
884	Meals subject to 50% limit	Sch C, L24b
886	Interest - other	Sch C, L16b

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
887	Self-employed health insurance	1040, L29
888	Long-term care premiums	1040, L29



---



---

## Tax Codes – 1041, Fiduciaries

Tax Code	Description	Form, Line #
100	Interest income	1041, L1
101	Dividend income	1041, L2a
102	Other income	1041, L8
200	Interest expense	1041, L10
201	Taxes	1041, L11
202	Fiduciary fees	1041, L12
203	Attorney, accountant fees	1041, L14
204	Other deductions	1041, L15a
205	Misc deducts (accounting inc.)	Acctginc Wrk
206	Amount paid for charity - CY	Sch A, L1
207	Amount set aside for charity - CY	Sch A, L1
208	Cap gain set aside for charity - CY	Sch A, L4
300	Cash	1041A, L25
301	Savings & temp cash investment	1041A, L26
302	Accounts receivable	1041A, L27a
303	Allowance for doubtful accts	1041A, L27b
305	Notes & loans receivables	1041A, L28a
306	Allowance for doubtful accts	1041A, L28b
307	Inventories	1041A, L29
308	Prepaid expenses	1041A, L30
315	Investments: government	1041A, L31
316	Investments: corporate stock	1041A, L32
317	Investments: corporate bonds	1041A, L33
318	Investments: land, buildings	1041A, L34a
319	Accumulated depreciation	1041A, L34b
320	Investments: other	1041A, L35
325	Land, buildings & equipment	1041A, L36a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
326	Accumulated depreciation	1041A, L36b
340	Accounts payable & accrued exp	1041A, L39
342	Other assets	1041A, L37
350	Mortgages and other notes	1041A, L40
351	Other liabilities	1041A, L41
365	Total principal or corpus	1041A, L43
368	Undistributed income	1041A, L44
400	Cash	5227, L38
401	Savings & temp cash investment	5227, L39
402	Accounts receivable	5227, L40a
403	Allowance for doubtful accts	5227, L40b
404	Receivables due from officers	5227, L41
405	Other notes & loans receivable	5227, L42a
406	Allowance for doubtful accts	5227, L42b
407	Inventories	5227, L43
408	Prepaid expenses	5227, L44
415	Investments: government	5227, L45a
416	Investments: corporate stock	5227, L45b
417	Investments: corporate bonds	5227, L45c
418	Investments: land, buildings	5227, L46a
419	Accumulated depreciation	5227, L46b
420	Investments: other	5227, L47
425	Land, buildings & equipment	5227, L48a
426	Accumulated depreciation	5227, L48b
432	Other assets	5227, L49
440	Accounts payable & accrued exp	5227, L51
441	Revenue for future periods	5227, L52
442	Loans from officers, etc	5227, L53
450	Mortgages and other notes	5227, L54
451	Other liabilities	5227, L55
465	Total principal or corpus	5227, L57
466	Undistributed income	5227, L58a
467	Undistributed capital gains	5227, L58b
468	Undistributed nontaxable inc	5227, L58c
503	Schedule E, Rental income	Sch E, L3
504	Schedule E, Royalty income	Sch E, L4
505	Schedule E, Advertising	Sch E, L5

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
506	Schedule E, Auto and travel	Sch E, L6
507	Schedule E, Cleaning and maint	Sch E, L7
508	Schedule E, Commissions	Sch E, L8
509	Schedule E, Insurance	Sch E, L9
510	Schedule E, Legal & other prof	Sch E, L10
511	Schedule E, Management fees	Sch E, L11
512	Schedule E, Int-financial inst	Sch E, L12
513	Schedule E, Other interest	Sch E, L13
514	Schedule E, Repairs	Sch E, L14
515	Schedule E, Supplies	Sch E, L15
516	Schedule E, Taxes	Sch E, L16
517	Schedule E, Utilities	Sch E, L17
518	Schedule E, Other expenses	Sch E, L19
520	Schedule E, Depreciation	Sch E, L18
580	Schedule E, Depletion	Sch E, L18
588	Schedule E, Refinancing points	Sch E, L12
601	Schedule F, Sale of items pur	Sch F, L1a
602	Schedule F, Cost of items pur	Sch F, L1b
604	Schedule F, Raised item sales	Sch F, L2
605	Schedule F, Total coop distr	Sch F, var
606	Schedule F, Agricultural pymts	Sch F, var
607	Schedule F, CCC loans reported	Sch F, var
608	Schedule F, Crop ins proceeds	Sch F, var
609	Schedule F, Custom hire income	Sch F, var
610	Schedule F, Other income	Sch F, var
612	Schedule F, Car/truck expenses	Sch F, L10
613	Schedule F, Chemicals	Sch F, L11
614	Schedule F, Conservation exp	Sch F, L12
615	Schedule F, Custom hire work	Sch F, L13
616	Schedule F, Depreciation	Sch F, L14
617	Schedule F, Empl benefit prog	Sch F, L15
618	Schedule F, Feed purchased	Sch F, L16
619	Schedule F, Fertilizers	Sch F, L17
620	Schedule F, Freight & trucking	Sch F, L18
621	Schedule F, Gas, fuel and oil	Sch F, L19
622	Schedule F, Insurance	Sch F, L20
623	Schedule F, Int-financial inst	Sch F, L21a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
624	Schedule F, Labor hired	Sch F, L22
625	Schedule F, Pens/profit share	Sch F, L23
626	Schedule F, Rent - vehicles	Sch F, L24a
627	Schedule F, Repairs and maint	Sch F, L25
628	Schedule F, Seeds and plants	Sch F, L26
629	Schedule F, Storage	Sch F, L27
630	Schedule F, Supplies purchased	Sch F, L28
631	Schedule F, Taxes	Sch F, L29
632	Schedule F, Utilities	Sch F, L30
633	Schedule F, Veterinary fees	Sch F, L31
634	Schedule F, Other expenses	Sch F, L32a
647	Schedule F, Cost of resale itm	Sch F, L46
649	Schedule F, Inventory - ending	Sch F, L48
683	Schedule F, Interest - other	Sch F, L21b
684	Schedule F, Preproductive exp	Sch F, L32b
686	Schedule F, Rent - other	Sch F, L24b
687	Schedule F, CCC loan forfeited	Sch F, var
688	Schedule F, Crop ins deferred	Sch F, L6d
801	Schedule C, Gross receipts	Sch C, L1
802	Schedule C, Returns & allow	Sch C, L2
806	Schedule C, Other income	Sch C, L6
808	Schedule C, Advertising	Sch C, L8
810	Schedule C, Car/truck exp	Sch C, L9
811	Schedule C, Commissions	Sch C, L10
812	Schedule C, Depletion	Sch C, L12
813	Schedule C, Depreciation	Sch C, L13
814	Schedule C, Empl benefit prog	Sch C, L14
815	Schedule C, Insurance	Sch C, L15
816	Schedule C, Int-financial inst	Sch C, L16a
817	Schedule C, Legal & other prof	Sch C, L17
818	Schedule C, Office expenses	Sch C, L18
819	Schedule C, Pens/profit share	Sch C, L19
820	Schedule C, Rent - machinery	Sch C, L20a
821	Schedule C, Repairs & maint	Sch C, L21
822	Schedule C, Supplies	Sch C, L22
823	Schedule C, Taxes & licenses	Sch C, L23
824	Schedule C, Travel	Sch C, L24a



<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
825	Schedule C, Utilities	Sch C, L25
826	Schedule C, Wages	Sch C, L26
827	Schedule C, Other expenses	Sch C, L27a
828	Schedule C, Contract labor	Sch C, L11
836	Schedule C, Purchases	Sch C, L36
837	Schedule C, Cost of labor	Sch C, L37
838	Schedule C, Materials	Sch C, L38
839	Schedule C, Other costs	Sch C, L39
841	Schedule C, Inventory - ending	Sch C, L41
880	Schedule C, Rent - other	Sch C, L20b
884	Schedule C, Meal/entertainment	Sch C, L24b
886	Schedule C, Interest - other	Sch C, L16b

---



---

## Tax Codes – 1065, Partnerships

Tax Code	Description	Form, Line #
100	Gross receipts or sales	1065, L1a
101	Returns and allowances	1065, L1b
103	Other income	1065, L7
104	Retirement plans: accrued	1065, L18
110	Interest income	Sch K, L5
111	Ordinary dividends	Sch K, L6a
112	Other portfolio income	Sch K, L11
114	Other income	Sch K, L11
115	U.S. interest	Sch K, L5
116	Mining exploration cost recap	Sch K, L11
117	Cancellation of debt	Sch K, L11
120 *	GST-Ord inc (loss) from fiduciar	1065, L4
121 *	GST-Net ord gain (loss) 4797 II	1065, L6
122 *	GST-COGS:Beginning inventory	Sch A, L1
123 *	GST-Qualified dividend – invest	Sch K, L6b
124 *	GST-Net ST cap gain (loss)	Sch K, L8
125 *	GST-Net LT cap gain (loss)	Sch K, L9a
126 *	GST-Net Sec 1231 gain (loss)	Sch K, L10
155	Tax-exempt interest	Sch K, L18a
200	Salaries and wages	1065, L9
201	Guaranteed payments	1065, L10
202	Repairs and maintenance	1065, L11
203	Bad debts	1065, L12
204	Rent	1065, L13
205	Taxes and licenses	1065, L14

\* Applicable for transfers of account balances to GoSystem Tax RS only.

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
206	Interest expense	1065, L15
207	Book depr-other than COGS	Sch M-1, var
208	Depletion (other than oil/gas)	1065, L17
209	Retirement plans: paid	1065, L18
210	Employee benefit programs	1065, L19
211	Other deductions	1065, L20
212	Meals subject to 50% limit	1065, L20
213	Meals (DOT)	1065, L20
214	Amortization – book	Sch M-1, var
215	Start-up/org costs – book	Sch M-1, var
224	Contributions (100%)	Sch K, L13a
225	Cash contributions (60%)	Sck K, L13a
226	Cash contributions (30%)	Sch K, L13a
227	Capital gain property (20%)	Sch K, L13a
228	Section 179 expense - book	Sch K, var
230	Other deductions	Sch K, L13d
232	Investment interest expense	Sch K, L13b
233	Total foreign taxes: paid	Sch K, L16l
234	Section 59(e) (2) expenditures	Sch K, L13c2
235	OD-Educational assist benefits	Sch K, L13d
236	OD-Dependent care benefits	Sch K, L13d
238	OD-Penalty on early withdrawal	Sch K, L13d
239	OD-Other pensions and IRAs	Sch K, L13d
240	Noncash contributions (50%)	Sch K, L13a
241	Noncash contributions (30%)	Sch K, L13a
242	Capital gain property (30%)	Sch K, L13a
243	Portfolio ded - other	Sch K, L13d
245	OD-Other health insurance	Sch K, L13d
246	Total foreign taxes: accrued	Sch K, L16l
247	OD-Comm revital deduc-RRE	Sch K, L13d
267	Guar pymts – health insurance	1065, L10
268	Guar pymts – pensions and IRAs	1065, L10
275	Purchases	1125-A, L2
276	Cost of labor	1125-A, L3
277	Additional section 263A costs	1125-A, L4
278	Other costs	1125-A, L5
279	Ending inventory	1125-A, L7

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
280	Book depreciation-COGS	Sch M-1, var
399	Capital gain distributions	Sch D, L14
400	Cash	Sch L, L1
401	Accounts receivable	Sch L, L2a
402	Allowance for bad debts	Sch L, L2b
403	Inventories	Sch L, L3
404	U.S. government obligations	Sch L, L4
405	Tax-exempt securities	Sch L, L5
406	Other current assets	Sch L, L6
407	Loans to partners	Sch L, L7a
415	Mortgage and real estate loans	Sch L, L7b
416	Other investments	Sch L, L8
425	Buildings and other deprec ast	Sch L, L9a
426	Accumulated depreciation	Sch L, L9b
427	Depletable assets	Sch L, L10a
428	Accumulated depletion	Sch L, L10b
429	Land	Sch L, L11
430	Intangible assets	Sch L, L12a
431	Accumulated amortization	Sch L, L12b
432	Other assets	Sch L, L13
440	Accounts payable	Sch L, L15
441	Mort, etc less than 1 year	Sch L, L16
442	Other current liabilities	Sch L, L17
443	All nonrecourse loans	Sch L, L18
444	Loans from partners	Sch L, L19a
450	Mort, etc 1 year or more	Sch L, L19b
451	Other liabilities	Sch L, L20
465	Partners' capital accounts	Sch L, L21
480	Taxable income not on books	Sch M-1, L2
481	Nondeductible expenses	Sch M-1, L4
482	Other tax-exempt income	Sch M-1, L6
483	Return deductions not on books	Sch M-1, L7
485	Capital contributed: cash	Sch M-2, L2a
486	Other capital increases	Sch M-2, L4
487	Distributions: cash	Sch M-2, L6a
488	Distributions: property	Sch M-2, L6b
489	Other capital decreases	Sch M-2, L7

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
490	Capital contributed: property	Sch M-2, L2b
491	4797 gain/loss - book	Sch M-1, var
502	Gross rents	Rent, var
503	Advertising	Rent, var
504	Auto and travel	Rent, var
505	Cleaning and maintenance	Rent, var
506	Commissions	Rent, var
507	Insurance	Rent, var
508	Legal and professional	Rent, var
509	Interest	Rent, var
510	Repairs	Rent, var
511	Taxes	Rent, var
512	Utilities	Rent, var
513	Wages and salaries	Rent, var
514	Depreciation	Rent, var
515	Other expenses	Rent, var
582	Gross royalties	Rent, var
584	Guaranteed payments	Rent, var
585	Meals subject to 50% limit	Rent, var
586	Meals (DOT)	Rent, var
587	Amortization	Rent, var
588	Guar pymts – pensions and IRAs	Rent, var
589	Guar pymts – health insurance	Rent, var
590	Other income	Rent, var
601	Sales of resale items	Sch F, var
602	Cost/basis of resale items	Sch F, L1b
604	Sales of items raised	Sch F, L2
605	Cooperative distributions	Sch F, var
606	Agricultural program payments	Sch F, var
607	CCC loans reported under elec.	Sch F, var
608	Crop insurance proceeds	Sch F, var
609	Custom hire income	Sch F, var
610	Other income	Sch F, var
612	Car and truck expenses	Sch F, L10
613	Chemicals	Sch F, L11
614	Conservation expenses	Sch F, L12
615	Custom hire (machine work)	Sch F, L13

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
616	Depreciation	Sch F, L14
617	Employee benefit programs	Sch F, L15
618	Feed purchased	Sch F, L16
619	Fertilizers and lime	Sch F, L17
620	Freight and trucking	Sch F, L18
621	Gasoline, fuel, oil	Sch F, L19
622	Insurance	Sch F, L20
623	Interest – mortgage (banks)	Sch F, L21a
624	Labor hired	Sch F, L22
625	Pension and profit sharing	Sch F, L23
626	Rent – vehicles, machinery	Sch F, L24a
627	Repairs and maintenance	Sch F, L25
628	Seeds and plants	Sch F, L26
629	Storage and warehousing	Sch F, L27
630	Supplies purchased	Sch F, L28
631	Taxes	Sch F, L29
632	Utilities	Sch F, L30
633	Veterinary, breeding, medicine	Sch F, L31
634	Other expenses	Sch F, L32
635	Guar pymts – pensions and IRAs	Sch F, var
636	Guar pymts – health insurance	Sch F, var
646	Beginning inventory (Farm)	Sch F, L45
647	Cost of items purchased	Sch F, L46
649	Ending inventory (Farm)	Sch F, L48
683	Interest - other	Sch F, L21b
684	Guaranteed payments	Sch F, L32
685	Preproductive period expenses	Sch F, L32
686	Rent - other	Sch F, L24b
687	CCC loans forfeited	Sch F, L6d
688	Crop ins. proceeds deferred	Sch F, L6d
689	Meals subject to 50% limit	Sch F, L32
690	Meals (DOT)	Sch F, L32
691	Amortization	Sch F, L32
701	Income from production	FRent, L1
702	Cooperative distributions	FRent, L2a
703	Agricultural program payments	FRent, L3a
704	CCC loans reported under elec	FRent, L4a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
705	Crop insurance proceeds	FRent, L5a
706	Other income (Farm rent)	FRent, L6
708	Car and truck expenses	FRent, L8
709	Chemicals	FRent, L9
710	Conservation expenses	FRent, L10
711	Custom hire (machine work)	FRent, L11
712	Depreciation	FRent, L12
713	Employee benefit programs	FRent, L13
714	Feed purchased	FRent, L14
715	Fertilizers and lime	FRent, L15
716	Freight and trucking	FRent, L16
717	Gasoline, fuel, oil	FRent, L17
718	Insurance	FRent, L18
719	Interest – mortgage (banks)	FRent, L19a
720	Labor hired	FRent, L20
721	Pension and profit sharing	FRent, L21
722	Rent – vehicles, machinery	FRent, L22a
723	Repairs and maintenance	FRent, L23
724	Seeds and plants	FRent, L24
725	Storage and warehousing	FRent, L25
726	Supplies purchased	FRent, L26
727	Taxes	FRent, L27
728	Utilities	FRent, L28
729	Veterinary, breeding, medicine	FRent, L29
730	Other expenses	FRent, L30
778	Guar pymts – pension and IRAs	FRent, var
779	Guar pymts – health insurance	FRent, var
780	Guaranteed payments	FRent, L30
781	Preproductive period expenses	FRent, L30
782	Rent – other	FRent, L22b
783	Meals subject to 50% limit	FRent, L30
784	CCC loans forfeited	FRent, L4b
785	Crop ins. proceeds deferred	FRent, L5d
786	Meals (DOT)	FRent, L30
787	Amortization	FRent, L30
789	Interest – other	FRent, L19b
811	Equity method foreigncorp	M3 PII, L1a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
812	Gross fgn div not prev taxed	M3 PII, L2a
813	Subpart F, QEF income incl	M3 PII, L3a
814	Gross fgn dist prev taxed	M3 PII, L4a
815	Equity method US corps	M3 PII, L5a
816	US dividends	M3 PII, L6a
817	US partnerships	M3 PII, L7a
818	Foreign partnerships	M3 PII, L8a
819	Other pass-through entities	M3 PII, L9a
820	Reportable transactions	M3 PII, L10a
822	Accrual to cash adjustment	M3 PII, L12a
823	Hedging transactions	M3 PII, L13a
824	Mark-to-market income/loss	M3 PII, L14a
826	Sale versus lease	M3 PII, L16a
827	Section 481(a) adjustments	M3 PII, L17a
828	Unearned/deferred revenue	M3 PII, L18a
829	Income rec long term contracts	M3 PII, L19a
830	OID and imputed interest	M3 PII, L20a
831	Inc stmt gain/loss on assets	M3 PII, L21aa
832	Capital gains from Sch D	M3 PII, L21ba
833	Capital losses from Sch D	M3 PII, L21ca
834	Gain/loss on Form 4797	M3 PII, L21da
835	Abandonment losses	M3 PII, L21ea
836	Worthless stock losses	M3 PII, L21fa
837	Other gain/loss on assets	M3 PII, L21ga
838	Other income/loss w/diffs	M3 PII, L22a
839	Other items w/no differences	M3 PII, L25a
842	State/local current tax exp	M3 PIII, L1a
843	State/local deferred tax exp	M3 PIII, L2a
844	Foreign current inc tax exp	M3 PIII, L3a
845	Foreign deferred tax exp	M3 PIII, L4a
846	Equity-based compensation	M3 PIII, L5a
847	Meals subject to 50% limit	M3 PIII, L6a
848	Fines and penalties	M3 PIII, L7a
849	Judgments, damages, awards	M3 PIII, L8a
850 New	Entertainment	M3 PIII, L6a
851	Pension and profit-sharing	M3 PIII, L10a
852	Other post-retirement benefits	M3 PIII, L11a



<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
853	Deferred compensation	M3 PIII, L12a
854	Char contr cash/tang property	M3 PIII, L13a
855	Char contr intangible property	M3 PIII, L14a
856	Organizational expenses	M3 PIII, L15a
857	Syndication expenses	M3 PIII, L16a
858	Acq/reorg invest bank fees	M3 PIII, L17a
859	Acq/reorg legal/acctg fees	M3 PIII, L18a
860	Amort/impairment of goodwill	M3 PIII, L19a
861	Amort of acq, reorg, startup	M3 PIII, L20a
862	Other amort or impairment	M3 PIII, L21a
864	Depletion-oil & gas	M3 PIII, L23aa
865	Depletion other than oil/gas	M3 PIII, L23ba
866	Intangible drilling costs	M3 PIII, L24
867	Depreciation	M3 PIII, L25a
868	Bad debt expense	M3 PIII, L26a
870	Purchase versus lease	M3 PIII, L28a
871	Other exp items w/differences	M3 PIII, L30a
872	Research development costs	M3, PIII, L29
873 New	Nondeductible exp subj. to 2%	M3 PIII, L30a
876	Amts attrib cost flow assumpt	8916A, L1a
877	Sec 263A: Stock option exp	8916A, L2aa
878	Sec 263A: Equity based comp	8916A, L2ba
879	Sec 263A: Meals & entertain	8916A, L2ca
880	Sec 263A: Parachute payments	8916A, L2da
881	Sec 263A: Comp w/162 limit	8916A, L2ea
882	Sec 263A: Pension/profit-share	8916A, L2fa
883	Sec 263A: Oth post-retire bene	8916A, L2ga
884	Sec 263A: Deferred comp	8916A, L2ha
886	Sec 263A: Amortization	8916A, L2ja
887	Sec 263A: Depletion	8916A, L2ka
888	Sec 263A: Depreciation	8916A, L2la
889	Sec 263A: Corporate life ins	8916A, L2ma
890	Other section 263A costs	8916A, L2na
891	Inventory shrinkage accruals	8916A, L3a
892	Excess inv & obsol reserves	8916A, L4a
893	LCM write-downs	8916A, L5a
894	Other items w/differences	8916A, L6a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
895	Other items w/no differences	8916A, L7a
896	Tax-exempt interest income	8916A PII, L1a
897	Interest inc from hybrid secs	8916A PII, L2a
898	Sale/lease interest income	8916A PII, L3a
899	Interco int inc outside tax gr	8916A PII, L4a
900	Interco int inc tax affil gr	8916A PII, L4b
901	Other interest income	8916A PII, L5a
902	Interest exp from hybrid sec	8916A PIII, L1a
903	Lease/purchase interest exp	8916A PIII, L2a
904	Interco int exp outside tax gr	8916A PIII, L3a
905	Interco int exp gax affil gr	8916A PIII, L3b
906	Other interest expense	8916A PIII, L4a
995 New	Nondeductible Entertainment	Sch M1, L4
996 New	Nondeductible exp subj. to 2%	Sch M1, L4

---



---

## Tax Codes – 1120, C-Corporations

Tax Code	Description	Form, Line #
100	Gross receipts	1120, L1a
101	Returns and allowances	1120, L1b
105	Non-US interest	1120, L5
106	US interest	1120, L5
107	Dividends domestic 50% deduct	Sch C, L1
108	Dividends domestic 65% deduct	Sch C, L2
109	Dividends debt-financed stock	Sch C, L3
110	Preferred stk pub util 23.3%	Sch C, L4
111	Preferred stk pub util 26.7%	Sch C, L5
112	Dividends foreign 50% deduct	Sch C, L6
113	Dividends foreign 65% deduct	Sch C, L7
114	Owned foreign subs 100% deduct	Sch C, L8
115	Domestic corp; SBIC 100%	Sch C, L10
116	Div from affiliated group 100%	Sch C, L11
118	Dividends from foreign corps	Sch C, L13
120	Gross-up on foreign taxes	Sch C, L15
121	IC-DISC & former DISC dividend	Sch C, L16
122	Other dividends	Sch C, L17
123	Div from certain FSCs 100% ded	Sch C, L12
125	Capital gain distribution	Sch D, L14
130	Gross rents	1120, L6
131	Gross royalties	1120, L7
140	Other income	1120, L10
141	State tax refunds	1120, L10
142 *	GST-Cap gain net inc (Sch D)	1120C, L8

\* Applicable for transfers of account balances to GoSystem Tax RS only.

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
143 *	GST-Net ord gain(loss) 4797 II	1120C, L9
144 *	GST-COGS:Beginning inventory	Sch A, L1
145 *	GST-Domestic prod activ deduc	1120C, L25
146 *	GST-Excess cap loss over gain	Sch M-1, L3
147 *	GST-Federal tax provision	1120C, L17
151 New	Section 250 deduction	Sch C, L22c
152 New	Global intang low-taxed Income	Sch C, L17
153 New	Div 10% Foreign corp	Sch C, L13
200	Compensation of officers	1125-E, L1
201	Salaries and wages	1120, L13
202	Repairs	1120, L14
203	Bad debts	1120, L15
204	Rents	1120, L16
205	Taxes	1120, L17
206	Interest	1120, L18
207	Contributions	1120, L19
208	Book depr-other than COGS	Sch M-1, var
209	Page 1 depletion – book	1120, L21
210	Advertising	1120, L22
211	Pension, profit-sharing plan	1120, L23
212	Employee benefit programs	1120, L24
213	Other deductions	1120, L26
214	Meals subject to 50% limit	1120, L26
215	Total book amortization	1120, L26
216	Meals (DOT)	1120, L26
217	Pg 1 depln other than oil/gas	1120, L21
218	Org / start-up book expense	Sch M-1, L5
219	Pension, profit-sharing accr	1120, L23
225	Market studies (DISC)	Sch E, L1a
226	Sales commissions (DISC)	Sch E, L1f
227	Warehousing (DISC)	Sch E, L1g
228	Freight (DISC)	Sch E, L1h
229	Freight insurance (DISC)	Sch E, L2f
230	Meals & ent export exp (DISC)	Sch E, L1m
231	Other non export ded (DISC)	Sch E, L2g
237	Trustee / administrator fees	1120SF, L7
238	Accounting and legal services	1120SF, L9

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
240	Claim processing expenses	1120SF, L10
275	Purchases	1125-A, L2
276	Cost of labor	1125-A, L3
277	Additional section 263A costs	1125-A, L4
278	Other costs	1125-A, L5
280	Inventory end of year	1125-A, L7
281	Meals subject to 50% limit	1125-A, L4
282	Meals (DOT)	1125-A, L4
283	Book depreciation-COGS	Sch M-1, var
284	Qual per-unit cert (Co-op)	1125-A, L5
285	Money or other prop (Co-op)	1125-A, L5
286	Nonqual per-unit cert (Co-op)	1125-A, L5
301	Estimated tax payments	Sch J, L14
366	Dividends, distributions	PC, Sch G, L1
367	Expenses paid	PC, Sch G, L3
368	Mutual fire ins premiums	PC, Sch A, L8
369	Special income/deduction accts	PC, Sch A, L9
370	Inc from protect against loss	PC, Sch A, L10
371	Mutual interinsurers-decrease	PC, Sch A, L11
372	Inc exp related to tax-exempt	PC, Sch A, L20
373	Dividends to policyholders	PC, Sch A, L29
374	Mutual interinsurers-increase	PC, Sch A, L30
375	Amounts cap under Sec 848	PC, Sch A, L32
376	Deduction of spec income	PC, Sch A, L34
377	Gross inc trade/business	PC, Sch B, L5
378	Income from leases	PC, Sch B, L6
379	Trade/business deductions	PC, Sch B, L13
380	Investment expenses	PC, Sch B, L17
381	Net premiums written	PC, Sch E, L1
382	Losses paid during year	PC, Sch F, L1
383	Tax-exempt interest	PC, Sch F, L9
384	Health care claims incurred	PC, Sch H, L1
385	Expenses incurred with claims	PC, Sch H, L2
386	Insurance liabilities	PC, Sch L, L18
400	Cash	Sch L, L1
401	Accounts receivable	Sch L, L2a
402	Less allowance for bad debts	Sch L, L2b

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
403	Inventories	Sch L, L3
404	US government obligations	Sch L, L4
405	Tax-exempt securities	Sch L, L5
406	Other current assets	Sch L, L6
407	Prepaid federal income tax	Sch L, L6
408	Prepaid state tax	Sch L, L6
409	Loans to stockholders	Sch L, L7
410	Prepaid city tax	Sch L, L6
415	Mortgage and real estate loans	Sch L, L8
416	Other investments	Sch L, L9
425	Buildings, other deprec assets	Sch L, L10a
426	Less accumulated depreciation	Sch L, L10b
427	Depletable assets	Sch L, L11a
428	Less accumulated depletion	Sch L, L11b
429	Land (net of any amortization)	Sch L, L12
430	Intangible assets	Sch L, L13a
431	Less accumulated amortization	Sch L, L13b
432	Other assets	Sch L, L14
433	Assets held in trust (1120-F)	Sch L, L14
434	Temporary investments (DISC)	Sch L, L1a
435	Funds waiting investmnt (DISC)	Sch L, L1b
436	Bank obligations (DISC)	Sch L, L1c
437	Other export property (DISC)	Sch L, L1e
438	Producer's loans (DISC)	Sch L, L1f
439	Rel fgn export invest (DISC)	Sch L, L1g
440	Accounts payable	Sch L, L16
441	Mortg, notes, bonds pay < 1 yr	Sch L, L17
442	Other current liabilities	Sch L, L18
443	Federal income tax payable	Sch L, L18
444	State tax payable	Sch L, L18
445	Loans from stockholders	Sch L, L19
446	City tax payable	Sch L, L18
447	Other qual export asset (DISC)	Sch L, L1i
448	Nonqualified assets (DISC)	Sch L, L2
449	State & local govt oblig (SF)	Sch L, L3
450	Mortg, notes, bonds pay => 1 yr	Sch L, L20
451	Other liabilities	Sch L, L21

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
452	Liabilities held in trust (1120-F)	Sch L, L23
453	Fund balance (SF)	Sch L, L8
454	Other E&P (DISC)	Sch L, L10
455	Previously taxed income (DISC)	Sch L, L11
456	Accum pre-1985 DISC income	Sch L, L12
457	Accumulated IC-DISC income	Sch L, L13
465	Capital stock – preferred	Sch L, L22a
466	Capital stock – common	Sch L, L22b
467	Paid-in or capital surplus	Sch L, L23
468	Retained earnings-Appropriated	Sch L, L24
469	Retained earnings-Unappropriat	Sch L, L25
470	Adjustments to S/Hs' equity	Sch L, L26
471	Less cost of treasury stock	Sch L, L27
473	Patronage div alloc (Co-op)	Sch L, L22
474	Per-unit retain alloc (Co-op)	Sch L, L23
475	Other E&P increases (DISC)	Sch M-2, L2
476	Other E&P decreases (DISC)	Sch M-2, L6
477	PTI increases (DISC)	Sch M-3, L3
478	PTI decreases (DISC)	Sch M-3, L7
479	Fines and penalties	Sch M-1, L5
480	Federal income tax	Sch M-1, L2
481	Taxable income not on books	Sch M-1, L4
482	Book expenses not on return	Sch M-1, L5
483	Accum IC-DISC income increases	Sch M-4, L2
484	Exps related to tax exempt inc	Sch M-1, L5
485	Officer life ins. Premiums	Sch M-1, L5
486	Income on books not on return	Sch M-1, L7
487	Tax-exempt interest	Sch M-1, L7
488	Cash surrender – officer life	Sch M-1, L7
489	4797 gain/loss – book	Sch M-1, var
490	Deductions on return not book	Sch M-1, L8
491	Other increases	Sch M-2, L3
492	Cash distributions	Sch M-2, L5a
493	Stock distributions	Sch M-2, L5d
494	Property distributions	Sch M-2, L5c
495	Other decreases	Sch M-2, L6
496	Accum IC-DISC income decreases	Sch M-4, L8

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
502	Gross rental income	Rent, var
503	Advertising	Rent, var
504	Auto and travel	Rent, var
505	Cleaning and maintenance	Rent, var
506	Commissions	Rent, var
507	Insurance	Rent, var
508	Legal and other prof fees	Rent, var
509	Interest	Rent, var
510	Repairs	Rent, var
511	Taxes	Rent, var
512	Utilities	Rent, var
513	Wages and salaries	Rent, var
515	Other expenses	Rent, var
516	Direct fgn sales-unrel pur	Sch B, L1aic
517	Direct fgn sales-unrel pur oth	Sch B, L1aid
518	Fgn sales-unrel pur	Sch B, L1aiic
519	Fgn sales-unrel pur other	Sch B, L1aiid
520	Sales US persons-unrel pur	Sch B, L1aiiic
521	Sales US persons-unrel pur oth	Sch B, L1aiiid
522	Sale unrel DISC-unrel pur	Sch B, L1aivc
523	Sale unrel DISC-unrel pur oth	Sch B, L1aivd
524	Direct fgn sales-rel pur	Sch B, L1bic
525	Direct fgn sales-rel pur oth	Sch B, L1bid
526	Sales US persons-rel pur	Sch B, L1biic
527	Sales US persons-rel pur oth	Sch B, L1biid
528	Oth qual export-leasing	Sch B, L2a(c)
529	Oth qual export-leasing oth	Sch B, L2a(d)
530	Oth qual export-services	Sch B, L2b(c)
531	Oth qual export-services oth	Sch B, L2b(d)
532	Oth qual exp-engineer svc	Sch B, L2c(c)
533	Oth qual exp-engineer svc oth	Sch B, L2c(d)
534	Oth qual export-mgt svc	Sch B, L2d(c)
535	Oth qual export-mgt svc oth	Sch B, L2d(d)
536	Interest on producer's loan	Sch B, L2f(d)
537	Oth qualified exp receipts	Sch B, L2j(c)
538	Oth qualified exp receipts-oth	Sch B, L2j(d)
539	Nonqual rec-use in US	Sch B, L3a(c)



<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
540	Nonqual rec-use in US oth	Sch B, L3a(d)
541	Nonqual rec-US subsidized	Sch B, L3b(c)
542	Nonqual rec-US subsidized oth	Sch B, L3b(d)
543	Nonqual rec-US govt use	Sch B, L3c(c)
544	Nonqual rec-US govt use oth	Sch B, L3c(d)
545	Nonqual rec-IC DISC sale	Sch B, L3d(c)
546	Nonqual rec-IC-DISC sale oth	Sch B, L3d(d)
547	Other nonqual receipts	Sch B, L3g(c)
548	Other nonqual receipts-oth	Sch B, L3g(d)
582	Gross royalties	Rent, var
585	Meals subject to 50% limit	Rent, var
586	Meals (DOT)	Rent, var
588	Depletion	Rent, var
590	Other income	Rent, var
601	Sales of items bought	Sch F, var
602	Cost/basis of items bought	Sch F, L1b
604	Sales of items you raised	Sch F, L2
605	Total cooperative distribution	Sch F, var
606	Agricultural program payments	Sch F, var
607	CCC loans reported under elec	Sch F, var
608	Crop ins proceeds	Sch F, var
609	Custom hire income	Sch F, var
610	Other income	Sch F, var
612	Car and truck expenses	Sch F, L10
613	Chemicals	Sch F, L11
614	Conservation expenses	Sch F, L12
615	Custom hire	Sch F, L13
617	Employee benefit programs	Sch F, L15
618	Feed purchased	Sch F, L16
619	Fertilizers and lime	Sch F, L17
620	Freight and trucking	Sch F, L18
621	Gasoline	Sch F, L19
622	Insurance	Sch F, L20
623	Interest - financial inst	Sch F, L21a
624	Labor hired	Sch F, L22
625	Pension and profit sharing	Sch F, L23
626	Rent - machinery	Sch F, L24a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
627	Repairs and maintenance	Sch F, L25
628	Seeds and plants	Sch F, L26
629	Storage and warehousing	Sch F, L27
630	Supplies	Sch F, L28
631	Taxes	Sch F, L29
632	Utilities	Sch F, L30
633	Veterinary fees	Sch F, L31
634	Other expenses	Sch F, L32
646	Inventory - beg of year	Sch F, L45
647	Cost of items for resale	Sch F, L46
649	Inventory - end of year	Sch F, L48
650	Tax-exempt interest income	8916A PII, L1a
651	Interest inc from hybrid sec	8916A PII, L2a
652	Sale/lease interest income	8916A PII, L3a
653	Interco int inc outside tax gr	8916A PII, L4a
654	Interco int inc tax affil gr	8916A PII, L4b
655	Other interest income	8916A PII, L5a
668	Interest exp from hybrid sec	8916A PIII, L1a
669	Lease/purchase interest exp	8916A PIII, L2a
670	Interco int exp outside tax gr	8916A PIII, L3a
671	Interco int exp tax affil gr	8916A PIII, L3b
672	Other interest expense	8916A PIII, L4a
683	Interest expense - other	Sch F, L21b
684	Meals subject to 50% limit	Sch F, L32
685	Preproductive expenses	Sch F, L32
686	Rental expense - other	Sch F, L24b
687	CCC loans forfeited	Sch F, var
688	Crop insurance deferred	Sch F, L6d
689	Meals (DOT)	Sch F, L32
696	Sec 263A: Parachute payments	8916A, L2da
701	Income from production	4835, L1
702	Distr rec from cooperatives	4835, L2a
703	Agricultural program payments	4835, L3a
704	CCC loans reported under elec	4835, L4a
705	Crop ins proceeds - current yr	4835, L5a
706	Other income	4835, L6
708	Car/truck expense	4835, L8

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
709	Chemicals	4835, L9
710	Conservation	4835, L10
711	Custom hire	4835, L11
713	Employee benefits	4835, L13
714	Feed purchased	4835, L14
715	Fertilizers and lime	4835, L15
716	Freight and trucking	4835, L16
717	Gasoline	4835, L17
718	Insurance	4835, L18
719	Interest - financial	4835, L19a
720	Labor hired	4835, L20
721	Pension & profit sharing	4835, L21
722	Rent - machinery	4835, L22a
723	Repairs	4835, L23
724	Seeds	4835, L24
725	Storage	4835, L25
726	Supplies	4835, L26
727	Taxes	4835, L27
728	Utilities	4835, L28
729	Veterinary	4835, L29
730	Other expenses	4835, L30
731	Amts attrib cost flow assumpt	8916A, L1a
732	Sec 263A: Stock option exp	8916A, L2aa
733	Sec 263A: Oth eq based comp	8916A, L2ba
734	Sec 263A: Meals & entertain	8916A, L2ca
735	Inc(loss) eqty meth fgn corp	Sch M-3 PII, L1a
736	Gross fgn div not prev taxed	Sch M-3 PII, L2a
737	Subpart F, PFIC, QEF income	Sch M-3 PII, L3a
738	Section 78 gross-up	Sch M-3 PII, L4a
739	Gross fgn dist prev taxed	Sch M-3 PII, L5a
740	Inc/loss eqty meth US corp	Sch M-3 PII, L6a
741	US div not elimin in consol	Sch M-3 PII, L7a
742	Minor int for include corp	Sch M-3 PII, L8a
743	Inc/loss from US partnerships	Sch M-3 PII, L9a
744	Inc/loss from fgn partnerships	Sch M-3 PII, L10a
745	Inc/loss from other P/T	Sch M-3 PII, L11a
746	Items related to report trans	Sch M-3 PII, L12a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
748	Accrual to cash adjustment	Sch M-3 PII, L14a
749	Hedging transactions	Sch M-3 PII, L15a
750	Mark-to-market income/loss	Sch M-3 PII, L16a
752	Sale versus lease	M3 PII, L18a
753	Section 481(a) adjustments	M3 PII, L19a
754	Unearned/deferred revenue	M3 PII, L20a
755	Income rec long-term contracts	M3 PII, L21a
756	OID and imputed interest	M3 PII, L22a
757	Inc stmt gain/loss on assets	M3 PII, L23aa
758	Capital gains from Sch D	M3 PII, L23ba
759	Capital losses from Sch D	M3 PII, L23ca
760	Gain/loss on Form 4797	M3 PII, L23da
761	Abandonment losses	M3 PII, L23ea
762	Worthless stock losses	M3 PII, L23fa
763	Other gain/loss on assets	M3 PII, L23ga
764	Disall cap loss excess gain	M3 PII, L24a
765	Utilize capital loss C/F	M3 PII, L24a
766	Other inc/loss with difference	M3 PII, L25a
767	Other items w/ no differences	M3 PII, L28a
768	Sec 263A: Comp w/ 162 limit	8916A, L2ea
769	Sec 263A: Pension & profit sh	8916A, L2fa
770	Sec 263A: Oth post-retire bene	8916A, L2ga
771	Sec 263A: Deferred comp	8916A, L2ha
773	Sec 263A: Amortization	8916A, L2ja
774	Sec 263A: Depletion	8916A, L2ka
775	Sec 263A: Depreciation	8916A, L2la
776	Sec 263A: Corp life ins premium	8916A, L2ma
777	Other section 263A costs	8916A, L2na
778	Inventory shrinkage accruals	8916A, L3a
780	Meals subject to 50% limit	4835, L30
781	Preproductive expenses	4835, L30
782	Rent expense - other	4835, L22b
783	LCM write-downs	8916A, L5a
784	CCC loans forf/repaid w/ cert	4835, L4b
785	Crop ins amt def from prior yr	4835, L5d
786	Meals (DOT)	4835, L30
788	Other items w/ differences	8916A, L6a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
789	Interest expense - other	4835, L19b
790	Other items w/ no differences	8916A, L7a
810	Research & development costs	M3 PIII, L35a
811	US current income tax expense	M3 PIII, L1a
812	US deferred income tax expense	M3 PIII, L2a
813	State/local current tax exp	M3 PIII, L3a
814	State/local defer tax exp	M3 PIII, L4a
815	Foreign current inc tax exp	M3 PIII, L5a
816	Foreign deferred inc tax exp	M3 PIII, L6a
817	Foreign withholding taxes	M3 PIII, L7a
818	Section 188 exclusion	M3 PIII, L36a
819	Stock options expense	M3 PIII, L9a
820	Other equity-based comp	M3 PIII, L10a
821	Meals subject to 50% limit	M3 PIII, L11a
822	Fines and penalties	M3 PIII, L12a
823	Judgments, damages, awards	M3 PIII, L13a
824	Parachute payments	M3 PIII, L14a
825	Comp with sec 163(m) limit	M3 PIII, L15a
826	Pension and profit-sharing	M3 PIII, L16a
827	Other post-retirement benefits	M3 PIII, L17a
828	Deferred compensation	M3 PIII, L18a
829	Char contr cash/tang property	M3 PIII, L19a
830	Char contr intangible property	M3 PIII, L20a
831	Char contr limitation/carryfwd	M3 PIII, L21a
832	Domestic prod activities ded	M3 PIII, L22a
833	Acq/reorg invest bank fees	M3 PIII, L23a
834	Acq/reorg acctg/legal fees	M3 PIII, L24a
835	Acq/reorg other costs	M3 PIII, L25a
836	Amort/impairment of goodwill	M3 PIII, L26a
837	Amort of acq, reorg startup	M3 PIII, L27a
838	Other amort or impairment	M3 PIII, L28a
840	Depletion	M3 PIII, L30a
841	Depreciation	M3 PIII, L31a
842	Bad debt expense	M3 PIII, L32a
843	Corp owned life insurance	M3 PIII, L33a
844	Purchase versus lease	M3 PIII, L34a
845	Other exp items w/differences	M3 PIII, L38a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
855 New	Nondeductible entertainment	Sch M1, L3
943 New	Sec 162(r) FDIC premiums	M3 PIII, L37a

---



---

## Tax Codes – 1120S, S-Corporations

Tax Code	Description	Form, Line #
100	Gross receipts	1120S, L1a
101	Return and allowances	1120S, L1b
102	Other income	1120S, L5
103	State tax refunds	1120S, L5
104	Capital gain distribution	Sch D, L13
105	Capital gain distribution 28%	Sch D, L13
121*	GST-Net ord gain(loss) 4797 II	1120S, L4
122 *	GST-COGS:Beginning inventory	Sch A, L1
124 *	GST-Royalty income	Sch K, L6
125 *	GST-Net ST cap gain(loss)	Sch K, L7
126 *	GST-Net LT cap gain(loss)	Sch K, L8
127 *	GST-Net Sec 1231 gain(loss)	Sch K, L9
128 *	GST-Foreign taxes	Sch K, L14I
140	Gross income sourced at SH	Sch K, L14c
141	Gross income from all sources	Sch K, L14b
150	Non-US interest income	Sch K, L4
151	US interest income	Sch K, L4
153	Other Portfolio Income (Loss)	Sch K, L10
154	Other income	Sch K, L10
155	Mining exploration costs recap	Sch K, L10
156	Ordinary dividends	Sch K, L5a
200	Compensation of officers	1125-E, L1
201	Salaries and wages	1120S, L8
202	Repairs	1120S, L9
203	Bad debts	1120S, L10

\* Applicable for transfers of account balances to GoSystem Tax RS only.

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
204	Rents	1120S, L11
205	Taxes	1120S, L12
206	Interest	1120S, L13
207	Book depr-other than COGS	Sch M-1, var
208	Page 1 depletion - book	1120S, L15
209	Advertising	1120S, L16
210	Pension, profit sharing	1120S, L17
211	Employee benefit programs	1120S, L18
212	Other deductions	1120S, L19
213	Meals subject to 50% limit	1120S, L19
214	Total book amortization	1120S, L19
215	Meals (DOT)	1120S, L19
218	Org / start-up book expense	Sch M-1, L3
219	Pension, profit-sharing accr	1120S, L 17
225	Cash contributions (60%)	Sch K, L12a
226	Cash contributions (30%)	Sch K, L12a
227	Capital gain property (20%)	Sch K, L12a
228	Book Section 179 amount	Sch M, var
230	Other deductions	Sch K, L12d
231	Investment interest expense	Sch K, L12b
234	Section 59(e) expenditures	Sch K, L12c
236	Commercial revitalization ded	Sch K, L12d
237	Preproductive period expenses	Sch K, L12d
238	Penalty on early withdrawal	Sch K, L12d
240	Shrhldr level int deduction	Sch K, L14i
241	Shrhldr level other deduction	Sch K, L14j
242	Ded at corp level to frgn inc	Sch K, L14m
245	Deduct - portfolio (Other)	Sch K, L12d
246	Reforestation expenses	Sch K, L12d
247	Noncash contributions (50%)	Sch K, L12a
248	Noncash contributions (30%)	Sch K, L12a
249	Cap gain prop (30%)	Sch K, L12a
275	Purchases	1125-A, L2
276	Cost of labor	1125-A, L3
277	Additional Section 263A costs	1125-A, L4
278	Other costs	1125-A, L5
280	Inventory at end of year	1125-A, L7



<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
281	Meals subject to 50% limit	1125-A, L4
282	Meals (DOT)	1125-A, L4
283	Book depreciation-COGS	Sch M-1, var
300	Estimated tax payments	1120S, L23a
390	Qualified conservation (50%)	Sch K, L12a
391	Qualified conservation (100%)	Sch K, L12a
400	Cash	Sch L, L1
401	Accounts receivable	Sch L, L2a
402	Less allowance for bad debts	Sch L, L2b
403	Inventories	Sch L, L3
404	US government obligations	Sch L, L4
405	Tax exempt securities	Sch L, L5
406	Other current assets	Sch L, L6
407	Prepaid federal income tax	Sch L, L6
408	Prepaid state tax	Sch L, L6
409	Loans to shareholders	Sch L, L7
420	Prepaid city tax	Sch L, L6
415	Mortgage and real estate loans	Sch L, L8
416	Other investments	Sch L, L9
425	Buildings, other deprec assets	Sch L, L10a
426	Less accumulated depreciation	Sch L, L10b
427	Depletable assets	Sch L, L11a
428	Less accumulated depletion	Sch L, L11b
429	Land (net of any amortizations)	Sch L, L12
430	Intangible assets	Sch L, L13a
431	Less accumulated amortization	Sch L, L13b
432	Other assets	Sch L, L14
440	Accounts payable	Sch L, L16
441	Mortg, notes, bonds pay < 1 yr	Sch L, L17
442	Other current liabilities	Sch L, L18
443	Federal income tax payable	Sch L, L18
444	State tax payable	Sch L, L18
445	Loans from shareholders	Sch L, L19
446	City tax payable	Sch L, L18
450	Mortg, notes, bonds pay => 1 yr	Sch L, L20
451	Other liabilities	Sch L, L21
465	Capital stock - common	Sch L, L22

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
466	Paid in or capital surplus	Sch L, L23
467	Retained earnings - unappr	Sch L, L24
468	Accumulated Adjustments Acct	Sch L, L24
469	Other Adjustments Account	Sch L, L24
470	Previously Taxed Income	Sch L, L24
471	Adjustments to S/Hs' equity	Sch L, L25
472	Less cost of treasury stock	Sch L, L26
479	Fines and penalties	Sch M-1, L3
481	Sch K income not on books	Sch M-1, L2
482	Expenses on books, not Sch K	Sch M-1, L3
483	Exps related to tax exempt inc	Sch M-1, L3
484	Officer life ins. premiums	Sch M-1, L3
485	Income on books, not on Sch K	Sch M-1, L5
486	Tax exempt interest	Sch M-1, L5
487	Cash surrender - officer life	Sch M-1, L5
488	4797 gain/loss - book	Sch M-1, var
489	Deductions on K not on books	Sch M-1, L6
490	AAA-Other additions	Sch M-2, L3a
491	OAA-Other additions	Sch M-2, L3d
492	AAA-Other reductions	Sch M-2, L5a
493	OAA-Other reductions	Sch M-2, L5b
494	AAA-Nondividend distributions	Sch M-2, L7a
495	OAA-Nondividend distributions	Sch M-2, L7d
496	UTI-Nondividend distributions	Sch M-2, L7b
497	Nondividend distributions	R/E Wrk, var
498	Dividend distributions	R/E Wrk, var
499	Oil & gas depletion – book	Sch M-1, L3
502	Gross rental income	Rent, var
503	Advertising	Rent, var
504	Auto and travel	Rent, var
505	Cleaning and maintenance	Rent, var
506	Commissions	Rent, var
507	Insurance	Rent, var
508	Legal and other prof fees	Rent, var
509	Interest	Rent, var
510	Repairs	Rent, var
511	Taxes	Rent, var

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
512	Utilities	Rent, var
513	Wages and salaries	Rent, var
515	Other expenses	Rent, var
582	Gross royalties	Rent, var
585	Meals subject to 50% limit	Rent, var
586	Meals (DOT)	Rent, var
590	Other income	Rent, var
601	Sales of items bought	Sch F, var
602	Cost/basis of items bought	Sch F, L1b
604	Sales of items you raised	Sch F, L2
605	Total cooperative distribution	Sch F, var
606	Agricultural program payments	Sch F, var
607	CCC loans reported under elec	Sch F, var
608	Crop ins proceeds	Sch F, var
609	Custom hire income	Sch F, var
610	Other income	Sch F, var
612	Car and truck expenses	Sch F, L10
613	Chemicals	Sch F, L11
614	Conservation expenses	Sch F, L12
615	Custom hire	Sch F, L13
617	Employee benefits programs	Sch F, L15
618	Feed purchased	Sch F, L16
619	Fertilizers and lime	Sch F, L17
620	Freight and trucking	Sch F, L18
621	Gasoline	Sch F, L19
622	Insurance	Sch F, L20
623	Interest - financial inst	Sch F, L21a
624	Labor hired	Sch F, L22
625	Pension and profit sharing	Sch F, L23
626	Rent - machinery	Sch F, L24a
627	Repairs and maintenance	Sch F, L25
628	Seeds and plants	Sch F, L26
629	Storage and warehousing	Sch F, L27
630	Supplies	Sch F, L28
631	Taxes	Sch F, L29
632	Utilities	Sch F, L30
633	Veterinary fees	Sch F, L31

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
634	Other expenses	Sch F, L32
646	Inventory - beg of year	Sch F, L45
647	Cost of items for resale	Sch F, L46
649	Inventory - end of year	Sch F, L48
650	Tax-exempt interest income	8916A PII, L1a
651	Interest inc from hybrid sec	8916A PII, L2a
652	Sale/lease interest income	8916A PII, L3a
653	Interco int inc outside tax gr	8916A PII, L4a
654	Interco int inc tax affil gr	8916A PII, L4b
655	Other interest income	8916A PII, 5a
668	Interest exp from hybrid sec	8916A PIII, L1a
669	Lease/purchase interest exp	8916A PIII, L2a
670	Interco int exp outside tax gr	8916A PIII, L3a
671	Interco int exp tax affil gr	8916A PIII, L3b
672	Other interest expense	8916A PIII, L4a
683	Interest expense - other	Sch F, L21b
684	Meals subject to 50% limit	Sch F, L32
685	Preproductive expenses	Sch F, L32
686	Rental expense - other	Sch F, L24b
687	CCC loans forfeited	Sch F, var
688	Crop insurance deferred	Sch F, L6d
689	Meals (DOT)	Sch F, L32
696	Sec 263A: Parachute payments	8916A, L2da
701	Income from production	4835, L1
702	Distr rec from cooperatives	4835, L2a
703	Agricultural program payments	4835, L3a
704	CCC loans reported under elec	4835, L4a
705	Crop ins proceeds - current yr	4835, L5a
706	Other income	4835, L6
708	Car/truck expense	4835, L8
709	Chemicals	4835, L9
710	Conservation	4835, L10
711	Custom hire	4835, L11
713	Employee benefits	4835, L13
714	Feed purchased	4835, L14
715	Fertilizers and lime	4835, L15
716	Freight and trucking	4835, L16

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
717	Gasoline	4835, L17
718	Insurance	4835, L18
719	Interest - financial	4835, L19a
720	Labor hired	4835, L20
721	Pension & profit sharing	4835, L21
722	Rent - machinery	4835, L22a
723	Repairs	4835, L23
724	Seeds	4835, L24
725	Storage	4835, L25
726	Supplies	4835, L26
727	Taxes	4835, L27
728	Utilities	4835, L28
729	Veterinary	4835, L29
730	Other expenses	4835, L30
731	Amts attrib cost flow assumpt	8916A, L1a
732	Sec 263A: Stock option exp	8916A, L2aa
733	Sec 263A: Oth eq based comp	8916A, L2ba
734	Sec 263A: Meals & entertain	8916A, L2ca
735	Inc/loss eqty meth fgn corp	M3 PII, L1a
736	Gross fgn div not prev tax	M3 PII, L2a
737	Subpart F, QEF income	M3 PII, L3a
739	Gross fgn dist prev taxed	M3 PII, L4a
740	Inc/loss eqty meth US corp	M3 PII, L5a
741	US div not elimin in consol	M3 PII, L6a
743	Inc/loss from US partnerships	M3 PII, L7a
744	Inc/loss from fgn partnerships	M3 PII, L8a
745	Inc/loss from other P/T	M3 PII, L9a
746	Items related to report trans	M3 PII, L10a
748	Accrual to cash adjustments	M3 PII, L12a
749	Hedging transactions	M3 PII, L13a
750	Mark-to-market income/loss	M3 PII, L14a
752	Sale versus lease	M3 PII, L16a
753	Section 481(a) adjustments	M3 PII, L17a
754	Unearned/deferred revenue	M3 PII, L18a
755	Income rec long-term contracts	M3 PII, L19a
756	OID and imputed interest	M3 PII, L20a
757	Inc stmt gain/loss on assets	M3 PII, L21aa

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
758	Capital gains from Sch D	M3 PII, L21ba
759	Capital losses from Sch D	M3 PII, L21ca
760	Gain/loss on Form 4797	M3 PII, L21da
761	Abandonment losses	M3 PII, L21ea
762	Worthless stock losses	M3 PII, L21fa
763	Other gain/loss on assets	M3 PII, L21ga
766	Other inc/loss with difference	M3 PII, L22a
767	Other items w/ no differences	M3 PII, L25a
768	Sec 263A: Comp w/162 limit	8916A, L2ea
769	Sec 263A: Pension & profit sh	8916A, L2fa
770	Sec 263A: Oth post-retire bene	8916A, L2ga
771	Sec 263A: Deferred comp	8916A, L2ha
773	Sec 263A: Amortization	8916A, L2ja
774	Sec 263A: Depletion	8916A, L2ka
775	Sec 263A: Depreciation	8916A, L2la
776	Sec 263A: Corp life ins prem	8916A, L2ma
777	Other section 263A costs	8916A, L2na
778	Inventory shrinkage accruals	8916A, L3a
779	Excess inv & obsolescence res	8916A, L4a
780	Meals subject to 50% limit	4835, L30
781	Preproductive expenses	4835, L30
782	Rent expense - other	4835, L22b
783	LCM write-downs	8916A, L5a
784	CCC loans forb/repaid w/ cert	4835, L4b
785	Crop ins amt def from prior yr	4835, L5d
786	Meals (DOT)	4835, L30
788	Other items w/ differences	8916A, L6a
789	Interest expense - other	4835, L19b
790	Other items w/ no differences	8916A, L7a
810	Research & development costs	M3, PIII, L29a
811	US current income tax expense	M3 PIII, L1a
812	US deferred income tax expense	M3 PIII, L2a
813	State/local current tax exp	M3 PIII, L3a
814	State/local defer tax exp	M3 PIII, L4a
815	Foreign current inc tax exp	M3 PIII, L5a
816	Foreign deferred inc tax exp	M3 PIII, L6a
818	Section 118 exclusion	M3, PIII, L30a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
820	Equity-based compensation	M3 PIII, L7a
821	Meals subject to 50% limit	M3 PIII, L8a
822	Fines and penalties	M3 PIII, L9a
823	Judgments, penalties, awards	M3 PIII, L10a
826	Pension and profit-sharing	M3 PIII, L11a
827	Other post-retirement benefits	M3 PIII, L12a
828	Deferred compensation	M3 PIII, L13a
829	Char contr cash/tang property	M3 PIII, L14a
830	Char contr intangible property	M3 PIII, L15a
833	Acq/reorg invest bank fees	M3 PIII, L16a
834	Acq/reorg acctg/legal fees	M3 PIII, L17a
835	Acq/reorg other costs	M3 PIII, L18a
836	Amort/impairment of goodwill	M3 PIII, L19a
837	Amort of acq, reorg startup	M3 PIII, L20a
838	Other amort or impairment	M3 PIII, L21a
839 New	Retained earnings -timing diff	Sch, L, L24
840	Depletion other than oil/gas	M3 PIII, L23ba
841	Depreciation	M3 PIII, L24a
842	Bad debt expense	M3 PIII, L25a
843	Corp owned life insurance	M3 PIII, L27a
844	Purchase versus lease	M3 PIII, L28a
845	Other exp items w/difference	M3 PIII, L31a
855 New	Nondeductible entertainment	Sch M1, L3





## Tax Codes – 990, Exempt Organizations

Tax Code	Description	Entry Screen Name
100	Contribution - cash	Screen Contributor Information
101	Other support - cash	Screen Income
102	Indirect public support - cash	Screen Income
103	Government grants - cash	Screen Income
104	Other support - noncash	Screen Income
105	Indirect pub support - noncash	Screen Income
106	Government grants - noncash	Screen Income
107	Contribution - noncash	Screen Contributor Information
108	Fed campaigns - cash	Screen Income
109	Fed campaigns - noncash	Screen Income
110	Contributions - noncash	Sch BPF
111	Member dues - cash	Screen Income
112	Member dues - noncash	Screen Income
115	Related orgs - cash	Screen Income
117	Related orgs - noncash	Screen Income
120	Other increases in equity	Screen Bal-2
121	Other decreases in equity	Screen Bal-2
122	Program service revenue	Screen Income
125	Membership dues & assessments	Screen Income
126	Taxable interest	Screen Income
127	Tax-exempt interest	Screen Income
128	Taxable dividends	Screen Income
129	Tax-exempt dividends	Screen Income
130	Other investment income	Screen Income
131	Royalty income	Screen Income
132	Capital gain distributions	Screen Income
133	Other revenue	Screen Income

<b>Tax Code</b>	<b>Description</b>	<b>Entry Screen Name</b>
134	Gross income from partnership	Screen Income
135	Direct deduct from partnership	Screen Income
191	P/S Officer compensation	Screen Officer2
192	M/G Officer compensation	Screen Officer2
193	F/R Officer compensation	Screen Officer2
196	Tot / PS Disqualified comp	Screen Exp
197	M/G Disqualified comp	Screen Exp
198	F/R Disqualified comp	Screen Exp
203	Benefits paid to/for members	Screen Exp
209	Tot / PS Other salaries/wages	Screen Exp
210	M/G Other salaries/wages	Screen Exp
211	F/R Other salaries/wages	Screen Exp
213	Tot / PS Pension/deferred comp	Screen Exp
214	M/G Pension/deferred comp	Screen Exp
215	F/R Pension/deferred comp	Screen Exp
217	Tot / PS Other employee benefits	Screen Exp
218	M/G Other employee benefits	Screen Exp
219	F/R Other employee benefits	Screen Exp
221	Tot / PS Payroll taxes	Screen Exp
222	M/G Payroll taxes	Screen Exp
223	F/R Payroll taxes	Screen Exp
227	F/R Prof fundraising fees	Screen Exp
229	Tot / PS Accounting fees	Screen Exp
230	M/G Accounting fees	Screen Exp
231	F/R Accounting fees	Screen Exp
233	Tot / PS Legal fees	Screen Exp
234	M/G Legal fees	Screen Exp
235	F/R Legal fees	Screen Exp
249	Tot / PS Occupancy	Screen Exp
250	M/G Occupancy	Screen Exp
251	F/R Occupancy	Screen Exp
261	Tot / PS Travel	Screen Exp
262	M/G Travel	Screen Exp
263	F/R Travel	Screen Exp
265	Tot / PS Conferences/meetings	Screen Exp
266	M/G Conferences/meetings	Screen Exp
267	F/R Conferences/meetings	Screen Exp
269	Tot / PS Interest	Screen Exp

<b>Tax Code</b>	<b>Description</b>	<b>Entry Screen Name</b>
270	M/G Interest	Screen Exp
271	F/R Interest	Screen Exp
273	Tot / PS Non-Inv Depreciation	Screen Exp-2
274	M/G Non-Invest Depreciation	Screen Exp-2
275	F/R Non-Invest Depreciation	Screen Exp-2
277	Tot / PS Depletion	Screen Exp-2
278	M/G Depletion	Screen Exp-2
279	F/R Depletion	Screen Exp-2
281	Tot / PS Other expenses	Screen Exp-2
282	M/G Other expenses	Screen Exp-2
283	F/R Other expenses	Screen Exp-2
285	Tot / PS Invest Depreciation	Screen Exp-2
286	M/G Invest Depreciation	Screen Exp-2
287	F/R Invest Depreciation	Screen Exp-2
291	Tot / PS Management fees	Screen Exp
292	M/G Management fees	Screen Exp
293	F/R Management fees	Screen Exp
294	Tot / PS Lobbying fees	Screen Exp
295	F/R Lobbying fees	Screen Exp
297	Tot / PS Investment mgt fees	Screen Exp
298	M/G Investment mgt fees	Screen Exp
299	F/R Investment mgt fees	Screen Exp
301	Tot / PS Public officials travel	Screen Exp
302	M/G Public officials travel	Screen Exp
303	F/R Public officials travel	Screen Exp
305	Tot / PS Payments to affiliates	Screen Exp
306	M/G Payments to affiliates	Screen Exp
307	F/R Payments to affiliates	Screen Exp
309	Tot / PS Insurance	Screen Exp
310	M/G Insurance	Screen Exp
311	F/R Insurance	Screen Exp
313	Tot / PS Amortization	Screen Exp-2
314	M/G Amortization	Screen Exp-2
315	F/R Amortization	Screen Exp-2
316	Grants to foreign org cash	Screen Grants
317	Grants to foreign org noncash	Screen Grants
318	Grants to foreign indiv cash	Screen Grants
319	Grants to foreign indiv noncash	Screen Grants

<b>Tax Code</b>	<b>Description</b>	<b>Entry Screen Name</b>
320	Grants to dom org cash	Screen Grants
321	Grants to dom org noncash	Screen Grants
322	Grants to dom indiv cash	Screen Grants
323	Grants to dom indiv noncash	Screen Grants
326	Tot / PS Other fees	Screen Exp
327	M/G Other fees	Screen Exp
328	F/R Other fees	Screen Exp
330	Tot / PS Advertising	Screen Exp
331	M/G Advertising	Screen Exp
332	F/R Advertising	Screen Exp
334	Tot / PS Office	Screen Exp
335	M/G Office	Screen Exp
336	F/R Office	Screen Exp
338	Tot / PS Information tech	Screen Exp
339	M/G Information tech	Screen Exp
340	F/R Information tech	Screen Exp
342	Tot / PS Royalties	Screen Exp
343	M/G Royalties	Screen Exp
344	F/R Royalties	Screen Exp
400	Cash: non-interest-bearing	Screen Bal
401	Savings and temporary invest	Screen Bal
402	Accounts receivable	Screen Bal
403	A/R allow for doubtful accts	Screen Bal
404	Pledges receivable	Screen Bal
405	Pledges allow for doubtful	Screen Bal
406	Grants receivable	Screen Bal
407	Notes and other receivables	Screen Notes
408	Other notes/loans receivable	Screen Bal
409	Other allow for doubtful accts	Screen Bal
410	Inventories for sale/use	Screen Bal
411	Prepaid expenses	Screen Bal
415	US and state investments	Screen Bal
416	Corporate stock investments	Screen Bal
417	Corporate bonds investments	Screen Bal
418	Land, bldg, equip investments	Screen Bal
419	Less accumulated depreciation	Screen Bal
420	Mortgage loans investment	Screen Bal
421	Other investments	Screen Bal

<b>Tax Code</b>	<b>Description</b>	<b>Entry Screen Name</b>
422	Program related investments	Screen Bal
425	Buildings and equipment	Screen Bal
426	Less accumulated depreciation	Screen Bal
429	Land	Screen Bal
432	Other assets	Screen Bal
433	Intangible assets	Screen Bal
434	Less accumulated amortization	Screen Bal
440	Accounts payable	Screen Bal-2
441	Grants payable	Screen Bal-2
442	Deferred revenue	Screen Bal-2
444	Escrow account	Screen Bal-2
446	Unsecured notes and loans payable	Screen Bal-2
450	Notes and other liabilities	Screen Notes
451	Other liabilities	Screen Bal-2
465	Unrestricted fund balance	Screen Bal-2
466	Temp restricted fund balance	Screen Bal-2
467	Perm restricted fund balance	Screen Bal-2
468	Paid-in or capital surplus	Screen Bal-2
469	Retained earnings/accum income	Screen Bal-2
470	Capital stock/trust principal	Screen Bal-2
503	Gross rents	Screen Rent-2
505	Rent - Advertising	Screen Rent-2
507	Rent - Cleaning/maintenance	Screen Rent-2
508	Rent - Commissions	Screen Rent-2
509	Rent - Insurance	Screen Rent-2
510	Rent - Legal fees	Screen Rent-2
511	Rent - Management fees	Screen Rent-2
512	Rent - Interest	Screen Rent-2
514	Rent - Repairs	Screen Rent-2
515	Rent - Supplies	Screen Rent-2
516	Rent – Taxes/ licenses	Screen Rent-2
517	Rent - Utilities	Screen Rent-2
518	Rent - Other expense	Screen Rent-2
520	Rent - Non-Invest Depreciation	Screen Rent-2
580	Rent - Depletion	Screen Rent-2
581	Rent - Amortization	Screen Rent-2
582	Rent - Invest Depreciation	Screen Rent-2
588	Rent - Accounting fees	Screen Rent-2

<b>Tax Code</b>	<b>Description</b>	<b>Entry Screen Name</b>
589	Rent - Travel	Screen Rent-2
618	Tot / PS Officer compensation	Screen Event-3
621	M/G Officer compensation	Screen Event-3
622	F/R Officer compensation	Screen Event-3
624	P/S Professional fundraising	Screen Event-3
625	Tot / PS Salaries/wages	Screen Event-3
626	M/G Salaries/wages	Screen Event-3
627	F/R Salaries/wages	Screen Event-3
628	Tot / PS Pension contributions	Screen Event-3
629	M/G Pension contributions	Screen Event-3
630	F/R Pension contributions	Screen Event-3
631	Tot / PS Employee benefits	Screen Event-3
632	M/G Employee benefits	Screen Event-3
633	F/R Employee benefits	Screen Event-3
634	P/S Accounting fees	Screen Event-3
635	M/G Accounting fees	Screen Event-3
636	F/R Accounting fees	Screen Event-3
637	Tot / PS Legal fees	Screen Event-3
638	M/G Legal fees	Screen Event-3
639	F/R Legal fees	Screen Event-3
643	Tot / PS Occupancy	Screen Event-3
644	M/G Occupancy	Screen Event-3
645	F/R Occupancy	Screen Event-3
646	Tot / PS Royalties	Screen Event-3
647	M/G Royalties	Screen Event-3
648	F/R Royalties	Screen Event-3
649	Tot / PS Travel	Screen Event-3
650	M/G Travel	Screen Event-3
651	F/R Travel	Screen Event-3
652	Tot / PS Interest	Screen Event-3
653	M/G Interest	Screen Event-3
654	F/R Interest	Screen Event-3
655	Tot / PS Non-Inv Depreciation	Screen Event-4
656	M/G Non-Invest Depreciation	Screen Event-4
657	F/R Non-Invest Depreciation	Screen Event-4
658	Tot / PS Depletion	Screen Event-4
659	M/G Depletion	Screen Event-4
660	F/R Depletion	Screen Event-4

<b>Tax Code</b>	<b>Description</b>	<b>Entry Screen Name</b>
661	Tot / PS Office	Screen Event-3
662	M/G Office	Screen Event-3
663	F/R Office	Screen Event-3
664	Tot / PS Advertising	Screen Event-3
665	M/G Advertising	Screen Event-3
666	F/R Advertising	Screen Event-3
667	Tot / PS Info Tech Maintenance	Screen Event-3
668	M/G Info Tech Maintenance	Screen Event-3
669	F/R Info Tech Maintenance	Screen Event-3
670	Tot / PS Royalty license fee	Screen Event-3
671	M/G Royalty license fee	Screen Event-3
672	F/R Royalty license fee	Screen Event-3
673	P/S Occupancy real estate tax	Screen Event-3
674	M/G Occupancy real estate tax	Screen Event-3
675	F/R Occupancy real estate tax	Screen Event-3
676	Tot / PS Travel repairs	Screen Event-3
677	M/G Travel repairs	Screen Event-3
678	F/R Travel repairs	Screen Event-3
680	F/R Professional fundraising	Screen Event-3
682	Tot / PS Public official travel	Screen Event-3
683	M/G Public official travel	Screen Event-3
684	F/R Public official travel	Screen Event-3
685	Tot / PS Payroll taxes	Screen Event-3
686	M/G Payroll taxes	Screen Event-3
687	F/R Payroll taxes	Screen Event-3
688	Gross receipts or sales	Screen Event-2
689	Less returns/allowances	Screen Event-2
690	Related cash contributions	Screen Event-2
691	Advertising income	Screen Event-2
692	Circulation income	Screen Event-2
693	Other income	Screen Event-2
695	Purchases - inventory	Screen Event-2
696	Labor - inventory	Screen Event-2
697	Sec 263A cost - inventory	Screen Event-2
698	Other costs - inventory	Screen Event-2
699	Ending inventory	Screen Event-2
721	P/S Investment Depreciation	Screen Event-4
722	M/G Investment Depreciation	Screen Event-4

<b>Tax Code</b>	<b>Description</b>	<b>Entry Screen Name</b>
723	F/R Investment Depreciation	Screen Event-4
726	Tot / PS Amortization	Screen Event-4
727	M/G Amortization	Screen Event-4
728	F/R Amortization	Screen Event-4
854	Tot / PS Printing, pub, postage	Screen Event-3
855	M/G Printing, pub, postage	Screen Event-3
856	F/R Printing, pub, postage	Screen Event-3
858	Tot / PS Information technology	Screen Event-3
859	M/G Information technology	Screen Event-3
860	F/R Information technology	Screen Event-3
862	Tot / PS Conferences, meetings	Screen Event-3
863	M/G Conferences, meetings	Screen Event-3
864	F/R Conferences, meetings	Screen Event-3
871	F/R Cash Prizes	Screen Event -4
872	F/R Non-cash prizes	Screen Event -4
873	F/R Rent and facility costs	Screen Event -4
874	F/R Other direct expenses	Screen Event -4
876	Tot / PS Printing, publications	Screen Exp
877	M/G Printing, publications	Screen Exp
879	F/R Food and beverages	Screen Event -4
880	F/R Entertainment	Screen Event -4
881	Equipment other dep assets	Screen Bal
882	Equipment accumulated dep	Screen Bal
883	Related noncash contributions	Screen Event -2
884	Contrib in fundraising event	Sch B
885	Investment of TE bond proceeds	Screen Income
892	Tot / PS Management fees	Screen Event-3
893	M/G Management fees	Screen Event-3
894	F/R Management fees	Screen Event-3
895	Tot / PS Lobbying fees	Screen Event-3
896	M/G Lobbying fees	Screen Event-3
897	F/R Lobbying fees	Screen Event-3
898	Tot / PS Invest management fees	Screen Event-3
899	M/G Invest management fees	Screen Event-3
900	F/R Invest management fees	Screen Event-3
901	Tot / PS Other fees	Screen Event-3
902	M/G Other fees	Screen Event-3
903	F/R Other fees	Screen Event-3



<b>Tax Code</b>	<b>Description</b>	<b>Entry Screen Name</b>
904	Tot / PS Insurance	Screen Event-3
905	M/G Insurance	Screen Event-3
906	F/R Insurance	Screen Event-3
907	Tot / PS Other expenses	Screen Event-4
908	M/G Other expenses	Screen Event-4
909	F/R Other expenses	Screen Event-4
910	Tot / PS Repairs and maintenance	Screen Event-4
911	M/G Repairs and maintenance	Screen Event-4
912	F/R Repairs and maintenance	Screen Event-4
913	Tot / PS Bad debts	Screen Event-4
914	M/G Bad debts	Screen Event-4
915	F/R Bad debts	Screen Event-4
916	Tot / PS taxes, licenses	Screen Event-4
917	M/G taxes, licenses	Screen Event-4
918	F/R taxes, licenses	Screen Event-4
919	Tot / PS Charitable contributions	Screen Event-4
920	M/G Charitable contributions	Screen Event-4
921	F/R Charitable contributions	Screen Event-4
922	Tot / PS Dividend rec'd deduction	Screen Event-4
923	M/G Dividend rec'd deduction	Screen Event-4
924	F/R Dividend rec'd deduction	Screen Event-4
925	Tot / PS Readership costs	Screen Event-4
926	M/G Readership costs	Screen Event-4
927	F/R Readership costs	Screen Event-4



## Tax Codes – 990, Private Foundations

Tax Code	Description	Form, Line #
100	Contribution - cash	Screen Contributor Information
101	Direct public support - cash	Screen IncomePF
102	Indirect public support - cash	Screen IncomePF
103	Government grants - cash	Screen IncomePF
104	Direct pub support - noncash	Screen IncomePF
105	Indirect pub support - noncash	Screen IncomePF
106	Government grants - noncash	Screen IncomePF
107	Split interest trust - cash	Screen IncomePF
108	Split interest trust - noncash	Screen IncomePF
109	Income modifications	Screen IncomePF
110	Contribution - noncash	Screen Contributor Information
120	Other increases in equity	Screen BalPF
121	Other decreases in equity	Screen BalPF
122	Program service revenue	Screen IncomePF
123	Medicare/Medicaid payments	Screen IncomePF
124	Governmental fees & contracts	Screen IncomePF
125	Membership dues & assessments	Screen IncomePF
126	Taxable interest	Screen IncomePF
127	Tax-exempt interest	Screen IncomePF
128	Taxable dividends	Screen IncomePF
129	Tax-exempt dividends	Screen IncomePF
130	Other investment income	Screen IncomePF
131	Royalty income	Screen IncomePF
132	Capital gain distributions	Screen IncomePF
133	Other revenue	Screen IncomePF
134	Gross income from partnership	Screen IncomePF

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
135	Direct deduct from partnership	Screen IncomePF
301	Net Inv officer compensation	Screen Officer Information
302	Adj Net Officer compensation	Screen Officer Information
303	Char officer compensation	Screen Officer Information
304	Total other salaries/wages	Screen ExpPF
305	Net Inv other salaries/wages	Screen ExpPF
306	Adj Net other salaries/wages	Screen ExpPF
307	Char other salaries/wages	Screen ExpPF
308	Total pension/deferred comp	Screen ExpPF
309	Net Inv pension/deferred comp	Screen ExpPF
310	Adj Net pension/deferred comp	Screen ExpPF
311	Char pension/deferred comp	Screen ExpPF
312	Total other employee benefits	Screen ExpPF
313	Net Inv other employee benefit	Screen ExpPF
314	Adj Net other employee benefit	Screen ExpPF
315	Char other employee benefit	Screen ExpPF
316	Total payroll taxes	Screen ExpPF
317	Net Inv payroll taxes	Screen ExpPF
318	Adj Net payroll taxes	Screen ExpPF
319	Char payroll taxes	Screen ExpPF
320	Total legal fees	Screen ExpPF
321	Net Inv legal fees	Screen ExpPF
322	Adj Net legal fees	Screen ExpPF
323	Char legal fees	Screen ExpPF
324	Total accounting fees	Screen ExpPF
325	Net Inv accounting fees	Screen ExpPF
326	Adj Net accounting fees	Screen ExpPF
327	Char accounting fees	Screen ExpPF
328	Total other professional fees	Screen ExpPF
329	Net Inv other professional fee	Screen ExpPF
330	Adj net other professional fee	Screen ExpPF
331	Char other professional fees	Screen ExpPF
332	Total interest	Screen ExpPF
333	Net Inv interest	Screen ExpPF
334	Adj Net interest	Screen ExpPF
335	Char interest	Screen ExpPF
336	Total taxes/licenses	Screen ExpPF

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
337	Net Inv taxes/licenses	Screen ExpPF
338	Adj Net taxes/licenses	Screen ExpPF
339	Char taxes/licenses	Screen ExpPF
340	Total Non-Invest Depreciation	Screen ExpPF
341	Net Inv non-invest depreciation	Screen ExpPF
342	Adj Net non-invest depreciation	Screen ExpPF
343	Total depletion	Screen ExpPF
344	Net Inv depletion	Screen ExpPF
345	Adj Net depletion	Screen ExpPF
346	Total occupancy	Screen ExpPF
347	Net Inv occupancy	Screen ExpPF
348	Adj Net occupancy	Screen ExpPF
349	Char occupancy	Screen ExpPF
350	Total travel/conferences	Screen ExpPF
351	Net Inv travel/conferences	Screen ExpPF
352	Adj Net travel/conferences	Screen ExpPF
353	Char travel/conferences	Screen ExpPF
354	Total printing/publications	Screen ExpPF
355	Net Inv printing/publications	Screen ExpPF
356	Adj Net printing/publications	Screen ExpPF
357	Char printing/publications	Screen ExpPF
358	Total other expenses	Screen ExpPF
359	Net Inv other expenses	Screen ExpPF
360	Adj Net other expenses	Screen ExpPF
361	Char other expenses	Screen ExpPF
362	Contributions paid during year	Screen Supp
363	Total gifts/similar grants	Screen Supp
364	Char gifts/similar grants	Screen Supp
371	Net Inv amortization	Screen ExpPF
372	Adj Net amortization	Screen ExpPF
373	Total invest depreciation	Screen ExpPF
374	Net Inv invest depreciation	Screen ExpPF
375	Adj Net invest depreciation	Screen ExpPF
400	Cash: non-interest-bearing	Screen BalPF
401	Savings and temporary invest	Screen BalPF
402	Accounts receivable	Screen BalPF
403	A/R allow for doubtful accts	Screen BalPF

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
404	Pledges receivable	Screen BalPF
405	Pledges allow for doubtful	Screen BalPF
406	Grants receivable	Screen BalPF
407	Notes and other receivables	Screen NotePF
408	Other notes/loans receivable	Screen BalPF
409	Other allow for doubtful accts	Screen BalPF
410	Inventories for sale or use	Screen BalPF
411	Prepaid expenses	Screen BalPF
415	US and state investments	Screen BalPF
416	Corporate stock investments	Screen BalPF
417	Corporate bond investments	Screen BalPF
418	Land, bldg, and equip investments	Screen BalPF
419	Less accumulated depreciation	Screen BalPF
420	Mortgage loans investment	Screen BalPF
421	Other investments	Screen BalPF
425	Buildings and equipment	Screen BalPF
426	Less accumulated depreciation	Screen BalPF
429	Land	Screen BalPF
432	Other assets	Screen BalPF
440	Accounts payable	Screen BalPF
441	Grants payable	Screen BalPF
442	Deferred revenue	Screen BalPF
450	Notes and other liabilities	Screen NotePF
451	Other liabilities	Screen BalPF
465	Unrestricted fund balance	Screen BalPF
466	Temp restricted fund balance	Screen BalPF
467	Perm restricted fund balance	Screen BalPF
468	Paid-in or capital surplus	Screen BalPF
469	Retained earnings/accum income	Screen BalPF
470	Capital stock/trust principal	Screen BalPF
503	Gross rents	Screen Rent
510	Rent - Legal fees	Screen Rent
512	Rent - Interest	Screen Rent
518	Rent - Other expense	Screen Rent
520	Rent - Non-Invest Depreciation	Screen Rent
580	Rent - Depletion	Screen Rent
581	Rent - Amortization	Screen Rent

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
582	Rent - Invest Depreciation	Screen Rent
588	Rent - Accounting fees	Screen Rent
801	Gross receipts or sales	Screen EventPF
802	Less returns/allowances	Screen EventPF
805	Related contributions	Screen EventPF
808	Advertising income	Screen EventPF
809	Circulation income	Screen EventPF
810	Other income	Screen EventPF
816	Purchases - inventory	Screen EventPF
817	Labor - inventory	Screen EventPF
818	Sec 263A costs - inventory	Screen EventPF
819	Other costs - inventory	Screen EventPF
820	Ending Inventory	Screen EventPF
821	Employee benefits	Screen EventPF
830	Salaries/wages	Screen EventPF
832	Pension contribution	Screen Event2PF
833	Legal fees	Screen EventPF
834	Accounting fees	Screen EventPF
835	Interest	Screen EventPF
836	Taxes/licenses	Screen EventPF
837	Repairs/maintenance	Screen EventPF
838	Non-invest depreciation	Screen EventPF
839	Depletion	Screen EventPF
840	Occupancy	Screen EventPF
841	Travel/ conferences / meetings	Screen Event2PF
842	Supplies	Screen EventPF
843	Other expenses	Screen EventPF
844	Advertising	Screen EventPF
845	Bad debts	Screen EventPF
846	Charitable contributions	Screen EventPF
847	Dividend received deduction	Screen EventPF
849	Readership costs	Screen EventPF
866	Officer compensation	Screen EventPF
867	Other professional fees	Screen EventPF
868	Printing & publications	Screen EventPF
869	Amortization	Screen EventPF
870	Investment depreciation	Screen EventPF

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
884	Contrib in fundraising event	Sch B
886	Other professional fees	Rent-2
887	Taxes	Rent-2
888	Occupancy	Rent-2
889	Occupancy real estate taxes	Rent-2
890	Travel/ conferences/ meetings	Rent-2
891	Printing/ publications	Rent-2



---



---

## Tax Codes – 5500, Employee Benefit Plans

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
100	Contribution rec - employer	Sch H, L2a1A
101	Contribution rec - employee	Sch H, L2a1B
102	Contribution rec - others	Sch H, L2a1C
103	Noncash contributions	Sch H, L2a2
110	Interest - cash & CD's	Sch H, L2b1A
111	Interest - US gov't securities	Sch H, L2b1B
112	Interest - corporate debt	Sch H, L2b1C
113	Interest - corporate debt ST	Sch H, L2b1C
114	Interest - loans	Sch H, L2b1D
115	Interest - participant loans	Sch H, L2b1E
116	Interest - other	Sch H, L2b1F
120	Dividends - preferred stock	Sch H, L2b2A
121	Dividends - common stock	Sch H, L2b2B
130	Other income	Sch H, L2c
200	Benefit pymt - participants	Sch H, L2e1
201	Benefit pymt - ins carriers	Sch H, L2e2
202	Benefit pymt - other	Sch H, L2e3
210	Interest expense	Sch H, L2h
217	Admin - professional fees	Sch H, L2i1
218	Admin - contract administrator	Sch H, L2i2
219	Admin - investment advisory	Sch H, L2i3
223	Admin - other	Sch H, L2i4
225	Corrective distributions	Sch H, L2f
226	Deemed distributions	Sch H, L2g
230	Transfers to the plan	Sch H, L2i1

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
231	Net g/l - registered invest	Sch H, L2b10
232	Transfers from the plan	Sch H, L2I2
240	Rents	Sch H, L2b3
250	Proceeds on asset sales	Sch H, L2b4A
251	Carrying amount on asset sales	Sch H, L2b4B
253	Net g/l - common/collective	Sch H, L2b6
254	Net g/l - pooled separate acct	Sch H, L2b7
255	Net g/l - master trusts	Sch H, L2b8
256	Net g/l - 103-12 investment	Sch H, L2b9
257	Unrealized appr - real estate	Sch H, L2b5A
258	Unrealized appr - other	Sch H, L2b5B
259	Regulated investment company	Sch H, L2b(2)(c)
300	Total value of plan assets	Scr SFInfo
301	Total plan liabilities	Scr SFInfo
302	Contribution rec – employer	Scr SFInfo
303	Contribution rec – participant	Scr SFInfo
304	Contribution rec – other	Scr SFInfo
305	Other Income	Scr SFInfo
306	Benefits Paid	Scr SFInfo
307	Deemed/Corrective distribution	Scr SFInfo
308	Admin service providers	Scr SFInfo
309	Other Expenses	Scr SFInfo
310	Transfers to the plan	Scr SFInfo
311	Transfers from the plan	Scr SFInfo
400	Cash - noninterest bearing	Sch H, L1a
401	Receivables - employer contr	Sch H, L1b1
402	Receivables-participant contr	Sch H, L1b2
404	Receivables - other	Sch H, L1b3
406	Employer securities	Sch H, L1d1
408	Cash & CD's - interest bearing	Sch H, L1c1
409	Other assets	Sch H, L1c15
416	Invest - US gov't securities	Sch H, L1c2
417	Invest - preferred corp debt	Sch H, L1c3a
418	Invest - all other corp debt	Sch H, L1c3b
419	Invest - preferred corp stock	Sch H, L1c4a
420	Invest - common corp stock	Sch H, L1c4b
421	Invest - ptrnrshp/joint venture	Sch H, L1c5

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
422	Invest - real estate	Sch H, L1c6
424	Employer real property	Sch H, L1d2
425	Buildings and other property	Sch H, L1e
426	Personal property	Sch I/Sch H L1a/1e
440	Benefit claims payable	Sch H, L1g
441	Operating payables	Sch H, L1h
442	Acquisition indebtedness	Sch H, L1i
443	Other liabilities	Sch H, L1j
445	Common/collective trusts	Sch H, L1c9
446	Pooled separate accounts	Sch H, L1c10
447	Master trusts	Sch H, L1c11
448	103-12 investment entities	Sch H, L1c12
449	Registered investment company	Sch H, L1c13
451	Loans - other than participant	Sch H, L1c7
453	Participant loans	Sch H, L1c8
454	Insurance company general acct	Sch H, L1c14
701	Sch I, Total assets	Sch I, L1a
740	Sch I, Total liabilities	Sch I, L1b
765	Sch I, Employer contribution	Sch I, L2a1
766	Sch I, Employee contribution	Sch I, L2a2
767	Sch I, Other contributions	Sch I, L2a3
768	Sch I, Noncash contributions	Sch I, L2b
771	Sch I, Other income	Sch I, L2c
772	Sch I, Benefit pymt-all	Sch I, L2e
773	Sch I, Corrective distribs	Sch I, L2f
774	Sch I, Deemed distributions	Sch I, L2g
775	Sch I, Other expenses	Sch I, L2h
776	Sch I, Net transfers	Sch I, L2k



## Puerto Rico Tax Codes, 1065

Tax Code	Description	Form, Line #
167	PR-Gross receipts/net sales	480.1(E) PVI, L1
168	PR>Returns and allow/net sales	480.1(E) PVI, L1
169	PR-Other income/net sales	480.1(E) PVI, L1
170	PR-Compensation to partners	480.1(E) PVII, L16
171	PR-Salaries, commissions	480.1(E) PVII, L17
172	PR-Commissions to businesses	480.1(E) PVII, L18
173	PR-Social security tax	480.1(E) PVII, L19
174	PR-Unemployment tax	480.1(E) PVII, L20
175	PR-State ins fund premiums	480.1(E) PVII, L21
176	PR-Medical insurance	480.1(E) PVII, L22
177	PR-Insurances	480.1(E) PVII, L23
178	PR-Interest	480.1(E) PVII, L24
179	PR-Rent	480.1(E) PVII, L25
180	PR-Personal property taxes	480.1(E) PVII, L26a
181	PR-Real property taxes	480.1(E) PVII, L26b
182	PR-Other taxes, patents	480.1(E) PVII, L28
183	PR-Oth motor vehicle expenses	480.1(E) PVII, L31
184	PR-Meals and entertainment	480.1(E) PVII, L32
185	PR-Travel expenses	480.1(E) PVII, L33
186	PR-Professional services	480.1(E) PVII, L34
187	PR-Book deprec/amortization	480.1(E) PVII, L36
188	PR-Bad debts	480.1(E) PVII, L37
189	PR-Charitable contributions	480.1(E) PVII, L38
190	PR-Repairs	480.1(E) PVII, L43
191	PR-Other deductions	480.1(E) PVII, L43
192	PR-Interest income	480.1(E) PVI, L11
193	PR-Exempt interest income	480.1(E) PXI, L5a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
194	PR-Commission income	480.1(E) PVI, L12
195	PR-Contr to pension plans	480.1(E) PVII, L35
196	PR-Royalties	480.1(E) PVII, L41
197	PR-Admin costs	480.1(E) PVII, L42
198	PR-Miscellaneous income	480.1(E) PVI, L14
199	PR-Special tax interest	480.1(E) PII, L9
216	PR-Eligible dist of dividends	480.1(E) PII, L8a
217	PR-Gain/Loss on sale property	480.1(E) PVI, L10
218	PR-Spec part income	480.1(E) PII, L10
220	PR-Deduction for handicapped	480.1(E) PVII, L40
221	PR-Automobile Expense	480.1(E) PVII, L30
222	PR – Charitable Contributions	480.1 (S)
251	PR-COGS - Purchases	480.1(E) PVI, L3
252	PR-COGS - Direct wages	480.1(E) PVI, L4
253	PR-COGS - End Inv - Materials	480.1(E) PVI, L7a
254	PR-COGS - End Inv - Goods	480.1(E) PVI, L7b
255	PR-COGS - End Inv - Finished	480.1(E) PVI, L7c
256	PR-COGS - Salaries	480.1(E) PVIII, L1
257	PR-COGS - FICA	480.1(E) PVIII, L2
258	PR-COGS - UnemployTax	480.1(E) PVIII, L3
259	PR-COGS - State Ins Fund	480.1(E) PVIII, L4
260	PR-COGS - Medical Ins	480.1(E) PVIII, L5
261	PR-COGS - Other Ins	480.1(E) PVIII, L6
262	PR-COGS - Excise taxes	480.1(E) PVIII, L7
263	PR-COGS - Repairs	480.1(E) PVIII, L8
264	PR-COGS - Utilities	480.1(E) PVIII, L9
265	PR-COGS - Other expenses	480.1(E) PVIII, L11
266	PR-COGS - Depreciation	480.1(E) PVIII, L10
365	PR-Cash	Bal Sh, L1
366	PR-Accounts receivable	Bal Sh, L2
367	PR-Reserve for bad debts	Bal Sh, L3
368	PR-Notes receivable	Bal Sh, L4
369	PR-Inventories	Bal Sh, L5
370	PR-Investments	Bal Sh, L6
371	PR-Other current assets	Bal Sh, L7
372	PR-Depreciable assets	Bal Sh, L7
373	PR-Reserve for depreciation	Bal Sh, L8

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
374	PR-Land	Bal Sh, L9
375	PR-Other assets	Bal Sh, L10
377	PR-Other current liab	Bal Sh, L15
378	PR-Accounts payable	Bal Sh, L12
379	PR-Notes payable	Bal Sh, L13
380	PR-Accrued expenses	Bal Sh, L14
381	PR-Other liabilities	Bal Sh, L15
382	PR-Partner's interest accum	Bal Sh, L17
383	PR-Undistributed profits	Bal Sh, L18
384	PR-Tax inc not on books	NIB Rec, L2
385	PR-Book exp not on return	NIB Rec, L3
386	PR-Book inc not on return	NIB Rec, L5
387	PR-Return ded not on books	NIB Rec, L6
389	PR-Partner int - cash contrib	Bal Sh, L17
390	PR-Partner int - prop contrib	Bal Sh, L17
391	PR-Undist prof - oth increase	Bal Sh, L18
392	PR-Partner int - cash distrib	Bal Sh, L17
393	PR-Partner int - prop dist	Bal Sh, L17
394	PR-Partner int - oth decrease	Bal Sh, L17
395	PR-Undist Prof - cash dist	Bal Sh, L18
396	PR-Undist Prof - prop dist	Bal Sh, L18
397	PR-Undist Prof - Stock dist	Bal Sh, L18
398	PR-Undist Prof - oth decrease	Bal Sh, L10
493	PR-Exempt income Sch IE	480.1(E) PII, L12
494	PR-Exempt inc – basic alt tax	480.1(E) PII, L13
495	PR-Income subject to Pref Rate	480.1, L7
497	PR-Motor vehicle expense	NIB Rec, L3
498	PR-Vessel, aircraft outside PR	NIB Rec, L3
516	PR-Farm - Sale of items	Sch S, L1
517	PR-Farm - Cost/basis items	Sch S, L1
519	PR-Farm - Crop ins proceeds	Sch S, L1
520	PR-Farm - Cooperative distrib	Sch S, L1
521	PR-Farm - Agricultural prog pa	Sch S, L1
522	PR-Farm - CCC loans rep as inc	Sch S, L1
523	PR-Farm - CCC loans forfeited	Sch S, L1
524	PR-Farm - Custom hire income	Sch S, L1
525	PR-Farm - Other income	Sch S, L1

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
527	PR-Farm - Beginning inventory	Sch S, L2a
528	PR-Farm - Purchase of material	Sch S, L2b
529	PR-Farm - Direct wages	Sch S, L2c
530	PR-Farm - Other direct costs	Sch S, L2d
531	PR-Farm - Ending inventory	Sch S, L2e
532	PR-Farm - Comp to partners	Sch S, L10
533	PR-Farm - Wages	Sch S, L11
534	PR-Farm - Com to businesses	Sch S, L12
535	PR-Farm - Payroll expenses	Sch S, L13
536	PR-Farm - Medical insurance	Sch S, L15
537	PR-Farm - Interest expenses	Sch S, L16
538	PR-Farm - Rent expense	Sch S, L17
539	PR-Farm - Personal prop tax	Sch S, L18a
540	PR-Farm - Real prop tax	Sch S, L18b
541	PR-Farm - Other taxes	Sch S, L19
542	PR-Farm - Motor vehicle exp	Sch S, L21
543	PR-Farm - Utilities	Sch S, L22
544	PR-Farm - Insurance expenses	Sch S, L23
545	PR-Farm - Travel expenses	Sch S, L24
546	PR-Farm - Meals and ent	Sch S, L25
547	PR-Farm - Professional service	Sch S, L26
548	PR-Farm - Repairs	Sch S, L27
549	PR-Farm - Bad debts	Sch S, L29
550	PR-Farm - Other expenses	Sch S, L30
551	PR-Farm - Depreciation	Sch S, L28
552	PR-Rent - Gross rents	Rent, var
553	PR-Rent - Royalties	Rent, var
554	PR-Rent - Other income	Rent, var
555	PR-Rent - Comp to partners	Rent, var
556	PR-Rent - Salaries	Rent, var
557	PR-Rent - Payroll expenses	Rent, var
558	PR-Rent - Commissions to bus	Rent, var
559	PR-Rent - Medical insurance	Rent, var
560	PR-Rent - Interest expenses	Rent, var
561	PR-Rent - Personal prop tax	Rent, var
562	PR-Rent - Real prop tax	Rent, var
563	PR-Rent - Other taxes	Rent, var



<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
564	PR-Rent - Repairs	Rent, var
565	PR-Rent - Motor vehicle exp	Rent, var
566	PR-Rent - Utilities	Rent, var
567	PR-Rent - Insurance expense	Rent, var
568	PR-Rent - Advertising	Rent, var
569	PR-Rent - Travel expenses	Rent, var
570	PR-Rent - Professional service	Rent, var
571	PR-Rent - Maintenance	Rent, var
572	PR-Rent - Other expenses	Rent, var
573	PR-Rent - Depreciation	Rent, var
574	PR-Farm – Automobile Exp	Sch S, L20
575	PR-Farm-Contr to pension plans	Sch S, L14
576	PR-Farm-Royalties	Rent, var
577	PR-Farm-Admin Fees	Rent, var
578 New	PR-Farm-Other expenses	Rent, var
579	PR-Farm-Contr to pension plans	Rent, var



---



---

## Puerto Rico Tax Codes, 1120C

Tax Code	Description	Form, Line #
133	PR-COGS BOY Material	480.2 PI, L2
134	PR-COGS BOY In Process	480.2 PI, L2
135	PR-COGS BOY Finished Gds	480.2 PI, L2
136	PR-COGS Purchases	480.2 PI, L3
137	PR-COGS Direct Wages	480.2 PI, L4
138	PR-COGS Salaries, Wages	480.2 PV, L1
139	PR-COGS FICA	480.2 PV, L2
148	PR-COGS Unempl Tax	480.2 PV, L3
149	PR-COGS ST Ins Funds	480.2 PV, L4
157	PR-COGS Med/Hosp Ins	480.2 PV, L5
158	PR-COGS Other Ins	480.2 PV, L6
159	PR-COGS Excise Taxes	480.2 PV, L7
160	PR-COGS Repairs	480.2 PV, L9
161	PR-COGS Utilities	480.2 PV, L10
162	PR-COGS Other Exp	480.2 PV, L16
163	PR-COGS EOY Materials	480.2 PI, L7
164	PR-COGS In Process	480.2 PI, L7
165	PR-COGS Finished Gds	480.2 PI, L7
166	PR-Gross Rents	480.2 PI, L13
167	PR-COGS Rent	480.2 PV, L11
168	PR-Interest Income	480.2 PI, L14
169	PR-Commissions	480.2 PI, L15
174	PR-Div Rec Foreign	480.2, L16
175	PR-Freight & Fares	480.2 PVIII, L20
176	PR-Miscellaneous Inc	480.2 PVIII, L25
177	PR-Salaries, bonus etc	480.2 PVI, L3
178	PR-Commissions	480.2 PVI, L4

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
179	PR-FICA Tax	480.2 PVI, L5
180	PR-Unempl Tax	480.2 PVI, L6
181	PR-State Ins Fund	480.2 PVI, L7
182	PR-Med/Hosp Ins	480.2 PVI, L8
183	PR-Insurances	480.2 PVI, L9
184	PR-Interest Expense	480.2 PVI, L12
185	PR-Rent Expense	480.2 PVI, L13
186	PR-Property Tax	480.2 PVI, L15
187	PR-Other Taxes	480.2 PVI, L16
188	PR-Other Motor Veh Expense	480.2 PVI, L20
189	PR-Meals & Ent 100%	480.2 PVI, L21
190	PR-Travel Expenses	480.2 PVI, L22
191	PR-Professional Services	480.2 PVI, L23
192	PR-Bad Debts	480.2 PVI, L26
193	PR-Charitable Cont	480.2 PVI, L49
194	PR-Repairs	480.2 PVI, L27
195	PR-Cont Education	480.2 PVI, L31
196	PR-Other Deduction	480.2 PVI, L47
197	PR-Cash	480.2 PVII, L1
198	PR-Accounts Rec	480.2 PVII, L2
199	PR-Reserve Bad Debts	480.2 PVII, L3
220	PR-Notes Rec	480.2 PVII, L6
221	PR-Inventories	480.2 PVII, L4
222	PR-Investments	480.2 PVII, L7
223	PR-Depreciable Assets	480.2 PVII, L8
224	PR-Less Acc Depr	480.2 PVII, L9
232	PR-Land	480.2 PVII, L11
233	PR-Other LT Assets	480.2 PVII, L12
235	PR-Accounts Payable	480.2 PVII, L14
239	PR-Notes Payable	480.2 PVII, L17
243	PR-Other Current Assets	480.2 PVII, L5
244	PR-Other Current Liabilities	480.2 PVII, L16
250	PR-Accrued Expenses	480.2 PVII, L15
251	PR-Other LT Liabilities	480.2 PVII, L19
252	PR-Pref Stock	480.2 PVII, L21a
253	PR-Common Stock	480.2 PVII, L21b
254	PR-Addtl Paid In Cap	480.2 PVII, L22

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
255	PR-Reserve	480.2 PVII, L24
256	PR-R/E	480.2 PVII, L23
257	PR-Cash Distr	480.2 PIX, L5a
258	PR-Property Distributions	480.2 PIX, L5b
259	PR-Stock Distributions	480.2 PIX, L5c
260	PR-Other Increases	480.2 PIX, L3
261	PR-Other Decreases	480.2 PIX, L6
262	PR-Income Tax Per Books	480.2 PVIII, L2
263	PR-Tax Inc not on Books	480.2 PVIII, L4
264	PR-Book Exp not Deducted	480.2 PVIII, L5
265	PR-Exps Related Tax Ex	480.2 PVIII, L8
266	PR-Inc on Books, not Rtn	480.2 PVIII, L7
267	PR-Tax Exempt Interest	480.2 PVIII, L7
268	PR-Return Ded not on Books	480.2 PVIII, L8
269	PR-Sales of assets g/l - book	480.2 PVIII, L5
270	PR-Startup Costs Book	480.2 PVIII, L5
271	PR-Book depr	480.2 PVIII, L5
272	PR-Amortization Book	480.2 PVII, L7
273	PR-Gross Rental Inc	Rent, var
274	PR-Officer Comp	Rent, var
279	PR-Wages, Commissions	Rent, var
287	PR-Payroll Expenses	Rent, var
288	PR-Commissions to Bus	Rent, var
289	PR-Contr pensions qual plan	Rent, var
290	PR-Med/Hosp Ins	Rent, var
291	PR-Interest	Rent, var
292	PR-Property Tax	Rent, var
293	PR-Other Taxes	Rent, var
294	PR-Repairs	Rent, var
295	PR-Motor Veh Expense	Rent, var
296	PR-Utilities	Rent, var
297	PR-Insurances	Rent, var
298	PR-Advertising	Rent, var
299	PR-Travel Expenses	Rent, var
302	PR-Auto Lease Expense	Rent, var
303	PR-Professional Services	Rent, var
304	PR-Maintenance	Rent, var

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
305	PR-Other Expenses	Rent, var
306	PR-Gross Royalties	Rent, var
307	PR-Other Income	Rent, var
308	PR-Sale of items bought	Farm, var
309	PR-Cost/basis items bought	Farm, var
310	PR-Sale of Items raised	Farm, var
311	PR-Sale of items - Accrual	Farm, var
312	PR-Beginning Inventory	Farm, var
313	PR-Purchase of materials	Farm, var
314	PR-Direct Wages	Farm, var
315	PR-Other Direct Costs	Farm, var
316	PR-Ending Inventory	Farm, var
317	PR-Coop Distribution	Farm, var
318	PR-Crop Insurance Proceeds	Farm, var
319	PR-Agricult Payments	Farm, var
320	PR-CC loans reported	Farm, var
321	PR-CCC Loans forfeited	Farm, var
322	PR-Custom Hire income	Farm, var
323	PR-Other Income	Farm, var
324	PR-Officer Comp	Farm, var
325	PR-Wages, Commissions	Farm, var
326	PR-Commissions to Bus	Farm, var
327	PR-Payroll Expenses	Farm, var
328	PR-Contr pensions qual plan	Farm, var
329	PR-Med/Hosp Ins	Farm, var
330	PR-Interest	Farm, var
331	PR-Rent Expense	Farm, var
332	PR-Property Tax	Farm, var
333	PR-Other Taxes	Farm, var
334	PR-Motor Veh Expense	Farm, var
335	PR-Utilities	Farm, var
336	PR-Insurances	Farm, var
337	PR-Travel Expenses	Farm, var
338	PR-Meals & Ent 100%	Farm, var
339	PR-Professional Services	Farm, var
340	PR-Repairs	Farm, var
341	PR-Bad Debts	Farm, var

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
342	PR-Other Expenses	Farm, var
343	PR-Income from Production	FarmRent, var
344	PR-Coop Distribution	FarmRent, var
345	PR-Agricult Payments	FarmRent, var
346	PR-CCC Loans forfeited	FarmRent, var
347	PR-Crop Insurance Proceeds	FarmRent, var
348	PR-Other income	FarmRent, var
349	PR-Officer Comp	FarmRent, var
350	PR-Wages, Commissions	FarmRent, var
351	PR-Payroll Expenses	FarmRent, var
352	PR-Commissions to Bus	FarmRent, var
353	PR-Contr pensions qual plan	FarmRent, var
354	PR-Med/Hosp Ins	FarmRent, var
355	PR-Interest	FarmRent, var
356	PR-Property Tax	FarmRent, var
357	PR-Other Taxes	FarmRent, var
358	PR-Repairs	FarmRent, var
359	PR-Motor Veh Expense	FarmRent, var
360	PR-Utilities	FarmRent, var
361	PR-Insurances	FarmRent, var
362	PR-Travel Expenses	FarmRent, var
363	PR-Professional Services	FarmRent, var
364	PR-Other Expenses	FarmRent, var
365	PR-CCC Loans income	FarmRent, var
387	PR-Contr to Pensions	480.2 PVI, L24
395	PR-Royalty Expense	480.2 PVI, L28
397	PR-Administration Costs	480.2 PVI, L29
514	PR-Royalties	Farm, var
563	PR-Automobile Expenses	480.2 PVI, L19
564	PR-Auto Lease Expense	480.2 PVI, L25
565	PR-Administration Costs	Farm
567	PR-COGS Auto Lease Exp	480.2 PV, L15
573	PR-Automobile Exp	Farm, var
579	PR-Sales Use Tax	480.2 PV, L7
580	PR-Cleaning Maintenance	480.2 PV, L12
581	PR-Product Packing	PV, L13
583	PR-Meal Expenses	480.2 PV, L14

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
584	PR-Loans to SHRs	480.2 PVII, L10
587	PR-Loans from SHRs	480.2 PVII, L18
589	PR-Auto Lease Interest	480.2 PVI, L10
591	PR-Mortgage Interest	480.2 PVI, L11
592	PR-Real Property Rent	480.2 PVI, L13
593	PR-Sales Use Tax	480.2 PVI, L17
594	PR-Public Services	480.2 PVI, L35
595	PR-Cleaning Maintenance	480.2 PVI, L36
596	PR-Bank Charges	480.2 PVI, L37
597	PR-Advertising Marketing	480.2 PVI, L38
598	PR-Office Supplies	480.2 PVI, L39
599	PR-Seminars Training	480.2 PVI, L40
600	PR-Security Services	480.2 PVI, L41
603	PR-Services	480.2 PI, L10
611	PR-Royalties	480.2 PI, L22
616	PR-Forgiven Debt	480.2 PI, L23
635	PR-Public Shows	480.2 PI, L24
636	PR-Other Payments	480.2 PI, L25
637	PR-Billing Services	480.2 PVI, L42
638	PR-Subcontracting Services	480.2 PVI, L43
639	PR-Exp Services Received	480.2 PVI, L44
640	PR-Dues Subscription	480.2 PVI, L45
641	PR-Computer Prog Exp	480.2 PVI, L46
691 NEW	PR-Subj 10% tax rate	480.2 P2, L14
692 NEW	PR-Net Income Bank	480.2 P2, L19



---



---

## Puerto Rico Tax Codes, 1120S

Tax Code	Description	Form, Line #
133	PR-COGS BOY Material	480.2 PI, L2
134	PR-COGS BOY In Process	480.2 PI, L2
135	PR-COGS BOY Finished Gds	480.2 PI, L2
136	PR-COGS Purchases	480.2 PI, L3
137	PR-COGS Direct Wages	480.2 PI, L4
138	PR-COGS Salaries, Wages	480.2 PX, L1
139	PR-COGS FICA	480.2 PX, L2
148	PR-COGS Unempl Tax	480.2 PX, L3
149	PR-COGS St Ins Funds	480.2 PX, L4
157	PR-COGS Med/Hosp Ins	480.2 PX, L5
158	PR-COGS Other Ins	480.2 PX, L6
159	PR-COGS Excise Taxes	480.2 PX, L7
160	PR-COGS Repairs	480.2 PX, L9
161	PR-COGS Utilities	480.2 PX, L10
162	PR-COGS Other Exp	480.2 PX, L16
163	PR-COGS EOY Materials	480.2 PVIII, L7
164	PR-COGS In Process	480.2 PVIII, L7
165	PR-COGS Finished Gds	480.2 PVIII, L7
166	PR-Gross Rents	480.2 PVIII, L13
167	PR-COGS Rent	480.2 PX, L11
168	PR-Interest Income	480.2 PVIII, L14
169	PR-Commissions	480.2 PVIII, L15
175	PR-Freight & Fares	480.2 PVIII, L20
176	PR-Miscellaneous Inc	480.2 PVIII, L25
177	PR-Salaries, bonus etc	480.2 PXI, L3
178	PR-Commissions	480.2 PXI, L4
179	PR-FICA Tax	480.2 PXI, L5

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
180	PR-Unempl Tax	480.2 PXI, L6
181	PR-State Ins Fund	480.2 PXI, L7
182	PR-Med/Hosp Ins	480.2 PXI, L8
183	PR-Insurances	480.2 PXI, L9
184	PR-Interest Expense	480.2 PXI, L12
185	PR-Rent Expense	480.2 PXI, L13
186	PR-Property Tax	480.2 PXI, L15
187	PR-Other Taxes	480.2 PXI, L16
188	PR-Other Motor Veh Expense	480.2 PXI, L20
189	PR-Meals & Ent 100%	480.2 PXI, L21
190	PR-Travel Expenses	480.2 PXI, L22
191	PR-Professional Services	480.2 PXI, L23
192	PR-Bad Debts	480.2 PXI, L26
193	PR-Charitable Cont	480.2 PXI, L49
194	PR-Repairs	480.2 PXI, L27
195	PR-Cont Education	480.2 PXI, L31
196	PR-Other Deduction	480.2 PXI, L47
197	PR-Cash	480.2 PXIV, L1
198	PR-Accounts Rec	480.2 PXIV, L2
199	PR-Reserve Bad Debts	480.2 PXIV, L3
220	PR-Notes Rec	480.2 PXIV, L6
221	PR-Inventories	480.2 PXIV, L4
222	PR-Investments	480.2 PXIV, L7
223	PR-Depreciable Assets	480.2 PXIV, L8
224	PR-Less Acc Depr	480.2 PXIV, L9
232	PR-Land	480.2 PXIV, L11
233	PR-Other LT Assets	480.2 PXIV, L12
235	PR-Accounts Payable	480.2 PXIV, L14
239	PR-Notes Payable	480.2 PXIV, L17
243	PR-Other Current Assets	480.2 PXIV, L5
244	PR-Other Current Liabilities	480.2 PXIV, L16
250	PR-Accrued Expenses	480.2 PXIV, L15
251	PR-Other LT Liabilities	480.2 PXIV, L19
252	PR-Pref Stock	480.2 PXIV, L21
253	PR-Common Stock	480.2 PXIV, L21
254	PR-Adddtl Paid In Cap	480.2 PXIV, L22
255	PR-Reserve	480.2 PXIV, L24

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
256	PR-R/E	480.2 PXIV, L23
257	PR-Cash Distr	480.2 PXVI, L5a
258	PR-Property Distributions	480.2 PXVI, L5b
259	PR-Stock Distributions	480.2 PXVI, L5c
260	PR-Other Increases	480.2 PXVI, L3
261	PR-Other Decreases	480.2 PXVI, L6
263	PR-Tax Inc not on Books	480.2 PXV, L3
264	PR-Book Exp not Deducted	480.2 PXV, L4
265	PR-Exps Related Tax Ex	480.2 PXV, L7
266	PR-Inc on Books, not Rtn	480.2 PXV, L6
267	PR-Tax Exempt Interest	480.2 PXV, L5
268	PR-Return Ded not on Books	480.2 PXV, L7
269	PR-Sale of assets g/l - book	480.2 PXV, L4
270	PR-Startup Costs Book	480.2 PXV, L4
271	PR-Book depr	480.2 PXV, L4
272	PR-Amortization Book	480.2 PXV, L7
273	PR-Gross Rental Inc	Rent, var
274	PR-Officer Comp	Rent, var
279	PR-Wages, Commissions	Rent, var
287	PR-Payroll Expenses	Rent, var
288	PR-Commissions to Bus	Rent, var
289	PR-Contr pensions qual plan	Rent, var
290	PR-Med/Hosp Ins	Rent, var
291	PR-Interest	Rent, var
292	PR-Property Tax	Rent, var
293	PR-Other Taxes	Rent, var
294	PR-Repairs	Rent, var
295	PR-Motor Veh Expense	Rent, var
296	PR-Utilities	Rent, var
297	PR-Insurances	Rent, var
298	PR-Rent Advertising	Rent, var
299	PR-Travel Expenses	Rent, var
302	PR-Auto Lease Expense	Rent, var
303	PR-Professional Services	Rent, var
304	PR-Maintenance	Rent, var
305	PR-Other Expenses	Rent, var
306	PR-Gross Royalties	Rent, var

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
307	PR-Other Income	Rent, var
308	PR-Sale of items bought	Farm, var
309	PR-Cost/basis items bought	Farm, var
310	PR-Sale of Items raised	Farm, var
311	PR-Sale of items - Accrual	Farm, var
312	PR-Farm Beginning Inventory	Farm, var
313	PR-Purchases of materials	Farm, var
314	PR-Direct Wages	Farm, var
315	PR-Other Direct Costs	Farm, var
316	PR-Ending Inventory	Farm, var
317	PR-Coop Distribution	Farm, var
318	PR-Crop Insurance Proceeds	Farm, var
319	PR-Farm Agricult Payments	Farm, var
320	PR-Farm CC loans reported	Farm, var
321	PR-Farm CCC Loans forfeited	Farm, var
322	PR-Custom Hire income	Farm, var
323	PR-Other Income	Farm, var
324	PR-Officer Comp	Farm, var
325	PR-Wages, Commissions	Farm, var
326	PR-Commissions to Bus	Farm, var
327	PR-Payroll Expenses	Farm, var
328	PR-Contr pensions qual plan	Farm, var
329	PR-Med/Hosp Ins	Farm, var
330	PR-Interest	Farm, var
331	PR-Rent Expense	Farm, var
332	PR-Property Tax	Farm, var
333	PR-Other Taxes	Farm, var
334	PR-Motor Veh Expense	Farm, var
335	PR-Utilities	Farm, var
336	PR-Insurances	Farm, var
337	PR-Travel Expenses	Farm, var
338	PR-Meals & Ent 100%	Farm, var
339	PR-Professional Services	Farm, var
340	PR-Repairs	Farm, var
341	PR-Farm Bad Debts	Farm, var
342	PR-Other Expenses	Farm, var
343	PR-Income from Production	FarmRent, var

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
344	PR-Coop Distribution	FarmRent, var
345	PR-Farm Rent Agricult Payment	FarmRent, var
346	PR-CCC Loans forfeited	FarmRent, var
347	PR-Crop Insurance Proceeds	FarmRent, var
348	PR-Other Income	FarmRent, var
349	PR-Officer Comp	FarmRent, var
350	PR-Wages, Commissions	FarmRent, var
351	PR-Payroll Expenses	FarmRent, var
352	PR-Commissions to Bus	FarmRent, var
353	PR-Contr pensions qual plan	FarmRent, var
354	PR-Med/Hosp Ins	FarmRent, var
355	PR-Interest	FarmRent, var
356	PR-Property Tax	FarmRent, var
357	PR-Other Taxes	FarmRent, var
358	PR-Repairs	FarmRent, var
359	PR-Motor Veh Expense	FarmRent, var
360	PR-Utilities	FarmRent, var
361	PR-Insurances	FarmRent, var
362	PR-Travel Expenses	FarmRent, var
363	PR-Professional Services	FarmRent, var
364	PR-Other Expenses	FarmRent, var
365	PR-CCC Loans income	FarmRent, var
387	PR-Contr to Pensions	480.2 PXI, L24
388	PR-Loss, sale or exchange prop	Sch L
389	PR-Auto Lease Exp	Sch L
392	PR-Eligible dist dividends	480.2 PII, L8a
393	PR-Interest inc deposits	480.2 PII, L9
394	PR-Income not related in PR	480.2 PXVIII, L1
395	PR-Royalty Expense	480.2 PXI, L28
396	PR-Inc not related outside PR	480.2 PXVIII, L1
397	PR-Administrative Costs	480.21 P4, L29
398	PR-Mortgage Interest	Sch L, L11
399	PR-Sales Use Tax	Sch L, L17
411	PR-Real Property Rent	Sch L, L13
412	PR-Automobile Mainten	Sch L, L19
413	PR-Handicapped Deduction	Sch L, L30
414	PR-Contr Educ Accounts	Sch L, L31

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
417	PR-Leasehold Expenses	Sch L, L32
418	PR-Public Services	Sch L, L35
419	PR-Cleaning, Mainten	Sch L, L36
420	PR-Bank Charges	Sch L, L37
421	PR-Advertising Marketing	Sch L, L38
422	PR-Office Supplies	Sch L, L39
423	PR-Seminars training	Sch L, L40
424	PR-Security Services	Sch L, L41
458	PR-Distr Div 15%	480.2 P2, L8b
459	PR-AMT Adjustment	480.2 P2, L17
460	PR-Int Fin Inst No WH	480.2I PI, L18
461	PR-Oth Int 10% WH	480.2I PI, L16
462	PR-Sales Use Tax	Sch L, L8
463	PR-Rent	Sch L, L11
464	PR-Cleaning Maintenance	Sch L, L12
500	PR-Product Packing	Sch L, L13
501	PR-Meal Expenses	Sch L, L14
514	PR-Royalties	Farm, var
516	PR-Gross Receipts	Sch L, L1
517	PR>Returns & Allow	Sch L, L1
518	PR-Capital gain (loss)	Sch L, L9
519	PR-Gain (Loss) on sale	Sch L, L10
520	PR-Interest income	Sch L, L11
521	PR-Other income	Sch L, L12
522	PR-Compensation to Officers	Sch L, L2
523	PR-Salaries & Bonus	Sch L, L3
524	PR-Commissions	Sch L, L4
525	PR-FICA Tax	Sch L, L5
526	PR-Unemployment Tax	Sch L, L16
527	PR-St Ins Fund	Sch L, L7
528	PR-Medical Insurance	Sch L, L8
529	PR-Insurance	Sch L, L9
530	PR-Interest	Sch L, L12
531	PR-Rent	Sch L, L13
532	PR-Property Tax	Sch L, L15
533	PR-Other Taxes, Patents	Sch L, L16
534	PR-Losses, Fire, Storm	Sch L, L18

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
535	PR-Motor Vehicle Expense	Sch L, L20
536	PR-Meals & Entertainment	Sch L, L21
537	PR-Travel Expenses	Sch L, L30
538	PR-Professional Services	Sch L, L31
539	PR-Contr to Pensions	Sch L, L24
540	PR-Bad Debts	Sch L, L26
541	PR-Charitable Contributions	Sch L, L47
542	PR-Repairs	Sch L, L27
543	PR-Other Deductions	Sch L, L48
544	PR-BOY COGS Materials	Sch L, L2
545	PR-BOY COGS Goods in Process	Sch L, L2
546	PR-BOY COGS Finish Goods	Sch L, L2c
547	PR-COGS Purchases	Sch L, L3
548	PR-Direct Wages	Sch L, L4
549	PR-EOY COGS Materials	Sch L, L7
550	PR-EOY COGS Goods in Process	Sch L, L7
551	PR-EOY COGS Finish Goods	Sch L, L7
552	PR-Salaries, Wages, bonuses	Sch L, COGS
553	PR-FICA Tax	Sch L, COGS
554	PR-Unemployment Tax	Sch L, COGS
555	PR-St Ins Fund	Sch L, COGS
556	PR-Medical Insurance	Sch L, COGS
557	PR-Other Insurance	Sch L, COGS
558	PR-Excise taxes	Sch L, COGS
559	PR-Repairs	Sch L, COGS
560	PR-Utilities	Sch L, COGS
561	PR-Other Expenses	Sch L, COGS
562	PR-Undistributed Prof EOY	480.2 PXVI, L8
563	PR-Automobile Expenses	480.2 PXI, L19
564	PR-Auto Lease Expense	480.2 PXI, L25
565	PR-Administration Costs	Farm, var
567	PR-COGS Auto Lease Exp	480.2 PX, L15
568	PR-Auto Lease Expense	Farm, var
569	PR-Auto Lease Expense	FarmRent, var
570	PR-Auto Lease Expense	Sch L P2, L25
571	PR-Auto Lease Expense	Sch L, COGS
572	PR-Serivces by Shareholders	480.2 PII, L5a

<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
573	PR-Automobile Exp	Farm
574	PR-Exempt Income	480.2 PII, L14
575	PR-Exempt Income Alt	480.2 PII, L15
576	PR-Alternative Basic Adj	480.2 PII, L16
577	PR-Royalties	Sch L P2, L28
578	PR-Administrative Costs	Sch L P2, L29
579	PR-Sales Use Tax	480.2 PX, L7
580	PR-Cleaning Maintenance	480.2 PX, L12
581	PR-Product Packing	PX, L13
583	PR-Meal Expenses	480.2 PX, L14
584	PR-Loans to SHRs	480.2 PXVI, L10
587	PR-Loans from SHRs	480.2 PXVI, L18
589	PR-Auto Lease Interest	480.2 PVI, L10
591	PR-Mortgage Interest	480.2 PVI, L11
592	PR-Real Property Rent	480.2 PVI, L13
593	PR-Sales Use Tax	480.2 PVI, L17
594	PR-Public Services	480.2 PVI, L35
595	PR-Cleaning Maintenance	480.2 PVI, L36
596	PR-Bank Charges	480.2 PVI, L37
597	PR-Advertising Marketing	480.2 PVI, L38
598	PR-Office Supplies	480.2 PVI, L39
599	PR-Seminars Training	480.2 PVI, L40
600	PR-Security Serices	480.2 PVI, L41
603	PR-Services	480.2 PI, L10
611	PR-Royalties	480.2 PI, L22
616	PR-Forgiven Debt	480.2 PI, L23
635	PR-Public Shows	480.2 PI, L24
636	PR-Other Payments	480.2 PI, L25
637	PR-Billing Services	480.2 PVI, L42
638	PR-Subcontracting Services	480.2 PVI, L43
639	PR-Exp Services Received	480.2 PVI, L44
640	PR-Dues Subscription	480.2 PVI, L45
641	PR-Computer Prog Exp	480.2 PVI, L46
642	PR-Billing Serives	Sch L, L42
643	PR-Subcontracting Serv	Sch L, L43
644	PR-Exp Serv Recieved	Sch L, L44
645	PR-Dues Subscriptions	Sch L, L45



<b>Tax Code</b>	<b>Description</b>	<b>Form, Line #</b>
648	PR-Comp Lic Programs	Sch L, L46
690 NEW	PR-Oth Int Subj WH	480.2I, P1, L13
691 NEW	PR-Subj 10% tax rate	480.2I, P3, L14
692 NEW	PR-Net Income Bank	480.2I, P3, L19

