



CCH® ProSystem *fx*® Engagement

## 2017 ProSystem Tax Line Conversion Chart by Tax Line

### C-Corporation

January 2017

## 2017 C-Corporation (1120) - Sorted by Tax Line

						Interview Forms		Worksheet View			
GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
200.00	01A	Gross receipts or sales	No	No	Yes	A-1	30-34	Income/Deductions	Business	1. Income	2
201.00	01A.01	Gross Recpts/Sales M-3 Detail	No	Yes	Yes	A-1	180-211	Income/Deductions	Business	1. Income 2. Schedule M-3 Expanded Detail - Income Items	16 2
203.00	01B	Returns and allowances	No	No	Yes	A-1	35-39	Income/Deductions	Business	1. Income	3
204.00	01B.01	Returns & Allowances, M-3 Detail	No	Yes	Yes	A-1	180-211	Income/Deductions	Business	1. Income 2. Schedule M-3 Expanded Detail - Income Items	16 3
218.00	05	Interest Income - Savings and Loans, Bank and Other	No	Yes	Yes	B-1	30/31,etc.	Income/Deductions	Interest	1. Interest Income (Go to Detail button to see actual line numbers)	2. - Savings & Loans, etc
218.80	05.02	Interest Income - U.S. Bonds and Obligations	No	No	Yes	B-1	30/32,etc.	Income/Deductions	Interest	1. Interest Income (Go to Detail button to see actual line numbers)	3. - U.S. Bonds & Obligations
218.91	05.04	Interest Income (Override)	Yes	No	Yes	A-1	47-51	Income/Deductions	Business	1. Income	7
218.92	05.05	U.S. Govt Interest (Override)	Yes	No	Yes	A-1	42-46	Income/Deductions	Business	1. Income	6
221.00	06	Gross rents - override	Yes	No	Yes	A-1	52-56	Income/Deductions	Business	1. Income	8
263.00	07	Gross royalties - override	Yes	No	Yes	A-1	57-61	Income/Deductions	Business	1. Income	9
272.00	08	Capital gain net income - override	Yes	No	No	A-1	62	Income/Deductions	Business	1. Income	10
284.00	09	Net Gain/Loss Form 4797	Yes	No	No	A-1	63	Income/Deductions	Business	1. Income	11
284.91	09.01	Net Gain/Loss (BookAmt-AutoAdj)	No	No	No	L-3	90	L/M	Book Amounts (Schedule M-1/M-3)	1. Book Amounts for Automatic Adjustments (Schedule M-1/M-3)	1
290.00	10	Other income	No	Yes	Yes	A-1	110-179	Income/Deductions	Business	1. Income	15
290.80	10.01	Nonbusiness % - Recapture 179	No	No	Yes	A-1	110-179	Income/Deductions	Business	1. Income	15

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290.83	10.02	Nonbusiness % - Recapture 280F	No	No	Yes	A-1	110-179	Income/Deductions	Business	1. Income	15
290.87	10.03	Ordinary income from passthrough entities - override	Yes	No	No	A-1	69	Income/Deductions	Business	1. Income	13
290.90	10.04	Farm income - override	Yes	No	Yes	A-1	64-68	Income/Deductions	Business	1. Income	12
300.00	12	Compensation of officers - override	Yes	No	Yes	A-3	30-34	Income/Deductions	Business	6. Deductions	1
301.00	12.01	Comp. of Officers, M-3 Detail	No	Yes	Yes	A-4	139-178	Income/Deductions	Business	6. Deductions 7. Schedule M-3 Expanded Detail - Deduction Items	16 1
303.00	13	Salaries and wages	No	No	Yes	A-3	35-39	Income/Deductions	Business	6. Deductions	2
306.00	13.01	Employment credits wage reduction	Yes	No	No	A-3	40	Income/Deductions	Business	6. Deductions	3
304.00	13.02	Salaries & Wages, M-3 Detail	No	Yes	Yes	A-4	139-178	Income/Deductions	Business	6. Deductions 7. Schedule M-3 Expanded Detail - Deduction Items	16 2
312.00	14	Repairs	No	No	Yes	A-3	41-45	Income/Deductions	Business	6. Deductions	4
313.00	14.01	Repairs and Maint., M-3 Detail	No	Yes	Yes	A-4	139-178	Income/Deductions	Business	6. Deductions 7. Schedule M-3 Expanded Detail - Deduction Items	16 3
315.00	15	Bad Debts	Yes	No	Yes	A-3	46-49	Income/Deductions	Business	6. Deductions	5
315.91	15.01	Bad Debts (Book Amt-Auto Adj)	No	No	No	L-3	94	L/M	Book Amounts (Schedule M-1/M-3)	1. Book Amounts for Automatic Adjustments (Schedule M-1/M-3)	5
318.00	16	Rents	No	No	Yes	A-3	50-54	Income/Deductions	Business	6. Deductions	6
319.00	16.01	Rents, M-3 Detail	No	Yes	Yes	A-4	139-178	Income/Deductions	Business	6. Deductions 7. Schedule M-3 Expanded Detail - Deduction Items	16 4
321.00	17	Taxes and Licenses	No	Yes	Yes	A-3	125-158	Income/Deductions	Business	10. Taxes and Licenses	2

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GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
321.83	17.01	State Income Taxes	No	No	No	A-3	71, etc	Income/Deductions	Business	10. Taxes and Licenses	1 - State - Based on Income
321.91	17.01A	State Taxes (BookAmt-AutoAdj)	No	No	No	L-3	95	L/M	Book Amounts (Schedule M-1/M-3)	1. Book Amounts for Automatic Adjustments (Schedule M-1/M-3)	6
321.80	17.05	City/Local Income Taxes	No	No	No	A-3	73, etc	Income/Deductions	Business	10. Taxes and Licenses	1 - City/Local - Based on Income
321.87	17.07	City/Local Taxes NOT based on income	No	No	No	A-3	74, etc	Income/Deductions	Business	10. Taxes and Licenses	1 - City/Local - NOT Based on Income
321.92	17.07A	City/Local Taxes (Book Amt-AutoAdj)	No	No	No	L-3	96	L/M	Book Amounts (Schedule M-1/M-3)	1. Book Amounts for Automatic Adjustments (Schedule M-1/M-3)	7
321.90	17.08	State taxes NOT based on income	No	No	No	A-3	72, etc	Income/Deductions	Business	10. Taxes and Licenses	1 - State - NOT Based on Income
327.00	18	Interest	No	No	Yes	A-3	166-170	Income/Deductions	Business	6. Deductions	8
328.00	18.01	Interest expense, M-3 Detail	No	Yes	Yes	A-4	139-178	Income/Deductions	Business	6. Deductions 7. Schedule M-3 Expanded Detail - Deduction Items	16 7
330.00	19	Charitable Contributions - 50% Limit Amount	No	Yes	Yes	A-4	190-237	Income/Deductions	Charitable Contributions	1. Contribution Detail Not Carried to Form 8283	1
333.00	20	Depreciation expense	Yes	No	No	A-3	172	Income/Deductions	Business	6. Deductions	10
333.91	20.01	Depr.(Book Amount-Auto.Adj.)	No	No	No	L-3	92	L/M	Book Amounts (Schedule M-1/M-3)	1. Book Amounts for Automatic Adjustments (Schedule M-1/M-3)	3
342.00	21	Depletion	Yes	No	No	A-3	173	Income/Deductions	Business	6. Deductions	11
342.91	21A	Depletion(Book Amt-Auto Adj)	No	No	No	L-3	93	L/M	Book Amounts (Schedule M-1/M-3)	1. Book Amounts for Automatic Adjustments (Schedule M-1/M-3)	4
345.00	22	Advertising expense	No	No	Yes	A-3	174-178	Income/Deductions	Business	6. Deductions	12
346.00	22.01	Advertising, M-3 Detail	No	Yes	Yes	A-4	139-178	Income/Deductions	Business	6. Deductions 7. Schedule M-3 Expanded Detail - Deduction Items	16 5

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GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
348.00	23	Pension; profit-sharing; etc.	No	No	Yes	A-3	179-182	Income/Deductions	Business	6. Deductions	13
351.00	24	Employee benefit programs	No	No	Yes	A-3	183-187	Income/Deductions	Business	6. Deductions	14
351.80	24.01	Other post-retirement benefits	No	No	Yes	A-3	188-191	Income/Deductions	Business	6. Deductions	15
352.00	24.02	Employee Benefits, M-3 Detail	No	Yes	Yes	A-4	139-178	Income/Deductions	Business	6. Deductions 7. Schedule M-3 Expanded Detail - Deduction Items	16 6
354.00	25	Domestic Prod Activities Deduction (OR)	Yes	No	No	A-4	254	Income/Deductions	Business	11. Other Deductions	9
357.00	26	Other deductions	No	Yes	Yes	A-4	34-138	Income/Deductions	Business	11. Other Deductions	4
357.80	26.02	Amortization - override	Yes	No	No	A-4	31	Income/Deductions	Business	11. Other Deductions	2
357.91	26.02A	Amortization (Book Amount Used for Automatic Adjustment)	No	No	No	L-3	91	L/M	Book Amounts (Schedule M-1/M-3)	1. Book Amounts for Automatic Adjustments (Schedule M-1/M-3)	2
357.87	26.16	Meals and entertainment subject to 50% limit	No	No	No	A-4	30	Income/Deductions	Business	11. Other Deductions	1
357.83	26.30	Form 4684 - Income Producing Property Loss	No	No	Yes	A-4	34-138	Income/Deductions	Business	11. Other Deductions	4
364.00	8916A01.01	Beginning Inventory (8916A)	No	Yes	Yes	A-2	200-234	Income/Deductions	Business	4. Cost of Goods sold	12
367.00	8916A01.02	Purchases (8916A)	No	Yes	Yes	A-2	200-234	Income/Deductions	Business	4. Cost of Goods sold	12
370.00	8916A01.03	Cost of Labor (8916A)	No	Yes	Yes	A-2	200-234	Income/Deductions	Business	4. Cost of Goods sold	12
371.00	8916A01.04	Officers Compensation (8916A)	No	Yes	Yes	A-2	200-234	Income/Deductions	Business	4. Cost of Goods sold	12
379.00	8916A01.05	Ending Inventory (8916A)	No	Yes	Yes	A-2	200-234	Income/Deductions	Business	4. Cost of Goods sold	12

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373.00	8916A02L	Depreciation-Sec 263A Costs (8916A)	No	Yes	Yes	A-2	200-234	Income/Deductions	Business	4. Cost of Goods sold	12
363.00	1125A01	CGS-Beginning Inventory (1125A)	No	No	Yes	A-2	30-34	Income/Deductions	Business	4. Cost of Goods sold	1
366.00	1125A02	CGS-Purchases (1125A)	No	No	Yes	A-2	35-39	Income/Deductions	Business	4. Cost of Goods sold	2
369.00	1125A03	CGS-Cost of labor (1125A)	No	No	Yes	A-2	40-44	Income/Deductions	Business	4. Cost of Goods sold	3
369.80	1125A03.01	CGS-Officers Compensation (1125A)	No	No	Yes	A-2	45-49	Income/Deductions	Business	4. Cost of Goods sold	4
372.00	1125A04	CGS-Additional Sec 263A costs (1125A)	No	Yes	Yes	A-2	50-105	Income/Deductions	Business	4. Cost of Goods sold	5
372.80	1125A04.01	CGS-Depreciation Sec 263A (1125A)	No	No	Yes	A-2	106-109	Income/Deductions	Business	4. Cost of Goods sold	6
372.87	1125A04.02	CGS-Officers Comp Sec 263A (1125A)	No	No	Yes	A-2	50-105	Income/Deductions	Business	4. Cost of Goods sold	5
372.83	1125A04.03	CGS-Amortization Sec 263A (1125A)	No	No	Yes	A-2	50-105	Income/Deductions	Business	4. Cost of Goods sold	5
375.00	1125A05	CGS-Other costs (1125A)	No	Yes	Yes	A-2	119-174	Income/Deductions	Business	4. Cost of Goods sold	10
375.80	1125A05.01	CGS-Depreciation (for COGS) (1125A)	Yes	No	Yes	A-2	110-113	Income/Deductions	Business	4. Cost of Goods sold	7
375.83	1125A05.02	CGS-Amortization (for COGS) (1125A)	Yes	No	Yes	A-2	114-117	Income/Deductions	Business	4. Cost of Goods sold	8
378.00	1125A07	CGS-Ending Inventory (1125A)	No	No	Yes	A-2	175-179	Income/Deductions	Business	4. Cost of Goods sold	11
227.00	C01	Domestic corporations - 70% deduction	Yes	No	No	B-5	33	Income/Deductions	Business	3. Dividend Overrides	2
228.00	C02	Domestic corporations - 80% deduction	Yes	No	No	B-5	31	Income/Deductions	Business	3. Dividend Overrides	1

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GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
230.00	C03	Debt financed stock - dividends received	Yes	No	No	B-5	56	Income/Deductions	Business	3. Dividend Overrides	14
233.00	C04	Public utility received - less than 20%	Yes	No	No	B-5	38	Income/Deductions	Business	3. Dividend Overrides	5
234.00	C05	Public utility received - 20% or more	Yes	No	No	B-5	36	Income/Deductions	Business	3. Dividend Overrides	4
236.00	C06	Foreign corporations - 70% deduction	Yes	No	No	B-5	42	Income/Deductions	Business	3. Dividend Overrides	7
237.00	C07	Foreign corporations - 80% deduction	Yes	No	No	B-5	40	Income/Deductions	Business	3. Dividend Overrides	6
239.00	C08	Wholly owned foreign subsidiaries	Yes	No	No	B-5	44	Income/Deductions	Business	3. Dividend Overrides	8
240.00	C10	Domestic corporation received by small business investment company	Yes	No	No	B-5	34	Income/Deductions	Business	3. Dividend Overrides	3
241.00	C11	Certain FSC's - 100% deduction	Yes	No	No	B-5	46	Income/Deductions	Business	3. Dividend Overrides	9
242.00	C12	Qualified dividends - affiliated group	Yes	No	No	B-5	54	Income/Deductions	Business	3. Dividend Overrides	13
245.00	C13	Other dividends from foreign corporations	Yes	No	No	B-5	48	Income/Deductions	Business	3. Dividend Overrides	10
248.00	C14	Includable income - controlled foreign	Yes	No	No	B-5	50	Income/Deductions	Business	3. Dividend Overrides	11
251.00	C15	Foreign dividend gross-up	Yes	No	No	B-5	52	Income/Deductions	Business	3. Dividend Overrides	12
254.00	C16	Dividends from IC-DISC or former DISC	Yes	No	No	B-5	60	Income/Deductions	Business	3. Dividend Overrides	16
257.00	C17	Other dividends	Yes	No	No	B-5	62	Income/Deductions	Business	3. Dividend Overrides	17
260.00	C18	Dividends paid on certain preferred stock	Yes	No	No	B-5	63	Income/Deductions	Business	3. Dividend Overrides	18

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GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
500.00-.99	F01A.01-.99	Sales of Items Bought for Resale	No	No	No	F-1	70	Income/Deductions	Farm/4835	2. Income	2
501.00-.99	F01B.01-.99	Cost of Items Bought for Resale	No	No	No	F-1	71	Income/Deductions	Farm/4835	2. Income	3
502.00-.99	F02.01-.99	Sales of Livestock/Products Raised	No	No	No	F-1	72	Income/Deductions	Farm/4835	2. Income	5
503.00-.99	F03A.01-.99	Total Cooperative Distributions	No	No	No	F-1	73	Income/Deductions	Farm/4835	2. Income	6
504.00-.99	F03B.01-.99	Taxable Cooperative Distributions	No	No	No	F-1	74	Income/Deductions	Farm/4835	2. Income	7
505.00-.99	F04A.01-.99	Total Agricultural Program Pymts	No	No	No	F-1	75	Income/Deductions	Farm/4835	2. Income	8
506.00-.99	F04B.01-.99	Taxable Agricultural Program Pymts	No	No	No	F-1	76	Income/Deductions	Farm/4835	2. Income	9
507.00-.99	F05A.01-.99	CCC Loans Reported Under Election	No	No	No	F-1	77	Income/Deductions	Farm/4835	2. Income	11
508.00-.99	F05B.01-.99	Total CCC Loans Forfeited or Repaid	No	No	No	F-1	78	Income/Deductions	Farm/4835	2. Income	12
509.00-.99	F05C.01-.99	Taxable CCC Loans Forfeited/Repaid	No	No	No	F-1	79	Income/Deductions	Farm/4835	2. Income	13
510.00-.99	F06A.01-.99	Total Curr.Yr. Crop Ins. Proceeds	No	No	No	F-1	80	Income/Deductions	Farm/4835	2. Income	14
511.00-.99	F06B.01-.99	Taxable Curr.Yr. Crop Ins. Proceeds	No	No	No	F-1	81	Income/Deductions	Farm/4835	2. Income	15
512.00-.99	F06D.01-.99	Deferred Crop Insurance Proceeds	No	No	No	F-1	82	Income/Deductions	Farm/4835	2. Income	16
513.00-.99	F07.01-.99	Custom Hire (Machine Work) Income	No	No	No	F-1	83	Income/Deductions	Farm/4835	2. Income	18
515.00-.99	F08.01-.99	Other Income	No	No	No	F-1	84	Income/Deductions	Farm/4835	2. Income	20

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525.00-.99	F10.01-.99	Car and Truck Expenses	No	No	No	F-2	30	Income/Deductions	Farm/4835	3. Expenses	1
526.00-.99	F11.01-.99	Chemicals	No	No	No	F-2	31	Income/Deductions	Farm/4835	3. Expenses	2
527.00-.99	F12.01-.99	Conservation Expenses	No	No	No	F-2	32	Income/Deductions	Farm/4835	3. Expenses	3
528.00-.99	F13.01-.99	Custom Hire (Machine Work) Expense	No	No	No	F-2	33	Income/Deductions	Farm/4835	3. Expenses	4
529.00-.99	F14.01-.99	Depreciation Not Claimed Elsewhere	Yes	No	No	F-2	34	Income/Deductions	Farm/4835	3. Expenses	5
530.00-.99	F15.01-.99	Employee Benefit Programs	No	No	No	F-2	36	Income/Deductions	Farm/4835	3. Expenses	7
531.00-.99	F16.01-.99	Feed Purchased	No	No	No	F-2	37	Income/Deductions	Farm/4835	3. Expenses	8
532.00-.99	F17.01-.99	Fertilizers and Lime	No	No	No	F-2	38	Income/Deductions	Farm/4835	3. Expenses	9
533.00-.99	F18.01-.99	Freight and Trucking	No	No	No	F-2	39	Income/Deductions	Farm/4835	3. Expenses	10
534.00-.99	F19.01-.99	Gasoline, Fuel, and Oil	No	No	No	F-2	40	Income/Deductions	Farm/4835	3. Expenses	11
535.00-.99	F20.01-.99	Insurance	No	No	No	F-2	41	Income/Deductions	Farm/4835	3. Expenses	12
536.00-.99	F21A.01-.99	Interest Expense - Mortgage	No	No	No	F-2	42	Income/Deductions	Farm/4835	3. Expenses	13
537.00-.99	F21B.01-.99	Interest Expense - Other	No	No	No	F-2	43	Income/Deductions	Farm/4835	3. Expenses	14
538.00-.99	F22.01-.99	Labor Hired	No	No	No	F-2	44	Income/Deductions	Farm/4835	3. Expenses	15
540.00-.99	F23.01-.99	Pension and Profit-Sharing Plans	No	No	No	F-2	47	Income/Deductions	Farm/4835	3. Expenses	18

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GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
541.00-.99	F24A.01-.99	Rent and Lease Expense - Equipment	No	No	No	F-2	48	Income/Deductions	Farm/4835	3. Expenses	19
542.00-.99	F24B.01-.99	Rent and Lease Expense - Other	No	No	No	F-2	49	Income/Deductions	Farm/4835	3. Expenses	20
543.00-.99	F25.01-.99	Repairs and Maintenance	No	No	No	F-2	50	Income/Deductions	Farm/4835	3. Expenses	21
544.00-.99	F26.01-.99	Seeds and Plants Purchased	No	No	No	F-2	51	Income/Deductions	Farm/4835	3. Expenses	22
545.00-.99	F27.01-.99	Storage and Warehousing	No	No	No	F-2	52	Income/Deductions	Farm/4835	3. Expenses	23
546.00-.99	F28.01-.99	Supplies Purchased	No	No	No	F-2	53	Income/Deductions	Farm/4835	3. Expenses	24
547.00-.99	F29.01-.99	Taxes	No	No	No	F-2	54	Income/Deductions	Farm/4835	3. Expenses	25
548.00-.99	F30.01-.99	Utilities	No	No	No	F-2	56	Income/Deductions	Farm/4835	3. Expenses	27
549.00-.99	F31.01-.99	Veterinary, Breeding, and Medicine	No	No	No	F-2	57	Income/Deductions	Farm/4835	3. Expenses	28
570.00-.99-599.00-.99	F32.01-.99	Other Farm Expenses	No	Yes	No	F-2	70-81	Income/Deductions	Farm/4835	3. Expenses	32
550.00-.99	F32A.01-.99	Amortization	Yes	No	No	F-2	58	Income/Deductions	Farm/4835	3. Expenses	29
520.00-.99	F45.01-.99	Beginning Inventory (Accrual Only)	No	No	No	F-1	85	Income/Deductions	Farm/4835	2. Income	21
521.00-.99	F48.01-.99	Ending Inventory (Accrual Only)	No	No	No	F-1	86	Income/Deductions	Farm/4835	2. Income	22
100.00	L01	Cash	No	No	No	L-1	35/36	L/M	Balance Sheet	2. Current Assets	1
103.00	L02A	Trade notes and accounts receivable	No	No	No	L-1	37/38	L/M	Balance Sheet	2. Current Assets	2

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						Interview Forms		Worksheet View			
GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
106.00	L02B	Less allowance for bad debts	No	No	No	L-1	41/42	L/M	Balance Sheet	2. Current Assets	4
109.00	L03	Inventories	No	No	No	L-1	43/44	L/M	Balance Sheet	2. Current Assets	5
112.00	L04	U.S. government obligations	No	No	No	L-1	45/46	L/M	Balance Sheet	2. Current Assets	6
113.00	L05	Tax exempt securities	No	No	No	L-1	47/48	L/M	Balance Sheet	2. Current Assets	7
115.00	L06	Other Current Assets	No	Yes	No	L-1	56-75	L/M	Balance Sheet	3. Other Current Assets	4
115.80	L06.01	Payments on federal estimate	No	No	No	L-1	50/51	L/M	Balance Sheet	3. Other Current Assets	1
115.83	L06.02	Payments on state estimate	No	No	No	L-1	52/53	L/M	Balance Sheet	3. Other Current Assets	2
115.87	L06.03	Payments on city/local estimate	No	No	No	L-1	54/55	L/M	Balance Sheet	3. Other Current Assets	3
115.90	L06.04	Overpayment Federal Income Tax	No	No	No	L-1	56-75	L/M	Balance Sheet	3. Other Current Assets	4
118.00	L07	Loans to stockholders/shareholders	No	No	No	L-1	80/81	L/M	Balance Sheet	4. Investments	1
121.00	L08	Mortgage and real estate loans	No	No	No	L-1	82/83	L/M	Balance Sheet	4. Investments	2
124.00	L09	Other investments	No	Yes	No	L-1	84-95	L/M	Balance Sheet	4. Investments	3
127.00	L10A	Buildings and other depreciable assets	No	No	No	L-1	100/101	L/M	Balance Sheet	5. Other Assets	1
130.00	L10B	Less accumulated depreciation	No	No	No	L-1	102/103	L/M	Balance Sheet	5. Other Assets	2
133.00	L11A	Depletable assets	No	No	No	L-1	104/105	L/M	Balance Sheet	5. Other Assets	3

## 2017 C-Corporation (1120) - Sorted by Tax Line

						Interview Forms		Worksheet View			
GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
136.00	L11B	Less accumulated depletion	No	No	No	L-1	106/107	L/M	Balance Sheet	5. Other Assets	4
139.00	L12	Land	No	No	No	L-1	108/109	L/M	Balance Sheet	5. Other Assets	5
142.00	L13A	Intangible assets	No	No	No	L-1	110/111	L/M	Balance Sheet	5. Other Assets	6
145.00	L13B	Less accumulated amortization	No	No	No	L-1	112/113	L/M	Balance Sheet	5. Other Assets	7
148.00	L14	Other Assets	No	Yes	No	L-1	114-129	L/M	Balance Sheet	5. Other Assets	8
150.00	L16	Accounts payable	No	No	No	L-2	30/31	L/M	Balance Sheet	6. Current Liabilities	1
153.00	L17	Mortgages, notes, bonds payable in less than 1 year	No	No	No	L-2	32/33	L/M	Balance Sheet	6. Current Liabilities	2
156.00	L18	Other Current Liabilities	No	Yes	No	L-2	46-73	L/M	Balance Sheet	7. Other Current Liabilities	4
156.80	L18.01	Accrued federal income tax	No	No	No	L-2	40/41	L/M	Balance Sheet	7. Other Current Liabilities	1
156.83	L18.02	Accrued state income tax	No	No	No	L-2	42/43	L/M	Balance Sheet	7. Other Current Liabilities	2
156.87	L18.03	Accrued city/county tax	No	No	No	L-2	44/45	L/M	Balance Sheet	7. Other Current Liabilities	3
159.00	L19	Loans from stockholders/shareholders	No	No	No	L-2	80/81	L/M	Balance Sheet	8. Other Liabilities	1
162.00	L20	Mortgages, notes, bonds payable in 1 year or more	No	No	No	L-2	85/86	L/M	Balance Sheet	8. Other Liabilities	2
165.00	L21	Other Liabilities	No	Yes	No	L-2	88-116	L/M	Balance Sheet	8. Other Liabilities	3
168.00	L22A	Capital - Preferred stock	No	No	No	L-2	130/131	L/M	Balance Sheet	9. Shareholders' Equity	1

## 2017 C-Corporation (1120) - Sorted by Tax Line

						Interview Forms		Worksheet View			
GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
171.00	L22B	Capital - Common stock	No	No	No	L-2	132/133	L/M	Balance Sheet	9. Shareholders' Equity	2
174.00	L23	Additional paid-in capital	No	No	No	L-2	134/135	L/M	Balance Sheet	9. Shareholders' Equity	3
177.00	L24	Retained earnings - Appropriated	No	Yes	No	L-2	140-145	L/M	Balance Sheet	9. Shareholders' Equity	6
180.00	L25	Retained earnings - Unappropriated - end of year entry is an override	No	No	No	L-2	146/147	L/M	Balance Sheet	9. Shareholders' Equity	7
185.00	L26	Adjustments to shareholders' equity	Yes	Yes	No	L-2	149-154	L/M	Balance Sheet	9. Shareholders' Equity	8
195.00	L27	Less cost of treasury stock	No	No	No	L-2	155/156	L/M	Balance Sheet	9. Shareholders' Equity	9
705.00	M102	Federal income tax per books	No	No	No	L-3	31	L/M	Schedule M-1	1. General	2
710.00	M103	Excess of capital losses over capital gains - override	Yes	No	No	L-3	32	L/M	Schedule M-1	1. General	3
715.00	M104	Taxable Income NOT Recorded on Books this Year	No	Yes	No	L-3	41-44	L/M	Schedule M-1	2. Taxable Income NOT Recorded on Books this Year	2
715.80	M104.01	Gain (loss) on disposition of assets - override	Yes	No	No	L-3	40	L/M	Schedule M-1	2. Taxable Income NOT Recorded on Books this Year	1
720.00	M105	Expenses Recorded on Books NOT Deducted in this Return	No	Yes	No	L-3	60-63	L/M	Schedule M-1	3. Expenses Recorded on Books NOT deducted in This Return	11
720.87	M105.03	Penalties	No	No	No	L-3	60-63	L/M	Schedule M-1	3. Expenses Recorded on Books NOT deducted in This Return	11
720.90	M105.04	Officers Life Insurance Premiums	No	No	No	L-3	60-63	L/M	Schedule M-1	3. Expenses Recorded on Books NOT deducted in This Return	11
720.93	M105.05	Adjustment for employment credits - override	Yes	No	No	L-3	54	L/M	Schedule M-1	3. Expenses Recorded on Books NOT deducted in This Return	5
720.94	M105.06	Passive loss adjustment - override	Yes	No	No	L-3	55	L/M	Schedule M-1	3. Expenses Recorded on Books NOT deducted in This Return	6

## 2017 C-Corporation (1120) - Sorted by Tax Line

						Interview Forms		Worksheet View			
GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
720.96	M105.07	Depletion - override	Yes	No	No	L-3	52	L/M	Schedule M-1	3. Expenses Recorded on Books NOT deducted in This Return	3
720.99	M105.08	Bad Debts Not Deducted	No	No	No	L-3	60-63	L/M	Schedule M-1	3. Expenses Recorded on Books NOT deducted in This Return	11
720.80	M105A	Depreciation - override	Yes	No	No	L-3	51	L/M	Schedule M-1	3. Expenses Recorded on Books NOT deducted in This Return	2
720.83	M105B	Contributions in excess of limitations - override	Yes	No	No	L-3	53	L/M	Schedule M-1	3. Expenses Recorded on Books NOT deducted in This Return	4
720.85	M105C	Meals and entertainment adjustment - override	Yes	No	No	L-3	56	L/M	Schedule M-1	3. Expenses Recorded on Books NOT deducted in This Return	7
725.00	M107	Income Recorded on Books NOT Included in this Return	No	Yes	No	L-3	72-75	L/M	Schedule M-1	4. Income Recorded on Books NOT Included in This Return	3
725.80	M107.01	Tax exempt interest - override	Yes	No	No	L-3	70	L/M	Schedule M-1	4. Income Recorded on Books NOT Included in This Return	1
725.83	M107.02	Gain (loss) on disposition of assets - override	Yes	No	No	L-3	71	L/M	Schedule M-1	4. Income Recorded on Books NOT Included in This Return	2
730.00	M108	Deductions on this Return NOT Charged Against Book Income	No	Yes	No	L-3	85-88	L/M	Schedule M-1	5. Deductions on This Return NOT Charged Against Book Income	6
730.93	M108.03	Bad Debts Not on Books	No	No	No	L-3	85-88	L/M	Schedule M-1	5. Deductions on This Return NOT Charged Against Book Income	6
730.90	M108.04	Depletion - override	Yes	No	No	L-3	82	L/M	Schedule M-1	5. Deductions on This Return NOT Charged Against Book Income	3
730.87	M108.05	Capital loss carryover currently applied - override	Yes	No	No	L-3	83	L/M	Schedule M-1	5. Deductions on This Return NOT Charged Against Book Income	4
730.80	M108A	Depreciation - override	Yes	No	No	L-3	81	L/M	Schedule M-1	5. Deductions on This Return NOT Charged Against Book Income	2
730.83	M108B	Contributions carryover currently deducted - override	Yes	No	No	L-3	84	L/M	Schedule M-1	5. Deductions on This Return NOT Charged Against Book Income	5
735.00	M203	Other Increases	No	Yes	No	L-4	30-43	L/M	Schedule M-2	1. Schedule M-2/Schedule M-4 for 1120-IC-DISC	1

## 2017 C-Corporation (1120) - Sorted by Tax Line

						Interview Forms		Worksheet View			
GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
740.00	M205A	Distributions - Cash	No	No	No	L-4	44	L/M	Schedule M-2	1. Schedule M-2/Schedule M-4 for 1120-IC-DISC	2
741.00	M205B	Distributions - Stock	No	No	No	L-4	45	L/M	Schedule M-2	1. Schedule M-2/Schedule M-4 for 1120-IC-DISC	3
742.00	M205C	Distributions - Property	No	No	No	L-4	46	L/M	Schedule M-2	1. Schedule M-2/Schedule M-4 for 1120-IC-DISC	4
745.00	M206	Other Decreases	No	Yes	No	L-4	50-69	L/M	Schedule M-2	1. Schedule M-2/Schedule M-4 for 1120-IC-DISC	5
789.00	M3E01A	US curr income tax expense-Book(Ovrd)	Yes	No	No	L-7	30	L/M	Schedule M-3	3. Expense/Deduction Items	1 - Income (Loss) per Income Statement
790.00	M3E01B	US curr income tax expense-Temp	Yes	No	No	L-7	31	L/M	Schedule M-3	3. Expense/Deduction Items	1 - Temporary Difference - (Override)
791.00	M3E01C	US curr income tax expense-Perm	Yes	No	No	L-7	32	L/M	Schedule M-3	3. Expense/Deduction Items	1 - Permanent Difference
792.00	M3E02A	US def. income tax expense-Book	No	No	No	L-7	34	L/M	Schedule M-3	3. Expense/Deduction Items	2 - Income (Loss) per Income Statement
793.00	M3E02B	US def. income tax expense-Temp	Yes	No	No	L-7	35	L/M	Schedule M-3	3. Expense/Deduction Items	2 - Temporary Difference - (Override)
794.00	M3E02C	US def. income tax expense-Perm	No	No	No	L-7	36	L/M	Schedule M-3	3. Expense/Deduction Items	2 - Permanent Difference
795.00	M3E03A	State/local curr inc.tax exp-Book(Ovrd)	Yes	No	No	L-7	37	L/M	Schedule M-3	3. Expense/Deduction Items	3 - Income (Loss) per Income Statement
796.00	M3E03B	State/local curr inc.tax exp-Temp	Yes	No	No	L-7	38	L/M	Schedule M-3	3. Expense/Deduction Items	3 - Temporary Difference - (Override)
797.00	M3E03C	State/local curr inc.tax exp-Perm	No	No	No	L-7	39	L/M	Schedule M-3	3. Expense/Deduction Items	3 - Permanent Difference
798.00	M3E03D	State/local curr inc.tax exp-Tax(Ovrd)	Yes	No	No	L-7	40	L/M	Schedule M-3	3. Expense/Deduction Items	3 - Income (Loss) per Tax Return
799.00	M3E04A	State/local def. inc.tax exp-Book	No	No	No	L-7	41	L/M	Schedule M-3	3. Expense/Deduction Items	4 - Income (Loss) per Income Statement

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						Interview Forms		Worksheet View			
GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
800.00	M3E04B	State/local def. inc.tax exp-Temp	Yes	No	No	L-7	42	L/M	Schedule M-3	3. Expense/Deduction Items	4 - Temporary Difference - (Override)
801.00	M3E04C	State/local def. inc.tax exp-Perm	No	No	No	L-7	43	L/M	Schedule M-3	3. Expense/Deduction Items	4 - Permanent Difference
802.00	M3E05A	Foreign curr. income tax exp-Book	Yes	No	No	L-7	45	L/M	Schedule M-3	3. Expense/Deduction Items	5 - Income (Loss) per Income Statement
803.00	M3E05B	Foreign curr. income tax exp-Temp	Yes	No	No	L-7	46	L/M	Schedule M-3	3. Expense/Deduction Items	5 - Temporary Difference - (Override)
804.00	M3E05C	Foreign curr. income tax exp-Perm	No	No	No	L-7	47	L/M	Schedule M-3	3. Expense/Deduction Items	5 - Permanent Difference
805.00	M3E05D	Foreign curr. income tax exp-Tax(Ovrd)	Yes	No	No	L-7	48	L/M	Schedule M-3	3. Expense/Deduction Items	5 - Income (Loss) per Tax Return
806.00	M3E06A	Frgn def. income tax exp-Book	Yes	No	No	L-7	50	L/M	Schedule M-3	3. Expense/Deduction Items	6 - Income (Loss) per Income Statement
807.00	M3E06B	Frgn def. income tax exp-Temp	No	No	No	L-7	51	L/M	Schedule M-3	3. Expense/Deduction Items	6 - Temporary Difference - (Override)
808.00	M3E06C	Frgn def. income tax exp-Perm	Yes	No	No	L-7	52	L/M	Schedule M-3	3. Expense/Deduction Items	6 - Permanent Difference
809.00	M3E07A	Foreign withholding taxes-Book	Yes	No	No	L-7	54	L/M	Schedule M-3	3. Expense/Deduction Items	7 - Income (Loss) per Income Statement
810.00	M3E07B	Foreign withholding taxes-Temp	No	No	No	L-7	55	L/M	Schedule M-3	3. Expense/Deduction Items	7 - Temporary Difference - (Override)
811.00	M3E07C	Foreign withholding taxes-Perm	Yes	No	No	L-7	56	L/M	Schedule M-3	3. Expense/Deduction Items	7 - Permanent Difference
812.00	M3E07D	Foreign withholding taxes-Tax(Ovrd)	Yes	No	No	L-7	57	L/M	Schedule M-3	3. Expense/Deduction Items	7 - Income (Loss) per Tax Return
813.00	M3E08A	Interest expense-Book(Ovrd)	Yes	No	No	L-7	58	L/M	Schedule M-3	3. Expense/Deduction Items	8 - Income (Loss) per Income Statement
814.00	M3E08B	Interest expense-Temp(Ovrd)	Yes	No	No	L-7	59	L/M	Schedule M-3	3. Expense/Deduction Items	8 - Temporary Difference - (Override)

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						Interview Forms		Worksheet View			
GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
815.00	M3E08C	Interest expense-Perm(Ovrd)	Yes	No	No	L-7	60	L/M	Schedule M-3	3. Expense/Deduction Items	8 - Permanent Difference
816.00	M3E08D	Interest expense-Tax(Ovrd)	Yes	No	No	L-7	61	L/M	Schedule M-3	3. Expense/Deduction Items	8 - Income (Loss) per Tax Return
817.00	M3E09A	Stock option expense-Book(Ovrd)	Yes	No	No	L-7	63	L/M	Schedule M-3	3. Expense/Deduction Items	9 - Income (Loss) per Income Statement
818.00	M3E09B	Stock option expense-Temp(Ovrd)	Yes	No	No	L-7	64	L/M	Schedule M-3	3. Expense/Deduction Items	9 - Temporary Difference - (Override)
819.00	M3E09C	Stock option expense-Perm(Ovrd)	Yes	No	No	L-7	65	L/M	Schedule M-3	3. Expense/Deduction Items	9 - Permanent Difference
820.00	M3E09D	Stock option expense-Tax(Ovrd)	Yes	No	No	L-7	66	L/M	Schedule M-3	3. Expense/Deduction Items	9 - Income (Loss) per Tax Return
821.00	M3E10A	Other equity-based comp.-Book(Ovrd)	Yes	No	No	L-7	67	L/M	Schedule M-3	3. Expense/Deduction Items	10 - Income (Loss) per Income Statement
822.00	M3E10B	Other equity-based comp.-Temp(Ovrd)	Yes	No	No	L-7	68	L/M	Schedule M-3	3. Expense/Deduction Items	10 - Temporary Difference - (Override)
823.00	M3E10C	Other equity-based comp.-Perm(Ovrd)	Yes	No	No	L-7	69	L/M	Schedule M-3	3. Expense/Deduction Items	10 - Permanent Difference
824.00	M3E10D	Other equity-based comp.-Tax(Ovrd)	Yes	No	No	L-7	70	L/M	Schedule M-3	3. Expense/Deduction Items	10 - Income (Loss) per Tax Return
825.00	M3E11A	Meals and entertainment-Book(Ovrd)	Yes	No	No	L-7	72	L/M	Schedule M-3	3. Expense/Deduction Items	11 - Income (Loss) per Income Statement
826.00	M3E11B	Meals and entertainment-Temp(Ovrd)	Yes	No	No	L-7	73	L/M	Schedule M-3	3. Expense/Deduction Items	11 - Temporary Difference - (Override)
827.00	M3E11C	Meals and entertainment-Perm(Ovrd)	Yes	No	No	L-7	74	L/M	Schedule M-3	3. Expense/Deduction Items	11 - Permanent Difference
828.00	M3E11D	Meals and entertainment-Tax(Ovrd)	Yes	No	No	L-7	75	L/M	Schedule M-3	3. Expense/Deduction Items	11 - Income (Loss) per Tax Return
829.00	M3E12A	Fines and penalties-Book(Ovrd)	Yes	No	No	L-7	76	L/M	Schedule M-3	3. Expense/Deduction Items	12 - Income (Loss) per Income Statement

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						Interview Forms		Worksheet View			
GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
830.00	M3E12B	Fines and penalties-Temp(Ovrd)	Yes	No	No	L-7	77	L/M	Schedule M-3	3. Expense/Deduction Items	12 - Temporary Difference - (Override)
831.00	M3E12C	Fines and penalties-Perm(Ovrd)	Yes	No	No	L-7	78	L/M	Schedule M-3	3. Expense/Deduction Items	12 - Permanent Difference
832.00	M3E12D	Fines and penalties-Tax(Ovrd)	Yes	No	No	L-7	79	L/M	Schedule M-3	3. Expense/Deduction Items	12 - Income (Loss) per Tax Return
833.00	M3E13A	Judgments,damages,etc.-Book(Ovrd)	Yes	No	No	L-7	81	L/M	Schedule M-3	3. Expense/Deduction Items	13 - Income (Loss) per Income Statement
834.00	M3E13B	Judgments,damages,etc.-Temp(Ovrd)	Yes	No	No	L-7	82	L/M	Schedule M-3	3. Expense/Deduction Items	13 - Temporary Difference - (Override)
835.00	M3E13C	Judgments,damages,etc.-Perm(Ovrd)	Yes	No	No	L-7	83	L/M	Schedule M-3	3. Expense/Deduction Items	13 - Permanent Difference
836.00	M3E13D	Judgments,damages,etc.-Tax(Ovrd)	Yes	No	No	L-7	84	L/M	Schedule M-3	3. Expense/Deduction Items	13 - Income (Loss) per Tax Return
837.00	M3E14A	Parachute payments-Book(Ovrd)	Yes	No	No	L-7	90	L/M	Schedule M-3	3. Expense/Deduction Items	14 - Income (Loss) per Income Statement
838.00	M3E14B	Parachute payments-Temp(Ovrd)	Yes	No	No	L-7	91	L/M	Schedule M-3	3. Expense/Deduction Items	14 - Temporary Difference - (Override)
839.00	M3E14C	Parachute payments-Perm(Ovrd)	Yes	No	No	L-7	92	L/M	Schedule M-3	3. Expense/Deduction Items	14 - Permanent Difference
840.00	M3E14D	Parachute payments-Tax(Ovrd)	Yes	No	No	L-7	93	L/M	Schedule M-3	3. Expense/Deduction Items	14 - Income (Loss) per Tax Return
841.00	M3E15A	Comp. Sec.162(m) limitation-Book(Ovrd)	Yes	No	No	L-7	94	L/M	Schedule M-3	3. Expense/Deduction Items	15 - Income (Loss) per Income Statement
842.00	M3E15B	Comp. Sec.162(m) limitation-Temp(Ovrd)	Yes	No	No	L-7	95	L/M	Schedule M-3	3. Expense/Deduction Items	15 - Temporary Difference - (Override)
843.00	M3E15C	Comp. Sec.162(m) limitation-Perm(Ovrd)	Yes	No	No	L-7	96	L/M	Schedule M-3	3. Expense/Deduction Items	15 - Permanent Difference
844.00	M3E15D	Comp. Sec.162(m) limitation-Tax(Ovrd)	Yes	No	No	L-7	97	L/M	Schedule M-3	3. Expense/Deduction Items	15 - Income (Loss) per Tax Return

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						Interview Forms		Worksheet View			
GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
845.00	M3E16A	Pension and profit-sharing-Book(Ovrd)	Yes	No	No	L-7	98	L/M	Schedule M-3	3. Expense/Deduction Items	16 - Income (Loss) per Income Statement
846.00	M3E16B	Pension and profit-sharing-Temp(Ovrd)	Yes	No	No	L-7	99	L/M	Schedule M-3	3. Expense/Deduction Items	16 - Temporary Difference - (Override)
847.00	M3E16C	Pension and profit-sharing-Perm(Ovrd)	Yes	No	No	L-7	100	L/M	Schedule M-3	3. Expense/Deduction Items	16 - Permanent Difference
848.00	M3E16D	Pension and profit-sharing-Tax(Ovrd)	Yes	No	No	L-7	101	L/M	Schedule M-3	3. Expense/Deduction Items	16 - Income (Loss) per Tax Return
849.00	M3E17A	Other post-retirement benes-Book(Ovrd)	Yes	No	No	L-7	103	L/M	Schedule M-3	3. Expense/Deduction Items	17 - Income (Loss) per Income Statement
850.00	M3E17B	Other post-retirement benes-Temp(Ovrd)	Yes	No	No	L-7	104	L/M	Schedule M-3	3. Expense/Deduction Items	17 - Temporary Difference - (Override)
851.00	M3E17C	Other post-retirement benes-Perm(Ovrd)	Yes	No	No	L-7	105	L/M	Schedule M-3	3. Expense/Deduction Items	17 - Permanent Difference
852.00	M3E17D	Other post-retirement benes-Tax(Ovrd)	Yes	No	No	L-7	106	L/M	Schedule M-3	3. Expense/Deduction Items	17 - Income (Loss) per Tax Return
853.00	M3E18A	Deferred compensation-Book	Yes	No	No	L-7	108	L/M	Schedule M-3	3. Expense/Deduction Items	18 - Income (Loss) per Income Statement
854.00	M3E18B	Deferred compensation-Temp	Yes	No	No	L-7	109	L/M	Schedule M-3	3. Expense/Deduction Items	18 - Temporary Difference - (Override)
855.00	M3E18C	Deferred compensation-Perm	Yes	No	No	L-7	110	L/M	Schedule M-3	3. Expense/Deduction Items	18 - Permanent Difference
856.00	M3E18D	Deferred compensation-Tax	Yes	No	No	L-7	111	L/M	Schedule M-3	3. Expense/Deduction Items	18 - Income (Loss) per Tax Return
857.00	M3E19A	Char contr-cash/tang. prop-Book(Ovrd)	Yes	No	No	L-7	113	L/M	Schedule M-3	3. Expense/Deduction Items	19 - Income (Loss) per Income Statement
858.00	M3E19B	Char contr-cash/tang. prop-Temp(Ovrd)	Yes	No	No	L-7	114	L/M	Schedule M-3	3. Expense/Deduction Items	19 - Temporary Difference - (Override)
859.00	M3E19C	Char contr-cash/tang. prop-Perm(Ovrd)	Yes	No	No	L-7	115	L/M	Schedule M-3	3. Expense/Deduction Items	19 - Permanent Difference

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GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
860.00	M3E19D	Char contr-cash/tang. prop-Tax(Ovrd)	Yes	No	No	L-7	116	L/M	Schedule M-3	3. Expense/Deduction Items	19 - Income (Loss) per Tax Return
861.00	M3E20A	Char contr-intangible prop-Book(Ovrd)	Yes	No	No	L-7	118	L/M	Schedule M-3	3. Expense/Deduction Items	20 - Income (Loss) per Income Statement
862.00	M3E20B	Char contr-intangible prop-Temp(Ovrd)	Yes	No	No	L-7	119	L/M	Schedule M-3	3. Expense/Deduction Items	20 - Temporary Difference - (Override)
863.00	M3E20C	Char contr-intangible prop-Perm(Ovrd)	Yes	No	No	L-7	120	L/M	Schedule M-3	3. Expense/Deduction Items	20 - Permanent Difference
864.00	M3E20D	Char contr-intangible prop-Tax(Ovrd)	Yes	No	No	L-7	121	L/M	Schedule M-3	3. Expense/Deduction Items	20 - Income (Loss) per Tax Return
865.00	M3E21B	Char contr-limitation-Temp	Yes	No	No	L-7	123	L/M	Schedule M-3	3. Expense/Deduction Items	21 - Temporary Difference - (Override)
866.00	M3E21C	Char contr-limitation-Perm	No	No	No	L-7	124	L/M	Schedule M-3	3. Expense/Deduction Items	21 - Permanent Difference
867.00	M3E21D	Char contr-limitation-Tax(Ovrd)	Yes	No	No	L-7	125	L/M	Schedule M-3	3. Expense/Deduction Items	21 - Income (Loss) per Tax Return
868.00	M3E22B	Domestic production deduction-Temp	Yes	No	No	L-7	126	L/M	Schedule M-3	3. Expense/Deduction Items	22 - Temporary Difference - (Override)
869.00	M3E22C	Domestic production deduction-Perm	Yes	No	No	L-7	127	L/M	Schedule M-3	3. Expense/Deduction Items	22 - Permanent Difference
870.00	M3E22D	Domestic production deduction-Tax	Yes	No	No	L-7	128	L/M	Schedule M-3	3. Expense/Deduction Items	22 - Income (Loss) per Tax Return
871.00	M3E23A	CY acq/reorg fees-inv.bank.-Book(Ovrd)	Yes	No	No	L-7	137	L/M	Schedule M-3	3. Expense/Deduction Items	23 - Income (Loss) per Income Statement
872.00	M3E23B	CY acq/reorg fees-inv.bank.-Temp(Ovrd)	Yes	No	No	L-7	138	L/M	Schedule M-3	3. Expense/Deduction Items	23 - Temporary Difference - (Override)
873.00	M3E23C	CY acq/reorg fees-inv.bank.-Perm(Ovrd)	Yes	No	No	L-7	139	L/M	Schedule M-3	3. Expense/Deduction Items	23 - Permanent Difference
874.00	M3E23D	CY acq/reorg fees-inv.bank.-Tax(Ovrd)	Yes	No	No	L-7	140	L/M	Schedule M-3	3. Expense/Deduction Items	23 - Income (Loss) per Tax Return

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875.00	M3E24A	CY acq/reorg fees-legal/acct-Book(Ovrd)	Yes	No	No	L-7	142	L/M	Schedule M-3	3. Expense/Deduction Items	24 - Income (Loss) per Income Statement
876.00	M3E24B	CY acq/reorg fees-legal/acct-Temp(Ovrd)	Yes	No	No	L-7	143	L/M	Schedule M-3	3. Expense/Deduction Items	24 - Temporary Difference - (Override)
877.00	M3E24C	CY acq/reorg fees-legal/acct-Perm(Ovrd)	Yes	No	No	L-7	144	L/M	Schedule M-3	3. Expense/Deduction Items	24 - Permanent Difference
878.00	M3E24D	CY acq/reorg fees-legal/acct-Tax(Ovrd)	Yes	No	No	L-7	145	L/M	Schedule M-3	3. Expense/Deduction Items	24 - Income (Loss) per Tax Return
879.00	M3E25A	CY acq/reorg fees-oth.costs-Book(Ovrd)	Yes	No	No	L-7	147	L/M	Schedule M-3	3. Expense/Deduction Items	25 - Income (Loss) per Income Statement
880.00	M3E25B	CY acq/reorg fees-oth.costs-Temp(Ovrd)	Yes	No	No	L-7	148	L/M	Schedule M-3	3. Expense/Deduction Items	25 - Temporary Difference - (Override)
881.00	M3E25C	CY acq/reorg fees-oth.costs-Perm(Ovrd)	Yes	No	No	L-7	149	L/M	Schedule M-3	3. Expense/Deduction Items	25 - Permanent Difference
882.00	M3E25D	CY acq/reorg fees-oth.costs-Tax(Ovrd)	Yes	No	No	L-7	150	L/M	Schedule M-3	3. Expense/Deduction Items	25 - Income (Loss) per Tax Return
883.00	M3E26A	Amort./impair. of goodwill-Book	Yes	No	No	L-7	151	L/M	Schedule M-3	3. Expense/Deduction Items	26 - Income (Loss) per Income Statement
884.00	M3E26B	Amort./impair. of goodwill-Temp	Yes	No	No	L-7	152	L/M	Schedule M-3	3. Expense/Deduction Items	26 - Temporary Difference - (Override)
885.00	M3E26C	Amort./impair. of goodwill-Perm	Yes	No	No	L-7	153	L/M	Schedule M-3	3. Expense/Deduction Items	26 - Permanent Difference
886.00	M3E26D	Amort./impair. of goodwill-Tax	Yes	No	No	L-7	154	L/M	Schedule M-3	3. Expense/Deduction Items	26 - Income (Loss) per Tax Return
887.00	M3E27A	Amort.acq/reorg/start costs-Book	Yes	No	No	L-7	155	L/M	Schedule M-3	3. Expense/Deduction Items	27 - Income (Loss) per Income Statement
888.00	M3E27B	Amort.acq/reorg/start costs-Temp	Yes	No	No	L-7	156	L/M	Schedule M-3	3. Expense/Deduction Items	27 - Temporary Difference - (Override)
889.00	M3E27C	Amort.acq/reorg/start costs-Perm	Yes	No	No	L-7	157	L/M	Schedule M-3	3. Expense/Deduction Items	27 - Permanent Difference

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890.00	M3E27D	Amort.acq/reorg/start costs-Tax	Yes	No	No	L-7	158	L/M	Schedule M-3	3. Expense/Deduction Items	27 - Income (Loss) per Tax Return
891.00	M3E28A	Oth.amort./impair. write-off-Book(Ovrd)	Yes	No	No	L-7	159	L/M	Schedule M-3	3. Expense/Deduction Items	28 - Income (Loss) per Income Statement
892.00	M3E28B	Oth.amort./impair. write-off-Temp	Yes	No	No	L-7	160	L/M	Schedule M-3	3. Expense/Deduction Items	28 - Temporary Difference - (Override)
893.00	M3E28C	Oth.amort./impair. write-off-Perm	Yes	No	No	L-7	161	L/M	Schedule M-3	3. Expense/Deduction Items	28 - Permanent Difference
894.00	M3E28D	Oth.amort./impair. write-off-Tax(Ovrd)	Yes	No	No	L-7	162	L/M	Schedule M-3	3. Expense/Deduction Items	28 - Income (Loss) per Tax Return
907.00	M3E30A	Depletion-Book(Ovrd)	Yes	No	No	L-7	168	L/M	Schedule M-3	3. Expense/Deduction Items	30 - Income (Loss) per Income Statement
908.00	M3E30B	Depletion-Temp	Yes	No	No	L-7	169	L/M	Schedule M-3	3. Expense/Deduction Items	30 - Temporary Difference - (Override)
909.00	M3E30C	Depletion-Perm	No	No	No	L-7	170	L/M	Schedule M-3	3. Expense/Deduction Items	30 - Permanent Difference
910.00	M3E30D	Depletion-Tax(Ovrd)	Yes	No	No	L-7	171	L/M	Schedule M-3	3. Expense/Deduction Items	30 - Income (Loss) per Tax Return
911.00	M3E31A	Depreciation-Book(Ovrd)	Yes	No	No	L-7	182	L/M	Schedule M-3	3. Expense/Deduction Items	31 - Income (Loss) per Income Statement
912.00	M3E31B	Depreciation-Temp	Yes	No	No	L-7	183	L/M	Schedule M-3	3. Expense/Deduction Items	31 - Temporary Difference - (Override)
913.00	M3E31C	Depreciation-Perm	Yes	No	No	L-7	184	L/M	Schedule M-3	3. Expense/Deduction Items	31 - Permanent Difference
914.00	M3E31D	Depreciation-Tax(Ovrd)	Yes	No	No	L-7	185	L/M	Schedule M-3	3. Expense/Deduction Items	31 - Income (Loss) per Tax Return
915.00	M3E32A	Bad debt expense-Book(Ovrd)	Yes	No	No	L-7	186	L/M	Schedule M-3	3. Expense/Deduction Items	32 - Income (Loss) per Income Statement
916.00	M3E32B	Bad debt expense-Temp	Yes	No	No	L-7	187	L/M	Schedule M-3	3. Expense/Deduction Items	32 - Temporary Difference - (Override)

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917.00	M3E32C	Bad debt expense-Perm	Yes	No	No	L-7	188	L/M	Schedule M-3	3. Expense/Deduction Items	32 - Permanent Difference
918.00	M3E32D	Bad debt expense-Tax(Ovrd)	Yes	No	No	L-7	189	L/M	Schedule M-3	3. Expense/Deduction Items	32 - Income (Loss) per Tax Return
919.00	M3E33A	Corp owned life ins. prems.-Book(Ovrd)	Yes	No	No	L-7	191	L/M	Schedule M-3	3. Expense/Deduction Items	33 - Income (Loss) per Income Statement
920.00	M3E33B	Corp owned life ins. prems.-Temp(Ovrd)	Yes	No	No	L-7	192	L/M	Schedule M-3	3. Expense/Deduction Items	33 - Temporary Difference - (Override)
921.00	M3E33C	Corp owned life ins. prems.-Perm(Ovrd)	Yes	No	No	L-7	193	L/M	Schedule M-3	3. Expense/Deduction Items	33 - Permanent Difference
922.00	M3E33D	Corp owned life ins. prems.-Tax(Ovrd)	Yes	No	No	L-7	194	L/M	Schedule M-3	3. Expense/Deduction Items	33 - Income (Loss) per Tax Return
923.00	M3E34A	Purchase vs. lease-Book(Ovrd)	Yes	No	No	L-7	195	L/M	Schedule M-3	3. Expense/Deduction Items	34 - Income (Loss) per Income Statement
924.00	M3E34B	Purchase vs. lease-Temp(Ovrd)	Yes	No	No	L-7	196	L/M	Schedule M-3	3. Expense/Deduction Items	34 - Temporary Difference - (Override)
925.00	M3E34C	Purchase vs. lease-Perm(Ovrd)	Yes	No	No	L-7	197	L/M	Schedule M-3	3. Expense/Deduction Items	34 - Permanent Difference
926.00	M3E34D	Purchase vs. lease-Tax(Ovrd)	Yes	No	No	L-7	198	L/M	Schedule M-3	3. Expense/Deduction Items	34 - Income (Loss) per Tax Return
934.00	M3E35A	Research and devlp costs-Book(Ovrd)	Yes	No	No	L-7	200	L/M	Schedule M-3	3. Expense/Deduction Items	35 - Income (Loss) per Income Statement
935.00	M3E35B	Research and devlp costs-Temp(Ovrd)	Yes	No	No	L-7	201	L/M	Schedule M-3	3. Expense/Deduction Items	35 - Temporary Difference - (Override)
936.00	M3E35C	Research and devlp costs-Perm(Ovrd)	Yes	No	No	L-7	202	L/M	Schedule M-3	3. Expense/Deduction Items	35 - Permanent Difference
937.00	M3E35D	Research and devlp costs-Tax(Ovrd)	Yes	No	No	L-7	203	L/M	Schedule M-3	3. Expense/Deduction Items	35 - Income (Loss) per Tax Return
938.00	M3E36A	Section 118 exclusion-Book(Ovrd)	Yes	No	No	L-7	205	L/M	Schedule M-3	3. Expense/Deduction Items	36 - Income (Loss) per Income Statement

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GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
939.00	M3E36B	Section 118 exclusion-Temp(Ovrd)	Yes	No	No	L-7	206	L/M	Schedule M-3	3. Expense/Deduction Items	36 - Temporary Difference - (Override)
940.00	M3E36C	Section 118 exclusion-Perm(Ovrd)	Yes	No	No	L-7	207	L/M	Schedule M-3	3. Expense/Deduction Items	36 - Permanent Difference
941.00	M3E36D	Section 118 exclusion-Tax(Ovrd)	Yes	No	No	L-7	208	L/M	Schedule M-3	3. Expense/Deduction Items	36 - Income (Loss) per Tax Return
927.00	M3E37A	Oth.expense items w. diffs-Book(Ovrd)	Yes	No	No	L-7	209	L/M	Schedule M-3	3. Expense/Deduction Items	37 - Income (Loss) per Income Statement
928.00	M3E37B	Oth.expense items w. diffs-Temp(Ovrd)	Yes	No	No	L-7	210	L/M	Schedule M-3	3. Expense/Deduction Items	37 - Temporary Difference - (Override)
929.00	M3E37C	Oth.expense items w. diffs-Perm(Ovrd)	Yes	No	No	L-7	211	L/M	Schedule M-3	3. Expense/Deduction Items	37 - Permanent Difference
930.00	M3E37D	Oth.expense items w. diffs-Tax(Ovrd)	Yes	No	No	L-7	212	L/M	Schedule M-3	3. Expense/Deduction Items	37 - Income (Loss) per Tax Return
600.00	M3I01A	Inc(loss) equity frgn corps-Book	No	No	No	L-6	30	L/M	Schedule M-3	2. Income (Loss) Items	1 - Income (Loss) per Income Statement
601.00	M3I01B	Inc(loss) equity frgn corps-Temp	Yes	No	No	L-6	31	L/M	Schedule M-3	2. Income (Loss) Items	1 - Temporary Difference - (Override)
602.00	M3I01C	Inc(loss) equity frgn corps-Perm	No	No	No	L-6	32	L/M	Schedule M-3	2. Income (Loss) Items	1 - Permanent Difference
603.00	M3I02A	Gross frgn div not prev tax-Book(Ovrd)	Yes	No	No	L-6	34	L/M	Schedule M-3	2. Income (Loss) Items	2 - Income (Loss) per Income Statement
604.00	M3I02B	Gross frgn div not prev tax-Temp	Yes	No	No	L-6	35	L/M	Schedule M-3	2. Income (Loss) Items	2 - Temporary Difference - (Override)
605.00	M3I02C	Gross frgn div not prev tax-Perm	No	No	No	L-6	36	L/M	Schedule M-3	2. Income (Loss) Items	2 - Permanent Difference
606.00	M3I02D	Gross frgn div not prev tax-Tax(Ovrd)	Yes	No	No	L-6	37	L/M	Schedule M-3	2. Income (Loss) Items	2 - Income (Loss) per Tax Return
607.00	M3I03B	Subpart F,QEF,inc. incl.-Temp(Ovrd)	Yes	No	No	L-6	39	L/M	Schedule M-3	2. Income (Loss) Items	3 - Temporary Difference - (Override)

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GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
608.00	M3103C	Subpart F,QEF,inc. incl.-Perm(Ovrd)	Yes	No	No	L-6	40	L/M	Schedule M-3	2. Income (Loss) Items	3 - Permanent Difference
609.00	M3103D	Subpart F,QEF,inc. incl.-Tax(Ovrd)	Yes	No	No	L-6	41	L/M	Schedule M-3	2. Income (Loss) Items	3 - Income (Loss) per Tax Return
610.00	M3104B	Section 78 gross up-Temp	Yes	No	No	L-6	43	L/M	Schedule M-3	2. Income (Loss) Items	4 - Temporary Difference - (Override)
611.00	M3104C	Section 78 gross up-Perm	No	No	No	L-6	44	L/M	Schedule M-3	2. Income (Loss) Items	4 - Permanent Difference
612.00	M3104D	Section 78 gross up-Tax(Ovrd)	Yes	No	No	L-6	45	L/M	Schedule M-3	2. Income (Loss) Items	4 - Income (Loss) per Tax Return
613.00	M3105A	Gross frgn distr prev taxed-Book(Ovrd)	Yes	No	No	L-6	46	L/M	Schedule M-3	2. Income (Loss) Items	5 - Income (Loss) per Income Statement
614.00	M3105B	Gross frgn distr prev taxed-Temp(Ovrd)	Yes	No	No	L-6	47	L/M	Schedule M-3	2. Income (Loss) Items	5 - Temporary Difference - (Override)
615.00	M3105C	Gross frgn distr prev taxed-Perm(Ovrd)	Yes	No	No	L-6	48	L/M	Schedule M-3	2. Income (Loss) Items	5 - Permanent Difference
617.00	M3106A	Inc(loss) equity US corps-Book	No	No	No	L-6	50	L/M	Schedule M-3	2. Income (Loss) Items	6 - Income (Loss) per Income Statement
618.00	M3106B	Inc(loss) equity US corps-Temp	Yes	No	No	L-6	51	L/M	Schedule M-3	2. Income (Loss) Items	6 - Temporary Difference - (Override)
619.00	M3106C	Inc(loss) equity US corps-Perm	No	No	No	L-6	52	L/M	Schedule M-3	2. Income (Loss) Items	6 - Permanent Difference
620.00	M3107A	US div not elim. tax cnslid-Book(Ovrd)	Yes	No	No	L-6	54	L/M	Schedule M-3	2. Income (Loss) Items	7 - Income (Loss) per Income Statement
621.00	M3107B	US div not elim. tax cnslid-Temp	Yes	No	No	L-6	55	L/M	Schedule M-3	2. Income (Loss) Items	7 - Temporary Difference - (Override)
622.00	M3107C	US div not elim. tax cnslid-Perm	No	No	No	L-6	56	L/M	Schedule M-3	2. Income (Loss) Items	7 - Permanent Difference
623.00	M3107D	US div not elim. tax cnslid-Tax(Ovrd)	Yes	No	No	L-6	57	L/M	Schedule M-3	2. Income (Loss) Items	7 - Income (Loss) per Tax Return

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GLD/TB Tax Line	Engagement Tax Code	Tax Line Description	Override in Tax	Subgroup Detail to Tax	M-3 Temp/Perm	Form	Box Number	Main Topic	Sub Topic	Worksheet Number	Line Number
624.00	M3108A	Minority int. incl. corps-Book	No	No	No	L-6	59	L/M	Schedule M-3	2. Income (Loss) Items	8 - Income (Loss) per Income Statement
625.00	M3108B	Minority int. incl. corps-Temp	Yes	No	No	L-6	60	L/M	Schedule M-3	2. Income (Loss) Items	8 - Temporary Difference - (Override)
626.00	M3108C	Minority int. incl. corps-Perm	No	No	No	L-6	61	L/M	Schedule M-3	2. Income (Loss) Items	8 - Permanent Difference
627.00	M3109A	Income(loss) US ptrshps-Book(Ovrd)	Yes	No	No	L-6	62	L/M	Schedule M-3	2. Income (Loss) Items	9 - Income (Loss) per Income Statement
628.00	M3109B	Income(loss) US ptrshps-Temp(Ovrd)	Yes	No	No	L-6	63	L/M	Schedule M-3	2. Income (Loss) Items	9 - Temporary Difference - (Override)
629.00	M3109C	Income(loss) US ptrshps-Perm(Ovrd)	Yes	No	No	L-6	64	L/M	Schedule M-3	2. Income (Loss) Items	9 - Permanent Difference
630.00	M3109D	Income(loss) US ptrshps-Tax(Ovrd)	Yes	No	No	L-6	65	L/M	Schedule M-3	2. Income (Loss) Items	9 - Income (Loss) per Tax Return
631.00	M3110A	Income(loss) frgn ptrshps-Book(Ovrd)	Yes	No	No	L-6	67	L/M	Schedule M-3	2. Income (Loss) Items	10 - Income (Loss) per Income Statement
632.00	M3110B	Income(loss) frgn ptrshps-Temp(Ovrd)	Yes	No	No	L-6	68	L/M	Schedule M-3	2. Income (Loss) Items	10 - Temporary Difference - (Override)
633.00	M3110C	Income(loss) frgn ptrshps-Perm(Ovrd)	Yes	No	No	L-6	69	L/M	Schedule M-3	2. Income (Loss) Items	10 - Permanent Difference
634.00	M3110D	Income(loss) frgn ptrshps-Tax(Ovrd)	Yes	No	No	L-6	70	L/M	Schedule M-3	2. Income (Loss) Items	10 - Income (Loss) per Tax Return
635.00	M3111A	Inc(loss) oth. pass-thrus-Book(Ovrd)	Yes	No	No	L-6	72	L/M	Schedule M-3	2. Income (Loss) Items	11 - Income (Loss) per Income Statement
636.00	M3111B	Inc(loss) oth. pass-thrus-Temp(Ovrd)	Yes	No	No	L-6	73	L/M	Schedule M-3	2. Income (Loss) Items	11 - Temporary Difference - (Override)
637.00	M3111C	Inc(loss) oth. pass-thrus-Perm(Ovrd)	Yes	No	No	L-6	74	L/M	Schedule M-3	2. Income (Loss) Items	11 - Permanent Difference
638.00	M3111D	Inc(loss) oth. pass-thrus-Tax(Ovrd)	Yes	No	No	L-6	75	L/M	Schedule M-3	2. Income (Loss) Items	11 - Income (Loss) per Tax Return

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639.00	M3112A	Items rel. to report.trans.-Book(Ovrd)	Yes	No	No	L-6	77	L/M	Schedule M-3	2. Income (Loss) Items	12 - Income (Loss) per Income Statement
640.00	M3112B	Items rel. to report.trans.-Temp(Ovrd)	Yes	No	No	L-6	78	L/M	Schedule M-3	2. Income (Loss) Items	12 - Temporary Difference - (Override)
641.00	M3112C	Items rel. to report.trans.-Perm(Ovrd)	Yes	No	No	L-6	79	L/M	Schedule M-3	2. Income (Loss) Items	12 - Permanent Difference
642.00	M3112D	Items rel. to report.trans.-Tax(Ovrd)	Yes	No	No	L-6	80	L/M	Schedule M-3	2. Income (Loss) Items	12 - Income (Loss) per Tax Return
643.00	M3113A	Interest Income-Book(Ovrd)	Yes	No	No	L-6	82	L/M	Schedule M-3	2. Income (Loss) Items	13 - Income (Loss) per Income Statement
644.00	M3113B	Interest Income-Temp(Ovrd)	Yes	No	No	L-6	83	L/M	Schedule M-3	2. Income (Loss) Items	13 - Temporary Difference - (Override)
645.00	M3113C	Interest Income-Perm(Ovrd)	Yes	No	No	L-6	84	L/M	Schedule M-3	2. Income (Loss) Items	13 - Permanent Difference
933.00	M3113D	Interest Income-Tax(Ovrd)	Yes	No	No	L-6	85	L/M	Schedule M-3	2. Income (Loss) Items	13 - Income (Loss) per Tax Return
646.00	M3114A	Total accrual to cash adj.-Book(Ovrd)	Yes	No	No	L-6	87	L/M	Schedule M-3	2. Income (Loss) Items	14 - Income (Loss) per Income Statement
647.00	M3114B	Total accrual to cash adj.-Temp(Ovrd)	Yes	No	No	L-6	88	L/M	Schedule M-3	2. Income (Loss) Items	14 - Temporary Difference - (Override)
648.00	M3114C	Total accrual to cash adj.-Perm(Ovrd)	Yes	No	No	L-6	89	L/M	Schedule M-3	2. Income (Loss) Items	14 - Permanent Difference
649.00	M3114D	Total accrual to cash adj.-Tax(Ovrd)	Yes	No	No	L-6	90	L/M	Schedule M-3	2. Income (Loss) Items	14 - Income (Loss) per Tax Return
650.00	M3115A	Hedging transactions-Book(Ovrd)	Yes	No	No	L-6	92	L/M	Schedule M-3	2. Income (Loss) Items	15 - Income (Loss) per Income Statement
651.00	M3115B	Hedging transactions-Temp(Ovrd)	Yes	No	No	L-6	93	L/M	Schedule M-3	2. Income (Loss) Items	15 - Temporary Difference - (Override)
652.00	M3115C	Hedging transactions-Perm(Ovrd)	Yes	No	No	L-6	94	L/M	Schedule M-3	2. Income (Loss) Items	15 - Permanent Difference

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653.00	M3115D	Hedging transactions-Tax(Ovrd)	Yes	No	No	L-6	95	L/M	Schedule M-3	2. Income (Loss) Items	15 - Income (Loss) per Tax Return
654.00	M3116A	Mark-to-market inc(loss)-Book(Ovrd)	Yes	No	No	L-6	97	L/M	Schedule M-3	2. Income (Loss) Items	16 - Income (Loss) per Income Statement
655.00	M3116B	Mark-to-market inc(loss)-Temp(Ovrd)	Yes	No	No	L-6	98	L/M	Schedule M-3	2. Income (Loss) Items	16 - Temporary Difference - (Override)
656.00	M3116C	Mark-to-market inc(loss)-Perm(Ovrd)	Yes	No	No	L-6	99	L/M	Schedule M-3	2. Income (Loss) Items	16 - Permanent Difference
657.00	M3116D	Mark-to-market inc(loss)-Tax(Ovrd)	Yes	No	No	L-6	100	L/M	Schedule M-3	2. Income (Loss) Items	16 - Income (Loss) per Tax Return
658.00	M3117A	Cost of Goods Sold-Book	Yes	No	No	L-6	102	L/M	Schedule M-3	2. Income (Loss) Items	17 - Income (Loss) per Income Statement
659.00	M3117B	Cost of Goods Sold-Temp	Yes	No	No	L-6	103	L/M	Schedule M-3	2. Income (Loss) Items	17 - Temporary Difference - (Override)
660.00	M3117C	Cost of Goods Sold-Perm	Yes	No	No	L-6	104	L/M	Schedule M-3	2. Income (Loss) Items	17 - Permanent Difference
661.00	M3117D	Cost of Goods Sold-Tax	Yes	No	No	L-6	105	L/M	Schedule M-3	2. Income (Loss) Items	17 - Income (Loss) per Tax Return
662.00	M3118A	Sale versus lease-Book(Ovrd)	Yes	No	No	L-6	107	L/M	Schedule M-3	2. Income (Loss) Items	18 - Income (Loss) per Income Statement
663.00	M3118B	Sale versus lease-Temp(Ovrd)	Yes	No	No	L-6	108	L/M	Schedule M-3	2. Income (Loss) Items	18 - Temporary Difference - (Override)
664.00	M3118C	Sale versus lease-Perm(Ovrd)	Yes	No	No	L-6	109	L/M	Schedule M-3	2. Income (Loss) Items	18 - Permanent Difference
665.00	M3118D	Sale versus lease-Tax(Ovrd)	Yes	No	No	L-6	110	L/M	Schedule M-3	2. Income (Loss) Items	18 - Income (Loss) per Tax Return
666.00	M3119B	Section 481(a) adjs-inc-Temp(Ovrd)	Yes	No	No	L-6	112	L/M	Schedule M-3	2. Income (Loss) Items	19 - Temporary Difference - (Override)
667.00	M3119C	Section 481(a) adjs-inc-Perm(Ovrd)	Yes	No	No	L-6	113	L/M	Schedule M-3	2. Income (Loss) Items	19 - Permanent Difference

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668.00	M3I19D	Section 481(a) adjs-inc-Tax(Ovrd)	Yes	No	No	L-6	114	L/M	Schedule M-3	2. Income (Loss) Items	19 - Income (Loss) per Tax Return
669.00	M3I20A	Unearned/deferred revenue-Book(Ovrd)	Yes	No	No	L-6	116	L/M	Schedule M-3	2. Income (Loss) Items	20 - Income (Loss) per Income Statement
670.00	M3I20B	Unearned/deferred revenue-Temp(Ovrd)	Yes	No	No	L-6	117	L/M	Schedule M-3	2. Income (Loss) Items	20 - Temporary Difference - (Override)
671.00	M3I20C	Unearned/deferred revenue-Perm(Ovrd)	Yes	No	No	L-6	118	L/M	Schedule M-3	2. Income (Loss) Items	20 - Permanent Difference
672.00	M3I20D	Unearned/deferred revenue-Tax(Ovrd)	Yes	No	No	L-6	119	L/M	Schedule M-3	2. Income (Loss) Items	20 - Income (Loss) per Tax Return
673.00	M3I21A	Inc. recog. LT contracts-Book(Ovrd)	Yes	No	No	L-6	121	L/M	Schedule M-3	2. Income (Loss) Items	21 - Income (Loss) per Income Statement
674.00	M3I21B	Inc. recog. LT contracts-Temp(Ovrd)	Yes	No	No	L-6	122	L/M	Schedule M-3	2. Income (Loss) Items	21 - Temporary Difference - (Override)
675.00	M3I21C	Inc. recog. LT contracts-Perm(Ovrd)	Yes	No	No	L-6	123	L/M	Schedule M-3	2. Income (Loss) Items	21 - Permanent Difference
676.00	M3I21D	Inc. recog. LT contracts-Tax(Ovrd)	Yes	No	No	L-6	124	L/M	Schedule M-3	2. Income (Loss) Items	21 - Income (Loss) per Tax Return
677.00	M3I22A	OID and other imputed int.-Book(Ovrd)	Yes	No	No	L-6	126	L/M	Schedule M-3	2. Income (Loss) Items	22 - Income (Loss) per Income Statement
678.00	M3I22B	OID and other imputed int.-Temp(Ovrd)	Yes	No	No	L-6	127	L/M	Schedule M-3	2. Income (Loss) Items	22 - Temporary Difference - (Override)
679.00	M3I22C	OID and other imputed int.-Perm(Ovrd)	Yes	No	No	L-6	128	L/M	Schedule M-3	2. Income (Loss) Items	22 - Permanent Difference
680.00	M3I22D	OID and other imputed int.-Tax(Ovrd)	Yes	No	No	L-6	129	L/M	Schedule M-3	2. Income (Loss) Items	22 - Income (Loss) per Tax Return
681.00	M3I23AA	Gain/loss on disp. assets-Book(Ovrd)	Yes	No	No	L-6	131	L/M	Schedule M-3	2. Income (Loss) Items	23 - Income (Loss) per Income Statement
682.00	M3I23AB	Gain/loss on disp. assets-Temp	Yes	No	No	L-6	132	L/M	Schedule M-3	2. Income (Loss) Items	23 - Temporary Difference - (Override)

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683.00	M3I23AC	Gain/loss on disp. assets-Perm	No	No	No	L-6	133	L/M	Schedule M-3	2. Income (Loss) Items	23 - Permanent Difference
684.00	M3I23BB	Gross cap gains Sch D-Temp	Yes	No	No	L-6	134	L/M	Schedule M-3	2. Income (Loss) Items	24 - Temporary Difference - (Override)
685.00	M3I23BC	Gross cap gains Sch D-Perm	No	No	No	L-6	135	L/M	Schedule M-3	2. Income (Loss) Items	24 - Permanent Difference
686.00	M3I23BD	Gross cap gains Sch D-Tax(Ovrd)	Yes	No	No	L-6	136	L/M	Schedule M-3	2. Income (Loss) Items	24 - Income (Loss) per Tax Return
687.00	M3I23CB	Gross cap losses Sch D-Temp	Yes	No	No	L-6	137	L/M	Schedule M-3	2. Income (Loss) Items	25 - Temporary Difference - (Override)
688.00	M3I23CC	Gross cap losses Sch D-Perm	No	No	No	L-6	138	L/M	Schedule M-3	2. Income (Loss) Items	25 - Permanent Difference
689.00	M3I23CD	Gross cap losses Sch D-Tax(Ovrd)	Yes	No	No	L-6	139	L/M	Schedule M-3	2. Income (Loss) Items	25 - Income (Loss) per Tax Return
690.00	M3I23DB	Net gain/loss Form 4797-Temp	Yes	No	No	L-6	140	L/M	Schedule M-3	2. Income (Loss) Items	26 - Temporary Difference - (Override)
691.00	M3I23DC	Net gain/loss Form 4797-Perm	No	No	No	L-6	141	L/M	Schedule M-3	2. Income (Loss) Items	26 - Permanent Difference
692.00	M3I23DD	Net gain/loss Form 4797-Tax(Ovrd)	Yes	No	No	L-6	142	L/M	Schedule M-3	2. Income (Loss) Items	26 - Income (Loss) per Tax Return
896.00	M3I23EB	Abandonment losses-Temp(Ovrd)	Yes	No	No	L-6	143	L/M	Schedule M-3	2. Income (Loss) Items	27 - Temporary Difference - (Override)
897.00	M3I23EC	Abandonment losses-Perm(Ovrd)	Yes	No	No	L-6	144	L/M	Schedule M-3	2. Income (Loss) Items	27 - Permanent Difference
898.00	M3I23ED	Abandonment losses-Tax(Ovrd)	Yes	No	No	L-6	145	L/M	Schedule M-3	2. Income (Loss) Items	27 - Income (Loss) per Tax Return
900.00	M3I23FB	Worthless stock losses-Temp(Ovrd)	Yes	No	No	L-6	146	L/M	Schedule M-3	2. Income (Loss) Items	28 - Temporary Difference - (Override)
901.00	M3I23FC	Worthless stock losses-Perm(Ovrd)	Yes	No	No	L-6	147	L/M	Schedule M-3	2. Income (Loss) Items	28 - Permanent Difference

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902.00	M3I23FD	Worthless stock losses-Tax(Ovrd)	Yes	No	No	L-6	148	L/M	Schedule M-3	2. Income (Loss) Items	28 - Income (Loss) per Tax Return
693.00	M3I23GB	Oth. gain/loss disp. assets-Temp	Yes	No	No	L-6	149	L/M	Schedule M-3	2. Income (Loss) Items	29 - Temporary Difference - (Override)
694.00	M3I23GC	Oth. gain/loss disp. assets-Perm	Yes	No	No	L-6	150	L/M	Schedule M-3	2. Income (Loss) Items	29 - Permanent Difference
695.00	M3I23GD	Oth. gain/loss disp. assets-Tax(Ovrd)	Yes	No	No	L-6	151	L/M	Schedule M-3	2. Income (Loss) Items	29 - Income (Loss) per Tax Return
696.00	M3I24B	Cap. loss limitation/carryfwd-Temp	Yes	No	No	L-6	152	L/M	Schedule M-3	2. Income (Loss) Items	30 - Temporary Difference - (Override)
697.00	M3I24C	Cap. loss limitation/carryfwd-Perm	Yes	No	No	L-6	153	L/M	Schedule M-3	2. Income (Loss) Items	30 - Permanent Difference
698.00	M3I24D	Cap. loss limitation/carryfwd-Tax	Yes	No	No	L-6	154	L/M	Schedule M-3	2. Income (Loss) Items	30 - Income (Loss) per Tax Return
783.00	M3I25A	Oth.inc(loss) items w. diffs-Book(Ovrd)	Yes	No	No	L-6	155	L/M	Schedule M-3	2. Income (Loss) Items	31 - Income (Loss) per Income Statement
784.00	M3I25B	Oth.inc(loss) items w. diffs-Temp(Ovrd)	Yes	No	No	L-6	156	L/M	Schedule M-3	2. Income (Loss) Items	31 - Temporary Difference - (Override)
785.00	M3I25C	Oth.inc(loss) items w. diffs-Perm(Ovrd)	Yes	No	No	L-6	157	L/M	Schedule M-3	2. Income (Loss) Items	31 - Permanent Difference
786.00	M3I25D	Oth.inc(loss) items w. diffs-Tax(Ovrd)	Yes	No	No	L-6	158	L/M	Schedule M-3	2. Income (Loss) Items	31 - Income (Loss) per Tax Return
787.00	M3I28A	Oth.inc(loss) items no diffs-Book(Ovrd)	Yes	No	No	L-6	160	L/M	Schedule M-3	2. Income (Loss) Items	32 - Income (Loss) per Income Statement
931.00	M3I28A.01	Oth.expense items no diffs-Book(Ovrd)	Yes	No	No	L-7	214	L/M	Schedule M-3	3. Expense/Deduction Items	38 - Income (Loss) per Income Statement
788.00	M3I28D	Oth.inc(loss) items no diffs-Tax(Ovrd)	Yes	No	No	L-6	161	L/M	Schedule M-3	2. Income (Loss) Items	32 - Permanent Difference
932.00	M3I28D.01	Oth.expense items no diffs-Tax(Ovrd)	Yes	No	No	L-7	216	L/M	Schedule M-3	3. Expense/Deduction Items	38 - Income (Loss) per Tax Return

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400.00-.99	R02.01-R02.99	Gross rents	No	No	Yes	E-1	54-58	Income/Deductions	Rent and Royalty	2. Income	1
402.00-403.99	R02A.01-R02B.99	Other Income, M-3 Line 1 and 2	No	No	Yes	E-1	70-76	Income/Deductions	Rent and Royalty	2. Income	4
405.00-.99	R03.01-R03.99	Advertising	No	No	Yes	E-1	80-84	Income/Deductions	Rent and Royalty	3. Expenses	1
406.00-407.99	R03A.01-R03B.99	Advertising, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
410.00-.99	R04.01-R04.99	Auto and Travel	No	No	Yes	E-1	85-89	Income/Deductions	Rent and Royalty	3. Expenses	2
411.00-412.99	R04A.01-R04B.99	Auto and Travel, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
415.00-.99	R05.01-R05.99	Cleaning and Maintenance	No	No	Yes	E-1	90-94	Income/Deductions	Rent and Royalty	3. Expenses	3
416.00-417.99	R05A.01-R05B.99	Cleaning & Maintenance, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
420.00-.99	R06.01-R06.99	Commissions	No	No	Yes	E-1	95-99	Income/Deductions	Rent and Royalty	3. Expenses	4
421.00-422.99	R06A.01-R06B.99	Commissions, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
425.00-.99	R07.01-R07.99	Insurance	No	No	Yes	E-1	100-104	Income/Deductions	Rent and Royalty	3. Expenses	5
426.00-427.99	R07A.01-R07B.99	Insurance, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
430.00-.99	R08.01-R08.99	Legal & Other Prof Fees	No	No	Yes	E-1	105-109	Income/Deductions	Rent and Royalty	3. Expenses	6
431.00-432.99	R08A.01-R08B.99	Legal & Other Prof Fees, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
435.00-.99	R09.01-R09.99	Interest Expense - Other	No	No	Yes	E-1	110-114	Income/Deductions	Rent and Royalty	3. Expenses	7

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436.00-437.99	R09A.01-R09B.99	Interest Expense, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
440.00-.99	R10.01-R10.99	Repairs	No	No	Yes	E-1	115-119	Income/Deductions	Rent and Royalty	3. Expenses	8
441.00-442.99	R10A.01-R10B.99	Repairs, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
445.00-.99	R11.01-R11.99	Taxes	No	No	Yes	E-1	120-124	Income/Deductions	Rent and Royalty	3. Expenses	9
446.00-447.99	R11A.01-R11B.99	Taxes, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
450.00-.99	R12.01-R12.99	Utilities	No	No	Yes	E-1	129-133	Income/Deductions	Rent and Royalty	3. Expenses	11
451.00-452.99	R12A.01-R12B.99	Utilities, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
455.00-.99	R13.01-R13.99	Wages & Salaries	No	No	Yes	E-1	134-138	Income/Deductions	Rent and Royalty	3. Expenses	12
456.00-457.99	R13A.01-R13B.99	Wages & Salaries, M-3 Line 1 and 2	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
460.00-.99	R14.01-R14.99	Depreciation - Form 4562	Yes	No	Yes	E-1	139-142	Income/Deductions	Rent and Royalty	3. Expenses	13
465.00-.99	R15.01-R15.99	Amortization	Yes	No	Yes	E-1	144-147	Income/Deductions	Rent and Royalty	3. Expenses	15
470.00-499.99	R16.01-R16.99	Other Rental Deductions	No	Yes	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16A.01-R16A.99	Association Dues	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16B.01-R16B.99	Gardening	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16C.01-R16C.99	Licenses and permits	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21

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470.00-499.99	R16D.01- R16D.99	Management fees	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16E.01- R16E.99	Miscellaneous	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16F.01- R16F.99	Painting and decorating	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16G.01- R16G.99	Pest control	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16H.01- R16H.99	Plumbing and electrical	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16I.01- R16I.99	Rents - Real property	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16J.01- R16J.99	Rents - Personal property	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16K.01- R16K.99	Supplies	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21
470.00-499.99	R16L.01- R16L.99	Telephone	No	No	Yes	E-1	160-187	Income/Deductions	Rent and Royalty	3. Expenses	21