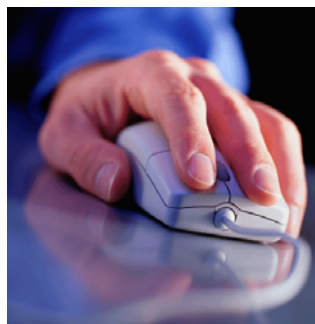


**ONLINE GUIDE**

# GoSystem Trial Balance Bridge

January 2008



**THOMSON**  
—★—™  
**TAX & ACCOUNTING**

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# Chapter

# 1

## *Introduction*



## To Our Customer

Thank you for purchasing our products. We are confident they will increase the productivity of your office.

### A Total In-house Solution

Thomson Tax and Accounting (TTA) provides a total in-house solution designed to enhance profitability and boost the task-by-task efficiency of today's accounting professionals.

Our tax applications provide a comprehensive system that handles virtually every type of return, reducing tax preparation and review time by as much as 50%. Only TTA's tax compliance system offers a complete audit trail using hyperlinks to detail calculated amounts and provides print preview of data on actual tax forms--all on-screen.

## Contacting Thomson Tax & Accounting

For information about our products:

- Call 1-800-327-8829.
- Visit us on the World Wide Web at:  
<http://www.InSource.Thomson.com/>.
- Visit the Product Assistance Web site for additional information about products and services, including specifications, training, release dates, and guides. You can access the Product Assistance Web site by clicking **Support on the Web** from the product's **Help** menu.

### Before You Contact Systems Support

Before you call Product Support, please try any of the following that may be appropriate for the problem:

- **Check Help** – Help not only explains how to use the Tax Application, but also contains answers about how TTA handles information and interprets tax law.
- **Check How Do I** – How Do I help provides (by way of the **Help** menu) extra product information that you may find useful. It includes helpful hints, known problems, information about corrected and updated software features, plus issues and resolutions of frequently asked questions concerning tax processing. All listed problems appear with their current workarounds and proposed resolution dates.
- **Check Release Notes** – User Information under **Release Notes** alerts you (by way of the **Help** menu) to any limitations in the current release and corrected limitations from prior releases, as well as helpful hints.

- **Check Product Assistance** – Product Assistance provides up-to-date information for each application, including Release Notes, Post Release Known Issues, and Tips and Techniques. You can obtain daily updates by registering for E-mail Notification as well. Go to <https://InSource.Thomson.com/support> for more information.
- **Check with your LAN, System, or RS Administrators** – They should have the training and experience to handle many situations that arise with your Tax Application software or equipment.

## Support Hours and Numbers

For the latest information on our support telephone numbers and hours of operation, please see our Product Assistance Support Web site.

On the Product Assistance support web site, you can locate the Support Center telephone numbers or support hours by selecting **Support Numbers** or **Support Hours** on the top menu.

## Product Assistance Support Web Site

The Product Assistance Support Web site features the following information:

- new and updated features
- technical bulletins (important, emergency-type information)
- software updates
- post release known issues
- release notes
- FAQs
- product release schedules
- service requests
- telephone support information, including telephone numbers and hours of operation
- installation instructions
- online guides
- system requirements
- training opportunities
- TTA events
- e-mail notification.

## Accessing the Web Site

You can access Product Assistance from the Internet or through the Tax Application.

### Through the Internet

To access Product Assistance from the Internet, go to <https://InSource.Thomson.com/support>.

### Through the Tax Application

To access the Web site from an application, do the following:

1. From the **Help** menu, click **Support on the Web**. The **Login** screen appears.
2. In the **User Name** field, type **ccare\** followed by your account number. Please note that this is not the same user name that you use for e-mail notification.
3. In the **Password** field, type your password. All passwords are case-sensitive, and must be typed exactly as assigned.
4. Click **OK**.
5. From the drop-down menu in the upper right frame, select your product.
6. Select the item you wish to view from the menu tree in the left frame.

# Chapter

# 2

## *Setting Defaults*

## Setting System Defaults

### Default Information

System default information transfers into the software from Manager as **read-only**. This information cannot be changed in Trial Balance Bridge.

### Entity Information Overview

The following default information is **read-only** in Trial Balance Bridge:

- Locator number
- Return type
- Rounding default of dollars or cents
- Entity name
- Fiscal year begin date
- Fiscal year end date.

Changes being made to everything (except the Locator number, which cannot be changed) should be made in the Organizer. To make your changes, in the **General Information** folder, click **Company Information**.

**Note:**

In order for the changes to be reflected in the Trial Balance Bridge, you must exit the locator and then re-open the locator again.

## Setting Trial Balance Bridge Defaults

You can change certain default settings in Trial Balance Bridge. On the **Options** menu, click **Return Defaults**. The **Return Defaults** dialog box appears.

### How to Change Default Settings

The following describes the default field and explains how to change it. Once you have entered your change, click **OK** to activate.

<p><b>If the trial balance is in balance and open</b></p>	<p>Type the equity account number where you want to close Income or Loss. The current year earnings are then closed to the specified account, displayed as a book adjustment on the <b>Account Detail</b> dialog box and included in the Adjusted Book Balance.</p>
<p><b>If the trial balance is in balance and closed</b></p>	<p>Type <b>CLOSED</b> in place of the account number.</p>

**Note:**

- If you do not specify an account number, Trial Balance Bridge automatically closes the books to the first retained earnings account for 1120, 1120-C, 1120S, 1120-RIC, and 1120-REIT (TRC 22-310), or the ending partners' capital account (TRC 22-500) for 1065.
- Trial Balance Bridge calculates the amount of Net Income per Books to close by adding the Adjusted Book Balance of all 30- and 40- TRC categories.

## Setting Rounding Defaults

Amounts within Trial Balance Bridge can be entered as *dollars* or *cents*. You may elect to round within Trial Balance Bridge to view workpapers and tax summary as rounded amounts.

- If the locator is a *cents* return, the rounding option is not available in Trial Balance Bridge, and non-rounded amounts are merged into the tax application.
- If the locator is a *dollar* return, Trial Balance Bridge rounds automatically. However, you have the option to toggle rounding off. On the **Options** menu, click **Rounding**. If rounding is turned on, all amounts are rounded.

Trial Balance Bridge generates an item that appears as an adjustment on detailed workpapers and on account detail in tax summary. This amount handles any discrepancies in the rounded amounts during the calculation.

# Chapter

# 3

## *Importing and Bridging*

## Rolling Over Trial Balance Bridge Locators Within Manager

1. Select the prior year locator(s) from the Tax Register.
2. On the **Utilities** menu, click **Rollover**. The **Rollover** dialog box appears.
3. If current-year data exists for the return you are rolling over, select one of the following options:
  - **Prompt** - you are warned if current-year data already exists for the return selected.
  - **Bypass** - the prior-year data is not rolled over.
  - **Rollover** - the prior-year data is rolled over even if current-year data exists.
4. Select whether to be prompted for a password or to rollover the data without being prompted.
5. Select **OK**. The rollover process is complete.

## Rollover Process

Rollover eliminates having to re-enter certain information and also reduces the risk of data entry error.

If a return was bridged in the prior year using Trial Balance Bridge, you can roll over the data in Manager.

The following methods for rollover are available:

- Rollover returns at TTA.
- Rollover only Windows locators in your office via the Manager Rollover Utility.

## Rollover Data List

The following data is rolled over:

- Account numbers
- Tax Combination Code Descriptions
- Account descriptions
- Property Codes [PCs (1065, 1120S, and 1120-REIT)]
- Tax Return Codes (TRCs)
- M-3 Return Codes (MRCs)
- Journal Entries: book adjustments, tax reclassifications, Schedule M-1/M-3 adjustments and Schedule M-2 adjustments
- Tax Combination Codes (TCCs)
- M-3 Tax Combination Codes (MCCs)
- M-3 Part II Company Details
- Ending current-year balance (if it exists).



**Note:**

During the rollover process prior-year ending balances become current-year beginning balances. Current-year ending balances are left blank.

## Importing Data

### Types of Data That Can Be Imported

**Trial Balance**

- Account Number
- Account Description
- Prior Year Balance
- Current Year Balance
- Tax Return Code
- Tax Combination Code
- M-3 Tax Return Codes
- M-3 Tax Combination Codes
- Property Code
- M-3, Part II, Company Detail
- Workpaper Reference.

**Journal Entry**

- Journal Entry Type
- Journal Entry Number
- Journal Entry Description
- Account Number
- Adjustment Amount per account
- JE T/P (Temporary/Permanent)

**Tax Combination Code Descriptions**

- Tax Return Code
- Tax Combination Code
- Tax Combination Code Description.
  
- **M-3 Tax Combination Code Descriptions**
  - M-3 Return Code
  - M-3 Combination Code

- MCC Description
- **M-3 Company Detail**
  - M-3 Return Codes
  - Company Name
  - EIN (Related to Company Name)
  - Balance (Book Balance: Income/(Loss))
  - Temporary Difference (Income/(Loss))
  - Permanent Difference (Income/(Loss))
  - Entity Type
  - Class of Stock
  - End-of-year Profit % (12.5 for 12.5%)
  - End-of-year Loss
  - Description
  - Tax Shelter Name
  - Tax Shelter Reg #
  - Reportable Transaction Type
  - Percentage of Stocks Directly or Indirectly Owned (12.5 for 12.5%)
  - Reason for Missing EIN (A: "APPLD FOR"; F: "FOREIGNUS"; leave blank otherwise)

## Import Data File formats and Data Imported

The following tables show the data source files formats and the data that can be imported from each Audit and General Ledger package.

Audit Pkg	Description	File Type	Data Imported									
			Acct #	Desc	PYB	CYB	TRC	TCC	PC	JE	MRC	MCC
BFS	KPMG Basic Financial Statements	*.bfs, *.dlm, *.csv	x	x	x	x						
Caseware	Caseware International	*.ft, *.dlm, *.csv	x	x	x	x	x	x	x	x	x	x
CBEAM	Grant Thornton LLP	*.prn, *.txt	x	x	x	x	x		x			
CSA	Trial Balance Solutions by Creative Solutions	*.gld, *.gle	x	x	x					x	x	
EY Audit	Ernst & Young LLP Audit Link	*.ey, *.dlm, *.csv	x	x	x	x	x	x	x			
GoSystem Audit	Creative Solutions	*.dlm, *.csv, *.ft	x	x	x	x	x	x		x	x	

ProFx Engagement	ProSystem fx Engagement by CCH	*.ria, *.dlm, *.csv	x	x	x	x	x	x	x			
ProFx TrialBal	ProSystem fx Trial Balance by CCH	*.prn, *.txt	x	x	x	x	x		x			

G/L Pkg	Description	File Type	Data Imported									
			Acct #	Desc	PYB	CYB	TRC	TCC	PC	JE	MR C	
CLS	FMS\Client Ledger System	*.dat, *.dlm, *.csv	x	x	x	x						
CSA	WSW by Creative Solution	*.gld, *.gle	x	x		x	x					

^Also imports TCC Descriptions.

## Predefined versus User-Defined Formats

### Predefined Formats

In the *predefined formats*, Trial Balance Bridge looks to specific locations in the data source file for certain information. These locations are preset. For every import of data from that listed package, Trial Balance Bridge automatically locates the required fields.

### User-Defined Formats

In the *user-defined formats*, you tell Trial Balance Bridge where specific information is located in the source file. Your data can be in a variety of formats; you simply specify where the pertinent data is. By importing from user-defined formats, you expand the flexibility of bridging. You can import data from packages or external software (for example, spreadsheet software) other than a predefined audit or general ledger package.

### User-Defined Templates

Trial Balance Bridge contains the following types of user-defined templates:

- Trial Balance
- Journal Entry
- TCC Descriptions
- MCC Descriptions
- M-3 Company Detail

## Source File Formats

Trial Balance Bridge supports the following file formats:

- Data Interchange Format (DIF)
- Character Delimited File (DLM, CSV)
- ASCII/PRN - Text File (TXT, PRN)
- Microsoft Excel (XLS).

**Note:**

When importing from Microsoft Excel, the files must contain column headings/ descriptions in the first row in order to import correctly.

## Preparing Files for Import

### Field Lengths

Trial Balance Bridge sets a character-length limit to the elements that can be imported. To avoid import errors, check the file to ensure that the following requirements are met.

Element	Requirement
Account number	No more than 30 characters
Account description	No more than 50 characters
Prior-year balance	No more than 15 characters
Current-year balance	No more than 15 characters
Workpaper reference	No more than 5 characters
Tax Return Code	System Defined Codes
Tax Combination Code	No more than 3 characters
Property Code	No more than 3 characters
M-3 Return Code	System Defined Codes
M-3 Combination Code	No more than 4 characters

### Extraneous Items

To avoid import errors, examine the files prior to import for extraneous items. Trial Balance Bridge recognizes and removes the following items for you. Debits and Credits

Item	Example
Spaces or blanks on TXT formatted columns in DLM and PRN files	_Cash_

Quotes on TXT formatted columns in DLM, PRN and DIF files	“Cash”
Quotes on columns containing account numbers	“1000”
Leading zeros on columns containing amounts	000156.98
Dollar signs in columns containing amounts	\$

Trial balance files and journal entry files should be balanced prior to import. Trial Balance Bridge reads debits and credits as shown below.

Format	Read As
100.00	Debit
100.00+	Debit
+100.00	Debit
-100.00	Credit
100.00-	Credit
(100.00)	Credit

### Import: If Package Is Not Listed

Trial Balance Bridge supports specific general ledger and audit packages for bridging. You are not limited to importing only from these packages. In fact, Trial Balance Bridge is flexible in the file formats that it accepts. You can create a user-defined template for the file and import the data using the user-defined template. In preparation for template creation and for the import process, you should know certain facts about the file.

#### File Type

You should know the file format type of the source file. The extension of a file is a good indicator of the file format type, but it is not completely reliable. For example, you can rename a spreadsheet file that has an XLS extension to a file named with a DIF extension. According to the file name, it appears to be a DIF file, but it is not in DIF format. The spreadsheet file must be translated by the source software into the DIF format, not simply renamed.

User-defined templates can be designed to import the following file formats:

- DIF
- ASCII/PRN
- DLM
- Microsoft Excel.

### **Delimiter Used**

For character-delimited files, you should know the delimiter used in the source file before creating a user-defined template. Common delimiters are tabs, commas, semi-colons, colons, and asterisks.

### **Import from ASCII/PRN File**

Trial Balance Bridge contains an Auto Parser to assist users in importing data from ASCII/PRN files. The Auto Parser displays the data in the import file and allows you to set column breaks to create the template for this type of source file.

The Auto Parser attempts to determine where each column begins and ends and, if selected, shows possible column breaks.

### **Import from Excel**

When importing from Microsoft Excel, the files must contain column headings/descriptions in the first row to import correctly.

### **Location of Import Elements**

When you are creating a user-defined template, Trial Balance Bridge makes it easy for you to identify the data in the source file that you want to import. Nevertheless, you should know in advance the basic structure of the source file. For example, is the account number in the first column or third column? Is the account description in the second column or fourth column? Knowing the location of all elements you plan to import facilitates the import process.

### **How to Find File Information**

For general ledger and audit packages that are not listed on the **Import** dialog box, check the documentation that came with the software for export capabilities and instructions. Most packages export data to a file format acceptable to Trial Balance Bridge (DIF, Microsoft Excel, ASCII/PRN, DLM).

### **Importing via Spreadsheet Packages**

You may want to use a spreadsheet package as a middleman for preparing files for import. Most commonly used spreadsheet packages have the ability to export data in a file format acceptable to be imported into Trial Balance Bridge. Therefore, if the source file data can be imported from the original package into a spreadsheet package, the data can be imported from the spreadsheet file into Trial Balance Bridge.

## Importing

### To import a package or template

1. On the File menu, click **Import**. The Import dialog box appears.
2. Select the desired data source: Audit Package, GL Package, or User-Defined.
3. Highlight the name of the package or template you want to import.
4. Select **Import**. The **Trial Balance Import** dialog box appears for Trial Balance. The **Journal Entry Import** dialog box appears for Journal Entries. The **TCC Import** dialog box appears for TCC Descriptions. The **MCC Import** dialog box appears for MCC descriptions. The **M-3 Company Detail Import** dialog box appears for M-3 Company Detail.
5. Select the items you want to import. (**Note:** *Mandatory* items are preselected.) The system also may automatically select items that can be imported based on the indicated package. If you do not want an item imported, simply clear the check box next to the item.
6. Type **Drive/Path/File Name** in the **Source File Information** field (or select **Browse** and select the desired file from the **Open** dialog box).
7. Select **Import**. The **Import Progress** dialog box appears. When the import process is complete, a confirmation message displays. If errors exist, a message appears indicating that there are errors.
8. Select **OK**. The import process is complete.
9. Select **Done**. The **Import** dialog box appears.
10. Select **Done** on the **Import** dialog box to return to the Trial Balance Grid screen.

### Importing Changes to the Source Files on the Auto Import List

1. If you exit Trial Balance Bridge and make changes to your source files that appear in the **Auto Import List**, you are prompted, upon re-entering Trial Balance Bridge, with: “?:\path\sourcefile appears to have changed. Would you like to import again?”
2. Answer **Yes** to automatically import the file to reflect the changed data, **No** to bypass import of the changed file and not ask the question the next time Trial Balance Bridge is accessed, or **Cancel** to bypass import of the changed file but not remove the opportunity for you to import the file the next time Trial Balance Bridge is accessed.

### Adding Source Files to the Auto Import List

Adding source files to the Auto Import list also allows easier access to source file names and locations if you choose to re-import through the normal import process.

1. On the **File** menu, click **Import**.
2. Highlight the desired template and select **Import** to display the **Import** dialog box.

3. Select your source file and your import items, then select **Import**.
4. After the import, a dialog box appears with the question “Do you want to add this file and format to the auto import list?” Select **Yes**.

## Workfiles

### Deleting a Trial Balance Bridge Workfile

If there are numerous transfer errors resulting from erroneous column entries, the entire Trial Balance Bridge workfile should be deleted.

Use this function when:

- a file is transferred into Trial Balance Bridge using incorrect parameters
- an incorrect data file is transferred into Trial Balance Bridge
- you wish to retry the transfer process.

### Deleting the Workfile

From the **Trial Balance Grid** screen, follow these steps to delete a workfile.

1. On the **File** menu, click **Delete Contents**. This option deletes Trial Balance Bridge data *only* and does not delete tax software files or any other application files.
2. Select one of the following:
  - All Contents
  - Journal Entries
  - TCCs/Property Codes
  - Prior Year Balances
  - Current Year Balances (including amounts in journal entries)
  - Workpaper Notes
  - MCC (codes, descriptions, assignments)
  - Company Detail
3. Select **Delete**.

#### **Note:**

If you delete property codes and TRCs exist that require property codes, Trial Balance Bridge automatically assigns a property code of 001 to all such TRCs.



# Chapter

# 4

## *Creating a User-Defined Template*

## Learning About User-Defined Templates

*Templates* are used to import data into Trial Balance Bridge from sources other than the listed general ledger and audit packages. Templates are called *user-defined* because you define where the data is located in the source file.

A template is a guide for formatting. If you want to import trial balance data from a source other than the listed general ledger and audit packages, you can create your own template in Trial Balance Bridge.

### Importing Journal Entries and TCC and MCC Descriptions

You can also create templates for importing journal entries, TCC descriptions, MCC descriptions, and M-3 Company Detail. You insure that the source data is in a specified format as dictated by the template. You tell Trial Balance Bridge which template to use. Trial Balance Bridge easily finds the data.

### Creating Templates

You can create templates for:

- Trial balance data
- Journal entries
- TCC descriptions.
- MCC descriptions
- M-3, Part II, Company Details

#### To create a template:

1. From the **Trial Balance Grid** screen, on the **File** menu, click **Import**. The **Import** dialog box appears.
2. Select **User Defined**.
3. Select **New**. The **User Defined Import Template - Source File Definition** dialog box appears.
4. Select the type of template you want to create: Trial Balance, Journal Entry, TCC Description, MCC Description, or M-3 Company Detail for CD/RS version.
5. Type the following information in the appropriate fields:
  - **Template name** (up to 15 alphanumeric characters)
  - **Template description** (up to 80 alphanumeric characters)
  - **Source file drive/path and file name** (or select **Browse**, then select the file from the **Open** dialog box).
6. Select the appropriate Source File Format:
  - DIF
  - ASCII/PRN

- DLM
- Excel

**or**

Select **Automatic Detection** to have Trial Balance Bridge scan the file and categorize it for you.

**Note:**

DLM files use a delimiting character, such as a comma, to indicate where a field of data stops. A *delimiter* is a character in your source file that is between the units of data. If you select DLM as your file format, the **Delimiter** drop-down box activates. Choose the delimiting character from the list that is used in your source file.

7. Select **OK**. The **User Defined Import Template** dialog box appears.
8. Highlight the item to import from the **Import Item** list.
9. Highlight the corresponding column in the source file (displayed in the **Mark Import Item** area of the screen). The column designator appears in the **Column** field.
10. Repeat Steps 8 and 9 for each item to import.
11. Type the beginning row number of the data you want to import in the **Import Starting on Line** field. Data on the row you select and all following rows is imported. Trial Balance Bridge defaults to Line 1.
12. If you do not want to password-protect your template, go to Step 15.  
**Note:** If you want to password-protect your template, select **Password**. The **Password** dialog box appears. Adding a password prevents anyone else from modifying or deleting your template.
13. Fill in the desired password in the **Enter New Password** field, then again in the **Re-Enter New Password** field.
14. Select **OK** to add password protection.
15. Select **Save**. The **Import** dialog box appears. The creation process is complete. The new template that you created appears in the list on the dialog box.

### Creating a User-Defined Template Using the Auto Parser

Trial Balance Bridge contains an Auto Parser to assist users in importing data from ASCII/PRN files. The Auto Parser displays the data in the import file. You can set column breaks to create the template for this type of source file.

#### To create a user-defined template using the auto parser:

1. To access the Auto Parser, on the **File** menu, click **Import**.
2. Select **User Defined** as the Data Source.
3. Click **New**. The **User Defined Import Template** dialog box appears.
4. Enter a Template Name and Description in the provided fields.
5. Select **ASCII/PRN** or leave the format type at **Automatic Detection**.

6. Enter the **Drive Path** and **File Name** or click **Browse** to select the source file from the **Open** dialog box.
7. Click **OK** to display the **Pick Column Locations...** (Auto Parser) dialog box.

The data contained in the selected source file displays. The Auto Parser attempts to determine where each column begins and ends and, if selected, shows possible column breaks.

## Using Column Breaks

If data, such as column headings, exist in the first or subsequent row, you can skip those lines by entering the number of lines to skip and clicking **Re-check** to have Auto Parser recheck for possible column breaks.

1. To add a column break, single-click where one column should end and the next should begin.
2. To move a column break, click and drag it to the desired location.
3. To delete a column break, double-click the break.
4. Once all columns have been determined, click **OK**.
5. The **User Defined Import Template** dialog box appears. If you determine that a column break has been added in an incorrect location, simply click **Cancel** to return to the Auto Parser and correct it.

# Chapter

# 5

## *Merging*

## Merging Bridged Data

*Merging* is the process of combining data from Trial Balance Bridge files with the tax return files. After the merge has occurred, you can add data in the tax software to complete the return. You can then perform final tax calculations and review and print the final return.

Merge is the final process you perform in Trial Balance Bridge.

### Merge Defaults

Merge defaults are locator-specific. You must set the defaults for each locator.

You can set the following defaults:

- specify which forms to merge (rather than all forms)
- select creation and printing of detail schedules for detailable TRCs and MRCs
- suppress merge of accounts without balances
- suppress merge of prior year balances
- create cross-ties for consolidated returns (1120, 1120-C, 1120S, and 1065 only)
- Suppress merge of Part II Company Detail on Sch. M-3.

### Accounts in 10- or 20- TRC Categories

For accounts in the 10- or 20- TRC categories, Trial Balance Bridge checks both prior-year balance and final tax balance (after M-1 adjustments).

### Selecting Forms and Detail to be Merged

**To select forms and detail to be merged:**

1. Select **Options | Merge Defaults**.
2. For each form tab, select whether to merge the form and any detailable items. The default setting is all forms and only IRS-required detail. The following form tabs are available:
  - Income and Deductions, Page 1
  - Rental
  - Other Rental
  - Royalty
  - Schedule A
  - Schedule C
  - Schedule F
  - Schedule K
  - Schedule L

- Schedule M-1
  - Schedule M-2
  - Schedule M-3
3. If you clear a detail item, Trial Balance Bridge adds the amounts (prior-year balances and balance after M-1 adjustments) and merges only the total.
  4. If you clear a form, Trial Balance Bridge grays all detailable items and the information related to that form is not merged.
  5. You can select from three overall options:
    - **Suppress Merge of Accounts without Balances:** Select this check box if you have accounts with zero balances and do not want the detail for these accounts to be merged into the tax application.
    - **Suppress Merge of Prior Year Balances:** Select this check box if you want your existing prior year balances to remain unchanged. The prior year balances from your import file will not be merged into the tax application.
    - **Create Cross-ties for Consolidated Returns (1120, 1120-C, 1120S, and 1065 Only):** Select this check box if you need cross-ties for consolidated returns. Cross-ties require certain TRCs and MRCs, if they exist, to have a TCC and an MCC respectively prior to merging. If the required TCCs and MCCs do not exist, the merge process displays an error dialog box listing the accounts that do not have a TCC or MCC, and the merge is not performed.

#### **Suppressing merge of accounts without balances:**

1. Select **Options | Merge Defaults**.
2. Select the **Suppress merge of accounts without balances** check box.
3. When you select this check box, Trial Balance Bridge scans the Chart of Accounts. Any detailed item description with no PYB or CYB will **not** be merged. If this option is **not** checked, the detailed item description will be merged.

#### **Suppressing merge of prior year balances:**

1. Select **Options | Merge Defaults**.
2. Select the **Suppress merge of prior year balances** check box. When you select this check box, Trial Balance Bridge scans the account descriptions.
3. If the descriptions in the import file match exactly with the descriptions in the tax application, then the prior year balances within the tax application remain unchanged, and the current year balances are merged. If the current description in the tax application does not match the description in the import file, the new description is merged, and only the current year balance is merged. In either case, **no** prior year balances are merged.

#### **Note:**

This process is not case-sensitive.

#### **To initiate a merge**

1. Select **Options | Merge Now**.

2. Trial Balance Bridge merges the data in the Trial Balance Bridge file into the tax application file as follows:
  - If selected forms *have not been specified* through **Options | Merge Defaults**, no tax forms are updated. You *must* specify which forms you want to merge.
  - If selected forms *have been specified* through **Options | Merge Defaults**, only the selected forms are updated.
3. When you select **Merge Now**, all tax forms are updated as long as they have been selected on **Options | Merge Defaults**.
4. To update specific forms, you must specify the forms you want to merge through **Options | Merge Defaults**. Only the forms that you select are updated with new data.

## Merging Data into an Existing Locator

If data already exists in the locator, you can merge or re-merge bridge data from within Trial Balance Bridge and still maintain your data. However, data in all fields that re-merged from Trial Balance Bridge will be deleted and new Bridge data will be merged to these fields.

If you do not wish to overwrite existing Organizer data, you can select one of the following options:

- On the **Options** menu, select **Merge Defaults**, and then select **Suppress Merge of Prior Year Balances**. Only the current year balances will be merged and Trial Balance will not delete any existing data.

**Or**

- On the **Options** menu, select **Merge Defaults**, select a form, and then clear the form to turn off merge options. Trial Balance will not merge to any field associated with the form that you cleared, and existing data remains in the associated fields within Organizer.

### Tip:

When possible, always finalize merging the Trial Balance Bridge data before adding information into Organizer.

## Cross-Ties

*Cross-ties* are used by 1120, 1120-C, 1120S, and 1065 returns only to facilitate consolidations in the Tax Application. Tax Combination Codes (TCCs) are required on all Tax Return Codes (TRCs) that are related to cross-ties if this option is selected. (MCCs) are required on all M-3 Return Codes (MRCs) that are related to cross-ties. See the listing of 1120 Tax Return Codes requiring TCCs and MCCs for Cross-ties.

## Generating Cross-Ties for Consolidated Returns

1. On the **Options** menu, click **Merge Defaults**.



2. To create cross-ties for consolidated returns, select the **Create Cross-Tie (Consolidated Return)** check box.

### **TRCs without TCCs**

If this option is selected and TRCs exist on the Trial Balance that do not contain TCCs, an error box displays with a listing of the accounts that require a TCC for cross-ties. The merge process does not continue until all TCCs have been entered.

### **MRCs without MCCs**

If this option is selected and MRCs exist on the Trial Balance that do not contain MCCs, an error box displays with a listing of the accounts that require an MCC for cross-ties. The merge process does not continue until the MCCs have been entered.

**Note:**

If this is a parent locator used for consolidations, it is not recommended that you suppress merge of accounts with zero balances.

# Chapter

# 6

## *Exporting*

## Exporting Trial Balance Data

The export function allows you to use information from a locator in Trial Balance Bridge in some other application. For example, you can export journal entries to a file and import the file to a spreadsheet file. The spreadsheet file may be useful in recording monthly or quarterly journal entries.

Files can be exported in the following formats:

- DIF
- ASCII
- Excel
- Access

You can export:

- Trial balance data
- Journal entries
- TCC descriptions
- MCC descriptions
- Company detail
- Workpapers.

### Trial Balance Export

The trial balance export file contains:

- Account Number
- Account Description
- TRC, TCC, and Property Code
- MRC and MCC Codes
- Prior-Year Balance
- Preliminary Current-Year Balance
- Adjusted Book Balance
- Balance After Tax Reclassification
- Final Tax Balance after M-1/M-3 Adjustments
- Workpaper Reference Codes.

The trial balance export file is indexed by account number.

## Journal Entries Export

The journal entries export file contains:

- Journal Entry Type indicator (BA,TR,M1/M3, M2)
- Journal Entry Number
- Journal Entry Description
- Account Numbers
- Account Descriptions
- Adjustment Amounts
- Journal Entry T/P (Temporary/Permanent)

The journal entries export files are dual-indexed by journal type and number.

## TCC Export

The TCC export file contains:

- Tax Return Code
- Tax Combination Code
- Tax Combination Code Description.

The TCC export file is indexed by TRC.

## MCC Export

The MCC export file contains:

- M-3 Return Code
- M-3 Combination Code
- M-3 Combination Code Description

The MCC export file is indexed by MRC.

## Exporting Company Details

The Company Details export file contains:

- M-3 Return Code
- Entity Name
- Entity EIN
- Adjusted Book Balance
- Temporary Difference
- Permanent Difference
- Entity Type
- Stock Class
- End of Year Profit Sharing Percentage

- End of Year Loss Sharing Percentage
- Description of Reportable Transaction
- Tax Shelter Name
- Tax Shelter Registration Number
- Type of Reportable Transaction
- Percentage of stocks directly or indirectly owned (12.5 for 12.5%)
- Reason for missing EIN (A: APPLD FOR, F: FOREIGNUS, leave blank otherwise)

The Company Details export file is indexed by MRC.

## Exporting Data

1. On the **File** menu, click **Export**. The **Export** dialog box appears.
2. Select one of the following export items: **Trial Balance**, **Journal Entry**, **TCC Descriptions**, **MCC Descriptions**, **Company Detail**, or **Workpapers**.
3. Select the file format for the exported file: DIF, ASCII, Excel, or Access.
4. Select the output file name including the drive and path or accept the default.
5. Click **Export** to start the process.
6. If errors occur during the export process, click **Errors** to review.

## Workpaper Export

This feature allows you to export Trial Balance information to an Excel file in workpaper format. The types of workpapers available for export are:

- Taxable Income Detail
- Balance Sheet Detail
- Schedule M-1 Detail
- Adjusting Journal Entries.

# Chapter

# 7

## *Journal Entries*

## Making Journal Entries in Trial Balance Bridge

Trial Balance Bridge allows you to enter a number of different types of journal entries. If a trial balance has been imported into Trial Balance Bridge prior to making adjusting entries, all book journal entries can be made while in Trial Balance Bridge. If amounts need to be adjusted to reflect the proper tax balance, all book/tax journal entries can be made while in Trial Balance Bridge.

You can make four different kinds of journal entries in Trial Balance Bridge:

- **Book Adjustments:** Book adjustments are entries that are posted to finalize account balances prior to any tax consideration. You can only post book adjustments to general ledger account numbers that are part of your chart of accounts in Trial Balance Bridge.
- **Tax Reclassifications:** Tax reclassifications allow you to reclassify balances between accounts for tax return presentation. Reclassifications cannot be made from the balance sheet to the income statement, but only between items on the balance sheet or between items on the income statement. If you are preparing an M-3, you will need to set up new general ledger accounts required for M-3 presentation purposes and then map them to the M-3 with MRC codes. You may then want to reclassify some of the book balances (or parts of the book balances) in the income and expense accounts to these new general ledger accounts required for the M-3.
- **Schedule M-1/M-3 Adjustments:** Use M-1/M-3 journal entries to reconcile book and taxable income. If you are preparing an M-3, you must indicate whether the difference is temporary or permanent. (The default is temporary). These entries will appear on Schedule M-3, Parts II or III in columns (b) or (c). For M-1 presentation, the entry must affect income, expense, or the balance sheet on one side, and Schedule M-1 on the other.

**Note:**

The side of the entry that affects income or expense will also affect the M-3, if you made the entry using account numbers rather than TRC codes. If TRC codes were used, an entry will not be made to the M-3 because TRC codes are not mapped to MRC codes. Only account numbers are mapped to MRC codes. To create an MRC code for an M-1/M-3 journal entry when the entry was made using TRC codes, you must go back to the grid after the entry is made and manually enter MRC codes for the income or expense lines in the entry.

- For Schedule M-1 enter:
  - Debits for unrecorded taxable income and for nondeductible expenses
  - Credits for recorded nontaxable income and for unrecorded deductible expense.
- **Schedule M-2 Adjustments:** Schedule M-2 adjustments record equity account transactions (for tax return purposes only) exclusive of net income or loss. Since Schedule M-2 is only a tax return analysis of a particular entity's equity account, this type of journal entry is typically "one-sided." Therefore, to balance each Schedule M-2 entry, Trial Balance Bridge creates an account styled "M2 BALANCING ACCOUNT." This account appears on the Trial Balance Grid without a Tax Return Code (TRC), is *not* included in any calculation and does *not* affect any account balance.

**Notes:**

- Do **NOT** add a TRC to **M2 BALANCING ACCOUNT** on the Trial Balance Grid.
- Only the 62- TRC category listed under the **TRCs...** button (on the **Journal Entry Detail** dialog box) are available for Schedule M-2 entries.

## Journal Entry Basics

Use the Journal Entry Detail dialog box to enter detail for a journal entry.

### Entering Detail for a Journal Entry

1. The system automatically assigns the journal entry number.
2. Enter a brief description of the entry.
3. Enter the journal entry detail in the Journal Entry Grid.
4. For unbalanced entries, the **Differences** box shows the differences between total debits and total credits.
5. The **Journal Memo** text area allows you to enter any explanatory information about the journal entry. For example, you may want to add a special note for reviewers. Since journal entries are proformaed, you can leave a memo to next year's preparers.
6. Use the **Prior** and **Next** buttons to move from one entry to another.
7. Select **Done** to exit the screen and save changes.
8. Use the **Accounts** button if you are unsure of which account number you want to use. Click this button to display the list of accounts in your Trial Balance Bridge. Double-click the account or highlight and select **Use Acct** to enter this account in your journal entry.
9. Use the **TRCs** button for creating temporary accounts using the TAXnn-*nnn* feature. Click this button to display the list of TRCs and their descriptions. Double-click the TRC or highlight and select **Use TRC** to enter a temporary account in your journal entry using the TAXnn-*nnn* format.
10. Select the List TAXnn-*nnn* Accounts? check box to include existing TAXnn-*nnn* accounts in the list of TRCs that appear.
11. Use the TCC Lookup button to view a list of TRCs and corresponding TCCs.

### Adding a Journal Entry Line

1. On the grid on the **Journal Entry Detail** dialog box, go to the first available cell under **Account** and add your information for that line.
2. To insert a line, highlight the line below where you want your new line to appear and click **Insert**.



## Entering an Account Description

1. If you enter a valid account on the **Journal Entry Detail** dialog box, the description automatically appears.
2. If you enter an invalid account, an invalid account message appears in the description column and this row of the entry is *not* saved when you exit the **Journal Entry Detail** dialog box.

## Entering Debits and Credits

1. When you enter debits and credits on the **Journal Entry Detail** dialog box, the software recognizes a number in the debit column as a positive number, and a number in the **Credit** column as a negative number.
2. Whenever you type a number in the **Credit** column, the number changes to red and is considered a credit or a negative number. The number you type in the debit column remains black and is considered a debit or a positive number.

## Deleting a Journal Entry Line

1. On the grid on the **Journal Entry Detail** dialog box, highlight the line you want to delete.
2. Click **Delete**.

## Importing Journal Entries

Use the Journal Entry Import dialog box to import a source file.

The Import From: field displays the journal entry format you selected from the Import dialog box.

1. To import a source file, either type the drive/path and file name in the Drive/path and file name: field, or click **Browse** and choose the file you want to import from the **Open** dialog box.
2. The **Import Items** area on the screen allows you to select the items you want to import. The Account Number, Journal Entry Description, and Journal Entry Type are mandatory items, and thus are already selected. Trial Balance Bridge may select items automatically that could be imported based on the indicated package. If you do not want an item imported, simply deselect by clicking the check box next to the item.
3. To perform an import, click the **Import** button.
4. If import errors are present, the **Errors** button activates. To review the errors, click the Errors button.
5. When you are finished importing, click **Done**.

## Using Automatic Journal Entries

1. On the **Options** menu, click **Automatic Journal Entries**.
2. Select the appropriate check box(es) to use automatic journal entries for:
  - meals and entertainment (1120, 1120-C, 1120S, 1120RIC, 1120REIT, and 1065)
  - federal income tax provision (1120, 1120S, 1120-C, 1120RIC, and 1120REIT)
  - cost of goods sold (1120, 1120-C, 1120S, and 1065)
  - guaranteed payments (1065 only).
3. For COGS, if selected, enter the TRC to which to assign the difference.
4. Click **OK** to save and close the dialog box.

# Chapter

# 8

## *The TAXnn- nnn Feature*

## Understanding the TAXnn-NNN Feature

The TAXnn-NNN feature allows you to create an account for the tax return that is not in the general ledger. TAXnn-NNN, where nn-NNN is a TRC, is the format for these special account numbers.

TAXnn-NNN accounts are temporary accounts used when a general ledger account is not already set up. An example of this is Officers' Compensation. Trial Balance Bridge allows you to create these special accounts within the **Journal Entry** dialog box, and you can adjust or reclassify amounts from the regular general ledger accounts to these accounts. Once created, they appear on the **Trial Balance Grid** with no balances. This is simply a way for you to track all accounts associated with the return. It also allows these accounts to be exported with the amounts in their associated totals column.

## Journal Entries

If you use a TAXnn-NNN account in a journal entry, Trial Balance Bridge uses the standard caption for the TRC as the TAXnn-NNN account description. If you specify a TCC and description with the TRC, you can use the TCC description by entering your account as **TAXnn-NNN.NNN**.

## TAXnn-NNN and M-1 or M-3 Schedule

You can use the TAXnn-NNN feature with M-1/M-3 adjustments. Once again, you will have to go back to the grid to enter the MRC code. All M-1 TRCs begin with 6. There is no M-1 TRC for net income per books. This figure is computed from your entries and carries to Schedule M-1.

## Generating a Detail Statement

To generate a supporting schedule (detail statement) for Schedule M-1, enter the TAXnn-NNN account number with a TCC. For example, without a TCC you get the following:

Enter: <b>TAX60-240</b> Professional Services	\$500.00
Tax return detail: Other Book Expenses Not Deducted	\$500.00

For the description in the journal entry to carry to the tax return, use TCCs as part of the account number.

Enter: <b>TAX60-240.012</b> Professional Services	\$500.00
Tax return detail: Professional Services	\$500.00

## Automatic Journal Entries

Automatic journal entry accounts are displayed in the **Trial Balance Grid** with no balances. To activate automatic journal entries, on the **Options** menu, click **Automatic Journal Entries**.

In the **Automatic Journal Entries** dialog box, you can select any of the following journal entries to be generated upon compute:

- Cost of Goods Sold (1065, 1120, 1120S)
- Guaranteed Payments (1065)
- Federal Income Tax Provision (1120, 1120S, 1120-REIT, 1120-RIC)
- Meals & Entertainment (1065, 1120, 1120S, 1120-REIT, 1120-RIC)

### Cost of Goods Sold

A book adjustment is performed if Cost of Goods Sold is selected.

Acct Number	Description	Debit	Credit
AUTO40-110	Beginning Inventory	X	
AUTO40-120	Inventory Balancing Entry	X	
AUTO40-190	Ending Inventory		X

### Amounts Available for PYB and Preliminary CYB for Beginning Inventory

Amounts available for Prior Year Balance and Preliminary Current Year Balance for Beginning Inventory (TRC 10-300) and Ending Inventory (TRC 10-300) are included with Beginning Inventory (TRC 40-110) and Ending Inventory (TRC 40-190). The difference between Beginning Inventory and Ending Inventory is reflected in the journal entry as AUTO40-120.

The account, AUTO40-120, is also included on the **Trial Balance Grid** with a default TRC of 40-120. You have the option of changing the TRC to an alternate tax line by selecting **Options | Automatic Journal Entries**.

## Adjustment for Schedule F: Farm

Currently an automatic journal entry for the Schedule F Cost of Goods Sold is unavailable. This tax adjustment can be manually entered with a journal entry as shown below.

Acct Number	Description	Debit	Credit	
TAX48-170	Beginning Inventory	X		PYB of TRC 10-301
TAX48-173	COGS Farm Inventory Balancing Entry	X		adjustment for purchases
TAX48-176	Ending Inventory		X	CYB of TRC 10-301

## Guaranteed Payments

An M-1 adjustment is performed as a reclassification to income if Guaranteed Payments is selected. The amount for TRC41-230, TRC48-492, and TRC48-589 is summed and reflected in the following adjustment.

Acct Number	Description	Debit	Credit
AUTO60-120	Guaranteed Payments	X	
AUTO34-200	Guaranteed Payments		X

## Federal Income Tax Provision

An M-1 adjustment is performed if Federal Income Tax Provision is selected.

Acct Number	Description	Debit	Credit
AUTO60-110	Federal Income Tax	X	
AUTO41-400	Federal Income Tax		X

### Note:

If you are preparing an M-3, it is not recommended that you use the automatic entry for the Federal Income Tax Provision. This is because the M-3 requires that you break out the provision between current and deferred and the AUTO41-400 includes both Current and Deferred FIT accounts. However, if the automatic entry is used, the MRC E550 will be automatically assigned to the account AUTO41-400.

## Meals and Entertainment

An M-1 adjustment is performed if Meals & Entertainment is selected. This adjustment limits the amount of Meals & Entertainment for tax return purposes within the bridge. Trial Balance Bridge, however, merges 100% of Meals & Entertainment into the tax applications and the tax applications then perform the limitation. Therefore, this M-1 adjustment also has the **Exclude from merge** option selected.

### 1065

Acct Number	Description	Debit	Credit
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Travel & Entertainment (100%)		X

### 1120

Acct Number	Description	Debit	Credit
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Meals & Entertainment (100%)		X

The MRC E650 will be automatically assigned to the account AUTO439.

### 1120-C

Acct Number	Description	Debit	Credit
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Meals & Entertainment (100%)		X

The MRC E650 will be automatically assigned to the account AUTO439.

**1120F**

<b>Acct Number</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Meals & Entertainment (100%)		X

**1120S**

<b>Acct Number</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Meals & Entertainment (100%)		X

**1120-REIT**

<b>Acct Number</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Meals & Entertainment (100%)		X

**1120-RIC**

<b>Acct Number</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Meals & Entertainment (100%)		X



# Chapter

# 9

## *The Trial Balance Grid*

## Terms and Definitions

Refer to the following table for a description of each Trial Balance Grid component.

Term	Definition
TRC	A <i>Tax Return Code (TRC)</i> is a TTA-defined, code in the form of xx-xxx used to route general ledger account balances to specific lines on the tax return. For example, if the general ledger has an account for cash, assign it a TRC of 10-110 and the balance will be presented on the first line of Schedule L. Every account must have a valid TRC.
TCC	A <i>Tax Combination Code (TCC)</i> is a user-defined, three-digit, numeric code that can be used in conjunction with TRCs to customize the presentation of printed detail schedules. TCCs are optional.
TCC Description	The TCC Description can contain as many as 50 alphanumeric characters.
MRC	An <i>M-3 Return Code (MRC)</i> is an TTA-defined code used to route general ledger income and expense account balances to specific lines on Schedule M-3. All income and expense accounts in the general ledger must have valid MRC codes.
MCC	An <i>M-3 Combination Code (MCC)</i> is a user-defined alphanumeric code up to four characters long that can be used in conjunction with MRCs to customize the presentation of printed detail schedules. MCCs are optional for lines where the detail is not required by law. If detail is required and no MCC is assigned the detail will not merge into Organizer.
MCC Description	The MCC Description can contain as many as 50 alphanumeric characters.
Property Code	<i>Property codes</i> are mandatory in the 1065, 1120S, and 1120-REIT return types to differentiate between various rental activities. Property codes are user-defined, four-digit numeric codes. If property codes are not entered, Trial Balance Bridge defaults to a property code of 001.
Account Number	The general ledger account number can be alphanumeric with a maximum of 30 characters. Each account number must be unique.
Account Description	The account description can be up to 50 alphanumeric characters.
Prior-Year Balance	Prior-year adjusted book balances must be closed. The beginning balance sheet must be in balance. The income statement items are shown for comparative purposes only.
Current-Year Balance	Current-year trial balances can be entered closed or open. To indicate a closed trial balance, on the <b>Options</b> menu, select <b>Return Defaults</b> , then type <b>CLOSED</b> .
Workpaper Reference Code	You can record a code that corresponds to your workpaper labeling system. The code can be five characters long.

Assign Coding Button	You can highlight a cell or range of cells in the Grid and display a TRC, TCC, MRC, MCC and/or a Property Code. When you select Assign Coding, Trial Balance Bridge assigns the selected code to the appropriate columns.
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## Changing the Trial Balance Grid

Change the **Trial Balance Grid** as you change a spreadsheet. You can resize columns and rows, insert and delete rows, move columns, sort the **Grid**, and go to specific accounts on the **Grid**.

### Sizing Columns and Rows

1. Place the mouse pointer on the column or row label cell until the pointer becomes a crosshair (you must be in the cell label area of the **Grid** to change size).
2. Hold down the left mouse button and drag the row or column to the size you want. When you change a row size, all rows in the **Grid** change. When you change the width of a column, the number of characters that field can hold is not affected (the account number can only be up to 15 characters regardless of the column width).

### Moving Columns

1. Highlight the column you want to move by clicking on the label cell of the column.
2. Press **Shift** while holding down the left mouse button. The mouse pointer appears with a small rectangular outline.
3. Drag the column to where you want it and release the mouse button. The column appears in the new location on the **Grid**. You can move multiple columns that are side-by-side by holding down the **Shift** key while you click the side-by-side columns you wish to move, then by dragging them to the new location on the **Grid**.

### Inserting New Rows

1. Decide where you want the new row on the **Grid**. New rows are added *above* an existing row.
2. Highlight the row that will come after the new row by clicking on the row label.
3. On the **Edit** menu, click **Insert** or press **Insert**. The new row appears above the highlighted row.

### Deleting Rows

1. Highlight the row you want to delete by clicking the mouse pointer on the row label for that row. To select multiple rows, hold down the Shift key and click the rows you want to select.

2. On the **Edit** menu, click **Delete** or press **Delete**.
3. A delete confirmation message appears. Click **OK** or press **Enter**. All the selected rows are deleted.

## Going to a Specific Account on the Grid

Use the **GoTo** dialog box to go to a specific account on the Trial Balance Grid.

1. On the **Edit** menu, click **GoTo Account**. The **GoTo Account** dialog box appears.
2. Type the account number you want in the **Number** field.
3. Click **OK**. The **Grid** scrolls to the designated account, highlights it, and displays it at the top of the **Grid** view.

## Finding an Account by its Description

Use the Find Account Description dialog box to find an account on the Trial Balance Grid by its description.

1. On the **Edit** menu, click **Find Account Description**. The **Find Account Description** dialog box appears.
2. Type any consecutive characters of an account description. (Find is not case-sensitive.)
3. Click **Find**. The Grid scrolls to the account containing the specified characters.
4. If you want to continue searching for the specified characters, select **Find Next**.

## Sorting the Trial Balance Grid

1. On the **Edit** menu, click **Sort Trial Balance**. The **Sort** dialog box appears.
2. Select the sort option you want.
3. Select **OK**. A progress dialog box displays. When sorting is complete, the resorted **Trial Balance Grid** appears.

# Chapter

# 10

## *Understanding Codes*

## Tax Return Codes (TRCs)

A *Tax Return Code* (TRC) is a TTA-defined three-digit code used to route general ledger account balances and detail, if applicable, to specific lines on the tax return. You can assign or change a TRC in Trial Balance Bridge.

Before you assign or change a TRC, you may want to sort the Trial Balance **Grid** by using the TRC option to place the accounts in TRC order on the Trial Balance **Grid**. Blank TRCs appear together at the top of the **Grid**.

### Assigning or Changing a Tax Return Code (TRC)

1. Go to the **Trial Balance Grid** screen.
2. Select the appropriate TRC in the drop-down list.
3. Select the appropriate cell(s) or row(s) of the account(s) to which you want to assign or change the TRC. To select multiple rows, hold down the left mouse button while you drag over the rows you want to select.
4. Select **Assign Coding**. The new TRC appears on the **Trial Balance Grid** for the account you selected. (You can also type the TRC on the Grid by placing the cursor in the TRC cell and typing in the code then pressing **Enter**.)

## M-3 Return Codes (MRCs)

An *M-3 Return Code* (MRC) is a TTA-defined code used to route general ledger income and expense account balances to specific lines on Schedule M-3. M-3 Income (Loss) items begin with an “I” and Expense/Deduction items begin with an “E”. You can assign or change an MRC in Trial Balance Bridge.

### Assigning or Changing an M-3 Return Code (MRC)

1. Go to the **Trial Balance Grid** screen.
2. Select the appropriate row of the account to which you want to assign or change the MRC
3. Select the appropriate TRC from the drop-down list.
4. Select the appropriate MRC from the MRC drop-down list.
5. Select **Assign Coding**. The new MRC appears on the Trial Balance Grid for the account you selected. You can assign a TRC code and an MRC code to the general ledger account at the same time if you have highlighted the entire row prior to selecting **Assign Coding**. (You can also type the MRC on the Grid by placing the cursor in the MRC cell and typing in the code and then pressing **Enter**.)

## Tax Combination Codes (TCCs)

A *Tax Combination Code* (TCC) is an optional three-digit code that can be used in conjunction with Tax Return Codes to customize the presentation of printed detail schedules. TCCs are particularly important in generating cross-tie schedules for consolidated returns. TCCs allow you to group accounts, change white paper detail and provide supporting statement headings.

When accounts are combined, the default description for the combined balance is that of the first account included in the combination. You can change the description through **Edit | TCC | PC | MCC**.

### Creating a Tax Combination Code

1. Go to the **Trial Balance Grid** screen.
2. Select the appropriate TRC in the drop-down list.
3. Click the drop-down list for TCC and select **Add New**. The **New Item** dialog box appears.
4. Type the TCC code and description in the **New Code and Description** fields. You can also type the TCC in the appropriate cell. You can use as many as 50 alphanumeric characters in the description. The default description is the description of the first account where you assigned the code.
5. Click **OK**. The new TCC appears in the TCC drop-down list.

### Assigning a Tax Combination Code

1. Go to the **Trial Balance Grid**.
2. Since TCCs relate to TRCs, scroll through the TRC drop-down list and locate the TRC of the account to which you want to assign a TCC and select the appropriate TRC.
3. Select the TCC drop-down box. If a TCC has been assigned to a particular TRC and account, it appears with its description in the TCC drop-down list.
4. Click the TCC.
5. Select the appropriate cell(s) or row(s) of the account(s) to which you want to assign TCCs. To assign TCCs to multiple rows, hold down the left mouse button while you drag over the rows you want to select.
6. Select **Assign Coding**. The TCC displays in the TCC column (if you know which TCC to assign, you can type the TCC in the appropriate cell on the Trial Balance Grid).

## Changing a Tax Combination Code Description

1. Go to the **Trial Balance Grid** screen.
2. On the **Edit** menu, click **TCC | PC | MCC**. The **Edit | TCC | PC | MCC** dialog box appears.
3. Select **Tax Combination Code Description** to display TCCs and their corresponding descriptions.
4. Click the **TCC description** field.
5. Type the description change.
6. Press **Done** when all necessary descriptions have been changed.

## Deleting a Tax Combination Code

1. On the **Edit** menu, click **TCC/PC/MCC Descriptions** from the **Trial Balance Grid** screen.
2. Highlight the row(s) containing the TCC(s) you want to delete.
3. Press **Delete**.
4. This function deletes the TCC and TCC description and removes this information from all accounts on the Trial Balance Grid associated with that TRC and TCC.

## Property Codes (PCs)

*Property Codes* (PC) are used in Trial Balance Bridge to differentiate between various rental, royalty, and farm activities. Each group of accounts pertaining to a particular activity should have its own unique Property Code. Property Codes are used in 1065, 1120S, and 1120-REIT.

Property Codes must be numeric with a maximum length of three digits. If the tax return file is rolled over and contains data such as depreciation detail for a specific property or activity, be sure that the Property Codes you assign in Trial Balance Bridge match those already existing in the rolled over locator.

### **Note:**

Property Codes must match the set numbers of related activities found in the tax application to properly align data.

## Assigning a Property Code

1. Go to the **Trial Balance Grid**.
2. Determine the accounts and the TRC of the accounts to which you want to assign Property Codes.
3. Select the appropriate TRC in the drop-down list.
4. Select the drop-down list for PC and select the Property Code to assign.



5. Select the appropriate cell(s) or row(s) of the accounts to which you want to assign Property Codes.
6. Select **Assign Coding** or type the code in the appropriate cell.

### Changing a Property Code Description

1. Go to the **Trial Balance Grid** screen.
2. On the **Edit** menu, click **TCC | PC | MCC**. The **Edit | TCC | PC | MCC** dialog box appears.
3. Select **Property Code Description** to display Property Codes and their corresponding descriptions.
4. Click the **PC description** field.
5. Type the description change.
6. Click **Done** when all necessary descriptions have been changed.

### Creating a Property Code

1. Go to the **Trial Balance Grid** screen.
2. Select the appropriate TRC in the drop-down list.
3. Click the PC drop-down list, and then select **Add New**. The **New Item** dialog box appears. **Note:** PCs can only be added to TRCs that require PCs.
4. Enter the PC code and description in the **New Code and Description** fields. You can also type the PC in the appropriate cell. The default description is the description of the first account where you assigned the code.
5. Click **OK**. The new PC appears in the **PC** drop-down list.

## M-3 Tax Combination Codes (MCCs)

An *M-3 Combination Code* (MCC) is an optional code up to four characters, that you can use in conjunction with M-3 Return Codes to customize the presentation of printed detail schedules. MCCs are particularly important in generating cross-tie schedules for consolidated returns. MCCs allow you to group accounts, change white paper detail and provide supporting statement headings.

### Creating an M-3 Combination Code

1. Go to the **Trial Balance Grid** screen.
2. Select the appropriate MRC code from the drop-down list.
3. Click the drop-down list for *MCC* and select **<Add New>**. The **New Item** dialog box appears.

4. Type the *MCC* code and description in the **New Code and Description** fields. You can also type the *MCC* in the appropriate cell if an *MCC* code has previously been assigned to the account number. The default description is the description of the first account where you assigned the code. The description can contain as many as 50 alphanumeric characters.
5. Click **OK**. The new *MCC* appears in the *MCC* drop-down list.

## Assigning an M-3 Combination Code

1. Go to the **Trial Balance Grid**.
2. Highlight the line for which you want to assign an *MCC*. Select the appropriate *TRC* code for that line.
3. Select the appropriate *MCC* for that line,  
Or, highlight the *MCC* field (or fields of contiguous accounts that already have *MCC*s assigned.)
4. Select the *MCC* drop-down box. Existing *MCC*s and their descriptions are listed in the drop-down box.
5. Select an *MCC*.
6. Select **Assign Coding**. The *MCC* displays in the *MCC* column. (If you know which *MCC* to assign, you can type the *MCC* in the appropriate cell on the *Trial Balance Grid*.)

## Changing an M-3 Combination Code Description

1. Go to the **Trial Balance Grid** screen.
2. On the **Edit** menu, click **TCC | PC | MCC**. The **Edit | TCC | PC | MCC** dialog box appears.
3. Select **MCC Descriptions** radial button to display *MCC*s and their corresponding descriptions.
4. Click the *MCC* description field.
5. Type the description change.
6. Press **Done** when all necessary descriptions have been changed.

## Deleting an M-3 Combination Code

1. Go to the **Trial Balance Grid** screen.
2. On the **Edit** menu, click **TCC/PC/MCC/Descriptions**. The **Edit TCC/PC/MCC Descriptions** dialog box appears.
3. Select **MCC Descriptions** radial button to display *MCC*s and their corresponding descriptions.
4. Highlight the row containing the *MCC* you want to delete.

5. Press **Delete**.
6. This function deletes the MCC and MCC description and removes this information from the account on the Trial Balance Grid associated with that MRC and MCC.

## Workpaper Reference Codes

You can import Workpaper Reference Codes as part of your Trial Balance import or add them directly to the **Trial Balance** grid. You can also add a note related to your Workpaper Reference Codes. On the **Ledger** menu, click **Workpaper Notes** to display the **Workpaper Notes** dialog box.

The **Workpaper Reference** list box lists all Workpaper Reference Codes currently in the **Trial Balance** grid. Clicking on a code in the list displays all accounts associated with the code in the **Associated Accounts** list box.

### Adding an Account to a Workpaper Reference Code

1. On the **Ledger** menu, click **Workpaper Notes**.
2. Select **Add Account** to assign an account to the selected Workpaper Reference Code. A dialog box appears, listing all the accounts on the **Trial Balance** grid.
3. Select the account to which you would like to assign a Workpaper Reference Code, and select **Use Account**.
4. Upon changing your view to another Workpaper Reference Code or closing the dialog box, your changes are saved automatically. The **Trial Balance** grid is updated automatically with the new Workpaper Reference Code's information.
5. Select **Done** when you have finished adding and modifying notes.

### Removing an Account from a Workpaper Reference Code

1. Select the account in the **Associated Accounts** list box.
2. Select **Remove Account** to unassign an account.
3. Your changes are saved automatically. The **Trial Balance** grid is updated automatically with the new Workpaper Reference Code's information. You may also delete the Workpaper Reference Code for a particular account on the **Trial Balance** grid itself.
4. Select **Done** when you have finished adding and modifying notes.

### Viewing the Workpaper Reference Codes

1. Select **Prior** and **Next** to scroll through the Workpaper Reference Codes and display the associated accounts and note with each code.
2. If changes are made to the existing Workpaper Reference Code's note, you are prompted to save changes before displaying the information associated with the prior or next Workpaper Reference Code.

## Adding a Workpaper Reference Code

1. Select **New** to add a new Workpaper Reference Code. The **New Workpaper Code** dialog box appears.
2. Enter a new code and click **OK** to add it to the list box. The new code is highlighted so you can add accounts and a note associated with the new code.

## Deleting a Workpaper Reference Code

Select **Delete** to delete a highlighted code from the list. A message informs you that all information associated with the code will also be deleted. The note is deleted as well as the Workpaper Reference Code from associated accounts. The accounts in the **Trial Balance** grid, however, are unaffected except for the deletion of the Workpaper Reference Code.

# Chapter

# 11

## *Reviewing Data*

## Viewing Data in Tax Format

You can view bridged data in tax return format. On the **View** menu, click **Tax Summary**. You must make your changes by accessing the **Trial Balance Grid** screen, through journal entries, or by changing the source file and re-importing.

### Accessing Journal Entry Detail

1. On the **Account Detail** dialog box, access the **Journal Entry Detail** by double-clicking a journal entry in the list box.
2. Changes you make to the journal entry cause a calculation and update the Tax Summary detail when you close the **Journal Entry Detail** dialog box.

# Chapter

# 12

## *Workpapers: Print and Print Preview*

## Reports: Print and Print Preview

The following reports are available to preview or print:

- Adjusting Journal Entries
- Workpaper Notes
- G/L Account Sequence
- Detail:
  - Taxable Income Detail
  - Taxable Income Variance Detail
  - Balance Sheet Detail
  - Schedule M-1 Detail
  - Schedule M-1 Variance Detail
  - Rental Real Estate Property Detail
  - Other Rental Property Detail
  - Royalty Property Detail
  - Farm Property Detail
  - Schedule M-3 Detail
- Summary:
  - Taxable Income Summary
  - Taxable Income Variance Summary
  - Balance Sheet Summary
  - Schedule M-1 Summary
  - Schedule M-1 Variance Summary
  - Schedule M-2 Summary
  - Rental Real Estate Property Summary
  - Rental Real Estate Summary
  - Other Rental Property Summary
  - Other Rental Summary
  - Royalty Property Summary
  - Royalty Summary
  - Farm Property Summary
  - Farm Summary
  - TRC and TCC Summary
  - Schedule M-3 Summary



## Taxable Income Detail and Balance Sheet Detail Reports

On the Balance Sheet: Detail and Income Statement: Detail Reports, details of each account are categorized by TRC/TCC and displayed in tax form format. The workpapers contain TCC subtotals and TRC grand totals. These amounts are printed:

- Prior-Year Balance (Income Statement must check option for this to display.)
- Balance per Book
- Book Adjusting Journal Entries
- Adjusted Book Balance
- Tax Adjustments (tax reclassification and M-1 entries)
- Final Tax Balance.

## Taxable Income Summary

The Taxable Income Summary presents the totals of all accounts for each TRC. The Taxable Income Summary is displayed according to the line numbers on the form. The following amounts are printed:

- Prior-Year Balance (must check option for this to display)
- Balance Per Book
- Adjusted Book Balance
- Tax Adjustments (totals for tax reclassification and M-1 entries)
- Final Tax Balance.

## Taxable Income Variance Detail and Schedule M-1 Variance Detail Reports

The Taxable Income Variance: Detail and Schedule M-1 Variance: Detail Reports compare the difference between prior year balance and the current year balance for each account. Accounts are categorized by TRC/TCC and displayed in tax form format. The workpapers display TCC subtotals and TRC grand totals. These amounts are printed:

- Prior Year Final Tax Balance
- Current Year Final Tax Balance
- Difference
- Percent Change.

**Note:**

This report is printed in Landscape format only.

## Taxable Income Variance Summary and Schedule M-1 Variance Summary Reports

The Taxable Income Variance: Summary and Schedule M-1 Variance: Summary Reports compare the difference between prior year and current year totals of all accounts for each TRC. The reports are displayed according to the line numbers on the form. These amounts are printed:

- Prior Year Final Tax Balance
- Current Year Final Tax Balance
- Difference
- Percent Change.

**Note:**

This report is printed in landscape format only.

## Balance Sheet Summary

The Balance Sheet Summary presents the totals of all accounts for each TRC. The balance sheet is displayed according to the line numbers on the form. The following amounts are printed:

- Prior-Year Balance
- Balance per Book
- Book Adjusting Journal Entries (totals)
- Adjusted Book Balance
- Tax Adjustments (totals for tax reclassification and M-1 entries)
- Final Tax Balance.

## Schedule M-1 Detail

The Schedule M-1 Detail presents the total of all accounts for each account categorized by TRC/TCC and displayed in tax form format. The reports contain TCC subtotals and TRC grand totals. The following amounts are printed:

- Book Balance
- Book Adjusting Journal Entries
- Adjusted Book Balance
- Tax Adjustments (tax reclassification and M-1 entries)
- Final Tax Balance.

## Schedule M-1 Summary

The Schedule M-1 Summary presents the totals of all accounts for each TRC. The Schedule M-1 Summary is displayed according to the line numbers on the form. The following amounts are printed:

- Balance per Book
- Book Adjusting Journal Entries (totals)
- Adjusted Book Balance
- Tax Adjustments (totals for tax reclassification and M-1 entries)
- Final Tax Balance.

## Schedule M-2 Summary

Reports for Schedule M-2, Analysis of Partners' Capital Accounts for 1065 and Analysis of Unappropriated Retained Earnings for all 1120 return types, print in summary form. The M-2 is available on portrait orientation only.

## Adjusting Journal Entries

On the Adjusting Journal Entries workpaper, detail for each journal entry is shown. Journal entries are listed by type:

- Book Adjustments
- Tax Reclassifications
- Schedule M-1 Adjustments.

## Accounts and Details Affecting Journal Entry

All accounts and details affecting a journal entry are shown. These amounts are printed:

- Debits
- Credits
- Assets
- Liabilities and Equity
- Income
- Expense
- Schedule M-1
- Journal Entry Memos

Journal Entry Memos print immediately following the Adjusting Journal Entries. Journal Entries and Journal Entry Memos are available on landscape orientation only.

## Workpaper Notes

Workpaper Reference Codes print with the associated accounts in the detailed reports. The notes for that code print immediately following the detailed report.

You can also elect to preview and/or print the Workpaper notes only by highlighting **Workpaper Notes** on the **Preview** or **Print** dialog box and clicking **OK**.

### Notes:

- The default paper size print setting for workpapers is 8 ½ inches by 11 inches.
- Trial Balance Bridge supports Windows printers and Form writers. Set up printers using Manager. On the **File** menu, select **Print Setup**. Detailed instructions are available in the *Getting Started Guide*.

## G/L Account Sequence

The General Ledger Account Sequence presents a total of all accounts. This report displays a listing of every account with its description, TRC, and TCC. The following amounts are printed:

- Prior Year Balance
- Book Balance
- Book Adjusting Journal Entries
- Adjusted Book Balance
- Tax Adjustments (tax reclassification and M-1 entries)
- Final Tax Balance.

## TRC and TCC Summary

The TRC and TCC Summary contains each TRC and its corresponding TCCs. The following items are printed:

- TRC
- TCC
- TCC Description

## Schedule M-3 Detail

The Schedule M-3 Detail lists all lines of Part II and Part III of the M-3 with line item references, descriptions, MRC, MCC, and TRC codes assigned for that particular tax return. The following amounts print:

- Column (a) Income (Loss) per income statement
- Column (b) Temporary differences
- Column (c) Permanent differences
- Column (d) Income (Loss) per Tax Return.

## Schedule M-3 Summary

The Schedule M-3 Summary lists all lines and line descriptions with total balance for each line of Part II and Part III of the M-3. The following amounts print:

- Column (a) Income (Loss) per income statement
- Column (b) Temporary differences
- Column (c) Permanent differences
- Column (d) Income (Loss) per Tax Return.

## Rental Real Estate, Other Rental, Royalty, and Farm Property Detail

Reports for Rental Real Estate: Property Detail, Other Rental: Property Detail, Royalty: Property Detail, and Farm: Property Detail present the totals for all accounts for each TRC. The following amounts are printed:

- Book Balance
- Book Adjusting Entries
- Adjusted Book Balance
- Tax Adjustments (tax reclassification and M-1 entries)
- Final Tax Balance.

## Rental Real Estate, Other Rental, Royalty, and Farm Property Summary

Reports for Rental Real Estate: Property Summary, Other Rental: Property Summary, Royalty: Property Summary, and Farm: Property Summary present information on a property-by-property basis, by the line numbers on the government form. The following amounts are printed:

- Book Balance
- Book Adjusting Entries (totals)
- Adjusted Book Balance
- Tax Adjustments (totals for tax reclassification and M-1 entries)
- Final Tax Balance.

## Rental Real Estate, Other Rental, Royalty, Farm Summary

Reports for Rental Real Estate: Summary, Other Rental: Summary, Royalty: Summary, and Farm: Summary present the totals of all properties, by the line numbers on the government form. The following amounts are printed:

- Book Balance
- Book Adjusting Entries (totals)
- Adjusted Book Balance
- Tax Adjustments (totals for tax reclassification and M-1 entries)

- Final Tax Balance.

## Previewing Before Printing

1. On the **File** menu, select **Print Preview**. A list of available reports appears.
2. Select the report that you want to preview. The **Preview what** list box lists all reports available to view for the particular tax return type.
3. Select the orientation you need, either Portrait or Landscape. The default is landscape.  
**Note:** Adjusting Journal Entries previews *only* on landscape and Schedule M-2 previews *only* on portrait. For example, **Adjusting Journal Entries** and **G/L Account Sequence** only preview on landscape, and the **M-2 Summary** and **TRC Summary** only preview on portrait.
4. Select **Suppress Lines with Zero Balance** if you only want to preview accounts with balances.
5. To include the prior year balance on the taxable income reports, select the **Include PYB on Taxable Income Reports** check box.
6. You can include format options such as background shading or small font by selecting the **Include Shading in Background** or **Use Small Font** check boxes.
7. Click the **Preview** button to preview or the **Cancel** button to close the dialog box and return to the **Trial Balance Grid** screen.

## Printing a Trial Balance Report

1. On the **File** menu, select **Print**. A list of available reports appears.
2. Select the workpapers you want to print.
3. Select the print orientation you need, either **Portrait** or **Landscape**. The default paper size for printing is 8 ½ inches by 11 inches with a Landscape orientation. You can change the orientation to portrait by clicking the **Portrait** option. Some workpapers have only one orientation.  
**Note:** Adjusting Journal Entries and G/L Account Sequence only print on landscape, and Schedule M-2 and TRC Summary only print on portrait.
4. You also have the option to print multiple reports at a time. Simply click and drag to highlight multiple reports, or click the **Ctrl** button as you select each report to print. Then click **Print**.
5. Select **Suppress Lines with Zero Balance** if you only want to print accounts with balances.
6. To include the prior year balance on the taxable income reports, select the **Include PYB on Taxable Income Reports** check box.

7. You can include format options such as background shading or small font by selecting the **Include Shading in Background** or **Use Small Font** check boxes.
8. Select the number of copies of the reports you want to print. To print multiple copies of the report, click each report to print and select the number of copies you want.
9. Select **Print to File** to have the reports print to a file instead of directly to a printer.
10. Click the **Print** button. To close the dialog box and cancel printing, select **Cancel**.

# Chapter

# 13

## *Miscellaneous*



## Changes for 2007

### New TRC Format

The new XX-XXX TRCs have been implemented. Please refer to our Product Assistance website for the “2007 Tax Year TRC List Reference Guide” for cross-reference between the old and the new TRCs or refer to Help for side-by-side listings of the old/new TRCs.

### TAXnnn account

As TRCs have expanded, the TAX accounts must now be entered as TAXnn-nnn instead of TAXnnn in a journal entry for TRCs to be assigned to the accounts automatically.

### Performance

Scrolling speed in RS Trial Balance Bridge main screen has been improved. Scrolling with the scroll-up and scroll-down buttons requires shorter refresh time now. The screen refresh speed has also been improved when you move across a large section of your chart by the dragging the scrollbar’s scroll button, or by using the keyboard’s Page Up and Page Down keys and the Up and Down Arrow keys.

## Rollover

Existing TRCs in your 2006 Trial Balance will be converted to the new TRC format automatically as binders are rolled over.

## Partner Bridge Information

The **Partner Bridge** is part of the 1065 product. For more information on **Partner Bridge**, see **Using Partner Bridge** on the **1065 Help Contents** tab.

## Shareholder Bridge Information

The **Shareholder Bridge** is part of the 1120 product. For more information on **Shareholder Bridge**, see **Using Shareholder Bridge** on the **1120 Help Contents** tab.

## Net Income Per Books

Trial Balance Bridge uses the following method to calculate Net Income per Books:

- Add the Adjusted Book Balance of all 30- and 40- category TRCs.

## M-3 Company Detail

To review the M-3 company detail on the trial balance grid:

1. Select the Ledger Menu.
2. Select **Sch. M-3 Company Reconciliation**, from the drop down menu. Schedule M-3 Line Detail window appears.
3. There are two distinct screens, one on top the other on the bottom: On the top screen are the Account Details related to the accounts that have been mapped through the MRC to one of the lines that require company detail on Part II of Schedule M-3.

This information is coming from the Trial Balance and is editable from this screen. The top screen totals all of the account book balances, after Tax Reclass entries and Temporary and Permanent differences of all the accounts mapped to the MRC and Line Descriptions displayed at the top of the Window. When this information is merged into the tax application, the totals on the top screen appear on the Organizer screen under **Sch M-3, Part II**.

The following table shows the Schedule M-3 lines that are eligible for detail amounts.

### Part II: Income/Loss Items and Part III: Expense Deduction Items

	Line	Line Description	MCC Detail	Cross-tie Required
<b>1120</b>				
Part 11	1-12	Special Detail		
Part 11	23f	Worthless stock losses	X	
Part 11	25	Other income (loss) items with differences	X	X
Part 11	28	Other items with no differences	X	
Part 111	35	Other expense/deduction items with differences	X	X
<b>1120S</b>				
Part 11	1-12	Special Detail		
Part 11	21f	Worthless stock losses	X	
Part 11	22	Other income (loss) items with differences	X	
Part 11	25	Other items with no differences	X	
Part 111	29	Other expense/deduction items with differences	X	

	Line	Line Description	MCC Detail	Cross-tie Required
<b>1065</b>				
Part 11	1-10	Special Detail		
Part 11	21F	Worthless stock losses	X	
Part 11	22	Other income (loss) items with differences	X	
Part 11	25	Other items with no differences	X	
Part 111	29	Other expense/deduction items with differences	X	

### To change MRC and Line Description:

1. Select the drop down box. The available MRC codes and descriptions will appear.
2. Select the MRC Account to review or reconcile. Temporary and Permanent differences are from the M-1/M-3 Journal Entries. Whether you selected a **Temporary** or **Permanent AJE** determines how the account detail appears. All journal entries must use account numbers that have been mapped to the M-3 Return Code (MRC) in order to be reflected in the Schedule M-3 Company Reconciliation.

### The Bottom Screen

The bottom screen reflects the Company Details that were imported (“Importing” on page 16) from a user-defined file through Import M-3 Company Detail. You can also edit the information on the bottom of the screen. The line for which the Company Details are displayed is selected from the drop-down box at the top of the screen.

### To change the MRC and line description:

1. Select the drop-down box and select the **MRC Line Description** that you want to review or reconcile.
2. The last line reflects the difference between account detail for Balance, Temporary Difference, and Permanent Difference. The difference should be zero. If not, review your account detail balances and journal entries or change your import files of company detail.
3. If you change the import file we recommend that you **Delete Contents** and **Delete Company Information**, prior to importing the revised Company Detail import file.

The above procedure must be completed so that when the M-3 is merged into the Tax Return Lines on Schedule M-3 Part II, Company Detail will be populated. When merged into the tax application, the information on the bottom of the screen appears on the Organizer screen under **Sch M-3, Part II, Detail**. Otherwise you will have to manually enter this information in the Organizer. Prior to merging review **Merge Defaults** to see that M-3 data will be merged into Organizer.

# Chapter

# 14

## *Current How Do I? Questions*

The following How Do I? Questions are current for this tax year. For more information, select **How Do I** from the **Help** menu to access this help system for the current release.

## Printing

### Can I prevent zero-balance accounts from printing?

Yes.

1. On the **File** menu, select **Print** or **Print Preview**.
2. Select the **Suppress Lines with Zero Balance** option. Please note that tax line item totals ALWAYS print.

#### **Note:**

This does not include the Journal Entry reports. Journal entries that contain zero balances are included in the Journal Entry reports.

### Can I print Trial Balance Bridge workpapers to a file?

Yes.

1. On the **File** menu, select **Print**.
2. Select the **Print to File** option.
3. Click **Print**.
4. On the **Print to File** dialog box, enter the drive\path\filename.
5. Select **OK**.

### Why did the last column of the Trial Balance Bridge workpapers not print correctly?

After printing the Trial Balance Bridge workpapers, I noticed that the last column does not appear on the printed copy. How can I correct this?

**Solution:** To print the Trial Balance Bridge workpapers correctly, select one of the following options:

- Refer to the TTA-supported printers described in the *Getting Started Guide*.  
—or—
- Select the **Use Small Font** print option from the **Print Trial Balance Reports** window.

## Importing and Merging

### Can I import data from a package that is not listed?

The pre-defined import templates do not contain my general ledger or audit package. Can I import from a package that is not listed?

Yes. Export the information from your G/L or audit package, and convert the export file to a spreadsheet format (.xls or .dif). Then, you can import the spreadsheet file into Trial Balance by using the **User-Defined** import template feature.

### How can I make sure that all the Detailed Items get merged?

After merging Trial Balance data into the organizer, I noticed that the detail items are merging as one lump sum/total instead of separate line items. What can I select to merge the detail line items?

#### **Solution:**

1. From within Trial Balance, on the **Options** menu, select **Merge Defaults**.
2. Click the appropriate form or tab.
3. Select the check box next to each item that you want to merge to Organizer.

## Resolving Errors

### How do I correct an installation error message?

When I try to access Trial Balance, I receive the following error message “Application not properly installed!”

**Solution:** Make sure that Trial Balance has been installed on your computer. If the problem persists, contact Technical Support.

### If the data is damaged, can I save my data and start over?

Sometimes! Depending upon the nature of actions taken by the user while working within Trial Balance Bridge, the following procedure often rectifies such a situation:

1. Export all data (Trial Balance, Journal Entries and TCC Descriptions).
2. On the **File** menu, select **Delete Contents**, then **Delete All Contents**.
3. Re-import each exported file.

### Why do I get an “Unable to open coa file” error message?

When I try to access Trial Balance Bridge, I get the error message “Unable to open coa file.” How can I successfully launch Trial Balance?

Sometimes the error message indicates a sharing violation. The Tax application assumes that the Trial Balance application is already open. Rebooting the machine will allow all the files to close properly and should allow you to launch Trial Balance successfully. If the problem persists, contact Technical Support.

## Understanding Return Types

### How do I change return types in Trial Balance Bridge?

Return type is set in Manager. There are two types: “**C**” for Corporation (either C-corp or S-corp) or “**P**” for Partnership. If a return does not want to accept certain TRCs, check in Manager to make sure that the return type is set. The following is excerpted from another tip regarding “Return Type not Supported.”

1. From the Tax Register **View** menu, change the **Details** option to include “Return Type.” This shows the return type for each locator.
2. If the return type does not appear, you receive an error message that says “Return Type not Supported” when trying to access Trial Balance.
3. To set the return type, perform a full compute and then exit the tax application to return to the Tax Register. At that point, you should see a return type for the locator.
4. Open the tax application again.
5. On the **Access** menu, select **Trial Balance** to access Trial Balance Bridge.



# Chapter 15

## *Tax Return and M-3 Return Codes*

## TRC Categories

Asset		10 to 19
Liability		20 to 29
Income		30 to 39
	Operating Income	30
	Non-operating Income	31
	Activity Income	38
Deductions		40 to 49
	Operating Deductions	40
	Non-operating Deductions	41
	Schedule K Deductions	44
	Activity Deductions	48
Schedule M-1		60
Schedule M-2		62

**Note:**

***Forms with updated TRCs will be available after the IRS finalizes all forms shown in this guide.***

# 1065 TAX RETURN CODES

## Form 1065

<b>Page 4: Schedule L, Assets</b>				
100	Cash		Page 4, Line 1	10-100
102	Trade Notes and Accounts Receivable		Page 4, Line 2a	10-200
104	Allowance for Bad Debts		Page 4, Line 2b	10-205
105	Inventories (Farm)		Page 4, Line 3	10-301
106	Inventories		Page 4, Line 3	10-300
108	U.S. Government Obligations		Page 4, Line 4	10-400
110	Tax Exempt Securities		Page 4, Line 5	10-500
111	Other Tax Exempt Securities		Page 4, Line 5	10-510
112	Other Current Assets	X	Page 4, Line 6	10-900
116	Mortgage and Real Estate Loans		Page 4, Line 7	11-200
118	Other Investments	X	Page 4, Line 8	11-400
120	Buildings and Other Depreciable Assets		Page 4, Line 9a	11-500
122	Accumulated Depreciation		Page 4, Line 9b	11-505
124	Depletable Assets		Page 4, Line 10a	11-600
126	Accumulated Depletion		Page 4, Line 10b	11-605
128	Land (Net of Amortization)		Page 4, Line 11	11-700
130	Intangible Assets: Other		Page 4, Line 12a	11-830
132	Accumulated Amortization		Page 4, Line 12b	11-835
134	Other Assets	X	Page 4, Line 13	11-900
<b>Page 4: Schedule L, Liabilities and Capital</b>				
200	Accounts Payable		Page 4, Line 15	20-100
202	Current Mortgages, Notes, and Bonds Payable		Page 4, Line 16	20-200
204	Other Current Liabilities	X	Page 4, Line 17	20-300
211	Non-Recourse Loans	X	Page 4, Line 18	20-250
212	Long-Term Mortgages, Notes and Bonds Payable		Page 4, Line 19	21-200
213	Qualified Non-Recourse Loans	X	Page 4, Line 18	20-555
214	Other Liabilities	X	Page 4, Line 20	21-300
230	Partners' Capital		Page 4, Line 21	22-500

<b>Page 1: Income</b>				
300	Gross Receipts or Sales		Page 1, Line 1a	30-100
302	Returns and Allowances		Page 1, Line 1b	30-105
315	Ordinary Income (Loss) from Fiduciary Entities		Page 1, Line 4	31-640
316	Ordinary Gain (Loss) (Form 4797, Part II)		Page 1, Line 6	31-660
318	Other Income	X	Page 1, Line 7	31-900
<b>Page 1: Deductions</b>				
415	Guaranteed Payments to Partners		Page 1, Line 10	41-230
416	Salaries and Wages		Page 1, Line 9	41-220
411	Employment Credits		Page 1, Line 9	41-221
418	Repairs and Maintenance		Page 1, Line 11	41-260
420	Bad Debts		Page 1, Line 12	41-300
422	Rents		Page 1, Line 13	41-350
424	Taxes and Licenses	X	Page 1, Line 14	41-420
428	Interest	X	Page 1, Line 15	41-500
433	Meals and Entertainment		Page 1, Line 20	41-810
434	Depreciation		Page 1, Line 16c	41-540
436	Depletion		Page 1, Line 17	41-560
441	Retirement Plans		Page 1, Line 18	41-570
442	Employee Benefit Programs		Page 1, Line 19	41-620
443	Amortization		Page 1, Line 20	41-820
444	Other Deductions	X	Page 1, Line 20	41-900
<b>Page 2: Schedule A, COGS, COPS</b>				
400	COPS: Other Costs		Page 2, Line 5	40-250
401	COPS: Depreciation		Page 2, Line 5	40-260
402	COGS: Beginning Inventory		Page 2, Line 1	40-110
404	COGS: Purchases		Page 2, Line 2	40-120
405	COGS: Materials and Supplies		Page 2, Line 5	40-122
406	COGS: Cost of Labor		Page 2, Line 3	40-130
407	COGS: Additional Sec. 263A Costs	X	Page 2, Line 4	40-140
408	COGS: Other Costs	X	Page 2, Line 5	40-150
410	COGS: Depreciation		Page 2, Line 5	40-160
412	COGS: Ending Inventory		Page 2, Line 7	40-190

<b>Page 3: Schedule K, Income</b>				
304	Sch K: Interest Income on U.S. Obligations	X	Page 3, Line 5	34-300
305	Sch K: Other Interest Income	X	Page 3, Line 5	34-310
306	Sch K: Other Dividend Income	X	Page 3, Line 6a	34-419
310	Sch K: Qualified Dividend Income (Investment)	X	Page 3, Line 6b	34-410
320	Sch K: Other Portfolio Income (Loss)	X	Page 3, Line 11	34-710
322	Sch K: Net Short-Term Capital Gain (Loss)		Page 3, Line 8	34-500
324	Sch K: Net Long-Term Capital Gain (Loss)		Page 3, Line 9a	34-550
325	Sch K: Guaranteed Payments to Partners		Page 3, Line 4	34-200
326	Sch K: Net Gain (Loss) Under Section 1231		Page 3, Line 10	34-600
327	Sch K: Net Involuntary Conversion Gain (Loss)		Page 3, Line 11	34-740
338	Sch K: Special Allocated Net Ordinary Gain (Loss)		Page 3, Line 11	34-750
340	Sch K: Other Income	X	Page 3, Line 11	34-800
<b>Page 3: Schedule K, Rental Property Income</b>				
334	OR: Gross Rents		Page 3, Line 3a	38-500
336	OR: Other Income		Page 3, Line 3a	38-509
<b>Page 3: Schedule K, Other Rental Property, Expenses</b>				
475	OR: Advertising		Page 3, Line 3b	48-550
476	OR: Auto and Travel		Page 3, Line 3b	48-553
477	OR: Cleaning and Maintenance		Page 3, Line 3b	48-556
478	OR: Commissions		Page 3, Line 3b	48-559
479	OR: Insurance		Page 3, Line 3b	48-562
480	OR: Legal and Other Professional Fees		Page 3, Line 3b	48-565
481	OR: Interest		Page 3, Line 3b	48-568
482	OR: Repairs		Page 3, Line 3b	48-571
484	OR: Taxes		Page 3, Line 3b	48-574
485	OR: Utilities		Page 3, Line 3b	48-577
486	OR: Wages and Salaries		Page 3, Line 3b	48-580
488	OR: Other Expenses		Page 3, Line 3b	48-599
489	OR: Depreciation		Page 3, Line 3b	48-583
490	OR: Amortization		Page 3, Line 3b	48-586
492	OR: Deductible Guaranteed Payments		Page 3, Line 3b	48-589

<b>Page 3: Schedule K, Royalty Property, Income</b>				
311	ROY: Gross Royalties		Page 3, Line 7	38-300
331	ROY: Other Income		Page 3, Line 7	38-309
<b>Page 3: Schedule K, Royalty Property, Expenses</b>				
473	ROY: Depletion		Page 3, Line 13d	48-360
474	ROY: Other Expenses		Page 3, Line 13d	48-399
491	ROY: Investment Interest Expense		Page 3, Line 13b	48-370
<b>Page 3: Schedule K, Deductions</b>				
341	Sch K: Interest Expense on Investment Debts		Page 3, Line 13b	44-500
413	Sch K: Payments for Partners: IRA		Page 3, Line 13d	44-610
414	Sch K: Payments for Partners: Keogh Plan		Page 3, Line 13d	44-620
417	Sch K: Payments for Partners: SEP		Page 3, Line 13d	44-630
419	Sch K: Miscellaneous Deductions	X	Page 3, Line 13d	44-800
431	Sch. K: Capital Gain Property (20%)		Page 3, Line 13a	44-450
435	Sch K: Charitable Contributions: Cash (30%)		Page 3, Line 13a	44-410
446	Sch K: Charitable Contributions: Cash (50%)		Page 3, Line 13a	44-400
437	Sch K: Charitable Contributions: Non-Cash (50%)		Page 3, Line 13a	44-420
438	Sch K: Charitable Contributions: Non-Cash (30%)		Page 3, Line 13a	44-430
448	Sch K: Section 179 Expense Deduction		Page 3, Line 12	44-300
450	Sch K: Deductions Related to Portfolio Income	X	Page 3, Line 13d	44-530
453	Sch K: Section 59(e) Expenditures	X	Page 3, Line 13c (2)	44-520
430	Sch. K: Capital Gain Property to a 50% Org. (30%)		Page 3, Line 13a	44-440
<b>Page 3: Foreign Transactions</b>				
454	Sch K: Foreign Taxes		Page 3, Line 16l (1)	44-910
<b>Page 4: Schedule M-1, Book Expenses Not Deducted on Return</b>				
604	Other Taxable Income Not Recorded on Books		Page 4, Line 2	60-150
605	Guaranteed Payments		Page 4, Line 3	60-120
606	Book Over Tax Depreciation		Page 4, Line 4a	60-210
608	Book Over Tax Travel and Entertainment		Page 4, Line 4b	60-216
610	Book Over Tax Depletion		Page 4, Line 4b	60-222
614	Book Over Tax Amortization		Page 4, Line 4b	60-224

<b>Page 4, Schedule M-1, Book Income Not Included on Return</b>				
617	Nondeductible Expenses Included on Schedule K	X	Page 4, Line 4b	60-530
618	Other Book Expenses Not Deducted on Return	X	Page 4, Line 4b	60-240
<b>Page 4, Schedule M-1, Tax Deductions Not Recorded on Books</b>				
620	Tax-Exempt Interest		Page 4, Line 6a	60-410
624	Other Book Income Not Included on Return	X	Page 4, Line 6a	60-450
<b>Page 4: Schedule M-2, Analysis of Partners' Capital Accounts</b>				
704	Capital Contributions	X	Page 4, Line 2a	62-304
700	Other Increases	X	Page 4, Line 4	62-300
702	Other Decreases	X	Page 4, Line 7	62-302
706	Distributions: Property	X	Page 4, Line 6b	62-306
708	Distributions: Cash		Page 4, Line 6a	62-308

**Schedule F**

<b>Page 1: Farm Income - Cash Method</b>				
307	Farm: Sales of Livestock Bought for Resale (Cash)		Line 1	38-100
308	Farm: Cost or Basis of Livestock (Cash)		Line 2	48-102
309	Farm: Sales of Livestock Raised (Cash)		Line 4	38-104
313	Farm: Cooperative Distributions (Cash)		Line 5a & 5b	38-106
317	Farm: Agricultural Program Payments (Cash)		Line 6a & 6b	38-108
319	Farm: Commodity Credit Corp. Loans Reported (Cash)		Line 7a	38-110
323	Farm: Commodity Credit Loans Forfeited (Cash)		Line 7b & 7c	38-112
329	Farm: Crop Insurance in Current Year (Cash)		Line 8a & 8b	38-114
333	Farm: Crop Insurance Proceeds Deferred (Cash)		Line 8d	38-116
337	Farm: Custom Hire (Machine Work) Income (Cash)		Line 9	38-118
339	Farm: Other Income (Cash)		Line 10	38-120

<b>Page 2: Farm Income - Accrual Method</b>				
342	Farm: Sales of Livestock and Other (Accrual)		Line 38	38-130
344	Farm: Cooperative Distributions (Accrual)		Line 39a & 39b	38-132
346	Farm: Agricultural Program Payments (Accrual)		Line 40a & 40b	38-134
347	Farm: Commodity Credit Loans Reported (Accrual)		Line 41a	38-136
349	Farm: Commodity Credit Loans Forfeited (Accrual)		Line 41b & 41c	38-138
350	Farm: Crop Insurance Proceeds (Accrual)		Line 42	38-140
351	Farm: Custom Hire (Machine Work) Income (Accrual)		Line 43	38-142
352	Farm: Other Income (Accrual)		Line 44	38-150
353	Farm: Beginning Inventory (Accrual)		Line 46	48-170
357	Farm: Cost of Livestock Purchased (Accrual)		Line 47	48-173
359	Farm: Ending Inventory (Accrual)		Line 49	48-176
<b>Page 1: Farm Expenses - Cash and Accrual Method</b>				
403	Farm: Car and Truck Expenses		Line 12	48-200
409	Farm: Chemicals		Line 13	48-203
421	Farm: Custom Hire/Machine Work		Line 15	48-209
423	Farm: Conservation Expenses		Line 14	48-206
425	Farm: Depreciation		Line 16	48-212
427	Farm: Employee Benefits		Line 17	48-215
429	Farm: Feed Purchased		Line 18	48-218
432	Farm: Fertilizer and Lime		Line 19	48-221
440	Farm: Freight and Trucking		Line 20	48-224
447	Farm: Gasoline, Fuel, and Oil		Line 21	48-227
449	Farm: Insurance		Line 22	48-230
451	Farm: Mortgage Interest		Line 23a and 34a	48-236
452	Farm: Other Interest		Line 23b	48-239
463	Farm: Supplies Purchased		Line 30	48-263
467	Farm: Utilities		Line 32	48-269
471	Farm: Labor Hired (Net)		Line 24	48-242
483	Farm: Pension and Profit Sharing		Line 25	48-245
487	Farm: Rent or Lease Machinery and Equipment		Line 26a	48-248
493	Farm: Rent or Lease Other (Land, Animals, etc.)		Line 26b	48-251
494	Farm: Repairs and Maintenance		Line 27	48-254
495	Farm: Seeds and Plants Purchased		Line 28	48-257
496	Farm: Storage and Warehousing		Line 29	48-260



497	Farm: Taxes		Line 31	48-266
498	Farm: Veterinary, Breeding, and Medicine		Line 33	48-270
499	Farm: Other Expenses		Line 34a	48-290

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<b>Rental Real Estate Property: Income</b>				
330	RRE: Gross Rents		Line 2	38-400
332	RRE: Other Income		Line 2	38-409
<b>Rental Real Estate Property: Expense</b>				
455	RRE: Advertising		Line 3	48-450
456	RRE: Auto and Travel		Line 4	48-453
457	RRE: Cleaning and Maintenance		Line 5	48-456
458	RRE: Commissions		Line 6	48-459
459	RRE: Insurance		Line 7	48-462
460	RRE: Legal and Other Professional Fees		Line 8	48-465
461	RRE: Interest		Line 9	48-468
462	RRE: Repairs		Line 10	48-471
464	RRE: Taxes		Line 11	48-474
465	RRE: Utilities		Line 12	48-477
466	RRE: Wages and Salaries		Line 13	48-480
468	RRE: Other Expenses		Line 15	48-499
469	RRE: Depreciation		Line 14	48-486
470	RRE: Amortization		Line 15	48-489
472	RRE: Deductible Guaranteed Payments		Line 15	48-492

**Schedule M-3**

<b>Part II – Income (Loss) Item</b>				
I100	Income (loss) from equity method foreign corporations		Page 2, Line 1	I100
I110	Gross foreign dividends not previously taxed		Page 2, Line 2	I110
I120	Subpart F, QEF, and similar income inclusions		Page 2, Line 3	I120
I140	Gross foreign distributions previously taxed		Page 2, Line 4	I140

I150	Income (loss) from equity method US corporations		Page 2, Line 5	I150
I160	US dividends not eliminated in tax consolidation		Page 2, Line 6	I160
I180	Income (loss) from US partnerships		Page 2, Line 7	I180
I190	Income (loss) from foreign partnerships		Page 2, Line 8	I190
I200	Income (loss) from other pass-through entities		Page 2, Line 9	I200
I210	Items relating to reportable transactions		Page 2, Line 10	I210
I220	Interest Income		Page 2, Line 11	I220
I230	Total accrual to cash adjustment		Page 2, Line 12	I230
I240	Hedging transactions		Page 2, Line 13	I240
I250	Mark-to-market income (loss)		Page 2, Line 14	I250
I270	Sale versus lease (for sellers and/or lessors)		Page 2, Line 16	I270
I280	Section 481(a) adjustments		Page 2, Line 17	I280
I290	Unearned / deferred revenue		Page 2, Line 18	I290
I300	Income recognition from long-term contracts		Page 2, Line 19	I300
I310	Original issue discount and other imputed interest		Page 2, Line 20	I310
I320	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities		Page 2, Line 21a	I320
I330	Gross capital gains from Schedule D, excluding amount from pass-through entities		Page 2, Line 21b	I330
I340	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		Page 2, Line 21c	I340
I350	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		Page 2, Line 21d	I350
I360	Abandonment losses		Page 2, Line 21e	I360
I370	Worthless stock losses		Page 2, Line 21f	I370
I380	Other gain/loss on disposition of assets other than inventory		Page 2, Line 21g	I380
I410	Other income (loss) items with differences	X	Page 2, Line 22	I410
I420	Other items with no differences	X	Page 2, Line 25	I420
<b>Part III – Expense/Deduction Items</b>				
E570	State and local current income tax expense		Page 3, Line 1	E570
E580	State and local deferred income tax expense		Page 3, Line 2	E580
E590	Foreign current income tax expense (other than foreign withholding taxes)		Page 3, Line 3	E590
E600	Foreign deferred income tax expense		Page 3, Line 4	E600

E640	Other equity-based compensation		Page 3, Line 5	E640
E650	Meals and entertainment		Page 3, Line 6	E650
E660	Fines and penalties		Page 3, Line 7	E660
E670	Judgments, damages, awards, and similar costs		Page 3, Line 8	E670
E681	Guaranteed payments		Page 3, Line 9	E681
E700	Pension and profit-sharing		Page 3, Line 10	E700
E710	Other post-retirement benefits		Page 3, Line 11	E710
E720	Deferred compensation		Page 3, Line 12	E720
E730	Charitable contribution of cash and tangible property		Page 3, Line 13	E730
E740	Charitable contribution of intangible property		Page 3, Line 14	E740
E762	Organizational expenses as per 1.709-2 (a)		Page 3, Line 15	E762
E763	Syndication expenses as per 1.709-2 (b)		Page 3, Line 16	E763
E770	Current year acquisition or reorganization investment banking fees		Page 3, Line 17	E770
E780	Current year acquisition or reorganization legal and accounting fees		Page 3, Line 18	E780
E800	Amortization / impairment of goodwill		Page 3, Line 19	E800
E810	Amortization of acquisition, reorganization, and start-up costs		Page 3, Line 20	E810
E820	Other amortization or impairment write-offs		Page 3, Line 21	E820
E830	Section 198 environmental remediation costs		Page 3, Line 22	E830
E840	Depletion - oil & gas		Page 3, Line 23a	E840
E841	Depletion - other than oil & gas		Page 3, Line 23b	E841
E842	Intangible drilling & development costs		Page 3, Line 24	E842
E850	Depreciation		Page 3, Line 25	E850
E860	Bad debt expense		Page 3, Line 26	E860
E621	Interest expense		Page 3, Line 27	E621
E880	Purchase versus lease (for purchasers and/or lessees)		Page 3, Line 28	E880
E890	Other expense/deduction items with differences (attach schedule)Page 3, Line 15	X	Page 3, Line 29	E890

### 8916-A Return Codes

I260.01	Amounts attributable to cost flow assumptions	1	I260.01
I260.02A	Stock option expense	2a	I260.02A
I260.02B	Other equity based compensation	2b	I260.02B
I260.02C	Meals and entertainment	2c	I260.02C
I260.02D	Parachute payments	2d	I260.02D

I260.02E	Compensation with section 162(m) limitation	2e	I260.02E
I260.02F	Pension and profit sharing	2f	I260.02F
I260.02G	Other post-retirement benefits	2g	I260.02G
I260.02H	Deferred compensation	2h	I260.02H
I260.02I	Section 198 environmental remediation costs	2i	I260.02I
I260.02J	Amortization	2j	I260.02J
I260.02K	Depletion	2k	I260.02K
I260.02L	Depreciation	2l	I260.02L
I260.02M	Corporate owned life insurance premiums	2m	I260.02M
I260.02N	Other section 263A costs	2n	I260.02N
I260.03	Inventory shrinkage accruals	3	I260.03
I260.04	Excess inventory and obsolescence reserves	4	I260.04
I260.05	Lower of cost or market write-downs	5	I260.05
I260.06	Other items with differences (attach schedule)	6	I260.06
I260.07	Other items with no differences	7	I260.07

## 1120 TAX RETURN CODES

## Form 1120

<b>Page 4: Schedule L, Assets</b>				
100	Cash		Page 4, Line 1	10-100
102	Trade Notes and Accounts Receivable		Page 4, Line 2a	10-200
104	Allowance for Bad Debts		Page 4, Line 2b	10-205
106	Inventories		Page 4, Line 3	10-300
108	U.S. Government Obligations	X	Page 4, Line 4	10-400
110	Tax Exempt Securities	X	Page 4, Line 5	10-500
112	Other Current Assets	X	Page 4, Line 6	10-900
114	Loans to Stockholders		Page 4, Line 7	11-100
116	Mortgage and Real Estate Loans	X	Page 4, Line 8	11-200
118	Other Investments	X	Page 4, Line 9	11-400
120	Buildings and Other Depreciable Assets		Page 4, Line 10a	11-500
122	Accumulated Depreciation		Page 4, Line 10b	11-505
124	Depletable Assets		Page 4, Line 11a	11-600
126	Accumulated Depletion		Page 4, Line 11b	11-605
128	Land (Net of Amortization)		Page 4, Line 12	11-700
130	Intangible Assets: Other		Page 4, Line 13a	11-830
132	Accumulated Amortization		Page 4, Line 13b	11-835
134	Other Assets	X	Page 4, Line 14	11-900
<b>Page 4: Schedule L, Liabilities &amp; Equity</b>				
200	Accounts Payable		Page 4, Line 16	20-100
202	Current Mortgages, Notes, and Bonds Payable		Page 4, Line 17	20-200
204	Other Current Liabilities	X	Page 4, Line 18	20-300
206	Accrued Federal Income Tax	X	Page 4, Line 18	20-410
207	Federal Income Tax Deposits Paid	X	Page 4, Line 18	20-415
208	Accrued State and Local Income Tax	X	Page 4, Line 18	20-420
209	State and Local Income Tax Deposits Paid	X	Page 4, Line 18	20-425
210	Loans from Stockholders	X	Page 4, Line 19	21-100
212	Long-Term Mortgages, Notes, and Bonds Payable		Page 4, Line 20	21-200

214	Other Liabilities	X	Page 4, Line 21	21-300
216	Capital Stock - Preferred		Page 4, Line 22a	22-100
218	Capital Stock - Common		Page 4, Line 22b	22-110
220	Additional Paid-In Capital	X	Page 4, Line 23	22-200
222	Retained Earnings - Appropriated	X	Page 4, Line 24	22-300
224	Retained Earnings - Unappropriated		Page 4, Line 25	22-310
226	Adjustments to Shareholders' Equity	X	Page 4, Line 26	22-400
228	Cost of Treasury Stock		Page 4, Line 27	22-440
<b>Page 1: Income</b>				
300	Gross Receipts or Sales		Page 1, Line 1a	30-100
302	Returns and Allowances		Page 1, Line 1b	30-105
304	Interest on U.S. Obligations		Page 1, Line 5	31-340
306	Other Interest	X	Page 1, Line 5	31-380
308	Gross Rents		Page 1, Line 6	31-420
310	Gross Royalties		Page 1, Line 7	31-520
312	Net Farm Profit (Loss)		Page 1, Line 10	31-662
314	Capital Gains (Schedule D)		Page 1, Line 8	31-620
316	Ordinary Gain (Loss) (Form 4797, Part II)		Page 1, Line 9	31-660
318	Other Income	X	Page 1, Line 10	31-900
<b>Page 2: Schedule C, Dividends and Special Deductions</b>				
321	DIV: Debt-Financed Stock of Domestic/Foreign Corps		Page 2, Line 3	31-120
324	DIV: Wholly-Owned Foreign Subs Subject to 100% Deduction		Page 2, Line 8	31-145
325	DIV: Affiliated Group Members Subject to 100% Deduction		Page 2, Line 11	31-155
326	DIV: Other Foreign Corporations		Page 2, Line 13	31-165
327	DIV: Income from CFC Under Subpart F		Page 2, Line 14	31-170
328	DIV: Foreign Dividend Gross-Up		Page 2, Line 15	31-175
329	DIV: IC-DISC and Former DISC		Page 2, Line 16	31-180
330	DIV: Other Dividends	X	Page 2, Line 17	31-185
331	DIV: Domestic Corporations Subject to 80% Deduction		Page 2, Line 2	31-115
332	DIV: Pref Stock of Less-Than-20%-Owned Public Utilities		Page 2, Line 4	31-125

333	DIV: Pref Stock of 20%-Or-More-Owned Public Utilities		Page 2, Line 5	31-130
334	DIV: 20%-Or-More-Owned For Corps/FSCs @ 80%		Page 2, Line 7	31-140
335	DIV: Domestic Corporations Subject to 70% Deduction		Page 2, Line 1	31-110
336	DIV: Less-Than-20%-Owned For Corps/FSCs @ 70%		Page 2, Line 6	31-135
337	DIV: Certain FSCs Subject to 100% Deduction		Page 2, Line 12	31-160
338	DIV: Domestic Corps Received by SBIC Under '58 Act		Page 2, Line 10	31-150
<b>Page 2: Schedule A, COGS, COPS</b>				
400	COPS: Other Costs	<b>X</b>	Page 2, Line 5	40-250
401	COPS: Depreciation		Page 2, Line 5	40-260
402	COGS: Beginning Inventory		Page 2, Line 1	40-110
404	COGS: Purchases		Page 2, Line 2	40-120
406	COGS: Cost of Labor		Page 2, Line 3	40-130
407	COGS: Additional Sec. 263A Costs		Page 2, Line 4	40-140
408	COGS: Other Costs	<b>X</b>	Page 2, Line 5	40-150
410	COGS: Depreciation		Page 2, Line 5	40-160
411	COGS: Amortization		Page 2, Line 5	40-170
412	COGS: Ending Inventory		Page 2, Line 7	40-190
413	COPS: Amortization		Page 2, Line 5	40-270
<b>Page 1: Deductions</b>				
414	Compensation of Officers		Page 1, Line 12	41-210
415	Employment Credits		Page 1, Line 13	41-221
416	Salaries and Wages		Page 1, Line 13	41-220
418	Repairs and Maintenance		Page 1, Line 14	41-260
420	Bad Debts		Page 1, Line 15	41-300
422	Rents		Page 1, Line 16	41-350
423	Federal Income Tax Provision Per Book		N/A	41-400
424	Taxes and Licenses	<b>X</b>	Page 1, Line 17	41-420
426	State and Local Taxes	<b>X</b>	Page 1, Line 17	41-460
428	Interest	<b>X</b>	Page 1, Line 18	41-500
430	Current Year Contributions	<b>X</b>	Page 1, Line 19	41-520
434	Depreciation		Page 1, Line 20	41-540

436	Depletion		Page 1, Line 21	41-560
438	Advertising		Page 1, Line 22	41-580
439	Meals and Entertainment		Page 1, Line 26	41-810
440	Pension, Profit-Sharing, etc. Plans		Page 1, Line 23	41-600
441	100% Deductible Travel		Page 1, Line 26	41-812
442	Employee Benefit Programs		Page 1, Line 24	41-620
443	Amortization		Page 1, Line 26	41-820
444	Other Deductions	X	Page 1, Line 26	41-900
458	Domestic Production Activities Deduction		Page 1, Line 25	41-640
<b>Page 4: Schedule M-1, Taxable Income Not Recorded on Books</b>				
600	Federal Income Tax		Page 4, Line 2	60-110
602	Excess Capital Loss Over Capital Gain		Page 4, Line 3	60-130
603	Foreign Dividend Gross-Up Not on Books		Page 4, Line 4	60-142
604	Other Taxable Income Not Recorded on Books	X	Page 4, Line 4	60-150
615	Tax Over Book Gain		Page 4, Line 4	60-144
<b>Page 4: Schedule M-1, Book Expenses Not Deducted on Return</b>				
606	Book Over Tax Depreciation		Page 4, Line 5a	60-210
608	Book Over Tax State Taxes		Page 4, Line 5c	60-221
610	Book Over Tax Depletion		Page 4, Line 5c	60-222
612	Book Over Tax Bad Debts		Page 4, Line 5c	60-223
613	Book Over Tax Employment Credit Wage Reduction		Page 4, Line 5c	60-226
614	Book Over Tax Amortization		Page 4, Line 5c	60-224
616	Book Over Tax Contributions		Page 4, Line 5b	60-213
617	Book Over Tax Travel and Entertainment		Page 4, Line 5c	60-216
618	Other Book Expenses Not Deducted on Return	X	Page 4, Line 5c	60-240
620	Tax Exempt Interest		Page 4, Line 7	60-410
622	Capital Loss Carryover Utilized		Page 4, Line 8b	60-526
624	Other Book Income Not Included on Return	X	Page 4, Line 7	60-450
635	Book Over Tax Gain		Page 4, Line 7	60-544
<b>Page 4, Schedule M-1, Tax Deductions Not Recorded on Books</b>				
626	Tax Over Book Depreciation		Page 4, Line 8a	60-510
628	Tax Over Book State Taxes		Page 4, Line 8b	60-521
630	Tax Over Book Depletion		Page 4, Line 8b	60-522



632	Tax Over Book Bad Debts		Page 4, Line 8b	60-523
634	Tax Over Book Amortization		Page 4, Line 8b	60-524
636	Contribution Carryover Utilized		Page 4, Line 8b	60-613
638	Other Tax Deductions Not Recorded on Books	<b>X</b>	Page 4, Line 8b	60-540
<b>Page 4: Schedule M-2, Analysis of Unappropriated Retained Earnings</b>				
700	Other Increases	<b>X</b>	Page 4, Line 3	62-300
702	Other Decreases	<b>X</b>	Page 4, Line 6	62-302
706	Distributions: Property	<b>X</b>	Page 4, Line 5c	63-306
708	Distributions: Cash		Page 4, Line 5a	62-308
710	Distributions: Stock		Page 4, Line 5b	62-310

**Schedule M-3**

<b>Part II – Income (Loss) Item</b>				
I100	Income (loss) from equity method foreign corporations		Page 2, Line 1	I100
I110	Gross foreign dividends not previously taxed		Page 2, Line 2	I110
I120	Subpart F, QEF, and similar income inclusions		Page 2, Line 3	I120
I130	Section 78 gross-up		Page 2, Line 4	I130
I140	Gross foreign distributions previously taxed		Page 2, Line 5	I140
I150	Income (loss) from equity method US corporations		Page 2, Line 6	I150
I160	US dividends not eliminated in tax consolidation		Page 2, Line 7	I160
I170	Minority interest for includible corporations		Page 2, Line 8	I170
I180	Income (loss) from US partnerships		Page 2, Line 9	I180
I190	Income (loss) from foreign partnerships		Page 2, Line 10	I190
I200	Income (loss) from other pass-through entities		Page 2, Line 11	I200
I210	Items relating to reportable transactions		Page 2, Line 12	I210
I220	Interest Income		Page 2, Line 13	I220
I230	Total accrual to cash adjustment		Page 2, Line 14	I230
I240	Hedging transactions		Page 2, Line 15	I240
I250	Mark-to-market income (loss)		Page 2, Line 16	I250
I270	Sale versus lease (for sellers and/or lessors)		Page 2, Line 18	I270
I280	Section 481(a) adjustments		Page 2, Line 19	I280
I290	Unearned / deferred revenue		Page 2, Line 20	I290
I300	Income recognition from long-term contracts		Page 2, Line 21	I300
I310	Original issue discount and other imputed interest		Page 2, Line 22	I310

I320	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities		Page 2, Line 23a	I320
I330	Gross capital gains from Schedule D, excluding amount from pass-through entities		Page 2, Line 23b	I330
I340	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		Page 2, Line 23c	I340
I350	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		Page 2, Line 23d	I350
I360	Abandonment losses		Page 2, Line 23e	I360
I370	Worthless stock losses		Page 2, Line 23f	I370
I380	Other gain/loss on disposition of assets other than inventory		Page 2, Line 23g	I380
I390	Capital loss limitation and carryforward used		Page 2, Line 24	I390
I410	Other income (loss) items with differences	X	Page 2, Line 25	I410
I420	Other items with no differences	X	Page 2, Line 28	I420
<b>Part III – Expense/Deduction Items</b>				
E550	US current income tax expense		Page 3, Line 1	E550
E560	US deferred income tax expense		Page 3, Line 2	E560
E570	State and local current income tax expense		Page 3, Line 3	E570
E580	State and local deferred income tax expense		Page 3, Line 4	E580
E590	Foreign current income tax expense (other than foreign withholding taxes)		Page 3, Line 5	E590
E600	Foreign deferred income tax expense		Page 3, Line 6	E600
E610	Foreign withholding taxes		Page 3, Line 7	E610
E621	Interest expense		Page 3, Line 8	E621
E631	Stock option expense		Page 3, Line 9	E631
E640	Other equity-based compensation		Page 3, Line 10	E640
E650	Meals and entertainment		Page 3, Line 11	E650
E660	Fines and penalties		Page 3, Line 12	E660
E670	Judgements,damages, awards, and similar costs		Page 3, Line 13	E670
E680	Parachute payments		Page 3, Line 14	E680
E690	Compensation with section 162(m) limitation		Page 3, Line 15	E690
E700	Pension and profit-sharing		Page 3, Line 16	E700
E710	Other post-retirement benefits		Page 3, Line 17	E710
E720	Deferred compensation		Page 3, Line 18	E720
E730	Charitable contribution of cash and tangible property		Page 3, Line 19	E730

E740	Charitable contribution of intangible property		Page 3, Line 20	E740
E751	Charitable contribution limitation/carryforward		Page 3, Line 21	E751
E761	Domestic production activities deduction		Page 3, Line 22	E761
E770	Current year acquisition or reorganization investment banking fees		Page 3, Line 23	E770
E780	Current year acquisition or reorganization legal and accounting fees		Page 3, Line 24	E780
E790	Current year acquisition/reorganization other costs		Page 3, Line 25	E790
E800	Amortization / impairment of goodwill		Page 3, Line 26	E800
E810	Amortization of acquisition, reorganization, and start-up costs		Page 3, Line 27	E810
E820	Other amortization or impairment write-offs		Page 3, Line 28	E820
E830	Section 198 environmental remediation costs		Page 3, Line 29	E830
E840	Depletion		Page 3, Line 30	E840
E850	Depreciation		Page 3, Line 31	E850
E860	Bad debt expense		Page 3, Line 32	E860
E870	Corporate owned life insurance premiums		Page 3, Line 33	E870
E880	Purchase versus lease (for purchasers and/or lessees)		Page 3, Line 34	E880
E890	Other expense/deduction items with differences	<b>X</b>	Page 3, Line 35	E890

### Form 8916-A Return Codes

I260.01	Amounts attributable to cost flow assumptions	1	I260.01
I260.02A	Stock option expense	2a	I260.02A
I260.02B	Other equity based compensation	2b	I260.02B
I260.02C	Meals and entertainment	2c	I260.02C
I260.02D	Parachute payments	2d	I260.02D
I260.02E	Compensation with section 162(m) limitation	2e	I260.02E
I260.02F	Pension and profit sharing	2f	I260.02F
I260.02G	Other post-retirement benefits	2g	I260.02G
I260.02H	Deferred compensation	2h	I260.02H
I260.02I	Section 198 environmental remediation costs	2i	I260.02I
I260.02J	Amortization	2j	I260.02J
I260.02K	Depletion	2k	I260.02K
I260.02L	Depreciation	2l	I260.02L
I260.02M	Corporate owned life insurance premiums	2m	I260.02M
I260.02N	Other section 263A costs	2n	I260.02N
I260.03	Inventory shrinkage accruals	3	I260.03

I260.04	Excess inventory and obsolescence reserves	4	I260.04
I260.05	Lower of cost or market write-downs	5	I260.05
I260.06	Other items with differences (attach schedule)	6	I260.06
I260.07	Other items with no differences	7	I260.07

## 1120-C TAX RETURN CODES

## Form 1120-C

<b>Page 5: Schedule L, Assets</b>				
100	Cash		Page 5, Line 1	10-100
102	Trade Notes and Accounts Receivable		Page 5, Line 2a	10-200
104	Allowance for Bad Debts		Page 5, Line 2b	10-205
106	Inventories		Page 5, Line 3	10-300
108	U.S. Government Obligations	X	Page 5, Line 5	10-400
110	Tax Exempt Securities	X	Page 5, Line 5	10-500
112	Other Current Assets	X	Page 5, Line 4	10-900
114	Loans to Stockholders		Page 5, Line 6	11-100
116	Mortgage and Real Estate Loans	X	Page 5, Line 7	11-200
118	Other Investments	X	Page 5, Line 5	11-400
120	Buildings and Other Depreciable Assets		Page 5, Line 8a	11-500
122	Accumulated Depreciation		Page 5, Line 8b	11-505
124	Depletable Assets		Page 5, Line 9a	11-600
126	Accumulated Depletion		Page 5, Line 9b	11-605
128	Land (Net of Amortization)		Page 5, Line 10	11-700
130	Intangible Assets: Other		Page 5, Line 11a	11-830
132	Accumulated Amortization		Page 5, Line 11b	11-835
134	Other Assets	X	Page 5, Line 12	11-900
<b>Page 5: Schedule L, Liabilities &amp; Equity</b>				
200	Accounts Payable		Page 5, Line 14	20-100
202	Current Mortgages, Notes, and Bonds Payable		Page 5, Line 15	20-200
204	Other Current Liabilities	X	Page 5, Line 16	20-300
206	Accrued Federal Income Tax	X	Page 5, Line 16	20-410
207	Federal Income Tax Deposits Paid	X	Page 5, Line 16	20-415
208	Accrued State and Local Income Tax	X	Page 5, Line 16	20-420
209	State and Local Income Tax Deposits Paid	X	Page 5, Line 16	20-425
210	Loans from Stockholders	X	Page 5, Line 17	21-100
212	Long-Term Mortgages, Notes, and Bonds Payable		Page 5, Line 18	21-200

214	Other Liabilities	X	Page 5, Line 19	21-300
216	Capital Stock - Preferred		Page 5, Line 20a	22-100
218	Capital Stock - Common		Page 5, Line 20b	22-110
220	Additional Paid-In Capital	X	Page 5, Line 21	22-200
222	Retained Earnings - Appropriated	X	Page 5, Line 24	22-300
224	Retained Earnings - Unappropriated		Page 5, Line 25	22-310
226	Adjustments to Shareholders' Equity	X	Page 5, Line 26	22-400
228	Cost of Treasury Stock		Page 5, Line 27	22-440
<b>Page 1: Income</b>				
300	Gross Receipts or Sales		Page 1, Line 1a	30-100
302	Returns and Allowances		Page 1, Line 1b	30-105
304	Interest on U.S. Obligations		Page 1, Line 5	31-340
306	Other Interest	X	Page 1, Line 5	31-380
308	Gross Rents		Page 1, Line 6	31-420
310	Gross Royalties		Page 1, Line 6	31-520
312	Net Farm Profit (Loss)		Page 1, Line 9	31-662
314	Capital Gains (Schedule D)		Page 1, Line 7	31-620
316	Ordinary Gain (Loss) (Form 4797, Part II)		Page 1, Line 8	31-660
318	Other Income	X	Page 1, Line 9	31-900
<b>Page 2: Schedule C, Dividends and Special Deductions</b>				
321	DIV: Debt-Financed Stock of Domestic/Foreign Corps		Page 2, Line 3	31-120
324	DIV: Wholly-Owned Foreign Subs Subject to 100% Deduction		Page 2, Line 8	31-145
325	DIV: Affiliated Group Members Subject to 100% Deduction		Page 2, Line 11	31-155
326	DIV: Other Foreign Corporations		Page 2, Line 13	31-165
327	DIV: Income from CFC Under Subpart F		Page 2, Line 14	31-170
328	DIV: Foreign Dividend Gross-Up		Page 2, Line 15	31-175
329	DIV: IC-DISC and Former DISC		Page 2, Line 16	31-180
330	DIV: Other Dividends	X	Page 2, Line 17	31-185
331	DIV: Domestic Corporations Subject to 80% Deduction		Page 2, Line 2	31-115
332	DIV: Pref Stock of Less-Than-20%-Owned Public Utilities		Page 2, Line 4	31-125

333	DIV: Pref Stock of 20%-Or-More-Owned Public Utilities		Page 2, Line 5	31-130
334	DIV: 20%-Or-More-Owned For Corps/FSCs @ 80%		Page 2, Line 7	31-140
335	DIV: Domestic Corporations Subject to 70% Deduction		Page 2, Line 1	31-110
336	DIV: Less-Than-20%-Owned For Corps/FSCs @ 70%		Page 2, Line 6	31-135
337	DIV: Certain FSCs Subject to 100% Deduction		Page 2, Line 12	31-160
338	DIV: Domestic Corps Received by SBIC Under '58 Act		Page 2, Line 10	31-150
<b>Page 2: Schedule A, COGS, COPS</b>				
400	COPS: Other Costs	<b>X</b>	Page 2, Line 5	40-250
401	COPS: Depreciation		Page 2, Line 5	40-260
402	COGS: Beginning Inventory		Page 2, Line 1	40-110
404	COGS: Purchases		Page 2, Line 2	40-120
406	COGS: Cost of Labor		Page 2, Line 3	40-130
407	COGS: Additional Sec. 263A Costs		Page 2, Line 4	40-140
408	COGS: Other Costs	<b>X</b>	Page 2, Line 5	40-150
410	COGS: Depreciation		Page 2, Line 5	40-160
411	COGS: Amortization		Page 2, Line 5	40-170
412	COGS: Ending Inventory		Page 2, Line 7	40-190
413	COPS: Amortization		Page 2, Line 5	40-270
<b>Page 1: Deductions</b>				
414	Compensation of Officers		Page 1, Line 11	41-210
415	Employment Credits		Page 1, Line 12	41-221
416	Salaries and Wages		Page 1, Line 12	41-220
418	Repairs and Maintenance		Page 1, Line 14	41-260
420	Bad Debts		Page 1, Line 13	41-300
422	Rents		Page 1, Line 14	41-350
423	Federal Income Tax Provision Per Book		N/A	41-400
424	Taxes and Licenses	<b>X</b>	Page 1, Line 15	41-420
426	State and Local Taxes	<b>X</b>	Page 1, Line 15	41-460
428	Interest	<b>X</b>	Page 1, Line 16	41-500
430	Current Year Contributions	<b>X</b>	Page 1, Line 17	41-520
434	Depreciation		Page 1, Line 18	41-540

436	Depletion		Page 1, Line 23	41-560
438	Advertising		Page 1, Line 19	41-580
439	Meals and Entertainment		Page 1, Line 23	41-810
440	Pension, Profit-Sharing, etc. Plans		Page 1, Line 20	41-600
441	100% Deductible Travel		Page 1, Line 23	41-812
442	Employee Benefit Programs		Page 1, Line 21	41-620
443	Amortization		Page 1, Line 23	41-820
444	Other Deductions	<b>X</b>	Page 1, Line 23	41-900
458	Domestic Production Activities Deduction		Page 1, Line 22	41-640
<b>Page 5: Schedule M-1, Taxable Income Not Recorded on Books</b>				
600	Federal Income Tax		Page 5, Line 2	60-110
602	Excess Capital Loss Over Capital Gain		Page 5, Line 3	60-130
603	Foreign Dividend Gross-Up Not on Books		Page 5, Line 4	60-142
604	Other Taxable Income Not Recorded on Books	<b>X</b>	Page 5, Line 4	60-150
615	Tax Over Book Gain		Page 5, Line 4	60-144
<b>Page 5: Schedule M-1, Book Expenses Not Deducted on Return</b>				
606	Book Over Tax Depreciation		Page 5, Line 5a	60-210
608	Book Over Tax State Taxes		Page 5, Line 5c	60-221
610	Book Over Tax Depletion		Page 5, Line 5c	60-222
612	Book Over Tax Bad Debts		Page 5, Line 5c	60-223
613	Book Over Tax Employment Credit Wage Reduction		Page 5, Line 5c	60-226
614	Book Over Tax Amortization		Page 5, Line 5c	60-224
616	Book Over Tax Contributions		Page 5, Line 5b	60-213
617	Book Over Tax Travel and Entertainment		Page 5, Line 5c	60-216
618	Other Book Expenses Not Deducted on Return	<b>X</b>	Page 5, Line 5c	60-240
620	Tax Exempt Interest		Page 5, Line 7	60-410
622	Capital Loss Carryover Utilized		Page 5, Line 8b	60-526
624	Other Book Income Not Included on Return	<b>X</b>	Page 5, Line 7	60-450
635	Book Over Tax Gain		Page 5, Line 7	60-544
<b>Page 5, Schedule M-1, Tax Deductions Not Recorded on Books</b>				
626	Tax Over Book Depreciation		Page 5, Line 8a	60-510
628	Tax Over Book State Taxes		Page 5, Line 8b	60-521
630	Tax Over Book Depletion		Page 5, Line 8b	60-522



632	Tax Over Book Bad Debts		Page 5, Line 8b	60-523
634	Tax Over Book Amortization		Page 5, Line 8b	60-524
636	Contribution Carryover Utilized		Page 5, Line 8b	60-613
638	Other Tax Deductions Not Recorded on Books	<b>X</b>	Page 5, Line 8b	60-540
<b>Page 5: Schedule M-2, Analysis of Unappropriated Retained Earnings</b>				
700	Other Increases	<b>X</b>	Page 5, Line 3	62-300
702	Other Decreases	<b>X</b>	Page 5, Line 6	62-302
706	Distributions: Property	<b>X</b>	Page 5, Line 5c	63-306
708	Distributions: Cash		Page 5, Line 5a	62-308
710	Distributions: Stock		Page 5, Line 5b	62-310

## 1120S TAX RETURN CODES

## Form 1120S

<b>Page 4: Schedule L, Assets</b>				
100	Cash		Page 4, Line 1	10-100
102	Trade Notes and Accounts Receivable		Page 4, Line 2a	10-200
104	Allowance for Bad Debts		Page 4, Line 2b	10-205
105	Inventories (Farm)		Page 4, Line 3	10-301
106	Inventories		Page 4, Line 3	10-300
108	U.S. Government Obligations		Page 4, Line 4	10-400
110	Tax Exempt Securities		Page 4, Line 5	10-500
112	Other Current Assets	X	Page 4, Line 6	10-900
114	Loans to Stockholders		Page 4, Line 7	11-100
116	Mortgage and Real Estate Loans		Page 4, Line 8	11-200
118	Other Investments	X	Page 4, Line 9	11-400
120	Buildings and Other Depreciable Assets		Page 4, Line 10a	11-500
122	Accumulated Depreciation		Page 4, Line 10b	11-505
124	Depletable Assets		Page 4, Line 11a	11-600
126	Accumulated Depletion		Page 4, Line 11b	11-605
128	Land (Net of Amortization)		Page 4, Line 12	11-700
130	Intangible Assets: Other		Page 4, Line 13a	11-830
132	Accumulated Amortization		Page 4, Line 13b	11-835
134	Other Assets	X	Page 4, Line 14	11-900
<b>Page 4: Schedule L, Liabilities and Capital</b>				
200	Accounts Payable		Page 4, Line 16	20-100
202	Current Mortgages, Notes, and Bonds Payable		Page 4, Line 17	20-200
204	Other Current Liabilities	X	Page 4, Line 18	20-300
206	Accrued Federal Income Tax	X	Page 4, Line 18	20-410
207	Federal Income Tax Deposits Paid	X	Page 4, Line 18	20-415
208	Accrued State and Local Income Tax	X	Page 4, Line 18	20-420
209	State and Local Income Tax Deposits Paid	X	Page 4, Line 18	20-425
210	Loans from Stockholders	X	Page 4, Line 19	21-100
212	Long-Term Mortgages, Notes and Bonds Payable		Page 4, Line 20	21-200

214	Other Liabilities	X	Page 4, Line 21	21-300
218	Capital Stock - Common		Page 4, Line 22	22-110
220	Additional Paid-In Capital	X	Page 4, Line 23	22-200
224	Retained Earnings - Unappropriated		Page 4, Line 24	22-310
226	Adjustments to Shareholders' Equity	X	Page 4, Line 25	22-400
228	Cost of Treasury Stock		Page 4, Line 26	22-440
<b>Page 1: Income</b>				
300	Gross Receipts or Sales		Page 1, Line 1a	30-100
302	Returns and Allowances		Page 1, Line 1b	30-105
306	Other Interest	X	Page 1, Line 5	31-380
316	Ordinary Gain (Loss) (Form 4797, Part II)		Page 1, Line 4	31-660
318	Other Income	X	Page 1, Line 5	31-900
<b>Page 1: Deductions</b>				
414	Compensation of Officers		Page 1, Line 7	41-210
415	Employment Credits		Page 1, Line 8	41-221
416	Salaries and Wages		Page 1, Line 8	41-220
418	Repairs and Maintenance		Page 1, Line 9	41-260
420	Bad Debts		Page 1, Line 10	41-300
422	Rents		Page 1, Line 11	41-350
423	Federal Income Tax Provision Per Book		N/A	41-400
424	Taxes and Licenses	X	Page 1, Line 12	41-420
426	State and Local Income Tax	X	Page 1, Line 12	41-460
428	Interest	X	Page 1, Line 13	41-500
434	Depreciation		Page 1, Line 14	41-540
436	Depletion		Page 1, Line 15	41-560
438	Advertising		Page 1, Line 16	41-580
439	Meals and Entertainment (100%)		Page 1, Line 19	41-810
440	Pension, Profit-Sharing, Etc. Plans		Page 1, Line 17	41-600
441	100% Deductible Travel		Page 1, Line 19	41-812
442	Employee Benefit Programs		Page 1, Line 18	41-620
443	Amortization		Page 1, Line 19	41-820
444	Other Deductions	X	Page 1, Line 19	41-900
<b>Page 2: Schedule A, COGS, COPS</b>				
400	COPS: Other Costs		Page 2, Line 5	40-250

401	COPS: Depreciation		Page 2, Line 5	40-260
402	COGS: Beginning Inventory		Page 2, Line 1	40-110
404	COGS: Purchases		Page 2, Line 2	40-120
406	COGS: Cost of Labor		Page 2, Line 3	40-130
407	COGS: Additional Sec. 263A Costs	X	Page 2, Line 4	40-140
408	COGS: Other Costs	X	Page 2, Line 5	40-150
410	COGS: Depreciation		Page 2, Line 5	40-160
411	COGS: Amortization		Page 2, Line 5	40-170
412	COGS: Ending Inventory		Page 2, Line 7	40-190
413	COPS: Amortization		Page 2, Line 5	40-270
<b>Page 3: Schedule K, Other Rental Property, Income</b>				
371	OR: Gross Rents		Page 2, Line 3a	38-500
373	OR: Other Income		Page 2, Line 3a	38-509
<b>Page 3: Schedule K, Other Rental Property, Expenses</b>				
471	OR: Advertising		Page 3, Line 3b	48-550
473	OR: Auto and Travel		Page 3, Line 3b	48-553
475	OR: Cleaning and Maintenance		Page 3, Line 3b	48-556
477	OR: Commissions		Page 3, Line 3b	48-559
479	OR: Insurance		Page 3, Line 3b	48-562
481	OR: Legal and Other Professional Fees		Page 3, Line 3b	48-565
483	OR: Interest		Page 3, Line 3b	48-568
485	OR: Repairs		Page 3, Line 3b	48-571
487	OR: Taxes		Page 3, Line 3b	48-574
489	OR: Utilities		Page 3, Line 3b	48-577
491	OR: Wages and Salaries		Page 3, Line 3b	48-580
493	OR: Other Expenses		Page 3, Line 3b	48-599
495	OR: Depreciation		Page 3, Line 3b	48-583
497	OR: Amortization		Page 3, Line 3b	48-586
<b>Page 3: Schedule K, Income</b>				
341	Sch. K: Qualified Dividend Income (Non-Investment)		Page 2, Line 5b	34-412
354	Sch K: Interest Income on U.S. Obligations		Page 2, Line 4	34-300
355	Sch K: Other Interest Income	X	Page 2, Line 4	34-310
356	Sch K: Other Dividend Income	X	Page 2, Line 5a	34-419

358	Sch K: Royalty Income	X	Page 2, Line 6	34-470
360	Sch K: Net Short-Term Capital Gain (Loss)		Page 2, Line 7	34-500
362	Sch K: Net Long-Term Capital Gain (Loss)		Page 2, Line 8	34-550
364	Sch K: Other Portfolio Income (Loss)	X	Page 2, Line 10	34-710
366	Sch K: Net Gain (Loss) Under Section 1231		Page 2, Line 9	34-600
368	Sch K: Other Income	X	Page 2, Line 10	34-800
374	Sch K: Casualty Gain (Loss) (Form 4684, Line 38)	X	Page 2, Line 10	34-720
376	Sch K: Section 1256 Gain (Loss) (Form 6781)		Page 3, Line 18	34-730
378	Sch K: Section 179 Recapture (Form 4797, Line 37)		Page 3, Line 17d	34-900
<b>Page 3: Schedule K, Deductions</b>				
430	Sch K: Charitable Contributions: Cash (50%)	X	Page 3, Line 12a	44-400
431	Sch K: Charitable Contributions: Cash (30%)	X	Page 3, Line 12a	44-410
405	Sch K: Capital Gain Property to a 50% Organization (30%)	X	Page 3, Line 12a	44-440
432	Sch K: Charitable Contributions: Non-Cash (50%)	X	Page 3, Line 12a	44-420
437	Sch K: Charitable Contributions: Non-Cash (30%)	X	Page 3, Line 12a	44-430
417	Sch K: Capital Gain Property (20%)	X	Page 3, Line 12a	44-450
454	Sch K: Deductions Related to Portfolio Income	X	Page 3, Line 12d; Line 17b	44-530
456	Sch K: Section 179 Expense Deduction	X	Page 3, Line 11	44-300
462	Sch K: Miscellaneous Deductions	X	Page 3, Line 12d	44-800
464	Sch K: Interest Expense on Investment Debts		Page 3, Line 12b	44-500
466	Sch K: Section 59(e) Expenditures	X	Page 3, Line 12c(2)	44-520
468	Sch K: Casualty Loss (Form 4684, Line 32)		Page 3, Line 12d	44-540
469	Sch K: Foreign Taxes	X	Page 3, Line 14l	44-910
<b>Page 4: Schedule M-1, Taxable Income Not Recorded on Books</b>				
600	Federal Income Tax		Page 4, Line 3	60-110
604	Other Taxable Income Not Recorded on Books	X	Page 4, Line 2	60-150
615	Tax Over Book Gain (Loss) on Disposition of Assets		Page 4, Line 2	60-144

<b>Page 4, Schedule M-1, Book Expenses Not Deducted on Return</b>				
606	Book Over Tax Depreciation		Page 4, Line 3a	60-210
608	Book Over Tax State Taxes		Page 4, Line 3	60-221
610	Book Over Tax Depletion		Page 4, Line 3	60-222
612	Book Over Tax Bad Debts		Page 4, Line 3	60-223
614	Book Over Tax Amortization		Page 4, Line 3	60-224
616	Nondeductible Expenses Included on Schedule K		Page 4, Line 3	60-530
617	Book Over Tax Travel and Entertainment		Page 4, Line 3b	60-216
618	Other Book Expenses Not Deducted on Return	X	Page 4, Line 3	60-240
<b>Page 4, Schedule M-1, Book Not Included on Return</b>				
620	Tax-Exempt Interest		Page 4, Line 5a	60-410
624	Other Book Income Not Included on Return	X	Page 4, Line 5	60-450
635	Book Over Tax Gain		Page 4, Line 5	60-544
<b>Page 4: Schedule M-1, Tax Deductions Not Recorded on Books</b>				
626	Tax Over Book Depreciation		Page 4, Line 6a	60-510
628	Tax Over Book State Taxes		Page 4, Line 6	60-521
630	Tax Over Book Depletion		Page 4, Line 6	60-522
632	Tax Over Book Bad Debts		Page 4, Line 6	60-523
634	Tax Over Book Amortization		Page 4, Line 6	60-524
638	Other Tax Deductions Not Recorded on Books	X	Page 4, Line 6	60-540
<b>Page 4: Schedule M-2,</b>				
700	Other Increases	X	Page 4, Line 3(A)	62-300
702	Other Decreases	X	Page 4, Line 5(A)	62-302
711	Distributions Other Than Dividend Distributions		Page 4, Line 7(A)	62-320

**Schedule F**

<b>Page 1: Farm Income - Cash Method</b>				
307	Farm: Sales of Livestock Bought for Resale (Cash)		Line 1	38-100
308	Farm: Cost or Basis of Livestock (Cash)		Line 2	48-102
309	Farm: Sales of Livestock Raised (Cash)		Line 4	38-104
313	Farm: Cooperative Distributions (Cash)		Line 5a & 5b	38-106
317	Farm: Agricultural Program Payments (Cash)		Line 6a & 6b	38-108

319	Farm: Commodity Credit Corp. Loans Reported (Cash)		Line 7a	38-110
323	Farm: Commodity Credit Loans Forfeited (Cash)		Line 7b & 7c	38-112
329	Farm: Crop Insurance in Current Year (Cash)		Line 8a & 8b	38-114
333	Farm: Crop Insurance Proceeds Deferred (Cash)		Line 8d	38-116
337	Farm: Custom Hire (Machine Work) Income (Cash)		Line 9	38-118
339	Farm: Other Income (Cash)		Line 10	38-120
<b>Page 2: Farm Income - Accrual Method</b>				
342	Farm: Sales of Livestock and Other (Accrual)		Line 38	38-130
344	Farm: Cooperative Distributions (Accrual)		Line 39a & 39b	38-132
346	Farm: Agricultural Program Payments (Accrual)		Line 40a & 40b	38-134
347	Farm: Commodity Credit Loans Reported (Accrual)		Line 41a	38-136
349	Farm: Commodity Credit Loans Forfeited (Accrual)		Line 41b & 41c	38-138
350	Farm: Crop Insurance Proceeds (Accrual)		Line 42	38-140
351	Farm: Custom Hire (Machine Work) Income (Accrual)		Line 43	38-142
352	Farm: Other Income (Accrual)		Line 44	38-150
353	Farm: Beginning Inventory (Accrual)		Line 46	48-170
357	Farm: Cost of Livestock Purchased (Accrual)		Line 47	48-173
359	Farm: Ending Inventory (Accrual)		Line 49	48-176
<b>Page 1: Farm Expenses - Cash and Accrual Method</b>				
403	Farm: Car and Truck Expenses		Line 12	48-200
409	Farm: Chemicals		Line 13	48-203
419	Farm: Conservation Expenses		Line 14	48-206
421	Farm: Custom Hire/Machine Work		Line 15	48-209
425	Farm: Depreciation		Line 16	48-212
427	Farm: Employee Benefits		Line 17	48-215
429	Farm: Feed Purchased		Line 18	48-218
433	Farm: Fertilizer and Lime		Line 19	48-221
445	Farm: Freight and Trucking		Line 20	48-224
447	Farm: Gasoline, Fuel, and Oil		Line 21	48-227
449	Farm: Insurance		Line 22	48-230
450	Farm: Amortization		Line 34	48-233
451	Farm: Mortgage Interest		Line 23a	48-236
452	Farm: Other Interest		Line 23b	48-239
453	Farm: Labor Hired (Net)		Line 24	48-242
455	Farm: Pension and Profit Sharing		Line 25	48-245

457	Farm: Rent or Lease Machinery and Equipment		Line 26a	48-248
458	Farm: Rent or Lease Other (Land, Animals, etc.)		Line 26b	48-251
459	Farm: Repairs and Maintenance		Line 27	48-254
460	Farm: Seeds and Plants Purchased		Line 28	48-257
461	Farm: Storage and Warehousing		Line 29	48-260
463	Farm: Supplies Purchased		Line 30	48-263
465	Farm: Taxes		Line 31	48-266
467	Farm: Utilities		Line 32	48-269
498	Farm: Veterinary, Breeding, and Medicine		Line 33	48-270
499	Farm: Other Expenses		Line 34	48-290

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<b>Rental Real Estate Property: Income</b>				
370	RRE: Gross Rents		Line 2	38-400
372	RRE: Other Income		Line 2	38-409
470	RRE: Advertising		Line 3	38-450
472	RRE: Auto and Travel		Line 4	38-453
474	RRE: Cleaning and Maintenance		Line 5	48-456
476	RRE: Commissions		Line 6	48-459
478	RRE: Insurance		Line 7	48-462
480	RRE: Legal and Other Professional Fees		Line 8	48-465
482	RRE: Interest		Line 9	48-468
484	RRE: Repairs		Line 10	48-471
486	RRE: Taxes		Line 11	48-474
488	RRE: Utilities		Line 12	48-477
490	RRE: Wages and Salaries		Line 13	48-480
492	RRE: Other Expenses		Line 15	48-499
494	RRE: Depreciation		Line 14	48-486
496	RRE: Amortization		Line 15	48-489



## Schedule M-3

Part II – Income (Loss) Item				
I100	Income (loss) from equity method foreign corporations		Page 2, Line 1	I100
I110	Gross foreign dividends not previously taxed		Page 2, Line 2	I110
I120	Subpart F, QEF, and similar income inclusions		Page 2, Line 3	I120
I140	Gross foreign distributions previously taxed		Page 2, Line 4	I140
I150	Income (loss) from equity method US corporations		Page 2, Line 5	I150
I160	US dividends not eliminated in tax consolidation		Page 2, Line 6	I160
I180	Income (loss) from US partnerships		Page 2, Line 7	I180
I190	Income (loss) from foreign partnerships		Page 2, Line 8	I190
I200	Income (loss) from other pass-through entities		Page 2, Line 9	I200
I210	Items relating to reportable transactions		Page 2, Line 10	I210
I220	Interest Income		Page 2, Line 11	I220
I230	Total accrual to cash adjustment		Page 2, Line 12	I230
I240	Hedging transactions		Page 2, Line 13	I240
I250	Mark-to-market income (loss)		Page 2, Line 14	I250
I270	Sale versus lease (for sellers and/or lessors)		Page 2, Line 16	I270
I280	Section 481(a) adjustments		Page 2, Line 17	I280
I290	Unearned / deferred revenue		Page 2, Line 18	I290
I300	Income recognition from long-term contracts		Page 2, Line 19	I300
I310	Original issue discount and other imputed interest		Page 2, Line 20	I310
I320	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities		Page 2, Line 21a	I320
I330	Gross capital gains from Schedule D, excluding amount from pass-through entities		Page 2, Line 21b	I330
I340	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		Page 2, Line 21c	I340
I350	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		Page 2, Line 21d	I350
I360	Abandonment losses		Page 2, Line 21e	I360
I370	Worthless stock losses		Page 2, Line 21f	I370
I380	Other gain/loss on disposition of assets other than inventory		Page 2, Line 21g	I380
I410	Other income (loss) items with differences	X	Page 2, Line 22	I410

Part III – Expense/Deduction Items				
I420	Other items with no differences	X	Page 2, Line 25	I420
E550	US current income tax expense		Page 3, Line 1	E550
E560	US deferred income tax expense		Page 3, Line 2	E560
E570	State and local current income tax expense		Page 3, Line 3	E570
E580	State and local deferred income tax expense		Page 3, Line 4	E580
E590	Foreign current income tax expense (other than foreign withholding taxes)		Page 3, Line 5	E590
E600	Foreign deferred income tax expense		Page 3, Line 5	E600
E640	Other equity-based compensation		Page 3, Line 7	E640
E650	Meals and entertainment		Page 3, Line 8	E650
E660	Fines and penalties		Page 3, Line 9	E660
E670	Judgments, damages, awards, and similar costs		Page 3, Line 10	E670
E700	Pension and profit-sharing		Page 3, Line 11	E700
E710	Other post-retirement benefits		Page 3, Line 12	E710
E720	Deferred compensation		Page 3, Line 13	E720
E730	Charitable contribution of cash and tangible property		Page 3, Line 14	E730
E740	Charitable contribution of intangible property		Page 3, Line 15	E740
E770	Current year acquisition or reorganization investment banking fees		Page 3, Line 16	E770
E780	Current year acquisition or reorganization legal and accounting fees		Page 3, Line 17	E780
E790	Current year acquisition/reorganization other costs		Page 3, Line 18	E790
E800	Amortization / impairment of goodwill		Page 3, Line 19	E800
E810	Amortization of acquisition, reorganization, and start-up costs		Page 3, Line 20	E810
E820	Other amortization or impairment write-offs		Page 3, Line 21	E820
E830	Section 198 environmental remediation costs		Page 3, Line 22	E830
E840	Depletion - oil & gas		Page 3, Line 23a	E840
E841	Depletion - other than oil & gas		Page 3, Line 23b	E841
E842	Intangible drilling & development costs		Page 3, Line 24	E842
E850	Depreciation		Page 3, Line 25	E850
E860	Bad debt expense		Page 3, Line 26	E860
E621	Interest expense		Page 3, Line 27	E621
E880	Purchase versus lease (for purchasers and/or lessees)		Page 3, Line 28	E880
E890	Other expense/deduction items with differences (attach schedule)Page 3, Line 15	X	Page 3, Line 29	E890

## 8916-A Return Codes

I260.01	Amounts attributable to cost flow assumptions	1	I260.01
I260.02A	Stock option expense	2a	I260.02A
I260.02B	Other equity based compensation	2b	I260.02B
I260.02C	Meals and entertainment	2c	I260.02C
I260.02D	Parachute payments	2d	I260.02D
I260.02E	Compensation with section 162(m) limitation	2e	I260.02E
I260.02F	Pension and profit sharing	2f	I260.02F
I260.02G	Other post-retirement benefits	2g	I260.02G
I260.02H	Deferred compensation	2h	I260.02H
I260.02I	Section 198 environmental remediation costs	2i	I260.02I
I260.02J	Amortization	2j	I260.02J
I260.02K	Depletion	2k	I260.02K
I260.02L	Depreciation	2l	I260.02L
I260.02M	Corporate owned life insurance premiums	2m	I260.02M
I260.02N	Other section 263A costs	2n	I260.02N
I260.03	Inventory shrinkage accruals	3	I260.03
I260.04	Excess inventory and obsolescence reserves	4	I260.04
I260.05	Lower of cost or market write-downs	5	I260.05
I260.06	Other items with differences (attach schedule)	6	I260.06
I260.07	Other items with no differences	7	I260.07

# 1120-REIT TAX RETURN CODES

## Form 1120-REIT

<b>Page 4: Schedule L, Assets</b>			
100	Cash	Page 4, Line 1	10-100
102	Trade Notes and Accounts Receivable	Page 4, Line 2a	10-200
104	Allowance for Bad Debts	Page 4, Line 2b	10-205
108	U.S. Government Obligations	Page 4, Line 3	10-400
110	Tax Exempt Securities	Page 4, Line 4	10-500
112	Other Current Assets	Page 4, Line 5	10-900
114	Loans to Stockholders	Page 4, Line 6	11-100
116	Mortgage and Real Estate Loans	Page 4, Line 7	11-200
118	Other Investments	Page 4, Line 8	11-400
120	Buildings and Other Depreciable Assets	Page 4, Line 9a	11-500
122	Accumulated Depreciation	Page 4, Line 9b	11-505
128	Land (Net of Amortization)	Page 4, Line 10	11-700
130	Intangible Assets: Other	Page 4, Line 11A	11-830
132	Accumulated Amortization	Page 4, Line 11B	11-835
134	Other Assets	Page 4, Line 12	11-900
<b>Page 4: Schedule L, Liabilities &amp; Equity</b>			
200	Accounts Payable	Page 4, Line 14	20-100
202	Current Mortgages, Notes, and Bonds Payable	Page 4, Line 15	20-200
204	Other Current Liabilities	Page 4, Line 16	20-300
206	Accrued Federal Income Tax	Page 4, Line 16	20-410
207	Federal Income Tax Deposits Paid	Page 4, Line 16	20-415
208	Accrued State and Local Income Tax	Page 4, Line 16	20-420
209	State and Local Income Tax Deposits Paid	Page 4, Line 16	20-425
210	Loans from Stockholders	Page 4, Line 17	21-100
212	Long-Term Mortgages, Notes, and Bonds Payable	Page 4, Line 18	21-200
214	Other Liabilities	Page 4, Line 19	21-300
216	Capital Stock - Preferred	Page 4, Line 20a	22-100
218	Capital Stock - Common	Page 4, Line 20b	22-110
220	Additional Paid-In Capital	Page 4, Line 21	22-200

222	Retained Earnings - Appropriated	Page 4, Line 22	22-300
224	Retained Earnings - Unappropriated	Page 4, Line 23	22-310
226	Adjustments to Shareholders' Equity	Page 4, Line 24	22-400
228	Cost of Treasury Stock	Page 4, Line 25	22-440
<b>Page 1: Income</b>			
303	Dividend Income	Page 1, Line 1	30-108
304	Interest on U.S. Obligations	Page 1, Line 2	30-340
306	Other Interest	Page 1, Line 2	31-380
312	Net Farm Profit (Loss)	Page 1, Line 7	31-662
314	Capital Gains (Schedule D)	Page 1, Line 5	31-620
316	Net Ordinary Gain (Loss) (Form 4797, Part II)	Page 1, Line 6	31-660
318	Other Income	Page 1, Line 7	31-900
<b>Page 1: Rental Real Estate Property, Income</b>			
370	RRE: Gross Rents	Page 1, Line 3	38-400
372	RRE: Other Income	Page 1, Line 7	38-409
<b>Page 1: Other Rental Property, Income</b>			
334	OR: Gross Rents	Page 1, Line 4	38-500
336	OR: Other Income	Page 1, Line 7	38-509
<b>Page 1: Other Rental Property, Expenses</b>			
450	OR: Advertising	Page 1, Line 17	48-550
451	OR: Auto and Travel	Page 1, Line 18	48-553
452	OR: Cleaning and Maintenance	Page 1, Line 18	48-556
453	OR: Commissions	Page 1, Line 18	48-559
454	OR: Insurance	Page 1, Line 18	48-562
455	OR: Legal and Other Professional Fees	Page 1, Line 18	48-565
456	OR: Interest	Page 1, Line 15	48-568
457	OR: Repairs	Page 1, Line 11	48-571
458	OR: Taxes	Page 1, Line 14	48-574
459	OR: Utilities	Page 1, Line 18	48-577
460	OR: Wages and Salaries	Page 1, Line 10	48-580
461	OR: Other Expenses	Page 1, Line 18	48-599
462	OR: Depreciation	Page 1, Line 16	48-583
463	OR: Amortization	Page 1, Line 18	48-586

<b>Page 1: Deductions</b>			
414	Compensation of Officers	Page 1, Line 9	41-210
415	Employment Credits	Page 1, Line 10	41-221
416	Salaries and Wages	Page 1, Line 10	41-220
418	Repairs and Maintenance	Page 1, Line 11	41-260
420	Bad Debts	Page 1, Line 12	41-300
422	Rents	Page 1, Line 13	41-350
423	Federal Income Tax Provision Per Book	N/A	41-400
424	Taxes and Licenses	Page 1, Line 14	41-420
426	State and Local Taxes	Page 1, Line 14	41-460
428	Interest	Page 1, Line 15	41-500
434	Depreciation	Page 1, Line 16	41-540
438	Advertising	Page 1, Line 17	41-580
439	Meals and Entertainment	Page 1, Line 18	41-810
441	100% Deductible Travel	Page 1, Line 18	41-812
443	Amortization	Page 1, Line 18	41-820
444	Other Deductions	Page 1, Line 18	41-900
<b>Page 1: Rental Real Estate Property, Expense</b>			
470	RRE: Advertising	Page 1, Line 17	48-450
471	RRE: Auto and Travel	Page 1, Line 18	48-453
472	RRE: Cleaning and Maintenance	Page 1, Line 18	48-456
473	RRE: Commissions	Page 1, Line 18	48-459
474	RRE: Insurance	Page 1, Line 18	48-462
475	RRE: Legal and Other Professional Fees	Page 1, Line 18	48-465
476	RRE: Interest	Page 1, Line 15	48-468
477	RRE: Repairs	Page 1, Line 11	48-471
478	RRE: Taxes	Page 1, Line 14	48-474
479	RRE: Utilities	Page 1, Line 18	48-477
480	RRE: Wages and Salaries	Page 1, Line 10	48-480
482	RRE: Other Expenses	Page 1, Line 18	48-499
484	RRE: Depreciation	Page 1, Line 16	48-486
486	RRE: Amortization	Page 1, Line 18	48-489
<b>Page 4: Schedule M-1, Taxable Income Not Recorded on Books</b>			
600	Federal Income Tax	Page 4, Line 2a	60-110

602	Excess Capital Loss Over Capital Gain	Page 4, Line 3	60-130
603	Foreign Dividend Gross-Up Not on Books	Page 4, Line 4	60-142
604	Other Taxable Income Not Recorded on Books	Page 4, Line 4	60-150
615	Tax Over Book Gain	Page 4, Line 4	60-144
<b>Page 4: Schedule M-1, Book Expenses Not Deducted on Return</b>			
606	Book Over Tax Depreciation	Page 4, Line 5a	60-210
608	Section 4981 Tax	Page 4, Line 5b	60-231
612	Book Over Tax Bad Debts	Page 4, Line 5c	60-223
613	Book Over Tax Employment Credit Wage Reduction	Page 4, Line 5c	60-226
614	Book Over Tax Amortization	Page 4, Line 5c	60-224
617	Book Over Tax Travel and Entertainment	Page 4, Line 5c	60-216
618	Other Book Expenses Not Deducted on Return	Page 4, Line 5c	60-240
619	Book Over Tax State Taxes	Page 4, Line 5c	60-221
620	Tax Exempt Interest	Page 4, Line 7	60-410
622	Passive Loss Carryover Utilized	Page 4, Line 7	60-527
624	Other Book Income Not Included on Return	Page 4, Line 7	60-450
635	Book Over Tax Gain	Page 4, Line 7	60-544
<b>Page 4, Schedule M-1, Tax Deductions Not Recorded on Books</b>			
626	Tax Over Book Depreciation	Page 4, Line 8a	60-510
628	Tax Over Book State Taxes	Page 4, Line 8c	60-521
629	Capital Loss Carryover Utilized	Page 4, Line 8c	60-526
632	Tax Over Book Bad Debts	Page 4, Line 8c	60-523
634	Tax Over Book Amortization	Page 4, Line 8c	60-524
638	Other Tax Deductions Not Recorded on Books	Page 4, Line 8c	60-540
<b>Page 4: Schedule M-2, Analysis of Unappropriated Retained Earnings</b>			
700	Other Increases	Page 4, Line 3	62-300
702	Other Decreases	Page 4, Line 6	62-302
706	Distributions: Property	Page 4, Line 5c	63-306
708	Distributions: Cash	Page 4, Line 5a	62-308
710	Distributions: Stock	Page 4, Line 5b	62-310

## 1120-RIC TAX RETURN CODES

## Form 1120-RIC

<b>Page 4: Schedule L, Assets</b>			
100	Cash	Page 4, Line 1	10-100
102	Trade Notes and Accounts Receivable	Page 4, Line 2a	10-200
104	Allowance for Bad Debts	Page 4, Line 2b	10-205
108	U.S. Government Obligations	Page 4, Line 3	10-400
110	Tax Exempt Securities	Page 4, Line 4	10-500
112	Other Current Assets	Page 4, Line 5	10-900
114	Loans to Stockholders	Page 4, Line 6	11-100
116	Mortgage and Real Estate Loans	Page 4, Line 7	11-200
118	Other Investments	Page 4, Line 8	11-400
120	Buildings and Other Depreciable Assets	Page 4, Line 9a	11-500
122	Accumulated Depreciation	Page 4, Line 9b	11-505
128	Land (Net of Amortization)	Page 4, Line 10	11-700
130	Intangible Assets: Other	Page 4, Line 11a	11-830
132	Accumulated Amortization	Page 4, Line 11b	11-835
134	Other Assets	Page 4, Line 12	11-900
<b>Page 4: Schedule L, Liabilities &amp; Equity</b>			
200	Accounts Payable	Page 4, Line 14	20-100
202	Current Mortgages, Notes, and Bonds Payable	Page 4, Line 15	20-200
204	Other Current Liabilities	Page 4, Line 16	20-300
206	Accrued Federal Income Tax	Page 4, Line 16	20-410
207	Federal Income Tax Deposits Paid	Page 4, Line 16	20-415
208	Accrued State and Local Income Tax	Page 4, Line 16	20-420
209	State and Local Income Tax Deposits Paid	Page 4, Line 16	20-425
210	Loans from Stockholders	Page 4, Line 17	21-100
212	Long-Term Mortgages, Notes, and Bonds Payable	Page 4, Line 18	21-200
214	Other Liabilities	Page 4, Line 19	21-300
218	Capital Stock - Common	Page 4, Line 20	22-110
220	Additional Paid-In Capital	Page 4, Line 21	22-200
222	Retained Earnings - Appropriated	Page 4, Line 22	22-300



224	Retained Earnings - Unappropriated	Page 4, Line 23	22-310
226	Adjustments to Shareholders' Equity	Page 4, Line 24	22-400
228	Cost of Treasury Stock	Page 4, Line 25	22-440
<b>Page 1: Income</b>			
303	Dividend Income	Page 1, Line 1	30-108
304	Interest on U.S. Obligations	Page 1, Line 2	30-340
306	Other Interest	Page 1, Line 2	31-380
307	Net Foreign Currency Gain (Loss) (Sec. 988)	Page 1, Line 3	31-383
308	Gross Rents	Page 1, Line 7	31-420
309	Payments with Respect to Securities Loans	Page 1, Line 4	31-424
312	Net Farm Profit (Loss)	Page 1, Line 7	31-662
314	Capital Gains (Schedule D)	Page 1, Line 5	31-620
316	Ordinary Gain (Loss) (Form 4797, Part II)	Page 1, Line 6	31-660
318	Other Income	Page 1, Line 7	31-900
<b>Page 1: Deductions</b>			
414	Compensation of Officers	Page 1, Line 9	41-210
415	Emploment Credits	Page 1, Line 10	41-221
416	Salaries and Wages	Page 1, Line 10	41-220
422	Rents	Page 1, Line 11	41-350
423	Federal Income Tax Provision Per Book	N/A	41-400
424	Taxes and Licenses	Page 1, Line 12	41-420
426	State and Local Taxes	Page 1, Line 12	41-460
428	Interest	Page 1, Line 13	41-500
434	Depreciation	Page 1, Line 14	41-540
438	Advertising	Page 1, Line 15	41-580
429	Registration Fees	Page 1, Line 16	41-510
430	Insurance	Page 1, Line 17	41-530
439	Meals and Entertainment	Page 1, Line 22	41-810
441	100% Deductible Travel	Page 1, Line 22	41-812
443	Amortization	Page 1, Line 22	41-820
444	Other Deductions	Page 1, Line 22	41-900
446	Accounting and Legal Services	Page 1, Line 18	41-630
448	Management and Investment Advisory Fees	Page 1, Line 19	41-631

450	Transfer Agency, Shareholder Servicing, Etc. Fees	Page 1, Line 20	41-632
452	Reports to Shareholders	Page 1, Line 21	41-633
454	Dividends Paid Deduction	Page 1, Line 25	41-634
<b>Page 4: Schedule M-1, Taxable Income Not Recorded on Books</b>			
600	Federal Income Tax	Page 4, Line 2	60-110
602	Excess Capital Loss Over Capital Gain	Page 4, Line 3	60-130
603	Foreign Dividend Gross-Up Not on Books	Page 4, Line 4	60-142
604	Other Taxable Income Not Recorded on Books	Page 4, Line 4	60-150
615	Tax Over Book Gain	Page 4, Line 4	60-144
<b>Page 4: Schedule M-1, Book Expenses Not Deducted on Return</b>			
606	Book Over Tax Depreciation	Page 4, Line 5a	60-210
607	Expenses Allocable to Tax-Exempt Interest Income	Page 4, Line 5b	60-212
608	Book Over Tax State Taxes	Page 4, Line 5d	60-221
611	Section 4982 Tax	Page 4, Line 5c	60-215
612	Book Over Tax Bad Debts	Page 4, Line 5d	60-223
613	Book Over Tax Employment Credit Wage Reduction	Page 4, Line 5d	60-226
614	Book Over Tax Amortization	Page 4, Line 5d	60-224
617	Book Over Tax Travel and Entertainment	Page 4, Line 5d	60-216
618	Other Book Expenses Not Deducted on Return	Page 4, Line 5d	60-240
<b>Schedule M-1: Book Income Not Included on Return</b>			
620	Tax-Exempt Interest	Page 4, Line 7	60-410
622	Capital Loss Carryover Utilized	Page 4, Line 8b	60-526
624	Other Book Income Not Included on Return	Page 4, Line 7	60-450
635	Book Over Tax Gain	Page 4, Line 7	60-544
<b>Page 4, Schedule M-1, Tax Deductions Not Recorded on Books</b>			
626	Tax Over Book Depreciation	Page 4, Line 8a	60-510
628	Tax Over Book State Taxes	Page 4, Line 8b	60-521
632	Tax Over Book Bad Debts	Page 4, Line 8b	60-523
634	Tax Over Book Amortization	Page 4, Line 8b	60-524
638	Other Tax Deductions Not Recorded on Books	Page 4, Line 8b	60-540
640	Net Capital Gain (Form 2438, Line 9a)	Page 4, Line 9	60-532

642	Dividends Paid Deduction	Page 4, Line 8b	60-528
<b>Page 4: Schedule M-2, Analysis of Unappropriated Retained Earnings</b>			
700	Other Increases	Page 4, Line 3	62-300
702	Other Decreases	Page 4, Line 6	62-302
706	Distributions: Property	Page 4, Line 5c	63-306
708	Distributions: Cash	Page 4, Line 5a	62-308
710	Distributions: Stock	Page 4, Line 5b	62-310

## 1120-F TAX RETURN CODES

## Form 1120-F Note:

<b>Page 4: Schedule L, Assets</b>				
100	Cash		Page 4, Line 1	10-100
102	Trade Notes and Accounts Receivable		Page 4, Line 2a	10-200
104	Allowance for Bad Debts		Page 4, Line 2b	10-205
106	Inventories		Page 4, Line 3	10-300
108	U.S. Government Obligations	X	Page 4, Line 4	10-400
110	Tax Exempt Securities	X	Page 4, Line 5	10-500
112	Other Current Assets	X	Page 4, Line 6	10-900
114	Loans to Stockholders		Page 4, Line 7	11-100
116	Mortgage and Real Estate Loans	X	Page 4, Line 8	11-200
118	Other Investments	X	Page 4, Line 9	11-400
120	Buildings and Other Depreciable Assets		Page 4, Line 10a	11-500
122	Accumulated Depreciation		Page 4, Line 10b	11-505
124	Depletable Assets		Page 4, Line 11a	11-600
126	Accumulated Depletion		Page 4, Line 11b	11-605
128	Land (Net of Amortization)		Page 4, Line 12	11-700
130	Intangible Assets: Other		Page 4, Line 13a	11-830
132	Accumulated Amortization		Page 4, Line 13b	11-835
134	Other Assets	X	Page 4, Line 14	11-900
<b>Page 4: Schedule L, Liabilities &amp; Equity</b>				
200	Accounts Payable		Page 4, Line 16	20-100
202	Current Mortgages, Notes, and Bonds Payable		Page 4, Line 17	20-200
204	Other Current Liabilities	X	Page 4, Line 18	20-300
206	Accrued Federal Income Tax	X	Page 4, Line 18	20-410
207	Federal Income Tax Deposits Paid	X	Page 4, Line 18	20-415
208	Accrued State and Local Income Tax	X	Page 4, Line 18	20-420
209	State and Local Income Tax Deposits Paid	X	Page 4, Line 18	20-425
210	Loans from Stockholders	X	Page 4, Line 19	21-100
212	Long-Term Mortgages, Notes, and Bonds Payable		Page 4, Line 20	21-200

214	Other Liabilities	X	Page 4, Line 21	21-300
216	Capital Stock - Preferred		Page 4, Line 22a	22-100
218	Capital Stock - Common		Page 4, Line 22b	22-110
220	Additional Paid-In Capital	X	Page 4, Line 23	22-200
222	Retained Earnings - Appropriated	X	Page 4, Line 24	22-300
224	Retained Earnings - Unappropriated		Page 4, Line 25	22-310
226	Adjustments to Shareholders' Equity	X	Page 4, Line 26	22-400
228	Cost of Treasury Stock		Page 4, Line 27	22-440
<b>Page 1: Income</b>				
300	Gross Receipts or Sales		Page 1, Line 1a	30-100
302	Returns and Allowances		Page 1, Line 1b	30-105
304	Interest on U.S. Obligations		Page 1, Line 5	31-340
306	Other Interest	X	Page 1, Line 5	31-380
308	Gross Rents		Page 1, Line 6	31-420
310	Gross Royalties		Page 1, Line 7	31-520
312	Net Farm Profit (Loss)		Page 1, Line 10	31-662
314	Capital Gains (Schedule D)		Page 1, Line 8	31-620
316	Ordinary Gain (Loss) (Form 4797, Part II)		Page 1, Line 9	31-660
318	Other Income	X	Page 1, Line 10	31-900
<b>Page 2: Schedule C, Dividends and Special Deductions</b>				
321	DIV: Debt-Financed Stock of Domestic/Foreign Corps		Page 2, Line 3	31-120
326	DIV: Other Foreign Corporations		Page 2, Line 13	31-165
328	DIV: Foreign Dividend Gross-Up		Page 2, Line 15	31-175
329	DIV: IC-DISC and Former DISC		Page 2, Line 16	31-180
330	DIV: Other Dividends	X	Page 2, Line 17	31-185
331	DIV: Domestic Corporations Subject to 80% Deduction		Page 2, Line 2	31-115
332	DIV: Pref Stock of Less-Than-20%-Owned Public Utilities		Page 2, Line 4	31-125
333	DIV: Pref Stock of 20%-Or-More-Owned Public Utilities		Page 2, Line 5	31-130
334	DIV: 20%-Or-More-Owned For Corps/FSCs @ 80%		Page 2, Line 7	31-140
335	DIV: Domestic Corporations Subject to 70% Deduction		Page 2, Line 1	31-110

336	DIV: Less-Than-20%-Owned For Corps/FSCs @ 70%		Page 2, Line 6	31-135
<b>Page 2: Schedule A, COGS, COPS</b>				
400	COPS: Other Costs	X	Page 2, Line 5	40-250
401	COPS: Depreciation		Page 2, Line 5	40-260
402	COGS: Beginning Inventory		Page 2, Line 1	40-110
404	COGS: Purchases		Page 2, Line 2	40-120
406	COGS: Cost of Labor		Page 2, Line 3	40-130
407	COGS: Additional Sec. 263A Costs		Page 2, Line 4	40-140
408	COGS: Other Costs	X	Page 2, Line 5	40-150
410	COGS: Depreciation		Page 2, Line 5	40-160
411	COGS: Amortization		Page 2, Line 5	40-170
412	COGS: Ending Inventory		Page 2, Line 7	40-190
413	COPS: Amortization		Page 2, Line 5	40-270
<b>Page 1: Deductions</b>				
414	Compensation of Officers		Page 1, Line 12	41-210
415	Emploment Credits		Page 1, Line 13	41-221
416	Salaries and Wages		Page 1, Line 13	41-220
418	Repairs and Maintenance		Page 1, Line 14	41-260
420	Bad Debts		Page 1, Line 15	41-300
422	Rents		Page 1, Line 16	41-350
423	Federal Income Tax Provision Per Book		N/A	41-400
424	Taxes and Licenses	X	Page 1, Line 17	41-420
426	State and Local Taxes	X	Page 1, Line 17	41-460
428	Interest	X	Page 1, Line 18	41-500
430	Current Year Contributions	X	Page 1, Line 19	41-520
434	Depreciation		Page 1, Line 20	41-540
436	Depletion		Page 1, Line 21	41-560
438	Advertising		Page 1, Line 22	41-580
439	Meals and Entertainment		Page 1, Line 26	41-810
440	Pension, Profit-Sharing, etc. Plans		Page 1, Line 23	41-600
441	100% Deductible Travel		Page 1, Line 26	41-812
442	Employee Benefit Programs		Page 1, Line 24	41-620
443	Amortization		Page 1, Line 26	41-820

444	Other Deductions	X	Page 1, Line 26	41-900
<b>Page 4: Schedule M-1, Taxable Income Not Recorded on Books</b>				
600	Federal Income Tax		Page 4, Line 2	60-110
602	Excess Capital Loss Over Capital Gain		Page 4, Line 3	60-130
603	Foreign Dividend Gross-Up Not on Books		Page 4, Line 4	60-142
604	Other Taxable Income Not Recorded on Books	X	Page 4, Line 4	60-150
615	Tax Over Book Gain		Page 4, Line 4	60-144
<b>Page 4: Schedule M-1, Book Expenses Not Deducted on Return</b>				
606	Book Over Tax Depreciation		Page 4, Line 5a	60-210
608	Book Over Tax State Taxes		Page 4, Line 5c	60-221
610	Book Over Tax Depletion		Page 4, Line 5c	60-222
612	Book Over Tax Bad Debts		Page 4, Line 5c	60-223
613	Book Over Tax Employment Credit Wage Reduction		Page 4, Line 5c	60-226
614	Book Over Tax Amortization		Page 4, Line 5c	60-224
616	Book Over Tax Contributions		Page 4, Line 5b	60-213
617	Book Over Tax Travel and Entertainment		Page 4, Line 5c	60-216
618	Other Book Expenses Not Deducted on Return	X	Page 4, Line 5c	60-240
<b>Page 4, Schedule M-1, Book Income Not Included on Return</b>				
620	Tax Exempt Interest		Page 4, Line 7	60-410
624	Other Book Income Not Included on Return	X	Page 4, Line 7	60-450
635	Book Over Tax Gain		Page 4, Line 7	60-544
<b>Page 4, Schedule M-1, Tax Deductions Not Recorded on Books</b>				
622	Capital Loss Carryover Utilized		Page 4, Line 8b	60-526
<b>Page 4, Schedule L, Assests</b>				
626	Tax Over Book Depreciation		Page 4, Line 8a	60-510
628	Tax Over Book State Taxes		Page 4, Line 8b	60-521
630	Tax Over Book Depletion		Page 4, Line 8b	60-522
632	Tax Over Book Bad Debts		Page 4, Line 8b	60-523
634	Tax Over Book Amortization		Page 4, Line 8b	60-524
636	Contribution Carryover Utilized		Page 4, Line 8b	60-613
638	Other Tax Deductions Not Recorded on Books	X	Page 4, Line 8b	60-540
<b>Page 4: Schedule M-2, Analysis of Unappropriated Retained Earnings</b>				
700	Other Increases	X	Page 4, Line 3	62-300

702	Other Decreases	X	Page 4, Line 6	62-302
706	Distributions: Property	X	Page 4, Line 5c	63-306
708	Distributions: Cash		Page 4, Line 5a	62-308
710	Distributions: Stock		Page 4, Line 5b	62-310

**Note: Forms with updated TRCs will be available after the IRS finalizes all forms shown in this guide.**