

1990 NONBUSINESS CODES

AGUR

Adjusted Gross Deficit Range

DC

No Adjusted Gross Deficit Breakeven.....			00
\$ 1 under	\$ 1,000		01
1,000 under	2,000		02
2,000 under	3,000		03
3,000 under	4,000		04
4,000 under	5,000		05
5,000 under	6,000		06
6,000 under	7,000		07
7,000 under	8,000		08
8,000 under	9,000		09
9,000 under	10,000		10
10,000 under	11,000		11
11,000 under	12,000		12
12,000 under	13,000		13
13,000 under	14,000		14
14,000 under	15,000		15
15,000 under	16,000		16
16,000 under	17,000		17
17,000 under	18,000		18
18,000 under	19,000		19
19,000 under	20,000		20
20,000 under	25,000		21
25,000 under	30,000		22
30,000 under	40,000		23
40,000 under	50,000		24
50,000 under	75,000		25
75,000 under	100,000		26
100,000 under	200,000		27
200,000 under	500,000		28
500,000 under	1,000,000		29
1,000,000 under	10,000,000		30
10,000,000 under	100,000,000		31
\$ 100,000,000 or more			32
			33

AGEP

Primary Over 65 Indicator

RTF

(A) Primary Taxpayer not over 65.....	0
(B) Primary Taxpayer 65 or over.....	1

AGES

Secondary Over 65 Indicator

RTF

(A) Secondary taxpayer not over 65.....	0
(B) Secondary taxpayer 65 or over.....	1

AGEX

Age Indicator

DC

(A) No primary or secondary age indicators.....	0
(B) Only primary taxpayer indicates age over 65.....	1
(C) Only secondary taxpayer claims age over 65.....	2
(D) Both spouses claim age over 65.....	3

AGIERR

AGI Error Indicator

RTF

\$ 1,000 under	\$ 1,000	1
30,000 under	30,000	2
60,000 under	60,000	3
125,000 under	125,000	4
250,000 under	250,000	5
600,000 under	600,000	6
1,200,000 under	1,200,000	7
2,500,000 or more	2,500,000	8
		9

AGIR1

Adjusted Gross Income Range 1

DC

No Adjusted Gross Income (includes deficit).....		00
\$ 1 under	\$ 1,000	01
1,000 under	2,000	02
2,000 under	3,000	03
3,000 under	4,000	04
4,000 under	5,000	05
5,000 under	6,000	06
6,000 under	7,000	07
7,000 under	8,000	08
8,000 under	9,000	09
9,000 under	10,000	10
10,000 under	11,000	11
11,000 under	12,000	12
12,000 under	13,000	13
13,000 under	14,000	14
14,000 under	15,000	15
15,000 under	16,000	16
16,000 under	17,000	17
17,000 under	18,000	18
18,000 under	19,000	19
19,000 under	20,000	20
20,000 under	25,000	21
25,000 under	30,000	22
30,000 under	40,000	23
40,000 under	50,000	24
50,000 under	75,000	25
75,000 under	100,000	26
100,000 under	200,000	27
200,000 under	500,000	28
500,000 under	1,000,000	29
\$ 1,000,000 or more		30

1990 NONBUSINESS CODES

AGIN2

Adjusted Gross Income Range 2

DC

Adjusted Gross Income	less than or equal to 0	
\$ 1 under	\$ 2,000	00
2,000 under	4,000	02
4,000 under	6,000	04
6,000 under	8,000	06
8,000 under	10,000	08
10,000 under	12,000	10
12,000 under	14,000	12
14,000 under	16,000	14
16,000 under	18,000	16
18,000 under	20,000	18
20,000 under	25,000	20
25,000 under	30,000	21
30,000 under	40,000	22
40,000 under	50,000	23
50,000 under	75,000	24
75,000 under	100,000	25
100,000 under	200,000	26
200,000 under	500,000	27
500,000 under	1,000,000	28
\$ 1,000,000 or more		29
		30

AGIR5

Adjusted Gross Income Range 5

DC

Adjusted Gross Income	less than or equal to 0	
\$ 1 under	\$ 5,000	00
5,000 under	10,000	05
10,000 under	15,000	10
15,000 under	20,000	15
20,000 under	25,000	20
25,000 under	30,000	21
30,000 under	40,000	22
40,000 under	50,000	23
50,000 under	75,000	24
75,000 under	100,000	25
100,000 under	200,000	26
200,000 under	500,000	27
500,000 under	1,000,000	28
\$ 1,000,000 or more		29
		30

AGIRJ

Adjusted Gross Income Range J

DC

Adjusted Gross Income	less than or equal to 0	
\$ 1 under	\$ 5,000	00
5,000 under	10,000	05
10,000 under	15,000	10
15,000 under	20,000	15
20,000 under	25,000	20
25,000 under	30,000	25
30,000 under	35,000	30
35,000 under	40,000	35
40,000 under	45,000	40
45,000 under	50,000	45
50,000 under	55,000	50
55,000 under	60,000	55
60,000 under	75,000	60
75,000 under	100,000	75
100,000 under	200,000	76
200,000 under	500,000	77
500,000 under	1,000,000	78
\$ 1,000,000 or more		79
		80

AGIRP

Adjusted Gross Income Range P

DC

Adjusted Gross Income	less than or equal to 0	
\$ 1 under	\$ 1,000	00
1,000 under	2,000	01
2,000 under	3,000	02
3,000 under	4,000	03
4,000 under	5,000	04
5,000 under	6,000	05
6,000 under	7,000	06
7,000 under	8,000	07
8,000 under	9,000	08
9,000 under	10,000	09
10,000 under	11,000	10
11,000 under	12,000	11
12,000 under	13,000	12
13,000 under	14,000	13
14,000 under	15,000	14
15,000 under	16,000	15
16,000 under	17,000	16
17,000 under	18,000	17
18,000 under	19,000	18
19,000 under	20,000	19
20,000 under	21,000	20
21,000 under	22,000	21
22,000 under	23,000	22
23,000 under	24,000	23
24,000 under	25,000	24
25,000 under	26,000	25
26,000 under	27,000	26
27,000 under	28,000	27
28,000 under	29,000	28
29,000 under	30,000	29
30,000 under	32,000	30
32,000 under	34,000	31
34,000 under	36,000	32
36,000 under	38,000	33
38,000 under	40,000	34
40,000 under	45,000	35
45,000 under	50,000	36
50,000 under	75,000	37
75,000 under	100,000	38
100,000 under	200,000	39
200,000 under	500,000	40
500,000 under	1,000,000	41
\$ 1,000,000 or more		42
		43

1990 NONBUSINESS CODES

ASAMP

Actual Sample Code - Redesign
(Sample Code computed from E14010)

CT-54

(A) Nonbusiness Nonfarm returns.....	001-024
(B) HINT returns.....	101-124
(C) Large Business returns.....	201-224
(D) Foreign Earned Income returns.....	301-324
(E) Business Foreign Tax Credit returns.....	401-424
(F) Nonbusiness foreign Tax Credit returns.....	501-524
(G) Business Farm returns.....	601-624
(H) Business Nonfarm returns.....	701-724
(I) Farm Nonbusiness returns.....	801-824

ASAMP2

Actual Sample Code - Old Design
(Sample code computed from E14010)

CT-53

(A) PSAMP EQ 28; Return is not a High Income Nontaxable.....	08
(B) High Income Nontaxable.....	28
(C) Business High Income/Loss.....	38
(D) Nonbusiness Non-farm (NBNF).....	40-48
(E) Nonbusiness Farm (NBF).....	50-58
(F) Business (B).....	60-68
(G) Forms 2555.....	80-84
(H) Forms 1116.....	90-94
(I) Forms 1040EZ.....	86-87
(J) Forms 1040A.....	96-97

BUSIND

Business Indicator

VAL
Sect. 7

(A) No Business Related Data.....	0
(B) No General Business Credit data and: Schedule C Data.....	1
Schedule F Data.....	2
Schedule C and Schedule F Data.....	3
(C) General Business credit Data and: No Schedule C and No Schedule F Data.....	4
Schedule C Data.....	5
Schedule F Data.....	6
Schedule C and Schedule F Data.....	7
Capital Gain/Loss Indicator.....	

CGIND

(A) No Capital Gain/Loss transaction Present.....	0
(B) Capital Gain Transaction Present.....	1
(C) Capital Loss Transaction Present.....	2

CITYST

City/State Code

RTF

Contains city and state portion of filers address

CPSV

Computed Primary Stratifying Variable-redesign

CT-54

See PSV for values

CPSV2

Computed Primary Stratifying Variable-old design

CT-53

See PSV2 for values

CSAMP

Computed Sample Code - Redesign

CT-54

(A) Nonbusiness Nonfarm returns.....	001-024
(B) High Income Nontaxable (HINT) returns.....	101
(C) Outliers.....	102-124
(D) Expanded HINT, but not HINT.....	129
(E) PSAMP EQ 101-124; Return is not a HINT.....	130
(F) Large Business returns.....	201-224
(G) Foreign Earned Income returns.....	301-324
(H) Business Foreign Tax Credit returns.....	401-424
(I) Nonbusiness Foreign Tax Credit returns.....	501-524
(J) Business Farm returns.....	601-624
(K) Business Nonfarm returns.....	701-724
(L) Farm Nonbusiness returns.....	801-824

CSAMP2

Computed Sample Code - Old design
(Sample code upon which weight is based)

CT-53

(A) PSAMP EQ 28; Return is not a High Income Nontaxable.....	08
(B) High Income Nontaxable.....	28
(C) Business High Income/Loss.....	38
(D) Nonbusiness Non-farm (NBNF).....	40-48
(E) Nonbusiness Farm (NBF).....	50-58
(F) Business (B).....	60-68
(G) Forms 2555.....	80-84
(H) Forms 1116.....	90-94
(I) Forms 1040EZ.....	86-87
(J) Forms 1040A.....	96-97

CXXXXX

Manual Review Condition Indicator

CT-1-54

An imbalance has been identified and
will be manually reviewed.....1

CYCLE

Cycle

GEN

IMF Posting Cycle for regular 1040 processing.....04-52

DGROUP

Sampling Group

RTF

See STATE

1990 NONBUSINESS CODES

DISABL

Disability Indicator

RTF

- (A) No disability claimed.....0
- (B) Taxpayer previously filed Disability Statement.....1
- (C) Filing Disability Statement - Permanently and
Totally Disabled (Box A).....2
- (D) Filing Disability Statement - Disability has
lasted, or can be expected to last continuously
for at least a year (Box B or both Box A and
Box B).....3

DIST (DISTIN) District

RTF

See STATE

DLN

Document Locator Number (S004 and S005)

RTF

- Digits 1 & 2.....DIST or SVCCTR Code
- Digit 3.....Tax Class Code
- Digits 4 & 5 (DOC).....Document Code
- Digits 6 - 8.....Control (Julian) Date
- Digits 9 - 11.....Block Sequence
- Digits 12 - 13.....Document Sequence (serial number)
- Digit 14.....Year of processing

DOC

Document Code (4th and 5th Digit of DLN)

VAL

- (A) Form 1040EZ:
 - (A) Other Than Full Paid.....07
 - (B) Full Paid.....08
- (B) Form 1040A:
 - (A) Other Than Full Paid.....09
 - (B) Full Paid.....10
- (C) Form 1040:
 - (A) Non-Business, Other Than Full Paid.....11
 - (B) Non-Business, Full Paid.....12
 - (C) Business, Other Than Full Paid.....21
 - (D) Business, Full Paid.....22

DSI

Dependent Status Indicator

RTF

- (A) Taxpayer not being claimed.....0
- (B) Taxpayer claimed.....1

OSTATE

States with more than one district

DC

State	Districts	OSTATE EQ
New York	11, 13, 14, or 16	1
Texas	74, 75, or 76	2
Illinois	36 or 37	3
Ohio	31 or 34	4
California	33, 68, 77, 94, or 95	5
Pennsylvania	23 or 25	6
Florida	59 or 65	7

EDCD

Edit Code

VAL

- (A) Unedited Return (No Edited Fields Present on Record)0
- (B) Edited Return.....

EFI

Electronic Filing Indicator

RTF

- (A) A return was not electronically filed.....0
- (B) The District Office Code on a return record is either
16, 55 or 93, and the Block number in the DLN is
000-200, i.e. the return was electronically filed.....1

EIC

Earned Income Credit Code

DC

- (A) No earned income credit received.....0
- (B) Received an earned income credit.....1

ELECT

Presidential Elect Campaign Fund Boxes

RTF

- (A) No Boxes Checked.....0
- (B) One 'Yes' Box Checked (or both "yes" and
"no" boxes checked).....1
- (C) Two 'Yes' Boxes Checked.....2

ER

Exclusion Ratio

CT-15

The exclusion ratio is the percentage of pensions not
included in AGI (00-100%)

ERRCHG

Error Change Indicator

KTD

Valid Range.....00-99

ERRFLG

Error (loop) Flag

CT-01

- (A) Non-consistency Tested.....00
- (B) Times Return Passed Through Consistency Tests.....01-99

EXIN

Exam Indicator

RTF

- (A) Level Code does not equal 1 or 2.....0
- (B) Incoming Level Code equals 1 or 2, return is in the
regular SOI sample.....1

E33320

Form 2441 credit limit

LD

- (A) No limit to Child Care Credit.....0
- (B) Credit is limited because Income Tax Before Credit
is less than Child Care Credit.....1

1990 NONBUSINESS CODES

<u>E54300</u>	MACRS property, 3-year, method	GEN/CT
(A)	Prescribed (Pre half-year, 200% declining balance half-year convention, double declining balance half-year convention).....	1
(B)	Straight-line.....	2
(C)	Alternative Depreciation System (150% declining balance half-year).....	3
(D)	Prescribed, mid-quarter convention (pre mid-quarter, 200% declining balance mid-quarter convention, double declining balance, mid-quarter convention).....	4
(E)	Straight-line, mid-quarter convention.....	5
(F)	ADS, mid-quarter convention (150% declining balance mid-quarter convention).....	6
(G)	Mixed methods or method cannot be determined.....	8

<u>E54600</u>	MACRS property, 5-year, method	GEN/CT
	See definition for E54300.	

<u>E54740</u>	MACRS 7-year real property, method	GEN/CT
	See definition for E54300.	

<u>E54900</u>	MACRS property, 10-year, method	GEN/CT
	See definition for E54300.	

<u>E55250</u>	MACRS 15-year real property, method	GEN/CT
(A)	Prescribed (Pre half-year, 150% declining balance half-year convention).....	1
(B)	Straight-line.....	2
(C)	Alternative Depreciation System (150% declining balance half-year).....	3
(D)	Prescribed, mid-quarter convention (pre mid-quarter, 150% declining balance mid-quarter convention).....	4
(E)	Straight-line, mid-quarter convention.....	5
(F)	ADS, mid-quarter convention (150% declining balance mid-quarter convention).....	6
(G)	Mixed methods or method cannot be determined.....	8

<u>E55900</u>	MACRS 20-year real property, method	GEN/CT
	See definition for E55250.	

<u>169100</u>	Non deductible IRA's percent basis, primary (Form 8606)	FD
	Percent basis valid range.....	0000 - 9999

<u>169780</u>	Non deductible IRA's percent basis, secondary (Form 8606)	FD
---------------	---	----

FDDED

Form of Deduction Code

(A)	Itemized deductions.....	1
(B)	Standard deduction.....	2
(C)	Taxpayer did not itemize or claim standard deduction.....	3

FILECD

File Code

(A)	The LEVEL and Return Panel Codes are equal to zero.....	0
(B)	The LEVEL Code equals 1 or 2 or the Return Panel Indicator is positive.....	1
(C)	The LEVEL Code equals 3.....	2

FLGSTR

Filing Status Age Indicator

(A)	Single filer 65 years of age or over.....	1
(B)	Single filer under 65 and retired on permanent and total disability.....	2
(C)	Both spouses 65 or over.....	3
(D)	Both spouses under 65, but only one spouse retired on permanent and total disability.....	4
(E)	Both spouses under 65, and both retired on permanent and total disability.....	5
(F)	One spouse was 65 or over and the other spouse was under 65, and retired on permanent and total disability.....	6
(G)	One spouse was 65 or over and the other spouse was under 65, and not retired on permanent and total disability.....	7
(H)	Filer 65 or over and did not live with spouse at any time in current year.....	8
(I)	Filer under 65, retired on permanent and total disability, and did not live with spouse any time during the taxable year.....	9

FLPD

Filing Period (Accounting Period)

(A)	MO - Month Taxpayer's Year Ended.....	01-12
(B)	YR - Calendar Year Ended.....	01-90

FORIN

Foreign indicator

No presence of any foreign earned income, housing, etc.	0
Form 1116 or 2555 present or PSAMP = HO 84 or 90 94.....	1

FSCI

Filing Status Change Indicator

Form 2441, Child Care Credit - Qualified Individual Indicator

(A)	No Form 2441 attached.....	0
(B)	Number of qualifying individuals.....	0

1990 NONBUSINESS CODES

<u>F2555</u>	Form 2555, Foreign Earned Income	DC
	(A) No Form 2555 attached to the return.....	0
	(B) Form 2555 attached to the return.....	1
<u>F3468</u>	Form 3468, Investment Credit	DC
	(A) No Form 3468 attached to the return.....	0
	(B) Form 3468 attached to the return.....	1
<u>F3468B</u>	Form 3468B, Business Investment Energy Credit	DC
	(A) No Form 3468B attached to the return.....	0
	(B) Form 3468B attached to the return.....	1
<u>F3800</u>	Form 3800, General Business Credit	DC
	(A) No Form 3800 attached to return.....	0
	(B) Form 3800 attached to return.....	1
<u>F4136</u>	Form 4136, Gasoline and Special Fuels Credit	DC
	(A) No Form 4136 attached to the return.....	0
	(B) Form 4136 attached to the return.....	1
<u>F4562</u>	Form 4562, Depreciation	DC
	(A) No Form 4562 attached to the return.....	0
	(B) Form 4562 attached to the return.....	1
<u>F4952</u>	Form 4952, Investment Interest Expense Deduction	DC
	(A) No Form 4952 attached to the return.....	0
	(B) Form 4952 attached to the return.....	1
<u>F6198</u>	Form 6198, Deductible Loss from a Section 465 Activity	DC
	(A) No Form 6198 attached to the return.....	0
	(B) Form 6198 attached to the return.....	1
<u>F6251</u>	Form 6251, Alternative Minimum Tax	DC
	(A) No Form 6251 attached to the return.....	0
	(B) Form 6251 attached to the return.....	1
<u>F8396</u>	Form 8396, Mortgage Interest Credit Form	DC
	(A) No Form 8396 attached to return.....	0
	(B) Form 8396 attached to return.....	1
<u>F8582</u>	Form 8582, Passive Activity Loss Limitation	DC
	(A) No form 8582 attached to return.....	0
	(B) Form 8582 attached to return.....	1

<u>F8586</u>	Form 8586, Low Income Housing Credit	DC
	(A) No Form 8586 attached to return.....	0
	(B) Form 8586 attached to return.....	1
<u>F8606</u>	Form 8606, Nondeductible IRA Contributions	DC
	(A) No Form 8606 attached to return.....	0
	(B) Number of Forms 8606 attached to return.....	1-2
<u>F8615</u>	Form 8615, Tax on Children with Unearned Income	DC
	(A) No Form 8615 attached to return.....	0
	(B) Form 8615 attached to return.....	1
<u>F8803</u>	Form 8803 Indicator (See E63300)	EO
	(A) No Form 8803 attached to return.....	0
	(B) Form 8803 attached to return.....	1
<u>F8814A</u>	Additional Forms 8814 Filed	RTF
	(A) Zero up to three Forms 8814 attached to return.....	0
	(B) Number of Forms 8814 more than 3 attached to return.....	1-9
<u>HINTX</u>	High Income Nontaxable Return Code	RTF/VAL/DC
	(A) Not a high income nontaxable return.....	0
	(B) A high income nontaxable return.....	1
	(C) An expanded HINT.....	2
<u>IE</u>	Itemized Deductions Election Indicator	RTF
	(A) Taxpayer does not use itemized election option.....	0
	(B) Taxpayer used itemized election option.....	1
<u>IMC</u>	Installment Method Code	EO
	(A) Box not checked to elect out of installment method.....	0
	(B) Box checked to elect out of installment method.....	1
<u>IRI</u>	Interesting Return Indicator	RIF
	Least interesting returns.....	1
	Second least interesting returns.....	2
	Second most interesting returns.....	3
	Most interesting returns.....	4

1990 NONBUSINESS CODES

LEVSEC

Type of Sample - Secondary Level

RTF

- (A) Record not selected or incorrectly selected for sample
(these records may be part of a panel).....0
- (B) Even Numbered Tax Years SOI Sample (LEVSEC EQ 1).....1
- (C) Odd Number Tax Years SOI Sample (LEVSEC EQ 1 OR 2).....2
- (D) Large Unedited Sample.....3

LRG

Large AGI Indicator

RTF

- Absolute value of incoming AGI is less than \$10 million.....0
- Absolute value of incoming AGI is \$10 million or more.....1

MARS

Marital (Filing) Status

RTF

- (A) Single.....1
- (B) Married Filing Joint.....2
- (C) Married Filing Separately and not Claiming
A Spousal Exemption.....3
- (D) Head of Household.....4
- (E) Widow(er) with Dependent Child (Surviving Spouse).....5
- (F) Married Filing Separately and Claiming
A Spousal Exemption.....6

MATH

Math Status Code

RTF

- (A) No math error discovered during GMF processing.....0
- (B) Math error discovered during GMF processing.....1

MIDR

Married Filing Separately Itemized Deductions Requirement Indicator

RTF

- (A) Not necessary to itemize because of filing status.....0
- (B) Necessary to itemize when filing separately.....1

NMCTRL

Name Control

RTF

First 4 letters of taxpayer's last name

NONCOM

Noncompute Code

RTF

- (A) Tax computed by taxpayer.....0
- (B) Tax computed by IRS.....2

PASLON

Schedule A Passive Loss Code

ED

- (A) Form 8582 is not written in margin of line 11.....0
- (B) Form 8582 is written in the margin of line 11.....1

PBI

Primary Blind Indicator

RTF

- (A) Primary taxpayer not blind.....0
- (B) Primary taxpayer blind.....1

PMARS

Parents Filing Status Code (See MARS)

RTF

PNLC

Page Number/Line Count Service Center Control Number

RTF

Valid Range.....000000-999920

PODP

Post of Duty Code (Primary)

RTF

Country of taxpayers post of duty (See Appendix D).....00-99

PODS

Post of Duty Code (Secondary)

RTF

Country of taxpayers post of duty (See Appendix D).....00-99

POSTD

Post Stratification Schedule D Indicator

RTF

- (A) No Schedule D attached.....0
- (B) Sch. D present, profit/loss is GE \$50,000.....1
- (C) Sch. D present, profit/loss is GE 0 and LT \$50,000.....2
- (D) Sch. D present, profit/loss is LT 0 and GE -\$50,000.....3
- (E) Sch. D present, profit/loss is LT -\$50,000.....4

PPI

Primary Panel Indicator

RTF

- (A) The return record is not on either the SOCA or
Individual Tickler Files.....0
- (B) The return record is only present on the
Individual Tickler File.....1
- (C) The return record is only present on the SOCA
Tickler File.....3
- (D) The return record is present on both the SOCA
and Individual Tickler Files.....4

PPREP

Punched Tax Preparer - 1 Character

- | | PPREP | RTF
PREP |
|---|--------|-------------|
| (A) No preparer other than taxpayer indicated
on form..... | O | 0 |
| (B) IRS prepared return..... | P | 2 |
| (C) JRS reviewed return..... | R | 3 |
| (D) VITA prepared return..... | 1 OR V | 4 |
| (E) Self help..... | K | 5 |
| (F) Tax counseling for the elderly..... | 1 OR X | 6 |
| (G) Outreach program..... | W | 7 |
| (H) Paid preparer..... | | |

PRCD

Process Code of Two Samples

- (A) Processed from Martinsburg.....0
(B) Processed from Cincinnati.....1

1990 NONBUSINESS CODES

PREP

Tax Preparer

CF-50

See PPREP for code values

PSTATE

ALPHA State Code - 2 Characters
See STATE

GEN

PSV

Primary Stratifying Variable - Old Design

RTF

- (A) Sample code 28 (HINT) or 38 (Schedule C High Net Profit/Loss) (old design only).....0
(B) Positive amounts total (PAT).....1
(C) Negative amounts total (NAT).....2
(D) Total receipts.(TR) (old design only).....3

PSV2

Primary Stratifying Variable - Redesign

RTF

- (A) Positive income greater than or equal to Negative income.1
(B) Negative income greater than Positive income.....2

PTC

Primary Tracking Code

RTF

- (A) The return record is not on the 1989 Individual panel database.....0
(B) The return record is in the panel database and the TRI code has a value of 0 and the Marital Status Code equals 1, 4, or 5.....10
(C) The return record is in the panel database and the TRI code has a value of 0 and the Marital Status Code is equal to 2.....20
(D) The return record is in the panel database and the TRI code has a value of 1 and the Marital Status Code is equal to 2.....30
(E) The return record is in the panel database and the TRI code has a value of 0 and the Marital Status Code is equal to 3 or 6.....40
(F) The return record is in the panel database and the TRI code has a value of 1 and the Marital Status Code is equal to 3 or 6.....50
(G) The return record is in the panel database and the TRI code has a value of 2.....60

PURP

Personal Use Rental Property

ED

- (A) Box not checked.....0
(B) "Yes" box checked.....1
(C) "No" box checked.....2
(D) "Yes" and "No" box checked.....3

PVN

Percentage Value of Note, Schedule D

ED

This code indicates the percentage of a note's full value if the taxpayer did not report its full market value upon receiving it in as compensation for the sale of a capital asset.

Quality Assurance Subsample Indicator

RTF

- (A) The return is not designated for the QA program.....0
(B) The return is designated for the QA program.....1

(40)

QA

PSAMP Punched Sample Code - Redesign

(Sample code based on original Selection Amount)

RTF

- (A) Nonbusiness Nonfarm returns.....001-024
(B) HINT returns.....101-124
(C) Large Business or Farm returns.....201-224
(D) Foreign Earned Income returns.....301-324
(E) Business or Farm Foreign Tax Credit returns.....401-424
(F) Nonbusiness Nonfarm Foreign Tax Credit returns.....501-524
(G) Business Farm returns.....601-624
(H) Nonfarm Business returns.....701-724
(I) Nonbusiness Farm returns.....801-824

PSAMP2

Punched Sample Code - Old Design

(Sample code based on original Selection Amount)

RTF

- (A) High Income Nontaxable (HINT).....28
(B) Business High Income/Loss.....38
(C) Nonbusiness Non-Farm (NBNF).....40-48
(D) Nonbusiness Farm (NBF).....50-58
(E) Business (B).....60-68
(F) Forms 2555.....80-84
(G) Forms 1116.....90-94
(H) Form 1040EZ.....86-87
(I) Form 1040A.....96-97

Sample Codes 40 - 68

Positive or Negative

Total Receipts

Value	Code	Value	Code
\$ Under \$30,000	0	\$ Under \$200,000	0
30,000 under 60,000	1	200,000 under 500,000	1
60,000 under 125,000	2	500,000 under 1,000,000	2
125,000 under 250,000	3	1,000,000 under 5,000,000	3
250,000 under 600,000	4	5,000,000 under 10,000,000	4
600,000 under 1,200,000	5	10,000,000 under 20,000,000	5
1,200,000 under 2,500,000	6	20,000,000 under 30,000,000	6
2,500,000 under 6,000,000	7	30,000,000 under 50,000,000	7
6,000,000 or more	8	50,000,000 or more	8

Sample Codes 80 - 84 and 90 - 94

\$ Under \$60,000	0	\$ Under \$500,000	0
60,000 under 125,000	1	500,000 under 1,000,000	1
125,000 under 600,000	2	1,000,000 under 10,000,000	2
600,000 under 2,500,000	3	10,000,000 under 30,000,000	3
2,500,000 or more	4	30,000,000 or more	4

Sample Codes 86 - 87 and 96 - 97

Under \$10,000	6
\$10,000 or more	7

1990 NONBUSINESS CODES

REGION	IRS Regions	DC
	(A) Central.....	1
	(B) Mid-Atlantic.....	2
	(C) Midwest.....	3
	(D) North Atlantic.....	4
	(E) Southeast.....	5
	(F) Southwest.....	6
	(G) Western.....	7
REJECT	Reject Returns	CT-01
	(A) Accepted returns.....	0
	(B) No reason for filing.....	1
	(C) Amended returns.....	2
	(D) All other returns.....	3
	(E) Reserved return records.....	4
	(F) Accepted SOCA or family return records.....	5
	(G) No reason for filing SOCA or family return records.....	6
	(H) Amended SOCA or family return records.....	7
	(I) All other SOCA or family return records.....	8
	(J) Questionable dependent status.....	9
REJ-IN	Initial Reject Return Code - Incoming	ED
	(A) Accepted returns.....	0
	(B) No reason for filing.....	1
	(C) Amended returns.....	2
	(D) All other returns.....	3
RPI	Return Panel Indicator (Combination of primary and secondary)	RTF
	(A) The return record is not on either the SOCA or Individual Tickler Files.....	0
	(B) The return record is only present on the Individual Tickler File.....	1,2
	(C) The return record is only present on the SOCA Tickler File.....	3,6
	(D) The return record is present on both the SOCA and Individual Tickler Files.....	4,5,7,8

SAMPC SAMPD SAMPP

Post-stratification Sample Codes, Schedule C
(See Section 7a, Code Generation)
PIA Post-stratification Sample Code

DC

Sect. 7

SBI

Secondary Blind Indicator

RTF

(A) Secondary taxpayer not blind.....	0
(B) Secondary taxpayer blind.....	1

SCHA

Schedule A Indicator code

DC

(A) No Schedule A attached to the return.....	0
(B) Schedule A attached to the return.....	1

SCHB

Schedule B Indicator code

CT-01

(A) No Schedule B attached to the return.....	0
(B) Schedule B attached to the return.....	1

SCHC

Schedule C Indicator Code

Sect. 7

(A) No Schedule C present.....	0
(B) Number of Schedules C present.....	1-3

SCHCER

Schedule C Error Indicator

RTF

\$	Under	\$	1,000	1
1,000	under	30,000	.....	2
30,000	under	60,000	.....	3
60,000	under	125,000	.....	4
125,000	under	250,000	.....	5
250,000	under	600,000	.....	6
600,000	under	1,200,000	.....	7
1,200,000	under	2,500,000	.....	8
2,500,000	or more		.....	9

SCHCF

Schedule C or F Indicator Code

DC

(A) Neither Schedule C or F.....	0
(B) Schedule C present only.....	1
(C) Schedule F present only.....	2
(D) Schedule C and F present: Schedule C gross receipts larger.....	3
(E) Schedule C and F present: Schedule F gross receipts larger.....	4

1990 NONBUSINESS CODES

SCHD

Schedule D Indicator Code

DC

- (A) No Schedule D filed with return.....0
 Size of Schedule D Net Income/Loss:
 (B) Over -\$3,001 and under \$50,0001
 (C) \$50,000 or more.....2

SCHDER

Schedule D Error Indicator

RTF

- \$ 1,000 Under \$ 1,000.....1
 30,000 under 30,000.....2
 60,000 under 60,000.....3
 125,000 under 125,000.....4
 250,000 under 250,000.....5
 600,000 under 600,000.....6
 1,200,000 under 1,200,000.....7
 2,500,000 under 2,500,000.....8
 or more.....9

SCH E

Schedule E Indicator Code

DC

- (A) No Schedule E attached to the return.....0
 (B) Schedule E attached to the return.....1

SCH EER

Schedule E Error Indicator

RTF

- \$ 1,000 Under \$ 1,000.....1
 30,000 under 30,000.....2
 60,000 under 60,000.....3
 125,000 under 125,000.....4
 250,000 under 250,000.....5
 600,000 under 600,000.....6
 1,200,000 under 1,200,000.....7
 2,500,000 under 2,500,000.....8
 or more.....9

SCH F

Schedule F Indicator Code

Sect. 7

- (A) No Schedules F attached to the return.....0
 (B) Number of Schedules F present.....1-2

SCHFER

Schedule F Error Indicator

RTF

- \$ 1,000 Under \$ 1,000.....1
 30,000 under 30,000.....2
 60,000 under 60,000.....3
 125,000 under 125,000.....4
 250,000 under 250,000.....5
 600,000 under 600,000.....6
 1,200,000 under 1,200,000.....7
 2,500,000 under 2,500,000.....8
 or more.....9

SCHSE

Schedule SE Indicator Code

DC

- (A) No Schedule SE attached to the return.....0
 (B) Schedule SE attached to the return.....1

SFCPRI

Primary Schedule SE Method Code (Farm Code)

RTF

- (A) The primary taxpayer does not utilize either of the optional methods for computing self-employment income on Schedule SE.....0
 (B) The primary taxpayer utilizes the Nonfarm Optional Method for computing self-employment income. However, the taxpayer does not use the Farm Optional method for computing farm self-employment and farm self-employment income is greater than non farm self-employment income.....1
 (C) Code 1 has not been assigned to the primary taxpayer's Schedule SE and the taxpayer shows evidence of utilizing one or both optional methods for computing self-employment income.....2

SFCSEC

Secondary Schedule SE Method Code (Farm Code)
 (See definition for SFCPRI)

RTF

SOCA

(Sales of Capital Assets)- Tracking Code

GEN

- (A) No taxpayers deceased.....0
 (B) Both taxpayers deceased.....1
 (C) Secondary taxpayer deceased.....2
 (C) Primary taxpayer deceased.....3

SPECTX

Special Tax Computation

ED

- (A) No entry.....0
 (B) Form 4970 tax used.....1
 (C) Form 4972 tax used.....2
 (D) Any combination of Form 4972 and other taxes.....3
 (E) Any combination of the above taxes or type not determinable.....4

SPI

Secondary Panel Indicator
See definition for PPI

RTF

S001

Return Identification Number (RETID)

VAL

Valid range.....1 - 999999

S002

Social Security Number Primary Taxpayer

RTF

Valid range.....001010000-626999999
 700000000-728999999
 900000000-999999999

S003

Social Security Number Secondary Taxpayer

RTF

Valid range.....001010000-626999999
 700000000-728999999
 900000000-999999999

S004

Document Locator Number - High 7 digits
(see DLM)

RTF

S005

Document Locator Number - Low 7 digits
(see DLM)

RTF

S023

Social Security Number of Recipient of Alimony

RTF

Valid range.....001010000-626999999
 700000000-728999999
 900000000-999999999

S024

Parent's Social Security Number on Form 8815

RTF

Valid range.....001010000-626999999
 700000000-728999999
 900000000-999999999

S025-S034

Dependent Social Security Numbers, 1-10

RTF

Valid range.....001010000-626999999
 700000000-728999999
 900000000-999999999

S036

Primary Taxpayer Transform 11M

RTF

Valid range.....000000001-999999999

This 11 digit code is used for selecting returns into the SOI sample.

S044-S046

Dependent Social Security Numbers on Form 8814

RTF

Valid range.....001010000-626999999
 700000000-728999999
 900000000-999999999

STATE	STATE/ PSTATE	DISTRICT (DIST)	DISTRICT	SAMPLING GROUP (DGROUP)	SERVICE CENTER NAME	SERVICE CENTER CODE (SVCCTR)
ALABAMA	01 / AL	63	BIRMINGHAM	3	ATSC	07
ALASKA	02 / AK	92	ANCHORAGE	1	OSC	29
ARIZONA	03 / AZ	86	PHOENIX	3	OSC	29
ARKANSAS	04 / AR	71	LITTLE ROCK	3	MSC	49
CALIFORNIA	05 / CA	33	LAGUNA NIGUEL	3	FSC	89
		68	SACRAMENTO	3	OSC	29
		77	SAN JOSE	3	FSC	89
		94	SAN FRANCISCO	3	FSC	89
		95	LOS ANGELES	3	FSC	89
COLORADO	06 / CO	84	DENVER	3	OSC	29
CONNECTICUT	07 / CT	06	HARTFORD	3	ANSC	08
DELAWARE	08 / DE	51	WILMINGTON	1	PSC	28
D.C.	09 / DC	53	D.C.	1	PSC	28
FLORIDA	10 / FL	59	JACKSONVILLE	3	ATSC	07
		65	FORT LAUDERDALE	3	ATSC	07
GEORGIA	11 / GA	58	ATLANTA	3	ATSC	07
HAWAII	12 / HI	99	HONOLULU	1	FSC	89
IDaho	13 / ID	82	BOISE	1	OSC	29
ILLINOIS	14 / IL	36	CHICAGO	3	KCSC	09
		37	SPRINGFIELD	3	KCSC	09
INDIANA	15 / IN	35	INDIANAPOLIS	3	CSC	17
IOWA	16 / IA	47	DES MOINES	3	KCSC	09
KANSAS	17 / KS	48	WICHITA	3	AUSC	18
KENTUCKY	18 / KY	61	LOUISVILLE	3	CSC	17
LOUISIANA	19 / LA	72	NEW ORLEANS	3	MSC	49
MAINE	20 / ME	01	AUGUSTA	1	ANSC	08
MARYLAND	21 / MD	52	BALTIMORE	3	PSC	28
MASSACHUSETTS	22 / MA	04	BOSTON	3	ANSC	08
MICHIGAN	23 / MI	38	DETROIT	3	CSC	17
MINNESOTA	24 / MN	41	ST. PAUL	3	KCSC	09
MISSISSIPPI	25 / MS	64	JACKSON	3	MSC	49
MISSOURI	26 / MO	43	ST. LOUIS	3	KCSC	09
MONTANA	27 / MT	81	HELENA	1	OSC	29
NEBRASKA	28 / NE	47	OMAHA	3	OSC	29
NEVADA	29 / NV	88	LAS VEGAS	1	OSC	29
NEW HAMPSHIRE	30 / NH	02	PORTSMOUTH	1	ANSC	08
NEW JERSEY	31 / NJ	22	MILWAUKEE	3	BSC	19
NEW MEXICO	32 / NM	85	ALBUQUERQUE	1	AUSC	18
NEW YORK	33 / NY	11	BROOKLYN	3	BSC	19
		13	MANHATTAN	3	BSC	19
		14	ALBANY	3	ANSC	08
		16	BUFFALO	3	ANSC	08
NORTH CAROLINA	34 / NC	56	GREENSBORO	3	MSC	49
NORTH DAKOTA	35 / ND	45	FARGO	1	OSC	29
OHIO	36 / OH	31	CINCINNATI	3	OSC	17
		34	CLEVELAND	3	CSC	17
OKLAHOMA	37 / OK	73	OKLAHOMA CITY	3	AUSC	18
OREGON	38 / OR	93	PORTLAND	3	OSC	29

(43)

1990 NONBUSINESS CODES

STATE	STATE/ PSTATE	DISTRICT (DIST)	DISTRICT	SAMPLING GROUP (DGROUP)	SERVICE CENTER NAME	SERVICE CENTER CODE (SVCCTR)
PENNSYLVANIA	39 / PA	23	PHILADELPHIA	3	PSC	28
		25	PHILADELPHIA	3	PSC	28
RHODE ISLAND	40 / RI	05	PROVIDENCE	1	ANSC	08
SOUTH CAROLINA	41 / SC	57	COLUMBIA	3	ATSC	07
SOUTH DAKOTA	42 / SD	46	SIOUX FALLS	1	OSC	29
TENNESSEE	43 / TN	62	NASHVILLE	3	MSC	49
TEXAS	44 / TX	74	AUSTIN	3	AUSC	18
		75	DALLAS	3	AUSC	18
		76	HOUSTON	3	AUSC	18
UTAH	45 / UT	87	SALT LAKE CITY	1	OSC	29
VERMONT	46 / VT	03	BURLINGTON	1	ANSC	08
VIRGINIA	47 / VA	54	RICHMOND	3	PSC	28
WASHINGTON	48 / WA	91	SEATTLE	3	OSC	29
WEST VIRGINIA	49 / WV	55	PARKERSBURG	1	CSC	17
WISCONSIN	50 / WI	39	MILWAUKEE	3	KCSC	09
WYOMING	51 / WY	83	CHEYENNE	1	OSC	29
APO/FPO	52 / AP	10	WASHINGTON-CP:IO	3	***	**
PUERTO RICO	53 / PR	66	PUERTO RICO	3	PSC	28
VIRGIN ISLANDS	53 / VI	66	Puerto Rico	3	PSC	28
CP/IO	54 / FA	98	OIO	3	PSC	28
GUAM	54 / GU	98	OIO	3	PSC	28
TRUST TERRITORIES	54/FA,FM					
	MI,MP,PW	98	OIO	3	PSC	28
AMERICAN SAMOA	54 / AS	98	OIO	3	PSC	28

*** APO/FPO returns are filed at the service centers corresponding to the state and zip code of their address.

STC	Secondary Tracking Code	RTF
(A)	The return record is not on the 1989 individual panel database.....	0
(B)	The return record is in the panel database and the TRI code has a value of 0 and the Marital Status Code equals 1, 4, or 5.....	10
(C)	The return record is in the panel database and the TRI code has a value of 0 and the Marital Status Code is equal to 2.....	20
(D)	The return record is in the panel database and the TRI code has a value of 1 and the Marital Status Code is equal to 2.....	30
(E)	The return record is in the panel database and the TRI code has a value of 0 and the Marital Status Code is equal to 3 or 6.....	40
(F)	The return record is in the panel database and the TRI code has a value of 1 and the Marital Status Code is equal to 3 or 6.....	50
(G)	The return record is in the panel database and the TRI code has a value of 2.....	60

SVCCTR	Service Center Code	RTF
	ANDOVER.....	08
	ATLANTA.....	07
	AUSTIN.....	18
	BROOKHAVEN.....	19
	CINCINNATI.....	17
	FRESNO.....	89
	KANSAS CITY.....	09
	MEMPHIS.....	49
	OGDEN.....	29
	PHILADELPHIA.....	28

TFORM	Corrected Form of Return	CT-48
	(A) Form 1040 return.....	0
	(B) Form 1040A return.....	1
	(C) Form 1040EZ return.....	2

TOTXSZ	Size of Total Income Tax	DC
	Returns with no total income tax.....	00
	\$ 1 under \$ 50.....	01
	50 under 100.....	02
	100 under 200.....	03
	200 under 300.....	04
	300 under 400.....	05
	400 under 500.....	06
	500 under 600.....	07
	600 under 700.....	08
	700 under 800.....	09
	800 under 900.....	10
	900 under 1,000.....	11
	1,000 under 1,250.....	12
	1,250 under 1,500.....	13
	1,500 under 1,750.....	14
	1,750 under 2,000.....	15
	2,000 under 2,250.....	16
	2,250 under 2,500.....	17
	2,500 under 2,750.....	18
	2,750 under 3,000.....	19
	3,000 under 3,500.....	20
	3,500 under 4,000.....	21
	4,000 under 5,000.....	22
	5,000 under 7,500.....	23
	7,500 under 10,000.....	24
	10,000 under 25,000.....	25
	25,000 under 50,000.....	26
	50,000 or more.....	27

1990 NONBUSINESS CODES

TTXPCI

Total Income Tax as a Percent of AGI

DC

Returns with no total income tax	00
Greater than 0 and under 5 percent	01
5 percent under 7 percent	02
7 percent under 10 percent	03
10 percent under 12 percent	04
12 percent under 15 percent	05
15 percent under 17 percent	06
17 percent under 25 percent	07
25 percent under 30 percent	08
30 percent under 50 percent	09
50 percent under 100 percent	10
100 percent or more	11
Returns with no AGI	12
Returns with negative AGI	13

TXDUSZ

Size of Tax Due

DC

Returns with no tax due	00
\$ 1 under \$ 25	01
25 under 50	02
50 under 75	03
75 under 100	04
100 under 125	05
125 under 150	06
150 under 175	07
175 under 200	08
200 under 250	09
250 under 300	10
300 under 350	11
350 under 400	12
400 under 450	13
450 under 500	14
500 under 600	15
600 under 700	16
700 under 800	17
800 under 900	18
900 under 1,000	19
1,000 under 1,500	20
1,500 under 2,000	21
2,000 or more	22

TXNT

Taxable or Nontaxable Returns

DC

(A) Taxable returns	1
(B) Nontaxable returns	0

TXOPSZ

Size of Tax Overpayment

DC

Returns with no overpayment	00
\$ 1 under \$ 25	01
25 under 50	02
50 under 75	03
75 under 100	04
100 under 125	05
125 under 150	06
150 under 175	07
175 under 200	08
200 under 250	09
250 under 300	10
300 under 350	11
350 under 400	12
400 under 450	13
450 under 500	14
500 under 600	15
600 under 700	16
700 under 800	17
800 under 900	18
900 under 1,000	19
1,000 under 1,500	20
1,500 under 2,000	21
2,000 or more	22

TXRFSZ

Size of Income Tax Refund

DC

Returns with no tax refund	00
\$ 1 under \$ 25	01
25 under 50	02
50 under 75	03
75 under 100	04
100 under 125	05
125 under 150	06
150 under 175	07
175 under 200	08
200 under 250	09
250 under 300	10
300 under 350	11
350 under 400	12
400 under 450	13
450 under 500	14
500 under 600	15
600 under 700	16
700 under 800	17
800 under 900	18
900 under 1,000	19
1,000 under 1,500	20
1,500 under 2,000	21
2,000 or more	22

1990 NONBUSINESS CODES

TXRT Marginal Tax Rate

CT-33

- (A) 15 percent marginal tax rate.....15
 - (B) 28 percent marginal tax rate.....28
 - (C) 33 percent marginal tax rate (phaseout of benefits of
15 percent tax bracket and personal exemptions).....33
 - (D) 28 percent average and marginal rate.....35
- *Used to differentiate these returns from first 28 percent bracket

TXST Tax Status

GEN
CT-31

- (A) No taxes owed and IRS did not compute tax.....0
- (B) All other returns.....1
- (C) Taxes are owed and IRS computed tax.....2
- (D) No taxes due and completed by IRS.....3
- (E) Form 8615 has entry.....4
- (F) Form 8814 has tax at children's 15% rate.....5

WEIGHT Weight Code

WT

- (A) PROD Unweighted.....1
- (B) PROD Historical.....2
- (C) PROD Weighted.....3
- (D) SAT Unweighted.....4
- (E) SAT Historical.....5
- (F) SAT Weighted.....6
- (G) MTD Unweighted.....7
- (H) MTD Historical.....8
- (I) MTD Weighted.....9
- (J) MISC Unweighted (Test File).....10
- (K) MISC Historical (Test File).....11
- (L) MISC Weighted (Test File).....12

XFPT

Primary Taxpayer Exemption

RTF

- (A) Dependent of another taxpayer.....0
- (B) Regular.....1
- (C) Regular and age.....2
- (D) Regular, age and blindness.....3
- (E) Regular and blindness.....4

XFST

Secondary Taxpayer Exemption

RTF

- (A) No secondary taxpayer or joint return
filed by dependents.....0
- (B) Regular.....1
- (C) Regular and age.....2
- (D) Regular, age and blindness.....3
- (E) Regular and blindness.....4

XOCAH

Exemptions For Children Living At Home

GEN

- (A) Valid range.....0-9

XOCANH

Exemptions for Children Living Away From Home

RTF

- (A) Valid range.....0-9

XODEP

Exemptions for Other Dependents

GEN

- (A) Valid range.....00-99

XOPAR

Exemptions For Parents

RTF

- (A) Valid range.....0-9

XTOT

Total Exemptions

GEN

- Number entered.....01-99

XTOTP

Number of Exemptions on Parents Return

RTF

- The total number of exemptions claimed on the return
of the taxpayer's parent(s).....00-99

YCODE

Acceptance or Rejection of return

GEN

- (A) No error in service center tests.....0
- (B) Correction made in service center.....6
- (C) Return accepted in service center error condition.....7
- (D) Forced return.....9

1990 BUSINESS CODES

ACOMLC	Accounting Method (Dominant Schedule C) ACMEC1, ACMEC2, and ACMEC3 (Separate Schedules C)	Sect. 7 ED
(A) Cash.....	1	
(B) Accrual.....	2	
(C) Other.....	3	

ACMEF	Accounting Method (Dominant Schedule F) ACMEF1 and ACMEF2 (Separate Schedules F)	Sect. 7 RTF
(A) Cash.....	1	
(B) Accrual.....	2	

APXAA	Nonfarm Industry Coding for use in Appendix AA	DC
APXAAA	Division line numbers	
APXAAB	Subdivision line numbers	
APXAAC	Major group line numbers	
APXAAD	Minor group line numbers	

APXBEA	Selected Nonfarm Industry Coding for use in Appendix AA-BEA	DC
APXBEEA	Division line numbers	
APXBEBB	Subdivision line numbers	
APXBEEC	Major group line numbers	
APXBEBD	Minor group line numbers	

APXWW	Selected Nonfarm Industry Coding for use in Appendix WW	DC
APXWWA	Division line numbers	
APXWWB	Subdivision line numbers	
APXWWC	Major group line numbers	
APXWWD	Minor group line numbers	

ATRSKC	At Risk Code (Dominant Schedule C) ARSKC1, ARSKC2, and ARSKC3 (Separate Schedules C)	Sect. 7 RTF
(A) Schedule C shows a profit or no answer.....	0	
(B) "Yes" response.....	1	
(C) "No" or "Yes and No" response.....	2	
(D) Schedule shows a net loss and "at risk" question is not answered.....	3	

ATRSKF	At Risk Code (Dominant Schedule F) ARSKF1, ARSKF2 (Separate Schedules F)	Sect. 7 RTF
(A) Schedule F shows a profit or no answer.....	0	
(B) "Yes" response.....	1	
(C) "No" or "Yes and No" response.....	2	
(D) Schedule shows a net loss and "at risk" question is not answered.....	3	

COMSCH	Combined Schedule C Code (Dominant Schedule C) CMSCH1, CMSCH2 and CMSCH3 (Separate Schedules C)	Sect. 7 ED
(A) Not a Combined Schedule.....	0	
(B) Combined Schedule.....	1	

DEPEXP	Depreciation Expense Source Indicator (Dominant Schedule C) DPEXP1, DPEXP2, and DPEXP3 (Separate Schedules C)	GEN
(A) No depreciation expenses claimed or only pertain to Schedules E or F.....	0	
(B) Depreciation only claimed on Schedule C.....	1	

DOMC	Business Number (Dominant Schedule C) DOMC1, DOMC2, and DOMC3 (Separate Schedules C)	Sect. 7
Schedule C Sequence.....	1-3	

DOMF	Farm Number (Dominant Schedule F) DOMF1 and DOMF2 (Separate Schedules F)	Sect. 7
Schedule F Sequence.....	1-2	

FIRSTC	First Schedule C (Dominant Schedule C) FRSTC1, FRSTC2, and FRSTC3 (Separate Schedules C)	ED
(A) Business existed in the past.....	0	
(B) First year of business.....	1	

F9101	Deleted Business or Farm Code	CT-06
(A) No 9101 Industry codes.....	0	
(B) Number of 9101's.....	1-3	

HOMEXC	Home Office Expense Code (Dominant Schedule C) HMEXC1, HMEXC2, and HMEXC3 (Separate Schedules C)	ED Sect. 7
(A) "No" box checked.....	0	
(B) "Yes" box checked.....	1	
(C) Neither box checked.....	2	

INDCC	Industry Code Change Indicator (Dominant Schedule C) INDCC1, INDCC2, and INDCC3 (Separate Schedules C)	Sect. 7 GEN
(A) PIA code is 0000.....	0	
(B) PIA code is 8888.....	1	
(C) PIA code matches one of the codes on p. 3.30 of FSP 1.95.00.01.....	4	
(D) PIA code matches one of the codes on p. 4.16 of FSP 1.95.00.01 which does not also appear on p. 3.30.....	3	
(E) All other Schedule C industry codes.....	2	

INDYC	SOL Industry Code (Dominant Schedule C) INDYC1, INDYC2, and INDYC3 (Separate Schedules C)	Sect. 7 GEN
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1990 BUSINESS CODES

INVALC

Inventory Valuation (Dominant Schedule C) INVLC1, INVLC2, and INVLC3 (Separate Schedules C)	Sect. 7 ED
(A) Not a business return	0
(B) Cost Method of valuing inventory is checked, and	
1. Question G regarding change in inventory valuation is not answered	1
2. Question G is answered "Yes"	4
3. Question G is answered "No"	7
(C) Lower of Cost or Market Method is checked, and	
1. Question G is not answered	2
2. Question G is answered "Yes"	5
3. Question G is answered "No"	8
(D) Other Method Checked, No Method Indicated, or	
1. Question G is not answered	3
2. Question G is answered "Yes"	6
3. Question G is answered "No"	9
(E) No Method Indicated or Determinable	
1. Question G is not answered	10
2. Question G is answered "Yes"	11
3. Question G is answered "No"	12

INVENC

Dominant Business Inventory Code	DC
(A) No inventory	0
(B) Beginning inventory only	1
(C) Ending inventory only	2
(D) Both beginning and ending inventory	3

MPARTC

Material Participation Code (Dominant Schedule C) MPRTC1, MPRTC2, and MPRTC3 (Separate Schedules C)	Sect. 7 ED
(A) "No" box checked	0
(B) "Yes" box checked	1
(C) Neither box checked	2

MPARIF

Material Participation Code (Dominant Schedule F) MPRTF1 and MPRTF2 (Separate Schedules F)	Sect. 7 ED
(A) "No" box checked	0
(B) "Yes" box checked	1
(C) Neither box checked	2

NICDE

Business Net Income/Net Deficit Code	DC
(A) No Schedule C's attached to return	00
(B) Size of Net Income	
\$ 1 under \$ 2,000	01
2,000 under 5,000	02
5,000 under 10,000	03
10,000 under 25,000	04
25,000 under 50,000	05
50,000 under 100,000	06
100,000 under 200,000	07
200,000 or more	08
(C) Breakevens	09
(D) Size of Deficit	
\$ 1 under \$ 2,000	10
2,000 under 5,000	11
5,000 under 10,000	12
10,000 under 25,000	13
25,000 under 50,000	14
50,000 under 100,000	15
100,000 under 200,000	16
200,000 or more	17

PASLOC

Schedule C, Passive Loss Code (Dominant Schedule C) PSLOC1, PSLOC2, PSLOC3 (Separate Schedules C)	Sect. 7 ED
(A) "From passive activity" not written in margin of line 31 or line 31 is a gain	0
(B) "From passive activity" written in margin of line 31 and line 31 is a loss	1

PIACD

Industrial Activity Code (Dominant Schedule C), PIACD1, PIACD2, PIACD3 (Separate Schedules C)	RTF
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PIAF

Corrected IMF Industry Code (Dominant Schedule F) PIAF1 and PIAF2 (Separate Schedules F) (See page 2 Schedule F for the list of valid items)	Sect. 7 RTF
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PIAFX

Original Industrial Activity Code (Dominant Schedule F), PIAFX1 and PIACD2 (Separate Schedules F)	RTF
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SEXPRC

Sex of Proprietor (Dominant Schedule C) SXPRC1, SXPRC2, and SXPRC3 (Separate Schedules C)	Sect. 7 ED
(A) Male	1
(B) Female	2
(C) Both on joint returns or cannot be determined	3

SEXPRF

Sex of Proprietor (Dominant Schedule F) SXPRF1 and SXPRF2 (Separate Schedules F)	Sect. 7 ED
(A) Male	1
(B) Female	2
(C) Both on joint returns or cannot be determined	3

1990 BUSINESS CODES

SZBRE

Size of Business Receipts

DC

No business receipts reported.....				.00
\$ 1 under \$ 2,500.....				.01
2,500 under 5,000.....				.02
5,000 under 10,000.....				.03
10,000 under 25,000.....				.04
25,000 under 50,000.....				.05
50,000 under 100,000.....				.06
100,000 under 200,000.....				.07
200,000 under 500,000.....				.08
500,000 under 1,000,000.....				.09
1,000,000 under 2,500,000.....				.10
2,500,000 under 5,000,000.....				.11
5,000,000 under 10,000,000.....				.12
10,000,000 or more.....				.13

1990 CONTROL CODES

CBATCH

Consistency Test Batch Number

CT

This is a four digit code indicating the batch of returns a particular return was processed with. The first digit indicates when the batch of returns was subjected to the consistency tests. A value of "1" indicates the return was tested during advance data processing. A value of "2" means the record was tested during final file processing. The third and fourth digits indicate the actual batch number.

ERRCHG

Error Change Indicator

KTD

Valid Range.....00-99

ERRFLG

Error (loop) Flag

CT-01

(A) Non-consistency Tested.....00
(B) Times Return Passed Through Consistency Tests.....01-99

IMAGE

Before and After Record

CT-INTRO

(A) Prior To Consistency Testing.....0
(B) Before Image.....1
(C) After Image.....2
(C) Hold Field Record.....3

INFCHG

Information Listing Change Indicator

KTD

(A) No Change to an Information Listing0
(B) Changes Per Information Listing01-99

INFFLG

Manual Review Condition Information Flag

CT-INTRO

(A) The record did not require manual review00
(B) The record required manual review01-99

INFO NO

Information Listing Number

CT-INFO

(A) No Information Tests Performed00
(B) Last condition encountered01-55

MATCH

Match Code (4-7th digits of S002)

VAL

REC NO

Service Center Record Number

(A) Return is from old design..... 000001 - 499999 (50)
(B) Return is from redesign, cycles 4 - 31..... 500001 - 799999
(C) Return is from redesign, cycles 32 - 52..... 800001 - 999999

RSIZE

Variable Record Size

WM

RTNCHG

Routine Change Indicator

KTD

Indicates that a routine was applied to return record

RVARI

Number of Variable Fields

WM

TESTNO

Last Consistency Test Series Performed

CT-INTRO

Valid Range.....00-54

VERFLG

Validation Error Flag

VAL

(A) No error condition found.....0
(B) A non-validated record if VMKGRP equals zero.....0
(C) DLN or primary SSN equal zero.....1
(D) Record contains erroneous non-numeric data.....2
(E) Reserved fields contained data.....3

VMKGRP

Validation Work Group

VAL

Valid range.....01-99

1990 PANEL CODES

T*ADDRSS Street Address

RTF

The address to which taxpayer wants any correspondence sent

T*CHRG Charge-out Indicator

RTF

Doc. code NEQ 7 or 8 and Level code EQ 1 or RPI GT 0.....1
Level code EQ 2 and RPI EQ 0.....2
Doc. code EQ 7 or 8.....3

T*CITYCT City Character Count

RTF

Character length of city name

T*CLASSP Panel Class Code

PANEL

(A) This value cannot logically occur.....0
(B) The taxpayer is not a dependent, does not file Form 8615, and is filing as either a single taxpayer, head of household, or qualified widow or widower.....1
(C) The taxpayer is not a dependent, does not file Form 8615, and is married filing a joint return.....2
(D) The taxpayer is not a dependent, does not file Form 8615, and is married filing separately from his or her spouse.....3
(E) The taxpayer is a dependent or files Form 8615.....4

T*DEPTIN Dependency TIN Code

RTF

(A) Accounting period prior to 8712.....0
(B) SSN present, or Form 4029 attached or Amish/Mennonite.....1
(C) Dependent under age 5.....2
(D) SSN and under age 5 not indicated or no information shown on Form 1040, line 6C (1040A, 5C) or no attachments, but exemption claimed.....3
(E) SSN applied for.....4
(F) Dependent residing in Canada or Mexico.....5
(G) Dependent claimed is deceased.....6

T*DOB Date of Birth

RTF

T*DRC Dependent Redesign Code

ED

(A) The Secondary SSN reported on Form 1040 or 1040A matches the Secondary SSN present on the Returns Transactions File.....0
(B) The Secondary SSN reported on Form 1040 or 1040A does not match the Secondary SSN present on the Returns Transaction File.....1
(C) No Secondary SSN was reported on Form 1040 or 1040A. There is a Secondary SSN present on the Returns Transaction File for the return.....2
(D) The Secondary SSN was reported on Form 1040 or 1040A. No Secondary SSN is present on the Returns Transactions File for the return.....3

T*FAMID Family ID

PANEL

Valid range.....1 - 999999

T*FNMLN First Name Line

RTF

The name of individual taxpayer

T*MFNL MFSS First Name Line

ED

The name of the taxpayer's spouse on returns filed separately by married taxpayers.

T*NMDEPI through T*NMDEPO

ED

First Name Lines of Dependents 1 through 10
The names of the first ten dependents reported by the taxpayer(s).

T*PPANID Primary Tickler Return ID

RTF

The return i.d for primary taxpayer's meeting the conditions specified in the definition for T*PTNC

T*PTNC Primary Tickler Name Control

RTF

For primary taxpayer's on the Individual Panel Database or both the individual panel database and the SOCA Panel, the Tickler Name Control contains the same information as the name control of the primary taxpayer

T*PTVD Primary TIN Validity Digit

RTF

See definition for T*TVBC

T*PVC Primary Panel Validity Code

RTF

(A) SSN Validity Digit is 0 and the Primary SSN caused the database record to be generated.....0
(B) All other combinations of SSN Validity Digits and sources for generating database records.....2

T*RFC Redesign Filing Code

RTF

(A) Single nondependent returns.....1
(B) Joint nondependent returns.....2
(C) MFS spouse not claimed nondependent returns.....3
(D) Head of Household returns.....4
(E) Qualifying widow(er) returns.....5
(F) MFS spouse claimed returns.....6
(G) Single dependent returns.....7
(H) Joint dependent returns.....8

1990 PANEL CODES

T*SNMLN Second Name Line

RTF

Continuation of first name line else a second
sort reference

T*SPANID Secondary Tickler Return

RTF

T*SPVC Secondary Panel Validity Code
See definition for T*PVC

RTF

T*STNC Secondary Tickler Name Control

RTF

See definition for T*PTNC. However insert the word secondary in lieu of
the word primary on the first line of the definition for T*PTNC.

T*TT TIN Type

RTF

- (A) SSM.....0
- (B) Invalid SSM.....1
- (C) EIN.....2
- (D) Dummy TIN.....3
- (E) Taxpayer's representative number.....4
- (F) Integrated test facility document.....5

T*TVBC TIN Validity Bypass Code

RTF

- (A) TIN validity check should be performed.....0
- (B) TIN of payer contains valid DO - CD.....blank
- (C) TIN of payer contains a DO - CD that was not
checked for a valid DO - CD.....S

1990 INDUSTRIAL CLASSIFICATIONS FOR SOLE PROPRIETORSHIPS FORM 1040

All Nonfarm Industries

Agricultural services, forestry, and fishing

Agricultural services

Veterinary services, including pets
Livestock breeding

SOI
CODE

0740
0753

Animal services, except livestock breeding
and veterinary

0754

Landscape and horticultural services

0780

Farm labor, management, and crop
services

0790

Forestry, except logging

0800

Commercial fishing

0910

Hunting and trapping

0971

Mining

Metal mining

1000

Coal mining

1150

Oil and gas extraction

1300

Quarrying and nonmetallic minerals,
except fuels

1400

Construction

General building contractors and operative
builders

General building contractors

1510

Operative builders

1531

Heavy construction contractors

Highway and street construction

1611

Heavy construction, except highway

1620

Special trade contractors

Plumbing, heating, and air conditioning

1711

Painting and paper hanging

1721

Electrical work

1731

Masonry, stonework, tile setting, and
plastering

1740

Carpentering and flooring

1750

Roofing, siding, and sheet metal work

1761

Concrete work

1771

Miscellaneous special trade contractors

1790

Manufacturing

Food and kindred products

SOI
CODE

2000

Textile mill products

2200

Apparel and other textile products

2300

Lumber and wood products, except furniture
(includes logging)

2400

Furniture and fixtures

2500

Printing, publishing, and allied industries

2700

Leather and leather products

3100

Stone, clay, and glass products

3200

Primary metal industries

3300

Fabricated metal products

3400

Machinery, except electrical

3500

Electrical and electronic equipment

3600

Paper and allied products

3920

Other manufacturing industries

3970

**Transportation, communication, public utilities,
and related services**

Local and interurban passenger transit

4119

Other highway passenger transportation

4121

Taxicabs

4189

Bus and limousine transportation

Trucking and warehousing

Trucking, local and long distance, including
trash collection without own dump

4210

Courier or package delivery services

4215

Public warehousing

4289

Water transportation

4400

Air transportation

4500

Transportation services

Travel agents and tour operators

4722

Other transportation services

4799

Communication services

4800

Utilities, including dumps, snowplowing,
road cleaning, etc.

4900

1990 INDUSTRIAL CLASSIFICATIONS FOR SOLE PROPRIETORSHIPS, FORM 1040

Wholesale and retail trade

Wholesale trade	SOI CODE
Durable goods, including machinery, wood, metals, etc.	5095
Nondurable goods, including food, fiber, chemicals, etc.	5150

Retail trade

Building materials, paint stores, garden supply, and mobile home dealers	
Lumber and other building materials dealers	5212
Paint, glass, and wallpaper stores	5231
Hardware stores	5251
Retail nurseries and garden supply stores	5261
Mobile home dealers	5271

General merchandise store

Variety stores	5331
Computer and software stores	5334
Other general merchandise stores	5398

Food stores

Grocery stores	5411
Retail bakeries	5460
Miscellaneous food stores	5490

Automotive dealers and service stations

Motor vehicle dealers—new car dealers (franchised)	5511
Motor vehicle dealers—used cars only	5521
Auto parts and accessories and selected home supply stores	5531
Gasoline service stations	5541
Boat dealers	5551
Miscellaneous automotive dealers	5599

Apparel and accessory stores

Men's and boys' clothing stores	5611
Women's ready-to-wear stores	5621
Women's accessory and specialty stores	5631
Family clothing stores	5651
Shoe stores	5661
Apparel and accessory stores, not elsewhere classified	5699

Furniture and home furnishings stores

Furniture stores	5712
Home furnishings and equipment stores, except appliances	5719
Household appliance stores	5722
Television, audio, and electronic stores	5732
Music and record stores	5733

Eating and drinking places

Eating places	5812
Drinking places	5813
Catering services	5814

Miscellaneous retail stores

Drug stores	5912
Liquor stores	5921
Used merchandise and antique stores	5931
Sporting goods and bicycle shops	5941
Book stores	5942

Stationery stores	5943
Jewelry stores	5944
Hobby, toy, and game shops	5945
Camera and photographic supply stores	5946

Luggage and leather goods stores	5948
Fabric and needlework stores	5949

Catalog or mail order	5961
Vending machine selling	5962
Sales by door-to-door, telephone, etc.	5963
Gift, novelty, and souvenir shops	5974
Fuel oil dealers	5983
Florists	5992
Other miscellaneous retail stores	5996

1990 INDUSTRIAL CLASSIFICATIONS FOR SOLE PROPRIETORSHIPS [FORM 1040]

Finance, insurance, and real estate

Finance	SOI CODE
Credit agencies and mortgage bankers	6100
Security and commodity brokers and services	
Security brokers and dealers	6210
Investment advisors and services	6280
Commodity contract exchanges, and services	6299
Insurance agents and brokers	6411
Real estate	
Real estate property managers	6510
Operators and lessors of buildings	6511
Operators and lessors, other than buildings	6520
Real estate agents and brokers	6531
Title abstract companies	6541
Subdividers and developers, except cemeteries	6552
Miscellaneous insurance services	6912
Miscellaneous finance and real estate	6999

Services

Hotels and other lodging places	
Hotels, motels, and tourist courts	7011
Rooming and boarding houses	7021
Camps and camping parks	7031
Personal services	
Coin-operated laundries and dry cleaning	7215
Other cleaning services, including laundry, dry cleaning, garment, carpet and upholstery	7219
Photographic portrait studios	7221
Beauty shops	7231
Barber shops	7241
Funeral service and crematories	7261
Miscellaneous personal services	7299
Business services	
Advertising, except direct mail	7310
Consumer credit reporting and collection services	7320
Janitorial and related services to buildings	7340
Computer and data processing services	7370
Mailing, reproduction, commercial art and photography, and stenographic services	7388
Computer repair, maintenance, and leasing	7390
Equipment rental and leasing, except computer and automotive	7394
Other business services	7398

Automobile repair and services	
Automotive rentals or leasing, without drivers	7510
Automobile parking, except valet	7520
Automotive repair shops	7538
Automotive services, except repair	7540
Miscellaneous repair services	
TV and audio equipment repair	7622
Electrical repair, except TV and audio equipment	7628
Reupholstery and furniture repair	7641
Other miscellaneous repair	7680
Motion pictures	
Motion picture and video production	7810
Motion picture and tape distribution and allied services	7820
Motion picture theaters	7830
Video tape rentals	7841
Amusement and recreation services, except motion pictures	
Entertainers, producers, agents, and related services	7920
Bowling centers	7933
Professional sports and racing, including promoters and managers	7949
Other amusement and recreational services	7980
Physical fitness facilities	7991
Medical and health services	
Offices of physicians	8011
Offices of dentists	8021
Offices of osteopathic physicians	8031
Offices of chiropractors	8041
Offices of optometrists	8042
Offices of podiatrists	8043
Registered and practical nurses	8048
Nursing and personal care facilities	8050
Medical and dental laboratories	8072
Other medical and health services	8098
Legal services	8111
Educational services	8200
Child day care	8351
Ministers and chaplains	8661
Engineering services	8711
Architectural services	8712
Surveying services	8713
Accounting, auditing, and bookkeeping services	8721
Management services	8741
Consulting services	8742
Public relations	8743
Counseling, except health practitioners	8999

Nature of business not allocable

9000