

**Modernized e-File
Information for
Authorized IRS *e-file*
Providers of
Forms 1120/1120S**

Tax Year 2003

Publication 4163
(revised January 27, 2004)

**INTERNAL REVENUE SERVICE
MISSION STATEMENT**

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Table of Contents

Part I – Introduction	Page
➤ Purpose	5
➤ Request for Publication	5
➤ Communications	
• Questions, Suggestions, or Concerns	6
• e-mail	6
• Quick Alerts	6
• e-Help Desk	7
• IRS Web Site	7
➤ Information Directories	
• The IRS <i>e-file</i> Telephone Directory	8
• The IRS e-file Address Book	9
Part II – Tax Year 2003 Filing Season Highlights	
➤ Modernized e-File (MeF) Overview	11
➤ Implementation Dates	12
• Return Due Date Chart	13
➤ Exclusions	14
➤ Attachments	15
➤ Duplicate Filing of International Forms with Philadelphia Processing Center	16
➤ Foreign Address	16
➤ Electronic Signature Alternatives	17
➤ Payment Options	18
➤ Address Changes	19
➤ Codes for Principal Business Activity (NAIC Codes)	20
➤ Acknowledgements	20
➤ Rejected Returns	20
➤ On-Line Filing	21
➤ Business Name Controls	22
EXHIBITS	
Exhibit 1 - Accepted Forms & Schedules for Form 1120/1120S	25
Exhibit 2 - Forms and Attachments Listing	28
Exhibit 3 - Foreign Country Codes	55
Exhibit 4 - Standard Street Address Abbreviations	59
Exhibit 5 - Valid ZIP Codes	62
Exhibit 6 - Codes for Principal Business Activity (NAIC Codes)	65
Exhibit 7 - Business Rules	74

PART I

INTRODUCTION

Purpose

This publication is designed to provide specific requirements and procedures for electronic filing through the Modernized e-File (MeF) system for Form 1120, U. S. Corporation Income Tax Return and for Form 1120S, U. S. Income Tax Return for an S Corporation.

This publication should be used in conjunction with the following corresponding publications:

- Publication 1345, *Handbook for Authorized IRS e-file Providers* - contains standardized information about the roles and responsibilities of IRS e-file providers i.e. software developers, transmitters and electronic return originators for all e-file programs. Any specific information regarding the 1120/1120S can be found in Publication 4163.
- Publication 4162, *Modernized e-File Test Package for Electronic Filers of Forms 1120/1120S* - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing (ATS) of 1120/1120S.
- Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters for Tax Year 2003* - contains the communication procedures, transmission formats, business rules and validation procedures to be used by software developers and transmitters to develop software for filing electronic 1120 and 1120S returns.

Request for Publication

This Publication and its' updates are available in "Draft" form at irs.gov using this link:

<http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html>

Or take the following steps on the IRS.gov website:

- Click on the e-File logo
- Click on IRS e-File for Business
- Click on IRS e-File for Business – Software Developers & Transmitters
- Click on Form 1120/1120S
- Go to User Guide & Publications; select the publication you need.
For subsequent tax years, copies of all MeF publications will be available for ordering on the IRS.gov website.

Communications

IRS has worked in partnership with many MeF stakeholders to develop the information contained within this publication. Your continued cooperation is requested. If you have any questions, suggestions or comments regarding this publication, or are aware of any errors (typographical, technical or usage), please let us know by e-mail at 1120@irs.gov or write to:

Internal Revenue Service
Janet Brown, OS: CIO:l: ET: D: G1
Stop 6150AUSC
P.O. Box 934
Austin, TX 78767

The following list of communication vehicles will be used to distribute information and updates to MeF stakeholders:

- e-mail - The 1120 Team maintains an e-mail distribution list of current and prospective partners. On an as needed basis, updates and other communications are distributed to the group. To have your e-mail address added to the group, please send an e-mail with your name, company name, and any other relevant contact information, including your role (Electronic Return Originator (ERO), Software Developer or Transmitter) to 1120@irs.gov.
- Quick Alerts is a FREE web based mass messaging system created for Authorized IRS *e-file* Providers, which include Software Developers, Transmitters, and Electronic Return Originators. Software Developers and Transmitters use their ETIN. EROs use their 6 digit EFIN. If you have received both an ETIN and an EFIN, then you should use your ETIN. The Quick Alerts messaging system uses a "push technology" program that can instantly disseminate messages to thousands of subscribers via pre-selected vehicle of choice(s): cell phone, e-mail, fax, telephone. After subscribing, EROs can receive communications 24 hours a day - 7 days a week, regarding processing delays, IRS *e-file* program updates, early notification of upcoming seminars and conferences. New subscribers may sign up at www.Envoyprofiles.com/quickalerts or through the links provided on the "Tax Professionals" page at www.irs.gov.

- The Ogden e-Help Desk has been designated to provide assistance for MeF software testing and live processing. Software developers, transmitters and electronic return originators may call the Ogden e-Help Desk at 1-866-255-0654.
- IRS Website—A link for helpful web pages can be found by going through the www.irs.gov home page. Click on the *e-file* logo for information about *e-file* options for business partners including a list of approved *e-file* business products.

IRS *e-file* Telephone Directory

Topic	Services Offered	Number
Application	<p>On-Line <i>e-file</i> Application (irs.gov) To obtain additional information regarding the e-services Registration and Online <i>e-file</i> Application process go to:</p> <p style="text-align: center;">http://www.irs.gov/taxpros/article/0,,id=109646,00.html</p> <p>Paper Application (Form 8633)</p> <p>Obtain answers to questions regarding applying to participate in the IRS e-file Program and about the status of application</p>	<p>1-866-255-0654 Outside US & US Territories 512-416-7750</p>
Electronic Funds Withdrawal (Direct Debit) Deposits	<p>Providers may check the status of payments and the status of cancel warehoused (deferred) payments</p>	<p>1-800-353-4537</p>
Forms by Fax	<p>Request forms thru IRS faxback system (Available 24 hours a day) (You must have the catalog five-digit number from tax package or catalog)</p>	<p>703-368-9694</p>
Publications & Tax Forms	<p>Order IRS publications and tax forms by phone</p>	<p>1-800-829-3676</p>
e-Help	<p>Obtain assistance with electronic business tax filing by calling the e-Help Desk</p>	<p>1-866-255-0654</p>
Tax Help	<p>Request IRS Tax Assistance Business Taxpayers</p>	<p>1-800-829-4933</p>
TeleTax (Recorded Tax Information)	<p>Listen to Automated tax help see topic numbers in tax package</p>	<p>1-800-829-4477</p>
Fraud	<p>Report suspicious activity in the IRS e-File Program by calling the 1-800 number or e-mailing to HQ-QRF@ci.irs.gov;</p>	<p>1-800-829-0433</p>

The IRS *e-file* Address Book

Application To Participate in the IRS *e-file* Program

Publication 3112 should be used for complete instructions for applying to participate in *e-file*. ERO's can use the two options below to apply to participate in the *e-file* program. The quickest way to apply is to use the on-line *e-file* application. For more information about on-line *e-file* application go to the link below:

--On-Line *e-file* Applications

<http://www.irs.gov/taxpros/article0,,id=109646,00.html>

You can also mail your paper application (Form 8633) to:

Internal Revenue Service
Andover Campus
Attn: EFU Acceptance
Testing Stop 983
PO Box 4099
Woburn, Ma. 01888-4099

--For Overnight Mail:

Internal Revenue Service
Andover Campus
Attn: EFU Acceptance
Testing Stop 983
310 Lowell Street
Andover, Ma. 05501-00001

Part II

**TAX YEAR
2003
FILING
SEASON
HIGHLIGHTS**

Modernized e-File (MeF) Overview

Beginning with the 2004 filing season, the Internal Revenue Service (IRS) is extending *e-file* capabilities to the 1120 family of taxpayers through the MeF system, which uses a new architecture for electronic filing. In doing so, IRS is introducing a more efficient and scalable *e-file* system. Modernized e-File includes several new features which are different from other e-file programs.

- File paperless; Form 8453-C and Form 8453-S must be scanned and transmitted electronically with the tax return or a Practitioner PIN must be used. IRS MeF will not accept paper copies of Form 8453-C or Form 8453-S.
- Electronically file and pay tax obligations at the same time; an Electronic Funds Withdrawal certification and payment document is available for electronic filing with the tax return.
- File tax returns year round; Corporate Income Tax Returns will be accepted throughout the year.
- Redesigned error condition codes with the error stated in plain English; Rejects are now referred to as “Business Rules” and have been restated to be specific in defining the location of the error.
- Eliminated the requirement of duplicate filing of certain international forms with the Philadelphia Submission Processing Center.
- File Fed/State beginning in 2005. Check with your Software Developer for availability of the Fed/State feature.

Implementation Dates

IRS will release the first two phases of MeF during 2004. IRS will begin accepting Release 1 forms on February 6, 2004 and Release 2 forms will be accepted beginning July 2004 (specific date to be announced). Exhibit 1, Accepted Forms and Schedules, for Forms 1120/1120S, identifies the 1120/1120S forms and schedules that will be accepted for Tax Year 2003 and the maximum number of forms that may be submitted with each return.

- Corporate Income Tax Returns will be accepted with tax periods ending December 2003 and subsequent.
- Fiscal Year returns will be accepted throughout the year (January through December). The first fiscal period accepted will be January 2004. A Fiscal Year tax return is a return whose tax period ends in a month other than December, and is not a Short Period or Final return.
- Corporate Income Tax Returns are due 2 ½ months after the end of the taxable year. For example, calendar year returns, with tax periods ending December, 2003, are due March 15, 2004. A corporate income tax return with a fiscal year ending tax period of January, 2004 is due April 15, 2004.

- The following chart depicts return due dates and due dates with an extension for specific tax periods.

RETURN DUE DATE CHART

Tax Period Beginning & Ending Dates	Tax Period	*Due Date (Weekends & Holidays Considered)	6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/03—12/31/03	200312	3/15/04	9/15/04	2003
2/1/03—1/31/04	200401	4/15/04	10/15/04	2003
3/1/03—2/28/04	200402	5/17/04	11/15/04	2003
4/1/03—3/31/04	200403	6/15/04	12/15/04	2003
5/1/03—4/30/04	200404	7/15/04	1/18/05	2003
6/1/03—5/31/04	200405	8/16/04	2/15/05	2003
7/1/03—6/30/04	200406	9/15/04	3/15/05	2003
8/1/03—7/31/04	200407	10/15/04	4/15/05	2003
9/1/03—8/31/04	200408	11/15/04	5/16/05	2003
10/1/03—9/30/04	200409	12/15/04	6/15/05	2003
11/1/03—10/31/04	200410	1/18/05	7/15/05	2003
12/1/03—11/30/04	200411	2/15/05	8/15/05	2003

* Legal Due Date is the 15th of each month.

Exclusions

Returns meeting the conditions below cannot currently be electronically filed.

- Final returns
- Short-year returns
- Returns with tax periods prior to December 2003
- 52-53 week filer returns
- Returns covering multiple tax periods
- Amended returns
- Bankruptcy returns
- Returns with pre-computed penalty and interest
- Prompt assessment
- Reasonable cause for failing to pay timely
- Reasonable cause for failing to file return timely
- Requests for overpayments to be applied to another account
- Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act
- Name change returns
- Returns with a foreign address in the entity section of the Form 1120
- Returns with the filer address in any of the American possessions
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form

Attachments

- MeF allows for two types of attachments:
 1. Attachments created with MeF software, and
 2. Binary attachments (scanned documents that cannot be created with MeF software).

Approved tax preparation software should provide the necessary instructions for creating and submitting all required attachments. IRS prepared the list of Forms and Attachments in Exhibit 2 to assist you in the preparation of electronic returns. The list includes items from the following sources:

- Required by the return. Example – a line on the form states “attach itemized schedule”
- Required by the form instructions. Example – instructions state “attach a statement to line XX...”

Approved MeF tax preparation software should provide the necessary instructions for creating and submitting these attachments. In addition, approved software should provide guidance for creating other attachments that are required by IRS Publications, Code, and/or Regulations.

MeF software may also provide Preparers the capability to scan or export documents in PDF format (i.e. Appraiser Statements, Meeting Notes, and Signature Documents) and submit them as binary attachments. **Only attachments that cannot be input into the MeF attachment software can be submitted as binary attachments.** Preparers will create PDF documents (scan or export) and submit them as electronic files attached to the MeF return. Check with your Software Provider to see if your software will support binary attachments.

- **Special Instructions for “schedule” attachments to Form 8865:**

In many instances information from various Form 1065, schedules will be the same required to be filed with the Form 8865, Return of US Person with Respect to Certain Foreign Partnerships schedules. If a taxpayer has already prepared the Form 1065 and has completed Schedules B, D, K, K1, L, M-1, M-2, do **NOT** attach the Form 1065 schedules to the return, instead the data from the Form 1065 schedules should be formatted into the corresponding Form 8865 schedules.

- **Special Instructions for Form 8838**

Form 8838, Consent to Extend the Time to Assess Tax Under Section 367 – Gain Recognition Agreement, will be made available on most software, however, because the consenting taxpayer signatures can only be present on the original Form 8838, the IRS will require that Form 8838 be submitted as a binary attachment to the electronic Forms 1120/1120S.

Duplicate Filing of International Forms with Philadelphia Submission Processing Center

MeF has eliminated the need for corporations to submit duplicate copies of the forms listed below to the Philadelphia Submission Processing Center (PSPC), when the form is attached electronically to the Form 1120/1120S.

- Form 5471---Information Return of US Persons With Respect To Certain Foreign Corporations
- Form 5472---Information Return of a 25% Foreign-Owned US Corporation or a Foreign Corporation Engaged in a US Trade or Business
- Form 5713---International Boycott Report

Foreign Address

MeF will not accept corporate income tax returns with a foreign address in the entity portion of the Form 1120 or 1120S until Release 2 is implemented. However, other forms or *any attachments* to the corporate income tax return may contain foreign addresses and be filed in Release 1.

There will be instances in the preparation of the tax returns, forms, or attachments when the preparer is directed to enter the two character Foreign Country Code. This code should always be the code of the Foreign Country or Foreign Sovereignty as recognized by the US State Department. For example; Scotland, Wales, and England are part of the foreign country United Kingdom. The Foreign Country Code for United Kingdom is UK. As well, the Balearic Islands are a part of Spain and should be coded as Spain, "SP". These are just a few examples. When entering foreign addresses in the return or forms, the state or republic (such as Scotland or England) can be entered with the city; "London, England" and the country as "United Kingdom" or "UK". (See Exhibit 3 for a list of the Foreign Country Codes)

Electronic Signature Alternatives

MeF requires taxpayers and Electronic Return Providers (EROs) to use one of the alternative signature options for signing electronic returns. Most software will provide the ERO with both signature options.

Practitioner PIN Option

The Practitioner PIN option can only be used if the taxpayer uses an ERO. This signature option allows the taxpayer and ERO to select a personal identification number (PIN), which they will use to sign their electronic tax return. The Practitioner PIN method consists of two PINs—one for the taxpayer and one for the ERO. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros. The ERO's PIN is an 11 position PIN. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select. The business taxpayer can select to enter their own PIN or they can authorize the ERO to enter the PIN they selected as their signature on the electronic return. The Forms 8879-C or 8879-S, IRS *e-file* Signature Authorization, will have to be completed by the taxpayer and ERO for each return that is prepared using the Practitioner PIN method.

Note: EROs should confirm the identity of the taxpayer when completing Form 8879-C or 8879-S, IRS e-file Signature Authorization, prior to transmitting returns to IRS. EROs participating in the Practitioner PIN method must retain Forms 8879-C and/or 8879-S for three years from the return due date or IRS Receive Date, whichever is later. **Do Not Mail** Form 8879-C or Form 8879-S to IRS.

Scanned Form 8453 Option

If this option is chosen, the ERO or taxpayer must ensure that the software they are using allows for binary attachments. (See section titled Attachments in this document). The Forms 8453-C or 8453-S will be completed and signed by all required parties and then scanned into a PDF document and inserted into the electronic return as a binary attachment. The binary attachment must be named "8453 Signature Document". The software you use will provide instructions for including the scanned document with your electronic tax return.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer (whether it was before transmitting or if the return was rejected after transmission) returns can be corrected and transmitted without new signatures or authorizations if changes are not more than \$150 to "Total Income" or more than \$100 to "Taxable income". If the changes are more than the amounts listed, the taxpayer is required to sign a new 8453 or 8879 and must be given a copy of the applicable document (either paper or electronic).

Note: This option is the only signature method available for a taxpayer who is filing through an On-Line Provider.

Payment Options

Corporate business taxpayers can e-file and pay balance dues returns electronically in a single step. You can authorize an electronic funds withdrawal to pay the balance due on a Form 1120 or 1120S through the new MeF system using the following options.

Electronic Federal Tax Payment System (EFTPS)

Pay all of your taxes electronically using the Electronic Federal Tax Payment System (EFTPS). Once you are enrolled, you can pay all types of taxes year round. For more information on electronic deposit options, visit www.irs.gov/efile and click on "Electronic Payment Options".

Electronic Funds Withdrawal (EFW)

An optional Electronic Funds Withdrawal (EFW) is available with balance due returns. The corporation may authorize the US Department of Treasury (through a Treasury Financial Agent) to transfer money from their bank account to the Treasury account. The Form 8453-C/8453-S or 8879-C/8879-S Jurat must be signed to authorize the agreement between IRS and their Financial Agent to initiate an EFW (direct debit payment). EFW payments will be withdrawn in a single transaction. The electronic payment record must be included in the transmission of the corporate income tax return.

Credit Cards

The IRS announced a policy decision in 2002 which allows business e-filers to pay their balance due by credit card. This is a unique opportunity for the tax preparation software industry to incorporate a credit card tax payment option in the Forms 1120 and 1120S software. If you are interested in paying with a credit card, please contact your software developer regarding development of this feature. The credit card payment feature is available only as a part of the 1120/1120S software.

Address Changes

➤ **Domestic Address**

Forms 1120/1120S MeF will accept all domestic address changes as shown by the corporation in the entity portion of the tax return. IRS will update the corporation's entity information with the change of address.

➤ **Foreign Address**

Forms 1120/1120S MeF will not accept changes to foreign addresses. Corporation's must submit Form 8822, Change of Address, to IRS to update or change a foreign address. Form 8822 can be downloaded through the IRS Web Site, www.irs.gov.

➤ **Standard Street Address Abbreviations**

Exhibit 4, Standard Street Address Abbreviations, is included in this Publication. The list is comprised of common abbreviations that are recognized by the US Postal Service.

➤ **Valid ZIP Codes**

Exhibit 5, Valid ZIP Codes, is included in this Publication.

North American Industry Classification (NAIC Codes) Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System. Exhibit 6 provides a list of the valid codes for Principal Business Activity Codes (NAIC Codes).

Acknowledgements

The IRS electronically acknowledges the receipt of all transmissions and returns. Each return in a transmission is either accepted or rejected for specific reasons. Returns which meet the processing criteria are considered "filed" as soon as the return is accepted. Rejected returns fail to meet processing criteria and are considered "not filed." The acknowledgement identifies the source of the reject and uses business rules to explain the problem. A business rule will explain why the transmission or return rejected (See Exhibit 7, Business Rules). Note: Only Business Rules for Release 1 are included, notification of changes to business rules will be sent out via the "Quick Alerts" Communication System).

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer (whether it was before transmitting or if the return was rejected after transmission) returns can be corrected and transmitted without new signatures or authorizations if changes are not more than \$150 to "Total Income" or more than \$100 to "Taxable income". If the changes are more than the amounts listed, the taxpayer is required to sign a new 8453 or 8879 and must be given a copy of the applicable document (either paper or electronic).

The ERO must, at the request of the corporation, provide the Return ID Number and the date the electronic return was accepted by the IRS. The ERO must also, if requested, supply the electronic postmark, if the Transmitter provided one.

Rejected Returns

If the Service rejects the corporate return for processing and the reason for the rejection cannot be corrected and retransmitted, the ERO must take reasonable steps to inform the taxpayer of the rejection within 24 hours. When the ERO advises the taxpayer that the return has not been filed, the ERO must provide the taxpayer with the Business Rule explanation (See Exhibit 7). If the electronic return cannot be accepted for processing, the taxpayer must file a paper return. In order to be filed timely, the paper return must be filed by the later of the due date of the return or five (5) calendar days after the date the Service gives notification the return is rejected. The paper return should include an explanation of why the return is being filed after the due date and include a copy of the reject notification.

On-Line Filing

On-Line Filing is a method of electronic filing through a personal computer. The corporation submits the electronic return from a personal computer to an authorized *e-file* On-Line Provider. An Intermediate Service Provider may be involved to assist in processing tax return information between the corporation and the On-Line Provider.

In addition to requirements of all Transmitters in the IRS *e-file* program, a Transmitter participating in On-Line Filing has some additional responsibilities.

When participating in On-Line Filing, the On-Line Provider must:

1. Ensure that it uses an EFIN or ETIN obtained for On-Line Filing;
2. Ensure that Intermediate Service Provider's EFIN is included in the electronic return data, when applicable;
3. Ensure that the corporation complied with the requirement to properly complete and attach the scanned Form 8453-C or Form 8453-S signature document.
4. Notify the corporation or the Intermediate Service Provider of the status of a return by:
 - sending an electronic transmission, when applicable, within two work days of retrieving the acknowledgement file, or;
 - mailing a written notification within one work day of retrieving the acknowledgment file;
5. Provide the Internet Protocol (IP) information. The information consists of the IP Address, and in addition, the IP Date and IP Time.
6. Not enter into agreements with companies to allow access to On-Line Filing without the company being able to trace the IP Address to a particular date and time;
7. Include the Originator Type, "On-Line Filer", in the Return Header.
8. The Transmitter must notify the corporation of the following:
 - Accepted Returns
 - date the transmission was accepted
 - Rejected Returns;
 - Date the return was rejected
 - The Business Rule resulting in the Reject condition
 - What steps the corporation needs to take to correct the error

Business Name Controls

The following Business Name Control rules and examples are provided to assist you in the preparation of the corporation tax return.

If after reading this section you still cannot determine your business name control you may contact the e-Help Desk at 1-(866) 255-0654.

Business Name Control General Information:

- The Name Control consists of up to four alpha and/or numeric characters.
- The Name Control should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the corporation name.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.
- Note: Do not include "dba" as part of the Name Control. The initials stand for "doing business as".

Business Name Control Valid Characters:

- Numeric (0- 9)
- Alpha (A-Z)
- Hyphen (-),
- Ampersand (&)

Business Name Control Special Rule:

- If an invalid character is used in the name line, drop the special character from the taxpayer's name. Example: 4U.com. The Name Control should be "4UCO".

Examples:

Name Control Underlined	Name Control	Rule
<u>S</u> umac Field Plow Inc. <u>11</u> th Street Inc. <u>P & P</u> Company <u>Y-Z</u> Drive Co <u>ZZZ</u> Club <u>P</u> alm Catalpa Ltd. <u>Fir</u> Homeowners Assn.	SUMA 11 TH P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.
The <u>W</u> illow Co. The <u>H</u> awthorn	WILL THEH	When determining a corporation name control, omit "The" when it is

		followed by more than one word. Include the word "The" when it is followed by only one word.
<u>John</u> Hackberry PA <u>Sam</u> Sycamore SC <u>Carl</u> Eucalyptus M.D.P.A.	John SAMS CARL	If an individual name contains any of the following abbreviations, treat as the business name of a corporation: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The <u>Joseph</u> Holly Fund The <u>Joseph</u> Holly Foundation Kathryn Fir Memorial Fdn.	JOSE JOSE KATH	Apply Corporate Name Control rules when the organization name contains "Fund", "Foundation", or "Fdn".
<u>City</u> of Fort Hickory Board <u>Walnut</u> County Employees Association <u>Rho</u> Alpha Chapter Alpha Tau Fraternity <u>House</u> Assn. of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to chapter names of national fraternal organizations.

EXHIBITS

Exhibit 1**Accepted Forms and Schedules for Forms 1120/1120S for Tax Year 2003**

Forms that are not shaded will be included in Release 1. Forms that are shaded will be included in Release 2. For forms marked with an asterisk, you can only attach one form to Form 1120 or 1120S, and only one to each Form 8865. For example, Form 3468 can be attached to Form 1120 or Form 1120S, and to each Form 8865. As a result, you can have multiple Forms 3468 attached to a return.

Form	1120	1120S
Form 1120	1	0
Schedule D (Form 1120)	1	0
Schedule H (Form 1120)	1	0
Schedule N (Form 1120)	1	0
Schedule PH (Form 1120)	1	0
Form 1120S	0	1
Schedule D (Form 1120S)	0	1
Schedule K-1 (Form 1120S)	0	Unbounded
Schedule N (Form 1120)	0	1
Form 851	1	0
Form 926	Unbounded	Unbounded
Form 970	1	1
Form 972	Unbounded	0
Form 973	1	0
Form 982	1	1
Schedule F (Form 1040)	1	1
Form 1118	Unbounded	Unbounded
Schedule I (Form 1118)	Unbounded	Unbounded
Schedule J (Form 1118)	1	1
Form 1122	Unbounded	0
Form 2220	1	1
Form 2439	Unbounded	0
Form 3115	Unbounded	Unbounded
Form 3468*	Unbounded	Unbounded
Form 3800	1	0
Form 4136	1	1
Form 4255*	Unbounded	Unbounded
Form 4466	1	1
Form 4562	Unbounded	Unbounded
Form 4626	1	1
Form 4684	Unbounded	Unbounded
Form 4797*	Unbounded	Unbounded
Form 5452	1	1
Form 5471	Unbounded	Unbounded
Schedule J (Form 5471)	Unbounded	Unbounded

Form	1120	1120S
Schedule M (Form 5471)	Unbounded	Unbounded
Schedule O (Form 5471)	Unbounded	Unbounded
Form 5472	Unbounded	Unbounded
Form 5712-A	Unbounded	0
Form 5713	Unbounded	Unbounded
Schedule A (Form 5713)	Unbounded	Unbounded
Schedule B (Form 5713)	Unbounded	Unbounded
Schedule C (Form 5713)	1	1
Form 5735	Unbounded	0
Schedule P (Form 5735)	Unbounded	0
Form 5884*	Unbounded	Unbounded
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 8050	1	1
Form 8082	1	1
Form 8271*	Unbounded	Unbounded
Form 8275	Unbounded	Unbounded
Form 8275-R	Unbounded	Unbounded
Form 8283	Unbounded	Unbounded
Form 8586*	Unbounded	Unbounded
Form 8594	Unbounded	Unbounded
Form 8609	Unbounded	Unbounded
Schedule A (Form 8609)	Unbounded	Unbounded
Form 8611	Unbounded	Unbounded
Form 8621	Unbounded	Unbounded
Form 8697	Unbounded	Unbounded
Form 8716	1	1
Form 8810	1	0
Form 8816	Unbounded	0
Form 8820	1	1
Form 8824	Unbounded	Unbounded
Form 8825*	0	Unbounded
Form 8826	1	1
Form 8827	1	1
Form 8830	1	1
Form 8832	Unbounded	0
Form 8833	Unbounded	Unbounded
Form 8834	1	1
Form 8835	1	1
Form 8838	Unbounded	Unbounded
Form 8844	1	1
Form 8845	1	1
Form 8846	1	1

Form	1120	1120S
Form 8847	1	1
Form 8860	1	1
Form 8861	1	1
Form 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded
Form 8866	1	1
Form 8873	Unbounded	Unbounded
Form 8874	1	1
Form 8881	1	1
Form 8882	1	1
Form 8883	Unbounded	Unbounded
Form 8884	1	1
Form 8886	Unbounded	Unbounded
Form T (Timber)	Unbounded	Unbounded

Exhibit 2

Forms and Attachments Listing

Form	Form Name/Dependency	Reference	1120/ 1120S
Form T (Timber)	Forest Industries Schedule		1120/ 1120S
	<ul style="list-style-type: none"> Acquisition Information on Timber-Cutting Rights on a Pay-As-Cut Basis Statement 	Instructions for Part I, top of Page 2	
	<ul style="list-style-type: none"> Explanation of Unit Type Used Statement 	Part II, top of Page 3	
	<ul style="list-style-type: none"> Section 631(a) Attachment 	Part II, Page 4, Lines 28-33	
	<ul style="list-style-type: none"> Profit or Loss Information on Timber-Cutting Rights on a Pay-As-Cut Basis Statement 	Instructions for Part III, at top of Page 5	
	<ul style="list-style-type: none"> Currently Deductible Expenditures for Other Silvicultural Activities Schedule 	Part IV, Page 6, Line 42	
851	Affiliations Schedule		1120
	<ul style="list-style-type: none"> Allowed Loss Under Section 1.1502-35T(c)5 or Section 1.337(d)-2T(c) Statement 	Part III, line (d)	
926	Return by a U.S. Transferor of Property to a Foreign Corporation		1120/ 1120S
	<ul style="list-style-type: none"> Recognize Income Under Temporary Regulations Statement 	Part III, Line 13	
970	Application To Use LIFO Inventory Method		1120/ 1120S
	<ul style="list-style-type: none"> Detailed Analysis of All Inventories Statement 	Part I, Line A	
	<ul style="list-style-type: none"> Beginning Inventory Not Valued at Cost Explanation 	Part I, Line C	
	<ul style="list-style-type: none"> Inventory Not Taken at Actual Cost Explanation 	Part I, Line D	
	<ul style="list-style-type: none"> Adjustment Not Included in Income Over 3 Years Explanation 	Part II, Line 3	
	<ul style="list-style-type: none"> Goods Not Treated as Acquired Explanation 	Part II, Line 5	
	<ul style="list-style-type: none"> Other Methods Use Explanation 	Part II, Line 7a	
	<ul style="list-style-type: none"> Pooling Method Statement 	Part II, Line 9	
	<ul style="list-style-type: none"> LIFO Computation Method for Dollar-Value Pooling Attachment 	Part II, Line 10	
	<ul style="list-style-type: none"> Cost System Used Statement 	Part II, Line 11	
	<ul style="list-style-type: none"> LIFO Inventory Method Used Before Statement 	Part II, Line 13	
972	Consent of Shareholder to Include Specific Amount in Gross Income		1120
	<ul style="list-style-type: none"> Gross Income and Consent Distribution Discrepancy Statement 	Important Note between Line 1 and Schedule A	
973	Corporation Claim for Deduction for Consent Dividends		1120
	No Dependencies		
982	Reduction of Tax Attributes Due to Discharge of Indebtedness		1120/ 1120S
	<ul style="list-style-type: none"> Election to Reduce the Basis of Depreciable Property Under IRC 108(b)(5) Statement 	Line 5	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Statement describing Transactions Under Section 1081 – Part III 	Part III	
	<ul style="list-style-type: none"> Statement if the Corporation Desires to Have Basis Adjusted in a Different Manner 	Part III	
1040 Sch F	Profit or Loss From Farming		1120/ 1120S
	<ul style="list-style-type: none"> Commodity Credit Corporation Loan Detail Cash Method Statement 	Schedule F (Form 1040) Instructions, Page 3, Lines 7a through 7c	
	<ul style="list-style-type: none"> Postponement of Crop Insurance and Disaster Payments Statement 	Part I, Line 8c	
	<ul style="list-style-type: none"> Explanation of Additional Interest Deduction Statement 	Schedule F (Form 1040) Instructions, Page 5, Lines 23a and 23b	
	<ul style="list-style-type: none"> Form 1098 Recipients Statement 	Schedule F (Form 1040) Instructions, Page 5, Lines 23a and 23b	
	<ul style="list-style-type: none"> Commodity Credit Corporation Loan Detail Accrual Method Statement 	Schedule F (Form 1040) Instructions, Page 6, Lines 39 through 41c	
1118	Foreign Tax Corporation		1120/ 1120S
	<ul style="list-style-type: none"> Financial Services Income Statement 	Form 1118 Instructions	
	<ul style="list-style-type: none"> Currency Conversion Statement 	Form 1118 Instructions	
	<ul style="list-style-type: none"> Other Income Statement 	Schedule A Line 7	
	<ul style="list-style-type: none"> Foreign Taxes Paid, Accrued and Deemed Paid Statement 	Schedule B Part I Line 1	
	<ul style="list-style-type: none"> Total Carryover of Foreign Taxes Schedule 	Schedule B Part II Line 4	
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule C, Part I, Line 4	
	<ul style="list-style-type: none"> Accumulated Profits For Tax Year Schedule 	Schedule C, Part II, Line 4	
	<ul style="list-style-type: none"> Earnings and Profits Schedule 	Schedule C, Part III, Line 4	
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule D, Part I, Section A, Line 4	
	<ul style="list-style-type: none"> Accumulated Profits For Tax Year Schedule 	Schedule D, Part I, Section B, Line 4	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule D, Part II, Section A, Line 4	
	<ul style="list-style-type: none"> Accumulated Profits For Tax Year Schedule 	Schedule D, Part II, Section B, Line 4	
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule E, Part I, Line 4	
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule E, Part II, Line 4	
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule E, Part III, Line 4	
	<ul style="list-style-type: none"> Foreign Branch Income Statement 	Schedule F, Line 1	
	<ul style="list-style-type: none"> Reduction of Taxes Under Section 901e Schedule 	Schedule G Line A	
	<ul style="list-style-type: none"> Reduction of Taxes for Section 6038c Penalty Schedule 	Schedule G Line D	
	<ul style="list-style-type: none"> Other Reduction of Taxes Schedule 	Schedule G Line E	
1118 Sch I	Reduction of Oil and Gas Extraction Taxes		1120/ 1120S
	<ul style="list-style-type: none"> Currency Conversion Statement 	Schedule I F1118 Instructions	
	<ul style="list-style-type: none"> Foreign Oil and Gas Extraction Taxes Paid or Accrued Schedule 	Part I, Col 12 (A-G)	
	<ul style="list-style-type: none"> Foreign Oil and Gas Extraction Taxes Deemed Paid Schedule 	Part I, Col 13 (A-G)	
	<ul style="list-style-type: none"> Carryover or Carry-back of Disallowed Credits 	Part II, Line 4	
1118 Sch J	Adjustments to Separate Limitation Income (Loss)		1120/ 1120S
	<ul style="list-style-type: none"> Annual Recapture Revocable Election Statement 	Part I, Col (i), Line 5	
1120	U.S. Corporation Income Tax		
	<ul style="list-style-type: none"> Form 1122 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8271 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 851 	Form 1120, Box A1	
	<ul style="list-style-type: none"> Schedule PH (Form 1120) 	Form 1120, Box A2	
	<ul style="list-style-type: none"> Ownership Interest in a FASIT Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Stock Ownership in Foreign Corporation Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Transfer to a Corporation Controlled by the Transferor Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Election to Amortize Start-Up Expenditures Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Election to Amortize Organizational Expenditures Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Dual Consolidated Losses Statement 	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> • Mark-to-Market Accounting Method Election 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • De Minimis Exception Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> • Post-Completion Adjustments Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> • Delayed Reapplication Method Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> • Simplified Marginal Impact Method Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> • Controlled Foreign Partnership Reporting Statement 	Form 8865 Instructions	
	<ul style="list-style-type: none"> • Certificate for Members of Controlled Group Statement 	Form 5713 Instructions	
	<ul style="list-style-type: none"> • Protective Statement 	Form 8621 Instructions	
	<ul style="list-style-type: none"> • Election Not to Claim Special Depreciation Allowance 	Form 4562 Instructions	
	<ul style="list-style-type: none"> • Form 1120 Schedule H 	Form 8716 Instructions	
	<ul style="list-style-type: none"> • Disallowance of Deduction for Employee Compensation in Excess of \$1 Million statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Form 3115 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Form 8716 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Form 8873 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Gross Receipts Installment Sales Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Non-accrual Experience Method Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Schedule D 	Form 1120, Line 8	
	<ul style="list-style-type: none"> • Form 4797 	Form 1120, Line 9	
	<ul style="list-style-type: none"> • Form 4684 	Form 4684 Instructions	
	<ul style="list-style-type: none"> • Form 8816 	Form 8816 Instructions	
	<ul style="list-style-type: none"> • Itemized Other Income Schedule 	Form 1120, Line 10	
	<ul style="list-style-type: none"> • Bad Debts-Current Year's Provision Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Form 4562 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Interest Deduction Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Charitable Contributions Declaration Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Charitable Contributions Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> • Form 8283 	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Form 4562 	Form 1120, Line 20	
	<ul style="list-style-type: none"> Form T (Timber) 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8816 	Form 8816 Instructions	
	<ul style="list-style-type: none"> Itemized Other Deductions Schedule 	Form 1120, Line 26	
	<ul style="list-style-type: none"> Form 6198 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Itemized Net Operating Loss Deductions Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> NOL Special Rules Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8816 	Form 8816 Instructions	
	<ul style="list-style-type: none"> Estimated Tax Payments Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 2439 	Form 1120, Line 32f	
	<ul style="list-style-type: none"> Form 4136 	Form 1120, Line 32g	
	<ul style="list-style-type: none"> Form 2220 	Form 1120, Line 33	
	<ul style="list-style-type: none"> Form 8050 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Refigured Closing Inventory Statement 	Form 1120 Instructions, Schedule A, Line 1	
	<ul style="list-style-type: none"> Additional Section 263A Costs Schedule 	Form 1120, Schedule A, Line 4	
	<ul style="list-style-type: none"> Itemized Other Costs Schedule 	Form 1120, Schedule A, Line 5	
	<ul style="list-style-type: none"> Other Valuing Closing Method Statement 	Form 1120, Schedule A, Line 9a(iii)	
	<ul style="list-style-type: none"> Form 970 	Form 1120, Schedule A, Line 9c	
	<ul style="list-style-type: none"> Change in Inventory Statement 	Form 1120, Schedule A, Line 9f	
	<ul style="list-style-type: none"> Dividends on Debt-Financed Stock Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Dividends from Domestic Corporations-Small Business Investment Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8621 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 5471 	Form 1120, Schedule C, Line 14	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Other Dividends Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Controlled Group Apportionment Plan Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Tax Computation for Each Member of a Controlled Group Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Controlled Group Additional Tax Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8621 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Controlled Group Computation Worksheet Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 1120-L (Binary Attachment) 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 4626 	Form 1120, Schedule J, Line 4	
	<ul style="list-style-type: none"> Form 1118 	Form 1120, Schedule J, Line 6a	
	<ul style="list-style-type: none"> Form 5735 	Form 1120, Schedule J, Line 6b	
	<ul style="list-style-type: none"> Non-Conventional Source Fuel Credit Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8834 	Form 1120, Schedule J, Line 6c	
	<ul style="list-style-type: none"> Form 3800 	Form 1120, Schedule J, Line 6d	
	<ul style="list-style-type: none"> Form 3468 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 5884 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 6478 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 6765 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8586 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8830 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8826 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8835 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8844 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8845 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8846 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8820 	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Form 8847 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8861 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8874 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8881 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8882 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8884 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8827 	Form 1120, Schedule J, Line 6e	
	<ul style="list-style-type: none"> Form 8860 	Form 1120, Schedule J, Line 6f	
	<ul style="list-style-type: none"> Form 4255 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8611 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8697 	Form 8697 Instructions	
	<ul style="list-style-type: none"> Form 8866 	Form 8866 Instructions	
	<ul style="list-style-type: none"> Other Tax and Interest Schedule 	Form 1120, Schedule J, Line 10	
	<ul style="list-style-type: none"> Total Tax Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> 50% Voting Stock of Domestic Corporation Statement 	Form 1120, Schedule K, Line 3	
	<ul style="list-style-type: none"> Anyone Owned 50% or More of Corporation's Voting Stock Statement 	Form 1120, Schedule K, Line 5	
	<ul style="list-style-type: none"> Form 5452 	Form 1120, Schedule K, Line 6	
	<ul style="list-style-type: none"> Form 5472 	Form 1120, Schedule K, Line 7c	
	<ul style="list-style-type: none"> Temporary Regulations Section 1.1502-21T(b)(3)(i) or (ii) Statement 	Form 1120, Schedule K, Line 11	
	<ul style="list-style-type: none"> Itemized Other Current Assets Schedule 	Form 1120, Schedule L, Lines 6(b) or 6(d)	
	<ul style="list-style-type: none"> Itemized Other Investments Schedule 	Form 1120, Schedule L, Lines 9(b) or 9(d)	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Itemized Other Assets Schedule 	Form 1120, Schedule L, Lines 14(b) or 14(d)	
	<ul style="list-style-type: none"> Itemized Other Current Liabilities Schedule 	Form 1120, Schedule L, Lines 18(b) or 18(d)	
	<ul style="list-style-type: none"> Itemized Other Liabilities Schedule 	Form 1120, Schedule L, Lines 21(b) or 21(d)	
	<ul style="list-style-type: none"> Retained Earnings—Appropriated Schedule 	Form 1120, Schedule L, Lines 24(b) or 24(d)	
	<ul style="list-style-type: none"> Adjustments to Shareholder's Equity Schedule 	Form 1120, Schedule L, Lines 26(b) or 26(d)	
1120 Sch D	Capital Gains and Losses		1120
	<ul style="list-style-type: none"> Unused Capital Loss Carryover Computation Schedule 	Part I Line 4	
	<ul style="list-style-type: none"> Explanation of Other Basis for Short Term Capital Gains and Losses 	Part I Line 1(e) Part II Line 6(e)	
	<ul style="list-style-type: none"> SSBIC Election to Postpone Short Term Gain Statement 	Part I Line 1(f) Part II Line 6(f)	
1120 Sch H	Section 280H Limitations for a Personal Service Corporation (PSC)		1120
	No Dependencies		
1120 Sch N	Foreign Operations of U.S. Corporations		
	<ul style="list-style-type: none"> Foreign Entities Owned Statement 	Line 1	1120
	<ul style="list-style-type: none"> 10% Interest Owned in Foreign Partnership Statement 	Line 3	
	<ul style="list-style-type: none"> Form 5471 	Line 4a	
	<ul style="list-style-type: none"> Form 8873 	Line 7a	
1120 Sch PH	U.S. Personal Holding Company (PHC)		1120
	<ul style="list-style-type: none"> Excess Expenses and Depreciation Statement 	Part I, Line 3	
	<ul style="list-style-type: none"> Statement of Federal and Foreign Taxes Not Deducted in Figuring Taxable Income 	Part I, Line 5	
	<ul style="list-style-type: none"> Schedule of Income Tax on Net Capital Gain 	Part I, Line 8b	
	<ul style="list-style-type: none"> Schedule of Excluded Interest Income 	Part II, Line 15b	
	<ul style="list-style-type: none"> Statement of Deductions Allocable to Rent 	Part II, Line 18b	
	<ul style="list-style-type: none"> Statement of Deductions Allocable to Mineral, Oil and Gas Royalties 	Part II, Line 19b	
	<ul style="list-style-type: none"> Statement of Repairs, Insurance and Other Section 162 Expenses 	Part V, Line 1(e)	
	<ul style="list-style-type: none"> Statement of Names and Addresses of Persons Paying Rent and Other Compensation 	Part V, Line 2	
	<ul style="list-style-type: none"> Attach Forms 972 and 973 (Not effective until Release 2) 	Part VI, Line 2	
	<ul style="list-style-type: none"> Statement of Dividend Carryover from Preceding Years 	Part VI, Line 4	
1120S	U.S. Income Tax Return for an S Corporation		1120S

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Mark-to-Market Accounting Method Election 	1120S Instructions	
	<ul style="list-style-type: none"> Stock Ownership in Foreign Corporation Statement 	1120S Instructions	
	<ul style="list-style-type: none"> Transfer to a Corporation Controlled by the Transferor Statement 	1120S Instructions	
	<ul style="list-style-type: none"> Protective Statement 	Form 8621 Instructions	
	<ul style="list-style-type: none"> Election to Amortize Start-Up Expenditures Statement 	1120S Instructions	
	<ul style="list-style-type: none"> Election to Amortize Organizational Expenditures Statement 	1120S Instructions	
	<ul style="list-style-type: none"> Gross Receipts Installment Sales Schedule 	Form 1120S Instructions	
	<ul style="list-style-type: none"> Non-accrual Experience Method Schedule 	1120S Instructions	
	<ul style="list-style-type: none"> Itemized Other Income (loss) Schedule 	1120S Instructions	
	<ul style="list-style-type: none"> Ordinary Income/Loss Statement 	1120S Instructions	
	<ul style="list-style-type: none"> Interest Deduction Statement 	1120S Instructions	
	<ul style="list-style-type: none"> Other Deductions Schedule 	1120S Instructions	
	<ul style="list-style-type: none"> Excess Net Passive Income Tax Schedule 	1120S Instructions	
	<ul style="list-style-type: none"> Form 1120 Computation Schedule 	1120S Instructions	
	<ul style="list-style-type: none"> De Minimis Exception Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> Post-Completion Adjustments Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> Delayed Reapplication Method Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> Simplified Marginal Impact Method Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> Controlled Foreign Partnership Reporting Statement 	Form 8865 Instructions	
	<ul style="list-style-type: none"> Certificate for Member of a Controlled Group Statement 	Form 5713 Instructions	
	<ul style="list-style-type: none"> Election Not to Claim Special Depreciation Allowance 	Form 4562 Instructions	
	<ul style="list-style-type: none"> Refigured Closing Inventory Statement 	1120S, Sch A Line 1 Instructions	
	<ul style="list-style-type: none"> Additional Section 263A Cost Schedule 	1120S, Sch A Line 4	
	<ul style="list-style-type: none"> Itemized Other Costs Schedule 	1120S, Sch A Line 5	
	<ul style="list-style-type: none"> Other Valuing Closing Method Statement 	1120S, SchA, Line 9(a)iii	
	<ul style="list-style-type: none"> Change in Inventory Statement 	1120S, SchA, Line 9f	
	<ul style="list-style-type: none"> 50% Voting Stock Statement 	1120S, SchB Line 3	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Sch K-1 	1120S, Line G	
	<ul style="list-style-type: none"> Ordinary Income/Loss Passive Business Activities Statement 	1120S, Sch K Line 1	
	<ul style="list-style-type: none"> Ordinary Income/loss At-Risk Activities Statement 	1120S, SchK Line 1	
	<ul style="list-style-type: none"> Net Income/Loss Passive Rental Real Estate Activities Statement 	1120S, Sch K Line 2	
	<ul style="list-style-type: none"> Net Income/loss At-Risk Real Estate Activities Schedule 	1120S, Sch K Line 2	
	<ul style="list-style-type: none"> Expenses From Other Rental Activities Schedule 	1120S, Sch K Line 3b	
	<ul style="list-style-type: none"> Income and Expenses From Other Passive Rental Activities Statement 	1120S, Sch K Line 3a & 3b	
	<ul style="list-style-type: none"> Income and Expenses From Other Rental At-Risk Activities Statement 	1120S, Sch K Line 3a & 3b	
	<ul style="list-style-type: none"> 1120S Schedule D 	1120S, Sch K Line 4d2; 1120S Sch K Line 4e2	
	<ul style="list-style-type: none"> Other Portfolio Income/Loss Statement 	1120S, Sch K Line 4f	
	<ul style="list-style-type: none"> REMIC Statement 	1120S, Sch K Line 4f	
	<ul style="list-style-type: none"> Passive Activity Section 1231 Gain/Loss Statement 	1120S, Sch K Line 5	
	<ul style="list-style-type: none"> At-Risk Activity Section 1231 Gain/Loss Statement 	1120S, Sch K Line 5	
	<ul style="list-style-type: none"> Other Income (Loss) Schedule 	1120S, Sch K Line 6	
	<ul style="list-style-type: none"> Passive Activity Other Income (Loss) Schedule 	1120S, Sch K Line 6	
	<ul style="list-style-type: none"> At-Risk Activity Other Income (Loss) Statement 	1120S, Sch K Line 6	
	<ul style="list-style-type: none"> Charitable Contributions Schedule 	1120S, Sch K Line 7	
	<ul style="list-style-type: none"> Section 179 Zone Enterprise Property Statement 	1120S, Sch K Line 8	
	<ul style="list-style-type: none"> Itemized Deductions Related to Portfolio Income (loss) Statement 	1120S, Sch K Line 9	
	<ul style="list-style-type: none"> Itemized Other Deductions Statement 	1120S, Sch K Line 10	
	<ul style="list-style-type: none"> Low-Income Housing Credit Statement 	1120S Sch K Line 12b	
	<ul style="list-style-type: none"> Qualified Rehabilitation Expenditures Statement 	1120S, Sch K Line 12c	
	<ul style="list-style-type: none"> Credits Related to Rental Real Estate Activities Statement 	1120S, Sch K Line 12d	
	<ul style="list-style-type: none"> Credits Related to Other Rental Activities Statement 	1120S, Sch K Line 12e	
	<ul style="list-style-type: none"> Itemized Other Credits Schedule 	1120S, Sch K Line 13	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Non-conventional Source Fuel Credit Schedule	1120S, Sch K Line 13	
	• Adjusted Gain or Loss Schedule	1120S, Sch K Line 14b	
	• Other Adjustments and Tax Preference Items Schedule	1120S, Sch K Line 14e	
	• Gross Income Sourced at Shareholder Level Schedule	1120S, Sch K Line 15c	
	• Foreign Gross Income at Corporate Level Listed Categories Schedule	1120S, Sch K Line 15d2	
	• Deductions Listed Categories Schedule	1120S, Sch K Line 15f2	
	• Total Foreign Taxes Schedule	1120S, Sch K Line 15g	
	• Reduction in Taxes Schedule	1120S, Sch K Line 15h	
	• Other Items and Amounts Schedule	1120S, Sch K	
	• Termination of Shareholder's Interest Statement	1120S, Sch K	
	• Qualifying dispositions statement	1120S, Sch K	
	• Itemized Other Current Assets Schedule	1120S, Sch L Line 6b or 6d	
	• Itemized Other Investment Schedule	1120S, Sch L Line 9b or 9d	
	• Itemized Other Assets Schedule	1120S, Sch L Line 14b or 14d	
	• Itemized Other Current Liabilities Schedule	1120S, Sch L Line 18b or 18d	
	• Itemized Other Liabilities Schedule	1120S, Sch L Line 21b or 21d	
	• Adjustments to Shareholders Equity Schedule	1120S, Sch L Line 25b or 25d	
	• Accumulated Adjustments Account-Other Additions Schedule	1120S, Sch M2 Line 3a	
	• Accumulated Adjustments Account-Other Reductions Schedule	1120S, Sch M2 Line 5a	
	• Other Adjustments Account – Other Additions Schedule	1120S, Sch M2 Line 3b	
	• Other Adjustments Account – Other Reductions Schedule	1120S, Sch M2 Line 5b	
	• Source of Distribution Election Statement	1120S, Sch M2	
	• Form 3115	1120S	
	• Form 8716	1120S	
	• Form 8873	1120S	
	• Form 8271	1120S	
	• Form 982	1120S	
	• Form 5452	1120S	
	• Form 6198	1120S	
	• Form 8082	1120S	
	• Form 8594	1120S	
	• Form 8611	1120S	
	• Form 8621	1120S	
	• Form 8838	1120S	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Form 8860	1120S	
	• Form 8866	1120S	
	• Form 8881	1120S	
	• Form 8882	1120S	
	• Form 8883	1120S	
	• Form 8884	1120S	
	• Form 8886	1120S	
	• Form 8271	1120S; 1120S, Sch K	
	• Form 4797	1120S, Line 4; 1120S, Line 5 1120S, Sch K Line 5	
	• Form 4684	1120S, Line 4; 1120S, Sch K, Line 10	
	• Form 4562	1120S, Line 11; 1120S, Line 13; 1120S, Line 19 1120S, Sch K, Line 8	
	• Form T	1120S, Line 15	
	• Form 4255	1120S, Line 22c	
	• Form 8697	1120S, Line 22c	
	• Form 8866	1120S, Line 22c	
	• Form 4136	1120S, Line 23c	
	• Form 2220	1120S, Line 24	
	• Form 8050	1120S, Line 27	
	• Form 970	1120S, Sch A, Line 9c	
	• Form 8825	1120S; 1120S, Sch K, Line 2	
	• Form 8283	1120S, Sch K, Line 7	
	• Form 6478	1120S, Sch K, Line 12a	
	• Form 8586	1120S; 1120S, Sch K, Line 12b(1-2)	
	• Form 8609	1120S, Sch K, Line 12b	
	• Form 8609 Schedule A	1120S, Sch K, Line 12b	
	• Form 3468	1120S, Sch K, Line 12c	
	• Form 8834	1120S, Sch K, Line 13	
	• Form 5884	1120S; 1120S, Sch K, Line 13	
	• Form 8861	1120S, Sch K, Line 13	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Form 6765	1120S; 1120S, Sch K, Line 13	
	• Form 8830	1120S, Sch K, Line 13	
	• Form 8826	1120S, Sch K, Line 13	
	• Form 8835	1120S, Sch K, Line 13	
	• Form 8844	1120S, Sch K, Line 13	
	• Form 8845	1120S, Sch K, Line 13	
	• Form 8846	1120S, Sch K, Line 13	
	• Form 8820	1120S; 1120S, Sch K, Line 13	
	• Form 8874	1120S, Sch K, Line 13	
	• Form 8847	1120S, Sch K, Line 13	
	• Form 8275	1120S, Sch K	
	• Form 8275R	1120S, Sch K,	
	• Form 3468	1120S; 1120S, Sch K	
	• Form 4255	1120S; 1120S, Sch K	
	• Form 8886	1120S Form Instructions	
	• Form 926		
	• Form 970		
	• Schedule F (1040)		
	• Form 1118		
	• Schedule I (Form 1118)		
	• Schedule J (Form 1118)		
	• Schedule N (Form 1120)		
	• Form 4466		
	• Form 4626		
	• Form 5471		
	• Schedule J (Form 5471)		
	• Schedule M (Form 5471)		
	• Schedule O (Form 5471)		
	• Form 5472		
	• Form 5713		
	• Schedule A (Form 5713)		
	• Schedule B (Form 5713)		
	• Schedule C (Form 5713)		
	• Form 6252		
	• Form 8824		
	• Form 8827		
	• Form 8833		
	• Form 8865		
	• Schedule O (Form 8865)		

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Schedule P (Form 8865) 		
1120S Sch D	Capital Gains and Losses and Built-In Gains		1120S
	<ul style="list-style-type: none"> Bad Debt Deduction Statement 	Form 1120S	
	<ul style="list-style-type: none"> Taxable Income Computation Schedule 	Line 21 & 27	
	<ul style="list-style-type: none"> Excess of Recognized Built-In Gains Computation Attachment 	Line 26	
	<ul style="list-style-type: none"> Cost if Other Than Actual Cash Statement 	Line 1(e) & 7(e)	
	<ul style="list-style-type: none"> Statement Required Under Reg Section 1.1(h)-1(e) 	Line 7(g)	
1120S Sch K-1	Shareholder's Share of Income, Credits, Deduction, etc.		1120S
	<ul style="list-style-type: none"> Supplemental Information Statement, line 23 (0830) 	Line 23	
1122	Authorization & Consent of Subsidiary Corporation to be included in a Consolidated Income Tax Return		1120
	No Dependencies		
2220	Underpayment of Estimated Tax by Corporations		1120/ 1120S
	No Dependencies		
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains		1120
	No Dependencies		
3115	Application for Change in Accounting Method		1120/ 1120S
	<ul style="list-style-type: none"> Affiliated Group Filing Consolidated Return Statement 	Pt II, ln 16	
	<ul style="list-style-type: none"> Allocation and Capitalization Methods Statement 	Pt III, Sec A, ln 1-3	
	<ul style="list-style-type: none"> Applicant's Contracts Statement 	Sch C, Pt I, ln 6	
	<ul style="list-style-type: none"> Applicant's Reason for Proposed Change Statement 	Pt II, ln 13	
	<ul style="list-style-type: none"> Change From LIFO to Non-LIFO Method Statement 	Sch C, Pt II, ln 6a & 6b	
	<ul style="list-style-type: none"> Change in Accounting Method or Period For Past Four Years Statement 	Pt IV, ln 23	
	<ul style="list-style-type: none"> Change in Overall Method Breakdown Statement 	Sch A, ln 1	
	<ul style="list-style-type: none"> Change in Overall Method of Accounting Statement 	Sch A	
	<ul style="list-style-type: none"> Change in Pooling Inventories Statement 	Sch B, Pt II, ln 1-4	
	<ul style="list-style-type: none"> Change to Cash Method Statement 	Sch A, Pt II, ln 1-6	
	<ul style="list-style-type: none"> Change to Inventory Price Index Computation (IPIC) Method Statement 	Sch B, Pt III, ln 2	
	<ul style="list-style-type: none"> Change in Accounting Method For All Long Tterm Contracts Outstanding at Beginning of Year of Change Statement 	Sch C, Pt I, ln 5	
	<ul style="list-style-type: none"> Code Section Under Which Property is Depreciated or Amortized Satement 	Sch D, Pt II, ln 7	
	<ul style="list-style-type: none"> Computation of Section 481(a) Adjustment Satement 	Sch C, Pt II, ln 5	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Description of Applicant's Trade or Business Statement 	Pt II, In 11	
	<ul style="list-style-type: none"> Description of Inventory Goods Being Changed Statement 	Sch C, Pt II, In 1	
	<ul style="list-style-type: none"> Description of Inventory Goods Not Being Changed Statement 	Sch C, Pt II, In 2	
	<ul style="list-style-type: none"> Description of Property Being Changed statement 	Sch D, Pt II	
	<ul style="list-style-type: none"> Election to Determine Completion Factor Under Simplified Cost-to-Cost Method 	Sch C, Pt I, In 4	
	<ul style="list-style-type: none"> Exception Under Section 460(e) Statement 	Sch C, Pt I, In 2b	
	<ul style="list-style-type: none"> Explanation of How Property is Treated Under Present Method Statement 	Sch D, Pt II, In 5	
	<ul style="list-style-type: none"> Facts Supporting Proposed Change to Depreciate or Amortize the Property Statement 	Sch D, Pt II, In 6	
	<ul style="list-style-type: none"> General LIFO Information Statement 	Sch B, Pt I, In 1-5	
	<ul style="list-style-type: none"> Income Received or Reported Before It Was Earned statement 	Sch A, Pt 1, In 1b	
	<ul style="list-style-type: none"> Legal Basis for Change Statement 	Pt II, In 10	
	<ul style="list-style-type: none"> List of Other Costs Direct & Indirect Costs Attachment 	Pt III, Sec B, In 28	
	<ul style="list-style-type: none"> Long-Term Contracts Statement 	Sch C, Pt I, In 1	
	<ul style="list-style-type: none"> Long-Term Manufacturing Contracts Statement 	Sch C, Pt I, In 3b	
	<ul style="list-style-type: none"> Manufacturing Goods Sold or Distributed Without Installation Statement 	Sch C, Pt 1, In 3c	
	<ul style="list-style-type: none"> More Than One Trade or Business Statement 	Pt II, In 15b	
	<ul style="list-style-type: none"> Method of Cost Allocation For Costs Not Fully Included Under Section 263A or Section 460 Statement 	Pt III, Sec B, In 1-28 and ec C, In 1-11	
	<ul style="list-style-type: none"> Other Amounts Statement 	Sch A, Pt I, In 1g	
	<ul style="list-style-type: none"> Other Costs Not Required To Be Allocated attachment 	Pt III, Sec C, In 11	
	<ul style="list-style-type: none"> Other Identification Methods and Valuation Methods Statement 	Sch C, Pt II, In 4a	
	<ul style="list-style-type: none"> Overall Method of Accounting Attachment 	Pt II, In 9	
	<ul style="list-style-type: none"> Parent Corporation Information Statement 	Pt 1, In 6b	
	<ul style="list-style-type: none"> Present Hybrid Method of Accounting Attachment 	Pt II, In 8	
	<ul style="list-style-type: none"> Private Letter Ruling, Change in accounting Method or Period, or Technical Advise Request Statement 	Pt IV, In 24	
	<ul style="list-style-type: none"> Proposed Hybrid Method of Accounting Attachment 	Part II, In 8	
	<ul style="list-style-type: none"> Proposed Method of Accounting Conformity Statement 	Pt II, In 14b	
	<ul style="list-style-type: none"> Reduced User Fee Statement 	Pt IV, In 28	
	<ul style="list-style-type: none"> Reorganization or Merger During Tax Year of Change Statement 	Pt II, In 18	
	<ul style="list-style-type: none"> Request to Defer Advance Payment Under Reg. Sect 1.451-5 Statement 	Sch D, Pt I, In 2	
	<ul style="list-style-type: none"> Request to defer Advance Payment Under Rev Proc 71-21 Statement 	Sch D, Pt I, In 1	
	<ul style="list-style-type: none"> Section 481(a) Adjustment Statement 	Pt III, In 22	
	<ul style="list-style-type: none"> Statement When Unable to Furnish Copy of Form 970 	Sch C, Pt II, In 6a	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> • Use of Proposed Method of Accounting Statement 	Pt II, In 14a	
	<ul style="list-style-type: none"> • Form 970 		
	<ul style="list-style-type: none"> • Copy of Form 2848 	Pt IV, In 25	
	<ul style="list-style-type: none"> • True Copies of Documents Related to the Change Attachment 	Pt II, In 12	
3468	Computation of Investment Credit		1120/ 1120S
	<ul style="list-style-type: none"> • Allowable Credit Statement 	Part I, Line 5	
	<ul style="list-style-type: none"> • Section 1.48-12(b)(2)(viii) Adjusted Basis of Building Statement 	F3468 Instructions	
3800	General Business Credit		1120
	<ul style="list-style-type: none"> • Current Year Trans-Alaska Pipeline Liability Fund Credit Computation 	Part 1 Line 10	
	<ul style="list-style-type: none"> • Carry Forward of General Business Credit Computation 	Part 1 Line 6	
	<ul style="list-style-type: none"> • Allowable General Business Credit Computation Statement 	Part II Line 18(b)	
4136	Credit for Federal Tax Paid on Fuels		1120/ 1120S
	<ul style="list-style-type: none"> • Explanation of Diesel Fuel With Visible Evidence of Dye 	Line 3	
	<ul style="list-style-type: none"> • Explanation of Kerosene With Visible Evidence of Dye 	Line 4	
	<ul style="list-style-type: none"> • Explanation of Diesel Fuel With Visible Evidence of Dye Sold 	Line 6	
	<ul style="list-style-type: none"> • Persons to Whom Un-dyed Diesel Fuel Sold Statement 	Line 6b(d)	
	<ul style="list-style-type: none"> • Explanation of Kerosene Fuel Sales with Visible Evidence of Dye 	Line 7	
	<ul style="list-style-type: none"> • Persons to Whom Un-dyed Kerosene Fuel Sold Statement 	Line 7a(c) & 7b©	
4255	Recapture of Investment Credit		1120/ 1120S
	<ul style="list-style-type: none"> • Recapture Tax Statement 	Line 10	
4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax		1120/ 1120S
	No Dependencies		
4562	Depreciation and Amortization		1120/ 1120S
	<ul style="list-style-type: none"> • 50-Year GDS Deduction Statement 	Pt II, In 15a-15i	
	<ul style="list-style-type: none"> • 50-Year ADS Deduction Statement 	Pt II, In 16a-16c	
	<ul style="list-style-type: none"> • Section 168(f)(1) Property Explanation 	F4562 Inst., pg 5, In 18	
	<ul style="list-style-type: none"> • Amortization Election Statement 	F4562 Inst. Pg 9, In 40	
4626	Alternative Minimum Tax – Corporations		1120/ 1120S
	No Dependencies		
4684	Casualties and Thefts		1120/ 1120S
	<ul style="list-style-type: none"> • Deductible Loss Computation Statement 	Line 27	

Form	Form Name/Dependency	Reference	1120/ 1120S
4797	Sale of Business Property		1120/ 1120S
	<ul style="list-style-type: none"> Securities or Commodities Held by a Trader – Mark-To-Market Election 	Pt II, ln 10	
5452	Corporate Report of Non-dividend Distributions		1120/ 1120S
	<ul style="list-style-type: none"> Explanation of Non-dividend Distribution for Partial or Complete Liquidation of Corporation Statement 	Part B	
	<ul style="list-style-type: none"> Non-cash Distributions Tax Basis and Fair Market Value Schedule 	Page 2, Part E Instructions	
	<ul style="list-style-type: none"> Supporting Information Attachment 	Page 2, Instructions Supporting Information 1	
	<ul style="list-style-type: none"> Parent of Consolidating Group Supporting Information Attachment 	Page 2, Instructions Supporting Information 1	
5471	Information Return with Respect to a Foreign Corporation		1120/ 1120S
	<ul style="list-style-type: none"> Form 8883, Asset Allocation Statement under Section 338 	F8883 Instructions	
	<ul style="list-style-type: none"> Name Change Explanation 	Ln D	
	<ul style="list-style-type: none"> Category 3 Filer Statement 	Ln A	
	<ul style="list-style-type: none"> Person on Whose Behalf This Information Return is Filed Statement 	Ln D(4)	
	<ul style="list-style-type: none"> Itemized Schedule of Other Income Statement 	Sch C, ln 8	
	<ul style="list-style-type: none"> Itemized Schedule of Other Deductions Statement 	Sch C, ln 16	
	<ul style="list-style-type: none"> Itemized Schedule of Other Current Assets Statement 	Sch F, ln 4	
	<ul style="list-style-type: none"> Itemized Schedule of Investment in Subsidiaries Statement 	Sch F, ln 6	
	<ul style="list-style-type: none"> Itemized Schedule of Other Investment Statement 	Sch F, ln 7	
	<ul style="list-style-type: none"> Itemized Schedule of Other Assets Statement 	Sch F, ln 12	
	<ul style="list-style-type: none"> Itemized Schedule of Other Current Liabilities Statement 	Sch F, ln 15	
	<ul style="list-style-type: none"> Itemized Schedule of Other Liabilities Statement 	Sch F, ln 17	
	<ul style="list-style-type: none"> Itemized Schedule of Paid-in or Capital Surplus Reconciliation Statement 	Sch F, ln 19	
	<ul style="list-style-type: none"> Required Statement if the Foreign Corporation Owned at Least 10% in a Foreign Partnership 	Sch G, ln 1	
	<ul style="list-style-type: none"> Statement if the Foreign Corporation Owned Any Foreign Entities That Were Disregarded as Entities Under Regs 301.7701-2 and 301-7701-3 	Sch G, ln 3	
	<ul style="list-style-type: none"> Itemized Schedule of Current Earnings and Profits Other Statement 	Sch H, ln 2h	
	<ul style="list-style-type: none"> Statement of Explanation of Foreign Corporation Blocked Income Under Section 964(b) 	Sch I	
5471 Sch J	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation		1120/ 1120S
	No Dependencies		

Form	Form Name/Dependency	Reference	1120/ 1120S
5471 Sch M	Foreign Corporation Controlled by a United States Person		1120/ 1120S
	No Dependencies		
5471 Sch O	Organization or Reorganization of Foreign Corporation and acquisitions and Dispositions of its Stock		1120/ 1120S
	<ul style="list-style-type: none"> Statement if Return is Required Because Shareholders Became U.S. Person 		
	<ul style="list-style-type: none"> Statement if Return Filed for Prior Three Years 		
	<ul style="list-style-type: none"> Organization Chart Statement (Binary Attachment) 		
5472	Information Return of a Foreign Owned Corporation		1120/ 1120S
	<ul style="list-style-type: none"> Schedule of reporting corporations under section 6038A or on a consolidated Form 5472 	Pt I, In 1h	
	<ul style="list-style-type: none"> Explanation of the attribution of ownership 	Pt II, In 3a-3e	
	<ul style="list-style-type: none"> Description of all Non-monetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party 	Pt V	
	<ul style="list-style-type: none"> Exchange Rate Schedule Statement 	Pt IV, In 1-22	
	<ul style="list-style-type: none"> Explanation of the Difference Between the Basis or Inventory Cost and Customs Value of the Imported Goods Statement 	Pt VI, In 2b	
5712A	Election and Verification of the Cost Sharing or Profit Split Method Under Section 936(h)(5)		1120
	<ul style="list-style-type: none"> List of All Members of Affiliated Group Attachment 	Part IV, Line 18	
5713	International Boycott Report		1120/ 1120S
	<ul style="list-style-type: none"> Common Taxable Year Election Statement 	Ln 4	
	<ul style="list-style-type: none"> Boycott Requests Statement 	Pt I, Ln 11	
	<ul style="list-style-type: none"> Boycott agreements Statement 	Pt I, In 11	
5713 Sch A	Schedule A – Computation of the International Boycott Factor		1120/ 1120S
	No Dependencies		
5713 Sch B	Specifically Attributable Taxes and Income (Section 999(c)(2))		1120/ 1120S
	No Dependencies		
5713 Sch C	Tax Effect of The International Boycott Provisions		1120/ 1120S
	No Dependencies		
5735	Computation of Possessions Corporation Tax Credit Allowed Under Section 936		1120
	<ul style="list-style-type: none"> Schedule P (Form 5735) 	Form 5735 Instructions, Page 2	
5735 Sch P	Allocation of Income and Expenses Under Section 936(h)(5)		1120
	<ul style="list-style-type: none"> Form 5712A 	Form 5735 Instructions, Page 2	
	<ul style="list-style-type: none"> Itemized Other Costs Schedule 	Part II, Line 2d	
	<ul style="list-style-type: none"> Itemized Schedule of Other Deductions Schedule 	Part II, Line 4e	

Form	Form Name/Dependency	Reference	1120/ 1120S
5884	Work Opportunity Credit		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Line(s): 1a, 1b	
	<ul style="list-style-type: none"> Deduction Differentiation Statement 	Line(s): 2	
6198	At-Risk Limitations		1120/ 1120S
	<ul style="list-style-type: none"> Sch D Gains or Losses For At-Risk Limitations Statement 	Form 6198, Instructions for Lines 2a, 2b, and 2c	
	<ul style="list-style-type: none"> Form 4797 Gains or Losses For At-Risk Limitations Statement 	Form 6198, Instructions for Lines 2a, 2b, and 2c	
	<ul style="list-style-type: none"> Other Form or Schedule Gains or Losses For At-Risk Limitations Statement 	Form 6198, Instructions for Lines 2a, 2b, and 2c	
6252	Installation Sale Income		1120/ 1120S
	<ul style="list-style-type: none"> Computation of Gain Schedule 	Form 6252 Instructions, Page 2, line 5	
	<ul style="list-style-type: none"> Explanation of Disposition Not to Avoid Tax Statement 	Part III, line 29e	
6478	Credit for Alcohol Used as Fuel		1120/ 1120S
	No Dependencies		
6765	Credit for Increasing Research Activities		1120/ 1120S
	<ul style="list-style-type: none"> Capitalized Expenses/Deduction Amounts Statement 	Line(s): 16, 39	
	<ul style="list-style-type: none"> Members of Controlled Group or Businesses Under Common Control Statement 	Line(s): 16, 39	
6781	Gains and Losses From Section 1256 Contracts and Straddles		1120/ 1120S
	<ul style="list-style-type: none"> List of Foreign Currency Contracts Statement 	Form 6781 Instructions, Page 2, Section 1256 contract	
	<ul style="list-style-type: none"> Mixed Straddle Account Election Statement 	Form 6781 Instructions, Page 2, Box C	
	<ul style="list-style-type: none"> Explanation of Form 1099-B Adjustments Schedule 	Part I, Line 4	
	<ul style="list-style-type: none"> Straddles and Components Schedule 	Part II, Gains and Losses From Straddles	
	<ul style="list-style-type: none"> Short/Long Term Losses Schedule 	Form 6781 instructions, page 3, line 11	
	<ul style="list-style-type: none"> Short/Long Term Gains Schedule 	Form 6781 instructions, page 3, line 13	

Form	Form Name/Dependency	Reference	1120/ 1120S
8050	Direct Deposit of Corporate Tax Refund		1120/ 1120S
	No Dependencies		
8082	Notice of Inconsistent Treatment or Administrative Adjustment Request		1120/ 1120S
	No Dependencies		
8271	Investor Reporting of Tax Shelter Registration Number		1120/ 1120S
	No Dependencies		
8275	Disclosure Statement		1120/ 1120S
	No Dependencies		
8275-R	Regulation Disclosure Statement		1120/ 1120S
	No Dependencies		
8283	Non-cash Charitable Contributions		1120/ 1120S
	<ul style="list-style-type: none"> Deductions Taken Under Section 170(e)(3) or (4) Statement 	Form 8283	
	<ul style="list-style-type: none"> Reasonable Cause for Line 1(d) and (f) Statement 	Section A, Part I, Line 1, Column (f)	
	<ul style="list-style-type: none"> Fair Market Value (FMV) Statement 	Page 2, Section A, Part I, Line 1, Column (g)	
	<ul style="list-style-type: none"> Qualified Conservation Contribution Statement 	Section A, Part I, Line 1, Column (g)	
	<ul style="list-style-type: none"> "Restricted Use" Explanation Statement 	Section A, Part II, Lines 3a through 3c	
	<ul style="list-style-type: none"> Reasonable Cause for Line 5(d), (e) or (f) Statement 	Section B, Part I, Line 5, Columns (d)--(f)	
	<ul style="list-style-type: none"> Donee's Signature Unavailable Statement 	Section B, Part IV	
8586	Low-Income Housing Credit		1120/ 1120S
	<ul style="list-style-type: none"> Multiple Building Project Schedule 	Part I, Line 1	
	<ul style="list-style-type: none"> Pass-Through Entity Schedule for Current Year Credit Attributable to More Than One Building Statement 	Part I, Line 4	
	<ul style="list-style-type: none"> Pass-Through Entity Schedule for Credits From More Than One Pass-Through Entity Statement 	Part I, Line 5	
8594	Asset Acquisition Statement		1120/ 1120S
	<ul style="list-style-type: none"> Consideration Computation Statement 	Part II, Line 6	
	<ul style="list-style-type: none"> Reason(s) for Increase or Decrease Statement 	Part III, Line 8	
8609	Low-Income Housing Credit Allocation Certification		1120/ 1120S
	No Dependencies		

Form	Form Name/Dependency	Reference	1120/ 1120S
8609 Sch A	Annual Statement		1120/ 1120S
	Item D Statement	Page 1, Instructions for Item D	
8611	Recapture of Low-Income Housing Credit		1120/ 1120S
	No Dependencies		
8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund		1120/ 1120S
	<ul style="list-style-type: none"> Shareholder's Stock Ownership Attachment 	Form 8621 Instructions – page 2	
	<ul style="list-style-type: none"> Deemed Dividend Election Statement 	Form 8621 Instructions; How to Make the Election – Page 4	
	<ul style="list-style-type: none"> QEF Distribution Statement 	Form 8621 Instructions – Page 5	
	<ul style="list-style-type: none"> Taxation of Excess Distribution Statement 	Part IV, Line 11a	
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts		1120/ 1120S
	<ul style="list-style-type: none"> Identification Of Pass-Through Entities Statement 	Section C	
	<ul style="list-style-type: none"> Adjustments to Long-Term Contracts Schedule 	Part I Instructions, Line 2	
	<ul style="list-style-type: none"> Schedule of Adjustments to Long-Term Contracts from Schedules K-1 	Part I Instructions, Line 2-Note	
	<ul style="list-style-type: none"> Alternative Method Of Interest Computation Statement 	Part I Instructions, Lines 7 and 8- Note	
	<ul style="list-style-type: none"> Adjustments to Long-Term Contracts Under Simplified Marginal Impact Method Schedule 	Part II Instructions, Line 1	
	<ul style="list-style-type: none"> Schedule of Adjustments to Long-Term Contracts Under Simplified Marginal Impact Method from Schedules K-1 	Part II Instructions, Line 1-Note	
	<ul style="list-style-type: none"> Alternative Minimum Taxable Income Adjustments Under Simplified Marginal Impact Method Schedule 	Part II Instructions, Line 3	
	<ul style="list-style-type: none"> Schedule of Alternative Minimum Taxable Income Adjustments Under Simplified Marginal Impact Method from Schedules K-1 	Part II Instructions, Line 3-Note	
8716	Election to Have a Tax Year Other Than a Required Tax Year		1120/ 1120S
	No Dependencies		
8810	Corporate Passive Activity Loss and Credit Limitations		1120
	No Dependencies		
8816	Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies		1120

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Section 847 Tax Benefit Re-computation Schedule 		
	<ul style="list-style-type: none"> Difference Between Preceding Year Ending Balance and Current Year Ending Balance Statement 	Line 8	
	<ul style="list-style-type: none"> Payments Added in Subsequent Years Schedule 	Line 9	
8820	Orphan Drug Credit		1120/ 1120S
	No Dependencies		
8824	Like-Kind Exchanges		1120/ 1120S
	<ul style="list-style-type: none"> Principal Purpose of Related Party Exchange Statement 	Part II, Line 11c	
	<ul style="list-style-type: none"> Realized and Recognized Gain in Multi-Asset Exchanges Statement 	Form 8824 Instructions	
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation		1120S
	<ul style="list-style-type: none"> Attach Form 4562 		
8826	Disabled Access Credit		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Form 8826 Instructions	
8827	Credit for Prior Year Minimum Tax - Corporations		1120/ 1120S
	Computation of Minimum Tax Credit Statement	Line 8	
8830	Enhanced Oil Recovery Credit		1120/ 1120S
	No Dependencies		
8832	Entity Classification Election		1120
	No Dependencies		
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)		1120/ 1120S
	No Dependencies		
8834	Qualified Electric Vehicle Credit		1120/ 1120S
	No Dependencies		
8835	Renewable Electricity Production Credit		1120/ 1120S
	<ul style="list-style-type: none"> Closed-loop Facility Kilowatt-hours Computation Schedule 	Part I, Line 1	
	<ul style="list-style-type: none"> Closed-loop Facility Phase-out Adjustment Computation Schedule 	Part I, Line 2	
	<ul style="list-style-type: none"> Wind Facility Kilowatt-hours Computation Schedule 	Part I, Line 4	
	<ul style="list-style-type: none"> Wind Facility Phase-out Adjustment Computation Schedule 	Part I, Line 5	
8838	Consent To Extend the Time to Assess Tax Under Section 367 - Gain Recognition Agreement		1120/ 1120S
	No Dependencies		
8844	Empowerment Zone Employment Credit		1120/ 1120S

Form	Form Name/Dependency	Reference	1120/ 1120S
	No Dependencies		
8845	Indian Employment Credit		1120/ 1120S
	No Dependencies		
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips		1120/ 1120S
	<ul style="list-style-type: none"> Schedule Showing Amount of Tips 	Line 4	
8847	Credit for Contributions to Selected Community Development Corporations		1120/ 1120S
	No Dependencies		
8860	Qualified Zone Academy Bond Credit		1120/ 1120S
	Qualified Zone Academy Bond Credit for Shareholders of S Corporations	Line 2(a)	
8861	Welfare-to-Work Credit		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Special instructions for controlled group members.	
	<ul style="list-style-type: none"> Statement of Capitalized Salaries and Wages and Full Absorption Method Inventory Reduction by Welfare-to-Work Credit 	Instructions for Line 2	
8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships		1120/ 1120S
	<ul style="list-style-type: none"> Form 8865 Schedule K1 Form 8865 Schedule O Form 8865 Schedule P Multiple Category 1 Filers Statement Tax Shelter Disclosure Supporting Info Statement Form 3468 Form 4255 Form 4797 Form 5884 Form 6478 Form 6765 Form 8271 Form 8586 Form 8825 	No Form Reference	
	<ul style="list-style-type: none"> Functional Currency and Exchange Rate QBU Statement 	Line F8	
	<ul style="list-style-type: none"> Foreign Disregarded Entities Schedule 	Line G5	
	<ul style="list-style-type: none"> Separate Units Schedule 	Line G8	
	<ul style="list-style-type: none"> Form 8833 	No Form Reference	
	Income Statement – Trade or Business Income		
	<ul style="list-style-type: none"> Gross Receipts Installment Sales Schedule 	Sch B, Line 1a	
	<ul style="list-style-type: none"> Itemized Ordinary Income Loss Statement 	Sch B, Line 4	
	<ul style="list-style-type: none"> Attach Schedule F (Form 1040) 	Sch B, Line 5	
	<ul style="list-style-type: none"> Itemized Other Income (Loss) Schedule 	Sch B, Line 6	
	<ul style="list-style-type: none"> Form 4562 	Sch B, Line 13	
	<ul style="list-style-type: none"> Deduction Disallowed Computation Statement 	Sch B, Line 15	
	<ul style="list-style-type: none"> Form 4562 	Sch B, Line 16a	
	<ul style="list-style-type: none"> Form T (Timber) 	Sch B, Line 17	
	<ul style="list-style-type: none"> Itemized Other Deductions Schedule 	Sch B, Line 20	
	Capital Gains and Losses		

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> • Bad Debt Statement 	Sch D, Part I Line 5	
	<ul style="list-style-type: none"> • Other Basis Statement – Part I 	Sch D, Part I	
	<ul style="list-style-type: none"> • Other Basis Statement – Part II 	Sch D, Part II	
	<ul style="list-style-type: none"> • Sale or Exchange of Collectibles Statement 	Sch D, Line 12f	
	Partner's Share of Income, Credits, Deductions, etc.		
	<ul style="list-style-type: none"> • Form 8825, Rental Real Estate Income and Expenses of a Partnership or a corporation 	Sch K, Line 2	
	<ul style="list-style-type: none"> • Expenses From Other Rental Activities Schedule 	Sch K, Line 3b	
	<ul style="list-style-type: none"> • Other Portfolio Income (Loss) Statement 	Sch K, Line 4f	
	<ul style="list-style-type: none"> • Remic Statement 	Sch K, Line 4f	
	<ul style="list-style-type: none"> • Form 4797, Sale of Business Property 	Sch K, Line 6	
	<ul style="list-style-type: none"> • Itemized Other Income (Loss) Schedule 	Sch K, Line 7	
	<ul style="list-style-type: none"> • Charitable Contributions Statement 	Sch K, Line 8	
	<ul style="list-style-type: none"> • Itemized Deductions Related to Portfolio Income Statement 	Sch K, Line 10	
	<ul style="list-style-type: none"> • Itemized Other Deductions Schedule 	Sch K, Line 11	
	<ul style="list-style-type: none"> • Form 8586- Low Income Housing Credit, • Form 8609 –Low Income Housing Credit Allocation Certification Sch A 	Sch K, Line 12(a)	
	<ul style="list-style-type: none"> • Low Income Housing Credit Statement 	Sch K, Line 12(a)1 Sch K, Line 12(a)2	
	<ul style="list-style-type: none"> • Form 3468- Investment Credit • Qualified Rehabilitation Expenditures Statement 	Sch K, Line 12(b)	
	<ul style="list-style-type: none"> • Form 8834- Qualified Electric Vehicle Credit, Form 5884- Work Opportunity Credit, Form 8864- Welfare to Work Credit, Form 6478 Credit for Alcohol Used as Fuel, Form 6765 Credit for Increasing Research Activities, Form 8830 Enhanced Oil Recovery Credit, Form 8826 Disabled Access Credit, Form 8835 Renewable Electricity Production Credit, Form 8844 Empowerment Zone Enhancement Credit, Form 8845 Indian Employment Credit, Form 8846 Credit for Employer Social Security and Medicare Taxes paid on Certain Employee Tips, Itemized Other Credits Statement, Non-conventional Source Fuel Credits Statement 	Sch K, Line 13	
	<ul style="list-style-type: none"> • Adjusted Gain or Loss Schedule 	Sch K, Line 16b	
	<ul style="list-style-type: none"> • Gross Income from Oil, Gas, and Geothermal Properties Statement 	Sch K, Line 16(d)1	
	<ul style="list-style-type: none"> • Deductions Allocable To Oil Gas And Geothermal Properties Statement 	Sch K, Line 16(d)2	
	<ul style="list-style-type: none"> • Other Adjustments And Tax Preference Items Schedule 	Sch K, Line 16e	
	<ul style="list-style-type: none"> • Distributions Of Money Statement 	Sch K, Line 22	
	<ul style="list-style-type: none"> • Distributions Of Property Other Than Money Statement 	Sch K, Line 23	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Other Items And Amounts Schedule, IRS3468 Investment Credit, IRS4255 Recapture of Investment Credit, IRS8271 Investor Reporting of Tax Shelter Registration Number, IRS 8275/8275R Disclosure Statement 	Sch K, Line 24	
	<ul style="list-style-type: none"> Gross Income Sourced At Partner Level Schedule 	Sch K, Line 17c	
	<ul style="list-style-type: none"> Foreign Gross Income At Partnership Level Listed Categories Schedule 	Sch K, Line 17d(2)	
	<ul style="list-style-type: none"> Deductions Listed Categories Schedule 	Sch K, Line 17f(2)	
	<ul style="list-style-type: none"> Total Foreign Taxes Schedule 8865 	Sch K, Line 17g	
	<ul style="list-style-type: none"> Reduction In Taxes Schedule 	Sch K, Line 17h	
	Balance Sheets per Books		
	<ul style="list-style-type: none"> Itemized Other Current Assets Schedule 	Sch L, Line 6(b) Sch L, Line 6(d)	
	<ul style="list-style-type: none"> Itemized Other Investments Schedule 	Sch L, Line 8(b) Sch L, Line 8(d)	
	<ul style="list-style-type: none"> Itemized Other Assets Schedule 	Sch L, Line 13(b) Sch L, Line 13(d)	
	<ul style="list-style-type: none"> Itemized Other Current Liabilities Schedule 	Sch L, Line 17(b) Sch L, Line 17(d)	
	<ul style="list-style-type: none"> Itemized Other Liabilities Schedule 	Sch L, Line 20(b) Sch L, Line 20(d)	
	Balance Sheets for Interest Allocation		
	<ul style="list-style-type: none"> Itemized Listed Categories Statement 	Sch M, Line 2b(a) & 2b(b)	
	Analysis of Partner's Capital Accounts		
	<ul style="list-style-type: none"> Reconciliation Statement 	Sch M-2, Line 9	
	Transactions Between Controlled Foreign Partnerships and Partners or Other Related Entities		
	No Dependencies	Sch N	
	Transfer of Property to a Foreign Partnership		
	<ul style="list-style-type: none"> Dates of Transfer/Exchange Statement 	Sch O, Part III	
	<ul style="list-style-type: none"> Contributed Property/Substitute Basis Property Received Statement 	Sch O, Part II Column (a)	
	<ul style="list-style-type: none"> Transfer Statement 	Sch O, Part II Column (b)	
	<ul style="list-style-type: none"> Amount of Recapture Calculation Statement 	Sch O, Part II Column (h)	
	Acquisitions, Dispositions, and Changes of Interests In a Foreign Partnership		
	No Dependencies	Sch P	
8865 Sch K-1	Partner's Share of Income, Credits, Deductions, etc.		1120/ 1120S
	<ul style="list-style-type: none"> Other Portfolio Income Loss Statement 	Sch K-1, Line 4f	
	<ul style="list-style-type: none"> Other Income Loss Schedule 	Sch K-1, Line 7	
	<ul style="list-style-type: none"> Charitable Contributions Schedule 	Sch K-1, Line 8	
	<ul style="list-style-type: none"> Itemized Deductions Related to Portfolio Income Statement 	Sch K-1, Line 10	
	<ul style="list-style-type: none"> Itemized Other Deductions Schedule 	Sch K-1, Line 11	
	<ul style="list-style-type: none"> Other Adjustments and Tax Preference Items Schedule 	Sch K-1, Line 16e	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Foreign Gross Income of Partnership Level Listed Categories Schedule 	Sch K-1, Line 17d(2)	
	<ul style="list-style-type: none"> Deductions Listed Categories Schedule 	Sch K-1, Line 17f(2)	
	<ul style="list-style-type: none"> Reduction in Taxes Schedule 	Sch K-1, Line 17h	
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method		1120/ 1120S
	<ul style="list-style-type: none"> Adjustment to Taxable Income Schedule 	Line 2	
	<ul style="list-style-type: none"> Adjustment to Taxable Income from Schedules K-1 Schedule 	Line 2	
	<ul style="list-style-type: none"> Explanation of Computed Interest Statement 	Line 7 or Line 8	
	<ul style="list-style-type: none"> Form 8866 Attachments Statement 	Form 8866 Instructions, Page 2	
8873	Extraterritorial Income Exclusion		1120/ 1120S
	<ul style="list-style-type: none"> Section 942(a)(3) Schedule 	Line 1	
	<ul style="list-style-type: none"> Transactions In Lieu Of The FSC Provisions Schedule 	Line 2	
	<ul style="list-style-type: none"> Basis for Entitlement Statement 	Line 3	
	<ul style="list-style-type: none"> Additional Section 263A Costs Under Cost of Goods Sold Schedule 	Line 17d(a) and Line 17d(b)	
	<ul style="list-style-type: none"> Other Costs Under Cost of Goods Sold Schedule 	Line 17e(a) and Line 17e(b)	
	<ul style="list-style-type: none"> Other Expenses And Deductions Schedule 	Line 19(a) and Line 19(b)	
8874	New Markets Credit		1120/ 1120S
	<ul style="list-style-type: none"> No Dependencies 		
8881	Credit for Small Employer Pension Plan Startup Costs		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Part I, Line 7	
8882	Credit for Employer-Provided Child Care Facilities and Services		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Form 8882 Instructions	
	<ul style="list-style-type: none"> Credit from Pass-through Entities Statement 	Form 8882 Instructions	
8883	Asset Allocation Statement Under Section 338		1120/ 1120S
	No Dependencies		
8884	New York Liberty Zone Business Employee Credit		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Form 8884 Instructions, Page 3	
	<ul style="list-style-type: none"> Reduce Deduction For Salaries and Wages Exception Statement 	Line 2	
8886	Reportable Transaction Disclosure Statement		1120/ 1120S

Form	Form Name/Dependency	Reference	1120/ 1120S
	No Dependencies		

EXHIBIT 3

Foreign Country Codes

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AL	Albania	BY	Burundi
AG	Algeria	CB	Cambodia
AQ	American Samoa	CM	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	CT	Central African Republic
AC	Antigua & Barbuda	CD	Chad
AR	Argentina	CI	Chile
AM	Armenia	CH	China
AA	Aruba	KT	Christmas Island
AT	Ashmore & Cartier Islands	IP	Clipperton Island
AS	Australia	CK	Cocos (Keeling) Islands
AU	Austria	CO	Colombia
AJ	Azerbaijan	CN	Comoros
BF	Bahamas	CF	Congo, Republic of the (Brazzaville)
BA	Bahrain	CG	Congo, Democratic Rep of the (Zaire)
FQ	Baker Islands	CW	Cook Islands
BG	Bangladesh	CR	Coral Sea Islands
BB	Barbados	VP	Corsica
BS	Bassas da India	CS	Costa Rica
BO	Belarus	IV	Cote D'Ivoire (Ivory Coast)
BE	Belgium	HR	Croatia
BH	Belize	CU	Cuba
BN	Benin	CY	Cyprus
BD	Bermuda	EZ	Czech Republic
BT	Bhutan	DA	Denmark
BL	Bolivia	DJ	Djibouti
BK	Bosnia-Herzegovina	DO	Dominica
BC	Botswana	DR	Dominican Republic
BV	Bouvet Island	TT	East Timor
BR	Brazil	EC	Ecuador
IO	British Indian Ocean Territory	EG	Egypt
VI	British Virgin Islands	ES	El Salvador
BX	Brunei	EK	Equatorial Guinea
BU	Bulgaria	ER	Eritrea
UV	Burkina Faso	EN	Estonia

Code	Foreign Country	Code	Foreign Country
ET	Ethiopia	IR	Iran
EU	Europe Island Territory	IZ	Iraq
FK	Falkland Islands (Islas Malvinas)	EI	Ireland
FO	Faroe Islands	IS	Israel
FM	Federated States of Micronesia	IT	Italy
FJ	Fiji	JM	Jamaica
FI	Finland	JN	JanMayen
FR	France	JA	Japan
FG	French Guinea	DQ	Jarvis Island
FP	French Polynesia	JE	Jersey
FS	French Southern & Antarctic Lands	JQ	Johnston Atoll
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	KZ	Kazakhstan
GG	Georgia	KE	Kenya
GM	Germany	KQ	Kingman Reef
GH	Ghana	KR	Kiribati
GI	Gibraltar	KN	Korea, Democratic People's Republic of (North)
GO	Glorioso Islands	KS	Korea, Republic of (South)
GR	Greece	KU	Kuwait
GL	Greenland	KG	Kyrgyzstan
GJ	Grenada	LA	Laos
GP	Guadeloupe	LG	Latvia
GQ	Guam	LE	Lebanon
GT	Guatemala	LT	Lesotho
GK	Guernsey	LI	Liberia
GV	Guinea	LY	Libya
PU	Guinea-Bissau	LS	Liechtenstein
GY	Guyana	LH	Lithuania
HA	Haiti	LU	Luxembourg
HM	Heard Island & McDonald Islands	MC	Macau
HO	Honduras	MK	Macedonia
HK	Hong Kong	MA	Madagascar
HQ	Howland Island	MI	Malawi
HU	Hungary	MY	Malaysia
IC	Iceland	MV	Maldives
IN	India	ML	Mali
ID	Indonesia	MT	Malta

Code	Foreign Country	Code	Foreign Country
IM	Man, Isle of	PP	Papua-New Guinea
RM	Marshall Islands	PF	Paracel Islands
MB	Martinique	PA	Paraguay
MR	Mauritania	PE	Peru
MP	Mauritius	RP	Philippines
MF	Mayotte	PC	Pitcairn Islands
MX	Mexico	PL	Poland
MQ	Midway Islands	PO	Portugal
MD	Moldova	RQ	Puerto Rico
MN	Monaco	QA	Qatar
MG	Mongolia	RE	Reunion
MH	Montserrat	RO	Romania
MO	Morocco	RS	Russia
MZ	Mozambique	RW	Rwanda
WA	Namibia	WS	Samoa (Western)
NR	Nauru	SM	San Marino
BQ	Navassa Island	TP	Sao Tome and Principe
NP	Nepal	SA	Saudi Arabia
NL	Netherlands	SG	Senegal
NT	Netherlands Antilles	SE	Seychelles
NC	New Caledonia	SL	Sierra Leone
NZ	New Zealand	SN	Singapore
NU	Nicaragua	LO	Slovakia
NG	Niger	SI	Slovenia
NI	Nigeria	BP	Solomon Islands
NE	Niue	SO	Somalia
NF	Norfolk Island	SF	South Africa
CQ	Northern Mariana Island	SX	South Georgia & The South Sandwich Islands
NO	Norway	SP	Spain
MU	Oman	PG	Spratly Islands
OC	Other Countries	CE	Sri Lanka
PK	Pakistan	SH	St. Helena
LQ	Palmyra	SC	St. Kitts & Nevis
PS	Palau	ST	St. Lucia Island
PM	Panama	SB	St. Pierre & Miquelon

Code	Foreign Country	Code	Foreign Country
VC	St. Vincent and the Grenadines	TV	Tuvalu
SU	Sudan	UG	Uganda
NS	Suriname	UP	Ukraine
SV	Svalbard	TC	United Arab Emirates
WZ	Swaziland	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SW	Sweden	UC	Unknown Country
SZ	Switzerland	UY	Uruguay
SY	Syria	UZ	Uzbekistan
TW	Taiwan	NH	Vanuatu
TI	Tajikistin	VT	Vatican City
TZ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
TO	Togo	VQ	Virgin Islands (US)
TL	Tokelau	WQ	Wake Island
TN	Tonga	WF	Wallis & Futuna
TD	Trinidad & Tobago	WE	West Bank
TE	Tromelin Island	WI	Western Sahara
TS	Tunisia	YM	Yemen (Aden)
TU	Turkey	YO	Yugoslavia
TX	Turkmenistan	ZA	Zambia
TK	Turks and Caicos Islands	ZI	Zimbabwe

EXHIBIT 4

Standard Street Address Abbreviations

<u>Word</u>	<u>Abbreviation</u>
Air Force Base	AFB
and	&
Alley	ALY
Annex	ANX
Avenue	AVE
Beach	BCH
Boulevard	BLVD
Branch	BR
Bridge	BRG
Brook	BRK
Building	BLDG
Bypass	BYP
Camp	CP
Care Of, or In Care Of	%
Center	CTR
Circle	CIR
Corner	COR
Corners	CORS
Court	CT
Courts	CTS
Creek	CRK
Crossing	XING
Drive	DR
East	E
Estates	EST
Extension	EXT
Expressway	EXPY
Falls	FLS
Forest	FRST
Fork	FRK
Forks	FRKS
Fort	FT
Freeway	FWY
Gardens	GDNS
General Delivery	GEN DEL
Grove	GRV
Harbor	HBR
Haven	HVN
Heights	HTS
Highway	HWY

EXHIBIT 4—Standard Street Address Abbreviations Continued

Word	Abbreviation
Highway Carrier	HC
Island	IS
Islands	ISS
Junction	JCT
Lake	LK
Lakes	LKS
Lane	LN
Lodge	LDG
Manor	MNR
Meadows	MDWS
Mount	MT
Mountain	MTN
North	N
Northeast	NE
Northwest	NW
One-fourth,*	1/4
One-Quarter*	
One-half*	1/2
(*All fractions-space after prior number-for example: 1012 1/2. St.)	
Parkway	PKY
Place	PL
Plaza	PLZ
Point	PT
Port	PRT
P.O.-Box No.	PO BOX
River	RIV
Road	RD
Rural Route	RR
Shore	SHR
Shores	SHRS
South	S
Southeast	SE
Southwest	SW
Square	SQ
Station	STA
Street	ST
Summit	SMT
Terrace	TER
Trail	TRL
Trailer	TRLR
Turnpike	TPKE

EXHIBIT 4—Standard Street Address Abbreviations Continued

Word	Abbreviation
Union	UN
Valley	VLV
Village	VLG
Vista	VIS
West	W

Note: Plurals for street, road, avenue, etc. should be abbreviated by adding “s” to the abbreviation. For example; STS, RDS, AVES, etc.

EXHIBIT 5

Valid ZIP Codes

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 39834, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn

EXHIBIT 5 - Valid ZIP Codes Continued

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S.POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	967nn
Federated States of Micronesia	FM	969nn
Guam	GU	9691n, 9692n
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	9695n
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Form 1120 and 1120S returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The corporate return **filer** address (1120/1120S) must contain a state abbreviation to be treated as (and processed in Philadelphia) an American Possession.

Note: Returns with the filer address in any of the US Possessions will not be accepted in Rel 1.

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

EXHIBIT 6**North American Industry Classification System (NAICS)
(Codes for Principal Business Activity)**

<p>Agriculture, Forestry, Fishing and Hunting</p> <p>Crop Production 111100 Oilseed & Grain Farming 111210 Vegetable & Melon Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming 111400 Greenhouse, Nursery, & Floriculture Production 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)</p> <p>Animal Production 112111 Beef Cattle Ranching & Farming 112112 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog & Pig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production</p> <p>Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging</p> <p>Fishing, Hunting and Trapping 114110 Fishing 114210 Hunting & Trapping</p> <p>Support Activities for Agriculture and Forestry 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating) 115210 Support Activities for Animal Production 115310 Support Activities For Forestry</p>	<p>Mining 211110 Oil & Gas Extraction 212110 Coal Mining 212200 Metal Ore Mining 212310 Stone Mining & Quarrying 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying 212390 Other Nonmetallic Mineral Mining & Quarrying 213110 Support Activities for Mining</p> <hr/> <p>Utilities 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems</p> <p>Construction</p> <p>Construction of Buildings 236110 Residential Building Construction 236200 Nonresidential Building Construction</p> <p>Heavy and Civil Engineering Construction 237100 Utility System Construction 237210 Land Subdivision 237310 Highway, Street, & Bridge Construction 237990 Other Heavy & Civil Engineering Construction</p> <p>Specialty Trade Contractors 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors 238220 Plumbing, Heating, & Air-Conditioning Contractors 238290 Other Building Equipment Contractors 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finishcarpentry) 238900 Other Specialty Trade Contractors (including site preparation)</p>
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<p>Manufacturing</p> <p>Food Manufacturing 311110 Animal Food Mfg 311200 Grain & Oilseed Milling 311300 Sugar & Confectionery Product Mfg 311400 Fruit & Vegetable Preserving & Specialty Food Mfg 311500 Dairy Product Mfg. 311610 Animal Slaughtering and Processing 311710 Seafood Product Preparation & Packaging 311800 Bakeries & Tortilla Mfg 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)</p> <p>Beverage and Tobacco Product Manufacturing 312110 Soft Drink & Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Manufacturing</p> <p>Textile Mills and Textile Product Mills 313000 Textile Mills 314000 Textile Product Mills</p> <p>Apparel Manufacturing 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315220 Men's & Boys' Cut & Sew Apparel Mfg 315230 Women's & Girls' Cut & Sew Apparel Mfg 315290 Other Cut & Sew Apparel Mfg 315990 Apparel Accessories & Other Apparel Mfg</p> <p>Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg</p> <p>Wood Product Manufacturing 321110 Sawmills & Wood Preservation 321210 Veneer, Plywood, & Engineered Wood Product Mfg 321900 Other Wood Product Mfg</p> <p>Paper Manufacturing 322100 Pulp, Paper, & Paperboard Mills 322200 Converted Paper Product Mfg</p> <p>Printing and Related Support Activities 323100 Printing & Related Support Activities</p>	<p>Petroleum and Coal Products Manufacturing 324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg 324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing 325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg 325410 Pharmaceutical & Medicine Mfg 325500 Paint, Coating, & Adhesive Mfg 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg 325900 Other Chemical Product & Preparation Mfg</p> <p>Plastics and Rubber Products Manufacturing 326100 Plastics Product Mfg 326200 Rubber Product Mfg</p> <p>Nonmetallic Mineral Product Manufacturing 327100 Clay Product & Refractory Mfg 327210 Glass & Glass Product Mfg 327300 Cement & Concrete Product Mfg 327400 Lime & Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg</p> <p>Primary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331310 Alumina & Aluminum Production & Processing 331400 Nonferrous Metal (except Aluminum) Production & Processing 331500 Foundries</p> <p>Fabricated Metal Product Manufacturing 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Treating, & Allied Activities 332400 Boiler tank, & Shipping Container Mfg 332510 Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product & Screw, Nut, & Bolt Mfg 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg</p>
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<p>Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg 333900 Other General Purpose Machinery Mfg</p> <p>Computer and Electronic Product Manufacturing 334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg 334310 Audio & Video Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing 335100 Electric Lighting Equipment Mfg 335200 Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing 336100 Motor Vehicle Mfg 336210 Motor Vehicle Body & Trailer Mfg 336300 Motor Vehicle Parts Mfg 336410 Aerospace Product & Parts Mfg 336510 Railroad Rolling Stock Mfg 336610 Ship & Boat Building 336990 Other Transportation Equipment Mfg</p> <p>Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacture</p> <p>Miscellaneous Manufacturing 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing</p>	<p>Wholesale Trade</p> <p>Merchant Wholesalers, Durable Goods 423100 Motor Vehicle & Motor Vehicle Parts & Supplies 423200 Furniture & Home Furnishings 423300 Lumber & Other Construction Materials 423400 Professional & Commercial Equipment & Supplies 423500 Metal & Mineral (except Petroleum) 423600 Electrical & Electronic Goods 423700 Hardware, & Plumbing & Heating Equipment & Supplies 423800 Machinery, Equipment, & Supplies 423910 Sporting & Recreational Goods & Supplies 423920 Toy & Hobby Goods & Supplies 423930 Recyclable Materials 423940 Jewelry, Watch, Precious Stone, & Precious Metals 423990 Other Miscellaneous Durable Goods</p> <p>Merchant Wholesalers, Nondurable Goods 424100 Paper & Paper Products 424210 Drugs & Druggists' Sundries 424300 Apparel, Piece Goods, & Notions 424400 Grocery & Related Products 424500 Farm Product Raw Materials 424600 Chemical & Allied Products 424700 Petroleum & Petroleum Products 424800 Beer, Wine, & Distilled Alcoholic Beverages 424910 Farm Supplies 424920 Book, Periodical, & Newspapers 424930 Flower, Nursery Stock, & Florists' Supplies 424940 Tobacco & Tobacco Products 424950 Paint, Varnish, & Supplies 424990 Other Miscellaneous Nondurable Goods</p> <p>Wholesale Electronic Markets and Agents and Brokers 425110 Business to Business Electronic Markets 425120 Wholesale Trade Agents & Brokers</p>
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<p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers 441110 New Car Dealers 441120 Used Car Dealers 441210 Recreational Vehicle Dealers 441221 Motorcycle Dealers 441222 Boat Dealers 441229 All Other Motor Vehicle Dealers 441300 Automotive Parts, Accessories, & Tire Stores</p> <p>Furniture and Home Furnishings Stores 442110 Furniture Stores 442210 Floor Covering Stores 442291 Window Treatment Stores 442299 All Other Home Furnishings Stores</p> <p>Electronics and Appliance Stores 443111 Household Appliance Stores 443112 Radio, Television, & Other Electronics Stores 443120 Computer & Software Stores 443130 Camera & Photographic Supplies Stores</p> <p>Building Material and Garden Equipment and Supplies Dealers 444110 Home Centers 444120 Paint & Wallpaper Stores 444130 Hardware Stores 444190 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Stores</p> <p>Food and Beverage Stores 445110 Supermarkets and Other Grocery (except Convenience) Stores 445120 Convenience Stores 445210 Meat Markets 445220 Fish & Seafood Markets 445230 Fruit & Vegetable Markets 445291 Baked Goods Stores 445292 Confectionery & Nut Stores 445299 All Other Specialty Food Stores 445310 Beer, Wine, & Liquor Stores</p> <p>Health and Personal Care Stores 446110 Pharmacies & Drug Stores 446120 Cosmetics, Beauty Supplies, & Perfume Stores 446130 Optical Goods Stores 446190 Other Health & Personal Care Stores</p> <p>Gasoline Stations 447100 Gasoline Stations (including convenience stores with gas)</p>	<p>Clothing and Clothing Accessories Stores 448110 Men's Clothing Stores 448120 Women's Clothing Stores 448130 Children's & Infants' Clothing Stores 448140 Family Clothing Stores 448150 Clothing Accessories Stores 448190 Other Clothing Stores 448210 Shoe Stores 448310 Jewelry Stores 448320 Luggage & Leather Goods Stores</p> <p>Sporting Goods, Hobby, Book, and Music Stores 451110 Sporting Goods Stores 451120 Hobby, Toy, & Game Stores 451130 Sewing, Needlework, & Piece Goods Stores 451140 Musical Instrument & Supplies Stores 451211 Book Stores 451212 News Dealers & Newsstands 451220 Prerecorded Tape, Compact Disc, & Record Stores</p> <p>General Merchandise Stores 452110 Department Stores 452900 Other General Merchandise Stores</p> <p>Miscellaneous Store Retailers 453110 Florists 453210 Office Supplies & Stationery Stores 453220 Gift, Novelty, & Souvenir Stores 453310 Used Merchandise Stores 453910 Pet & Pet Supplies Stores 453920 Art Dealers 453930 Manufactured (Mobile) Home Dealers 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)</p> <p>Nonstore Retailers 454110 Electronic Shopping & Mail-Order Houses 454210 Vending Machine Operators 454311 Heating Oil Dealers 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers 454319 Other Fuel Dealers 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)</p>
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<p>Transportation and Warehousing</p> <p>Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation</p> <p>Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking</p> <p>Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation</p> <p>Pipeline Transportation 486000 Pipeline Transportation 487000 Scenic & Sightseeing Transportation</p> <p>Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation</p> <p>Support Activities for Transportation 488100 Support Activities for Air Transportation 488210 Support Activities for Rail Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Road Transportation 488510 Freight Transportation Arrangement 488990 Other Support Activities for Transportation</p> <p>Couriers and Messengers 492110 Couriers 492210 Local Messengers & Local Delivery</p> <p>Warehousing and Storage 493100 Warehousing & Storage (except lessors of miniwarehouses & selfstorage units)</p>	<p>Information</p> <p>Publishing Industries (except Internet) 511110 Newspaper Publishers 511120 Periodical Publishers 511130 Book Publishers 511140 Directory & Mailing List Publishers 511190 Other Publishers 511210 Software Publishers</p> <p>Motion Picture and Sound Recording Industries 512100 Motion Picture & Video Industries (except video rental) 512200 Sound Recording Industries</p> <p>Broadcasting (except Internet) 515100 Radio & Television Broadcasting 515210 Cable & Other Subscription Programming</p> <p>Internet Publishing and Broadcasting 516110 Internet Publishing & Broadcasting</p> <p>Telecommunications 517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications)</p> <p>Internet Service Providers, Web Search Portals, and Data Processing Services 518111 Internet Service Providers 518112 Web Search Portals 518210 Data Processing, Hosting, & Related Services</p> <p>Other Information Services 519100 Other Information Services (including news syndicates & libraries)</p>
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<p>Finance and Insurance</p> <p>Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation</p> <p>Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers & originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other No depository Credit Intermediation</p> <p>Activities Related to Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)</p> <p>Securities, Commodity Contracts, and Other Financial Investments and Related Activities 523110 Investment Banking & Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage 523210 Securities & Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice)</p> <p>Insurance Carriers and Related Activities 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)</p> <p>Funds, Trusts, and Other Financial Vehicles 525100 Insurance & Employee Benefit Funds 525910 Open-End Investment Funds (Form 1120-RIC) 525920 Trusts, Estates, & Agency Accounts 525930 Real Estate Investment Trusts (Form 1120-REIT) 525990 Other Financial Vehicles (including closed-end investment funds) "Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) below.</p>	<p>Real Estate and Rental and Leasing</p> <p>Real Estate 531110 Lessors of Residential Buildings & Dwellings 531114 Cooperative Housing 531120 Lessors of Nonresidential Buildings (except Miniwarehouses) 531130 Lessors of Miniwarehouses & Self-Storage Units 531190 Lessors of Other Real Estate Property 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate</p> <p>Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing</p> <p>Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>
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<p>Professional, Scientific, and Technical Services</p> <p>Legal Services 541110 Offices of Lawyers 541190 Other Legal Services</p> <p>Accounting, Tax Preparation, Bookkeeping, and Payroll Services 541211 Offices of Certified Public Accountants 541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services</p> <p>Architectural, Engineering, and Related Services 541310 Architectural Services 541320 Landscape Architecture Services 541330 Engineering Services 541340 Drafting Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories</p> <p>Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)</p> <p>Computer Systems Design and Related Services 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services</p> <p>Other Professional, Scientific, and Technical Services 541600 Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising & Related Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services</p>	<p>Management of Companies (Holding Companies) 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies</p> <hr/> <p>Administrative and Support and Waste Management and Remediation Services</p> <p>Administrative and Support Services 561110 Office Administrative Services 561210 Facilities Support Services 561300 Employment Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services) 561500 Travel Arrangement & Reservation Services 561600 Investigation & Security Services 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Buildings & Dwellings 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)</p> <p>Waste Management and Remediation Services 562000 Waste Management & Remediation Services</p>
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<p>Educational Services 611000 Educational Services (including schools, colleges, & universities)</p> <p>Health Care and Social Assistance</p> <p>Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, Mental Health Specialists 621210 Offices of Dentists</p> <p>Offices of Other Health Practitioners 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists</p> <p>Offices of Other Health Practitioners 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners</p> <p>Outpatient Care Centers 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical & Emergency Centers 621498 All Other Outpatient CareCenters</p> <p>Medical and Diagnostic Laboratories 621510 Medical & Diagnostic Laboratories</p> <p>Home Health Care Services 621610 Home Health Care Services</p> <p>Other Ambulatory Health Care Services 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)</p> <p>Hospitals 622000 Hospitals</p> <p>Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities</p>	<p>Social Assistance 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services</p> <hr/> <p>Arts, Entertainment, and Recreation</p> <p>Performing Arts, Spectator Sports, and Related Industries 711100 Performing Arts Companies 711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts,Sports, & Similar Events 711410 Agents & Managers for Artists, Athletes, Entertainers,& Other Public Figures 711510 Independent Artists, Writers, & Performers</p> <p>Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar nstitutions</p> <p>Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)</p> <hr/> <p>Accommodation and Food Services</p> <p>Accommodation 721110 Hotels (except Casino Hotels) & Motels 721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses</p> <p>Food Services and Drinking Places 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages)</p>
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Other Services

Other Services

Repair and Maintenance

- 11110 Automotive Mechanical & Electrical Repair & Maintenance
- 11120 Automotive Body, Paint, Interior, & Glass Repair
- 11190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 11210 Electronic & Precision Equipment Repair & Maintenance
- 11310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
- 11410 Home & Garden Equipment & Appliance Repair & Maintenance
- 11420 Reupholstery & Furniture Repair
- 11430 Footwear & Leather Goods Repair
- 11490 Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services

- 12111 Barber Shops
- 12112 Beauty Salons
- 12113 Nail Salons
- 12190 Other Personal Care Services (including diet & weight reducing centers)
- 12210 Funeral Homes & Funeral Services
- 12220 Cemeteries & Crematories
- 12310 Coin-Operated Laundries & Drycleaners
- 12320 Drycleaning & Laundry Services (except Coin-Operated)
- 12330 Linen & Uniform Supply
- 12910 Pet Care (except Veterinary) Services
- 12920 Photofinishing
- 12930 Parking Lots & Garages
- 12990 All Other Personal Services

**Religious, Grantmaking, Civic,
Professional, and Similar
Organizations**

- 13000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)

EXHIBIT 7

Business Rules

(any changes to business rules will be sent out via the "QuickAlerts" communication system)

**1120x BUSINESS RULES - RELEASE 1, TAX YEAR 2003
Version 2003V05**

REJECTS

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-002	If Form 1120, Checkbox A2 "Personal Holding Company" is checked, then Schedule PH (Form 1120) must be attached.	Missing Document	Reject	1120
F1120-003	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then no more than one Form 851 must be attached.	Multiple Documents	Reject	1120
F1120-004	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then Form 851 must be attached	Missing Document	Reject	1120
F1120-010	Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d.	Data Mismatch	Reject	1120
F1120-017	If Form 1120, Schedule J, Line 6a has a non-zero value, then one or more Forms 1118 must be attached.	Missing Document	Reject	1120
F1120-018	When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is greater than Line 32h[TotalPayments], then Line 31 plus(+) Line 33 minus(-) Line 32h must equal Line 34[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	1120
F1120-020	If Form 1120, Line 4 has a non-zero value, then Form 1120, Line 4 must equal Form 1120, Schedule C, Line 19	Data Mismatch	Reject	1120
F1120-021	If Form 1120, Line 9 contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684indicator" does not contain "FORM 4684") then Form 1120, Line 9 must equal Form 4797, Line 18.	Data Mismatch	Reject	1120
F1120-024	If Direct Deposit Indicator in the Return Header is checked, then Form 8050 must be attached to the return.	Missing Document	Reject	1120, 1120S
F1120-025	If EFW (Electronic Funds Withdrawal) Indicator in the Return Header is checked, then an IRS Payment Record must be attached to the return.	Missing Document	Reject	1120, 1120S, 1120 POL, 8868

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-027	If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then Form 4797 must be attached.	Missing Document	Reject	1120
F1120-030	When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is less than Line 32h[TotalPayments], then Line 32h minus (-) [Line 31 plus(+) Line 33] must equal Line 35[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	1120
F1120-031	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then Form 5884 must be attached.	Missing Document	Reject	1120
F1120-032	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then no more than one Form 5884 must be attached.	Multiple Documents	Reject	1120
F1120-033	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then Form 6478 must be attached.	Missing Document	Reject	1120
F1120-034	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then no more than one Form 6478 must be attached.	Multiple Documents	Reject	1120
F1120-035	If Form 1120, Schedule J, Line 6e has a non-zero value, then Form 8827 must be attached	Missing Document	Reject	1120
F1120-037	Form 1120, Schedule J, Line 6e must equal Form 8827, Line 8.	Data Mismatch	Reject	1120
F1120-040	Form 1120, Line 2 must equal Form 1120, Schedule A, Line 8.	Data Mismatch	Reject	1120
F1120-042	If Form 1120, Schedule J, Line 6d, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 6d, Checkbox "Form 3800" is checked, then Form 3800 must be attached to Form 1120, Schedule J, Line 6(d) checkbox "Form 3800".	Missing Document	Reject	1120
F1120-044	If Form 1120, Line 20 has a non-zero value, then one or more Forms 4562 must be attached.	Missing Document	Reject	1120
F1120-049	If Form 1120, Schedule C, Line 14 has a non-zero value, then one or more Form 5471 must be attached.	Missing Document	Reject	1120
F1120-058	If Form 1120, Schedule J, Line 4 has a non-zero value, then Form 4626 must be attached.	Missing Document	Reject	1120
F1120-059	If Form 1120, Schedule J, Line 4 has a non-zero value, then no more than one Form 4626 must be attached.	Multiple Documents	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-060	Form 1120, Schedule J, Line 4 must equal Form 4626, Line 14.	Data Mismatch	Reject	1120
F1120-061	If Form 1120, Line 8 has a non-zero value, then Schedule D (Form 1120) must be attached.	Missing Document	Reject	1120
F1120-063	Form 1120, Line 8 must equal Schedule D (Form 1120) Line 14	Data Mismatch	Reject	1120
F1120-064	If Form 1120, Line 9, "Net Gain/Loss" has a non-zero value and the dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684"), then one or more Form 4684 must be attached.	Missing Document	Reject	1120
F1120-065	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255".	Missing Document	Reject	1120
F1120-066	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then no more than one Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255" .	Multiple Documents	Reject	1120
F1120-067	If Form 1120, Line 32g has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then Form 4136 must be attached.	Missing Document	Reject	1120
F1120-069	Form 1120, Line 32g must equal Form 4136, Line 10.	Data Mismatch	Reject	1120
F1120-070	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then Form 6765 must be attached.	Missing Document	Reject	1120
F1120-071	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then no more than one Form 6765 must be attached.	Multiple Documents	Reject	1120
F1120-072	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then Form 8586 must be attached.	Missing Document	Reject	1120
F1120-073	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then no more than one Form 8586 must be attached.	Multiple Documents	Reject	1120
F1120-074	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then Form 3468 must be attached.	Missing Document	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-075	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then no more than one Form 3468 must be attached.	Multiple Documents	Reject	1120
F1120-076	If Form 1120, Schedule J, Line 9 contains a non-zero value then Schedule PH (Form 1120) must be attached.	Missing Document	Reject	1120
F1120-078	If Form 1120, Line 29b has a non-zero value, then Form 1120, Line 29b must equal Form 1120, Schedule C, Line 20.	Data Mismatch	Reject	1120
F1120-079	If Form 1120, Line 31 has a non-zero value, then Form 1120, Line 31 must equal Form 1120, Schedule J, Line 11.	Data Mismatch	Reject	1120
F1120-089	If Form 1120, Schedule K Line 7c has a non-zero value, then one or more Form 5472 must be attached.	Missing Document	Reject	1120
F1120-109	If Form 1120, Schedule K, Line 4, has a choice of 'Yes' indicated, then Name Control and EIN of the Parent - Subsidiary Control Group must be provided.	Missing Data	Reject	1120
F1120-110	Name Control of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as the Filer's Name Control in the Return Header.	Incorrect Data	Reject	1120
F1120-111	EIN of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as Filer's EIN in the Return Header.	Incorrect Data	Reject	1120
F1120-112	If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then Form 2220 must be attached.	Missing Document	Reject	1120
F1120-113	If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached.	Multiple Documents	Reject	1120
F1120-118	If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then no more than one Form 4797 must be attached.	Multiple Documents	Reject	1120
F1120-119	If two or more distinct forms from the list (Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874, Form 8881, Form 8882) are present in the return, then one Form 3800 must be attached.	Missing Document	Reject	1120
F1120-120	If two or more distinct forms from the list (Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874, Form 8881, Form 8882) are present in the return, then only one Form 3800 must be attached.	Multiple Documents	Reject	1120
F1120-122	There can be no more than one Form 3468 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-123	There can be no more than one Form 4255 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-124	There can be no more than one Form 4797 attached to Form 1120.	Multiple Documents	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-125	There can be no more than one Form 5884 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-126	There can be no more than one Form 6478 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-127	There can be no more than one Form 6765 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-128	There can be no more than one Form 8271 attached to Form 1120	Multiple Documents	Reject	1120
F1120-129	There can be no more than one Form 8586 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-149	If Form 1120, Schedule K Line 7 has a choice of 'Yes' indicated, then Line 7b must have a value.	Missing Data	Reject	1120
F1120-152	If Direct Deposit Indicator in the Return Header is checked, then no more than one Form 8050 must be attached to the return.	Multiple Documents	Reject	1120, 1120S
F1120-154	Form 1120, Line 33 must equal Form 2220, Line 36.	Data Mismatch	Reject	1120
F1120-218	There may be no more than one binary attachment titled "Form 1120-L" present in the return.	Multiple Documents	Reject	1120
F1120-219	If Form 1120, Schedule K, Line 13 does not have a choice of "Yes" indicated, then Form 1120, Schedule L, Line 15d must have a value.	Missing Data	Reject	1120
F1120-220	If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated, then Form 1120, Schedule M-1, Line 10 must have a value.	Missing Data	Reject	1120
F1120-221	If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated, then Form 1120, Schedule M-2, Line 8 must have a value.	Missing Data	Reject	1120
F1120-222	If a "Protective Statement" is attached to the tax return, then one or more Forms 8621 must be attached to the return.	Missing Document	Reject	1120, 1120S
F1120-223	If Form 1120, Line 1 through Line 28 contain a value or Form 1120, Schedule K, Line 13 does not have a choice of 'Yes' indicated or Form 1120, Schedule K, Line 1a "Cash" is not checked, then Form 1120, Schedule L, line 15d must have value.	Missing Data	Reject	1120
F1120-224	If the state code of the Filer's address in the Return Header is one of the following codes: AS, GU, MP, PW, PR, VI, then the return cannot be filed electronically.	Incorrect Data	Reject	1120, 1120S
F1120S-001	Form 1120S, Line 2 must equal Form 1120S, Schedule A, Line 8.	Data Mismatch	Reject	1120S
F1120S-002	If Form 1120S, Line 4, "Net gain(loss)" has a non-zero value and dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684"), then one or more Form 4684 must be attached.	Missing Document	Reject	1120S
F1120S-007	Form 1120S, Line 21 must equal Form 1120S, Schedule K, Line 1	Data Mismatch	Reject	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-010	If Form 1120S, Line 22b has a non-zero value, then Schedule D (Form 1120S) must be attached	Missing Document	Reject	1120S
F1120S-012	Form 1120S, Line 22b must equal Schedule D (Form 1120S), Line 22.	Data Mismatch	Reject	1120S
F1120S-013	If Form 1120S, Line 23c has a non-zero value, then Form 4136 must be attached	Missing Document	Reject	1120S
F1120S-014	If Form 1120S, Line 23c has a non-zero value, then no more than one Form 4136 must be attached	Multiple Documents	Reject	1120S
F1120S-015	If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then Form 4255 must be attached to Form 1120S, Line 22c	Missing Document	Reject	1120S
F1120S-016	If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then no more than one Form 4255 must be attached to Form 1120S, Line 22c	Multiple Documents	Reject	1120S
F1120S-017	Form 1120S, Line 23c must equal Form 4136, Line 10	Data Mismatch	Reject	1120S
F1120S-018	When Form 1120S, Line 22c[TotalTax] plus(+) Line 24[EstimatedTaxPenalty] is greater than Line 23d[TotalPayments], then Line 22c plus(+) Line 24 minus(-) Line 23d must equal Line 25[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	1120S
F1120S-019	When Form 1120S, Line 22c[TotalTax] plus(+) Line 24 [EstimatedTaxPenalty] is less than Line 23d[TotalPayments], then Line 23d minus(-) [Line 22c plus(+) Line 24] must equal Line 26[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	1120S
F1120S-020	If Form 1120S, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached.	Missing Document	Reject	1120S
F1120S-021	If Form 1120S, Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached.	Multiple Documents	Reject	1120S
F1120S-022	If Form 1120S, Schedule K, Line 12c has a non-zero value, then Form 3468 must be attached.	Missing Document	Reject	1120S
F1120S-023	If Form 1120S, Schedule K, Line 12c has a non-zero value, then no more than one Form 3468 must be attached.	Multiple Documents	Reject	1120S
F1120S-025	If Form 1120S, Schedule K, Line 8 has a non-zero value then one or more Form 4562 must be attached.	Missing Document	Reject	1120S
F1120S-032	If Form 1120S, Schedule K, Line 12a has a non-zero value, then no more than one Form 6478 must be attached.	Multiple Documents	Reject	1120S
F1120S-033	If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then Form 2220 must be attached.	Missing Document	Reject	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-034	If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached.	Multiple Documents	Reject	1120S
F1120S-036	Form 1120S Item E "Total Assets" must equal Form 1120S Schedule L Line 15d.	Data Mismatch	Reject	1120S
F1120S-037	If Form 1120S, Line 4, contains a non-zero value and the dotted line does not contain the value "FORM 4684" (form4684Indicator does not contain "FORM 4684"), then Form 4797 must be attached.	Missing Document	Reject	1120S
F1120S-038	If Form 1120S, Line 4, contains a non-zero value and the dotted line does not contain the value "FORM 4684" (form4684Indicator does not contain "FORM 4684"), then no more than one Form 4797 must be attached.	Multiple Documents	Reject	1120S
F1120S-039	Form 1120S, Line 4 must equal Form 4797, Part II, Line 18.	Data Mismatch	Reject	1120S
F1120S-053	Form 1120S, Schedule K, Line 2 must equal Form 8825, Line 21.	Data Mismatch	Reject	1120S
F1120S-082	If Form 1120S, Schedule K, Line 10, dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684") then one or more Form 4684 must be attached.	Missing Document	Reject	1120S
F1120S-087	If Form 1120S, Schedule K, Line 13 has a non-zero value, then one or more distinct forms and/or schedule/statement from the following must be attached: F8834, 5884, 8861, 6765, 8830, 8826, 8835, 8844, 8845, 8846, 8820, 8874, 8847, 8881, 8882, 8884, 8860, Non Conventional Fuel Source Credit Schedule ["NonconventionalSourceFuelCreditSchedule"], and "Itemized Other Credit Schedule" [ItemizedOtherCreditsSchedule].	Missing Document	Reject	1120S
F1120S-088	If Form 1120S, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 5884 attached.	Multiple Documents	Reject	1120S
F1120S-089	If Form 1120S, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 6765 attached.	Multiple Documents	Reject	1120S
F1120S-114	There must be one or more Schedule K-1 (Form 1120S) attached to Form 1120S, Item G.	Missing Document	Reject	1120S
F1120S-115	There can be no more than one Form 3468 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-116	There can be no more than one Form 4255 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-117	There can be no more than one Form 4797 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-118	There can be no more than one Form 5884 attached to Form 1120S.	Multiple Documents	Reject	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-119	There can be no more than one Form 6478 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-120	There can be no more than one Form 6765 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-121	There can be no more than one Form 8271 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-122	There can be no more than one Form 8586 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-123	There can be no more than one Form 8825 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-137	If Form 1120S, Schedule K, Line 12b(1) and Line 12b(2) have a non-zero value, then no more than one Form 8586 must be attached to either Line 12b(1) or 12b(2) but not both.	Multiple Documents	Reject	1120S
F1120S-139	Form 1120S, Line 24 must equal Form 2220, Line 36.	Data Mismatch	Reject	1120S
F1120S-184	If Form 1120S, Sch B, Line 9 does not have a choice of "Yes" indicated, then Form 1120S, Schedule L, Line 15d must have a value.	Missing Data	Reject	1120S
F1120S-185	If Form 1120S, Sch B, Line 9 does not have a choice of "Yes" indicated, then Form 1120S, Schedule M-1, Line 8 must have a value.	Missing Data	Reject	1120S
F1120S-186	If Form 1120S, Schedule K, Line 4d(2) has a non-zero value, then Schedule D (Form 1120S) must be attached	Missing Document	Reject	1120S
F1120S-187	If Form 1120S, Schedule K, Line 4e(2) has a non-zero value, then Schedule D (Form 1120S) must be attached.	Missing Document	Reject	1120S
F3468-003	If Form 3468, Line 1c, "Certified Historic Structures" has a non-zero value, then Form 3468, Line 1c(2) must have a value OR a binary attachment with title "Certified Historic Structures" must be present.	Missing Data	Reject	1120, 1120S
F3468-004	If Form 3468, Line 1c, "Calculated Expenditures Certified Historic Struct." has a non-zero value, then Form 3468, Line 1c(2) must have a value OR a binary attachment with title "Certified Historic Structures" must be present.	Missing Data	Reject	1120, 1120S
F3800-003	If Form 3800, Part 1, Line 1a has a non-zero value, then Form 3468 must be attached to Form 1120.	Missing Document	Reject	1120
F3800-004	If Form 3800, Part 1, Line 1a has a non-zero value, then no more than one Form 3468 must be attached to Form 1120.	Multiple Documents	Reject	1120
F3800-007	If Form 3800, Part 1, Line 1b has a non-zero value, then Form 5884 must be attached to Form 1120.	Missing Document	Reject	1120
F3800-008	If Form 3800, Line 8 and Line 13 both have values greater than zero, then no more than one Form 4626 must be attached to the return.	Multiple Documents	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F3800-009	If Form 3800, Part 1, Line 1b has a non-zero value, then no more than one Form 5884 must be attached to Form 1120.	Multiple Documents	Reject	1120
F3800-010	If Form 3800, Part 1, Line 1d has a non-zero value, then Form 6478 must be attached to Form 1120.	Missing Document	Reject	1120
F3800-011	If Form 3800, Part 1, Line 1d has a non-zero value, then no more than one Form 6478 must be attached to Form 1120.	Multiple Documents	Reject	1120
F3800-012	If Form 3800, Part 1, Line 1e has a non-zero value, then Form 6765 must be attached to Form 1120.	Missing Document	Reject	1120
F3800-013	If Form 3800, Part 1, Line 1e has a non-zero value, then no more than one Form 6765 must be attached to Form 1120	Multiple Documents	Reject	1120
F3800-014	If Form 3800, Part 1, Line 1f has a non-zero value, then Form 8586 must be attached to Form 1120.	Missing Document	Reject	1120
F3800-015	If Form 3800, Part 1, Line 1f has a non-zero value, then no more than one Form 8586 must be attached to Form 1120.	Multiple Documents	Reject	1120
F3800-016	If Form 3800, Part 1, Line 1q has a non-zero value, then "Current year Trans-Alaska pipeline liability fund credit statement" [CYTransAKPipelineLiabFundCr] must be attached.	Missing Document	Reject	1120
F3800-017	If Form 3800, Part 1, Line 1q has a non-zero value, then no more than one "Current year Trans-Alaska pipeline liability fund credit statement" [CYTransAKPipelineLiabFundCr] must be attached.	Multiple Documents	Reject	1120
F3800-018	If Form 3800, Line 8 and Line 13 both have values greater than zero, then Form 4626 must be attached to the return.	Missing Document	Reject	1120
F4797-003	If Form 4797, Line 9 (g) has a non-zero value, then Schedule D(Form 1120), Line 7 must equal Form 4797, Line 9 (g).	Data Mismatch	Reject	1120
F5471-001	If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value.	Missing Data	Reject	1120, 1120S
F5471-002	If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.	Missing Document	Reject	1120, 1120S
F5471-003	If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Missing Document	Reject	1120, 1120S
F5471-005	If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Reject	1120, 1120S
F5471-007	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Other Current Assets Statement" [OtherCurrentAssetsStatement] must be attached.	Missing Document	Reject	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F5471-009	If in Form 5471, Schedule G, Line 3, a choice of 'Yes' is indicated, then one or more "Owns Foreign Entities Statements" [OwnsForeignEntitiesStatement] must be attached.	Missing Document	Reject	1120, 1120S
F5471-010	If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached.	Missing Document	Reject	1120, 1120S
F5471-014	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached.	Missing Document	Reject	1120, 1120S
F5471-016	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Other Investments Statement" [OtherInvestmentStatement] must be attached.	Missing Document	Reject	1120, 1120S
F5471-018	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Other Assets Statement" [OtherAssetsStatement] must be attached.	Missing Document	Reject	1120, 1120S
F5471-020	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Other Current Liabilities Statement" [OtherCurrentLiabilitiesStmnt] must be attached.	Missing Document	Reject	1120, 1120S
F5471-022	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Other Liabilities Statement" [OtherLiabilitiesStatement] must be attached.	Missing Document	Reject	1120, 1120S
F5471-026	If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached.	Missing Document	Reject	1120, 1120S
F6478-002	If Form 6478, Line 1(a) has a value, then the value must be greater than or equal to 0 (zero) and less than or equal to 15000000 (fifteen million).	Incorrect Data	Reject	1120, 1120S
F6765-002	If Form 6765, Line 9 has a value, the value must be greater than or equal to 0 (zero) and less than or equal to 16% (0.16000).	Incorrect Data	Reject	1120, 1120S
F6781-015	If Form 6781 is attached to the return, then Form 6781, Line 6b and Line 6c must not have a value.	Incorrect Data	Reject	1120S
F6781-016	If Form 6781 is attached to the return, then Form 6781, Line 7b and Line 7c must not have a value.	Incorrect Data	Reject	1120S
F6781-017	If Form 6781 is attached to the return, then Form 6781, Line 8b and Line 8c must not have a value.	Incorrect Data	Reject	1120S
F6781-018	If Form 6781 is attached to the return, then Form 6781, Line 9b and Line 9c must not have a value.	Incorrect Data	Reject	1120S
F851-005	The EIN of the Subsidiary Corporation in Form 851 must not equal all nines.	Incorrect Data	Reject	1120
F8586-004	If Form 8586, Line 4 has a non-zero value, then one or more Forms 8609 must be attached to the return.	Missing Document	Reject	1120, 1120S
F8586-005	If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609 must be attached to the return.	Incorrect Data	Reject	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F8609-004	The number of Form 8609 must match the number of Schedule A (Form 8609) in the return.	Data Mismatch	Reject	1120, 1120S
F8824-005	If Form 8824 is present, and any one of the lines 1 through 6 has a value, then a choice of 'Yes' or 'No' must be indicated on Line 7.	Missing Data	Reject	1120, 1120S
F8825-001	If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero.	Missing Data	Reject	1120S
F8865-003	If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then Line F2 must have a value.	Missing Data	Reject	1120, 1120S
F8865-010	Form 8865, Item A - At least one of the "Category of Filer" checkboxes "1", "2", "3", or "4" must be checked	Missing Data	Reject	1120, 1120S
F8865-011	If Form 8865, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached	Missing Document	Reject	1120S
F8865-012	If Form 8865, Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached.	Multiple Documents	Reject	1120S
F8865-013	If Form 8865, Schedule K, Line 12b has a non-zero value, then Form 3468 must be attached.	Missing Document	Reject	1120, 1120S
F8865-014	If Form 8865, Schedule K, Line 12b has a non-zero value, then no more than one Form 3468 must be attached.	Multiple Documents	Reject	1120, 1120S
F8865-020	There can be no more than one Form 8586 attached to Form 8865, Schedule K, Line 12a(1) or 12a(2).	Multiple Documents	Reject	1120, 1120S
F8865-022	There can be no more than one Form 3468 attached to Form 8865, Schedule K, Line 24.	Multiple Documents	Reject	1120, 1120S
F8865-024	If in Form 8865, Line G8, checkbox 'Yes' is checked, then "Separate Units Schedule" [SeparateUnitsSchedule] must be attached.	Missing Document	Reject	1120, 1120S
F8865-025	If in Form 8865, Line G8, checkbox 'Yes' is checked, then no more than one "Separate Units Schedule" [SeparateUnitsSchedule] may be attached.	Multiple Documents	Reject	1120, 1120S
F8865-028	If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value.	Missing Data	Reject	1120, 1120S
F8865-073	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 6478 attached	Multiple Documents	Reject	1120, 1120S
F8865-074	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 6765 attached.	Multiple Documents	Reject	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F8865-077	If Form 8865, Schedule K, Line 13 has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 5884, 6478, 6765, 8820, 8826, 8830, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8874, 8881, 8882, 8884, Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"].	Missing Document	Reject	1120, 1120S
F8865-088	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 5884 attached.	Multiple Documents	Reject	1120, 1120S
F8865-089	There can be no more than one Form 3468 attached to Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-090	There can be no more than one Form 4255 attached to Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-091	There can be no more than one Form 4797 attached to Form 8865..	Multiple Documents	Reject	1120, 1120S
F8865-092	There can be no more than one Form 5884 attached to Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-093	There can be no more than one Form 6478 attached to Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-094	There can be no more than one Form 6765 attached to Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-095	There can be no more than one Form 8271 attached to Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-096	There can be no more than one Form 8586 attached to Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-097	There can be no more than one Form 8825 attached to Form 8865.	Multiple Documents	Reject	1120S
F8865-101	There can be no more than one Form 4255 attached to Form 8865, Schedule K, Line 24.	Multiple Documents	Reject	1120, 1120S
F8865-145	If Form 8865, Line G10, checkbox 'No' is checked, then Form 8865, Schedules D, K, L, M-1, M-2 and Schedule K-1(Form 8865) must be present in the return.	Missing Document	Reject	1120, 1120S
F8865-146	If Form 8865, Schedule K, Line 6a contains a non-zero value, then no more than one Form 4797 may be attached.	Multiple Documents	Reject	1120, 1120S
F8865-147	If Form 8865, Schedule K, Line 6b contains a non-zero value, then no more than one Form 4797 may be attached.	Multiple Documents	Reject	1120, 1120S
FPYMT-001	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	1120, 1120S, 1120 POL, 8868

Rule Number	Rule Text	Error Category	Severity	Tax Type
FPYMT-002	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120, Line 34.	Incorrect Data	Reject	1120
FPYMT-003	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120S, Line 25.	Incorrect Data	Reject	1120S
FPYMT-004	If the timestamp in the GTX key is on or before the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on or before the due date of the return.	Incorrect Data	Reject	1120, 1120S, 1120 POL
FPYMT-006	"Payment Amount" in the IRS Payment Record must be greater than zero.	Incorrect Data	Reject	1120, 1120S, 1120 POL, 8868
FPYMT-007	If the timestamp in the GTX key is after the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS	Incorrect Data	Reject	1120, 1120S, 1120 POL
R0000-001	"Tax Period Ending Date" in the Return Header must equal one of the following values for the processing year 2004- ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930", "20041031", "20041130").	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-006	For US Addresses, the fourth and fifth digit of the ZIP Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the ZIP code is 20500.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-007	For US Addresses, the first five digits of the ZIP Code of the Filer's address in the Return Header must be within the valid ranges of ZIP codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-008	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject	1120, 1120S, 1120 POL, 8868
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL
R0000-016	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject	1120, 1120S, 1120 POL, 8868
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the ZIP code must be 340.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the ZIP code must be in the range 090 - 098.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the ZIP code must be in the range 962 - 966.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-026	If a binary attachment is present in the return, a description must be provided for the binary attachment (the MIME header Content-Description must have a non-null value).	Missing Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-028	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document").	Missing Document	Reject	1120, 1120S, 990, 990EZ, 1120 POL
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	1120, 1120S, 990, 990EZ, 1120 POL
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header	Data Mismatch	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN	Database Validation Error	Reject	1120, 1120S, 990, 990EZ
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL
R0000-903	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL
R0000-904	Software ID in the Return Header must have passed testing for the return type and tax year.	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	1120, 1120S, 1120 POL, 8868

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-907	The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).	Duplicate Condition	Reject	1120, 1120S, 990, 990EZ, 1120 POL
SA-F8609-001	Schedule A (Form 8609) Item C "Building Identification Number" must have a value.	Missing Data	Reject	1120, 1120S
SN-F1120-001	If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, then Form 5471 must be attached.	Missing Document	Reject	1120, 1120S
SN-F1120-006	If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return	Missing Document	Reject	1120, 1120S
SN-F1120-007	If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value.	Missing Data	Reject	1120, 1120S
SPH-F1120-001	Schedule PH (Form 1120), Line 26 must equal Form 1120, Schedule J, Line 9.	Data Mismatch	Reject	1120
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing)	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use)	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-004	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-005	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-006	The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868

Rule Number	Rule Text	Error Category	Severity	Tax Type
T0000-007	The processing site <name> does not accept data in XML format.	Unsupported	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-008	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-009	The Transmission File must be free of virus. A virus was found in this file.	Unsupported	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-005	The Return and the Transmission (XML) Documents must conform to the version of the XML Schema they specify. The version for the transmission document is specified in the Transmission Header. The version of the return document is specified in the root element of the return.	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868

Rule Number	Rule Text	Error Category	Severity	Tax Type
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-010	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-011	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-012	The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868

