

1990 NONBUSINESS CODES

AGUR

Adjusted Gross Deficit Range

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

AGEP

Primary Over 65 Indicator

(A) Primary taxpayer not over 65	RTF
(B) Primary taxpayer 65 or over	0
	1

AGIS

Secondary Over 65 Indicator

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

AGE X

Age Indicator

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

AGIER

AGI 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

AGIR1

Adjusted Gross Income Range 1

No Adjusted Gross Income (includes deficit)	DC
\$ 1,000 under	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 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

(31)

1990 NONBUSINESS CODES

AGIN2

Adjusted Gross Income Range 2

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

AGIR5

Adjusted Gross Income Range 5

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

AGIRJ

Adjusted Gross Income Range J

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

AGINP

Adjusted Gross Income Range P

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

CSAMP

Computed Sample Code - Redesign

CT-54

(A) Nonbusiness Nonfarm returns.....001-024
(B) High Income Montaxable (HINT) returns.....101-124
(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

ASAMP2

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

CT-53

(A) PSAMP EQ 28; Return is not a High Income Montaxable.....08
(B) High Income Montaxable.....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

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 Montaxable.....08
(B) High Income Montaxable.....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.....8

CXXXX

Manual Review Condition Indicator

CT-1-54

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

CGIND

Capital Gain/Loss Indicator

Cycle

CYCLE

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

GEN

CITYST

City/State Code

RTF

Contains city and state portion of filers address

Sampling Group

RTF

See STATE

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

(35)

1990 NONBUSINESS CODES

DISOL

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

See STATE

DLN

Document Locator Number (S004 and S005)

	RTF
Digits 1 & 2.....DIST or SVCCIR 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	
Document Code (4th and 5th Digit of DLN)	

DOC

Form 1040EZ:

	VAL
(A) Form 1040EZ:	
(A) Other Than Full Paid.....	07
(B) Full Paid.....	08
(A) Other Than Full Paid.....	09
(B) Full Paid.....	10
(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

DSSTATE

States with more than one district

State	Districts	DSSTATE EQ	DC
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	
Dist Code			

	VAL
(A) Unedited Return (No Edited Fields Present on Record).....	0
(B) Edited Return.....	1

EPI

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

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

	ED
(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

MACRS property, 3-year, method	GEN/CT
(A) Prescribed (Pre half-year, 200% 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

E54300

MACRS property, 5-year, method	GEN/CT
See definition for E54300.	

E54600

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

E54740

MACRS property, 10-year, method	GEN/CT
See definition for E54300.	

E54900

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

E55250

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

E55900

Nondeductible IRA's percent basis, primary (Form 8606)	10
Percent basis valid range	0000 - 9999
Nondeductible IRA's percent basis, secondary (Form 8606)	10

E69700

E69780

FDL

Form of Deduction Code	DC
(A) Itemized deductions	1
(B) Standard deduction	2
(C) Taxpayer did not itemize or claim standard deduction	3

FILECD

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

FORIN

Foreign indicator	RTF
No presence of any foreign earned income, housing, etc. Form 1116 or 2555 present or PSAMP = 80 84 or 90 94	0
	1

FSCI

Filing Status Change Indicator	GM/CT
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F2441

Form 2441, Child Care Credit - Qualified Individual Indicator	RTF
(A) No Form 2441 attached	0
(B) Number of qualifying individuals	0

1990 NONBUSINESS CODES

<u>F2555</u>	<u>Form 2555, Foreign Earned Income</u>	DC		<u>F8586</u>	<u>Form 8586, Low Income Housing Credit</u>	DC
	(A) No Form 2555 attached to the return.....	0			(A) No Form 8586 attached to return.....	0
	(B) Form 2555 attached to the return.....	1			(B) Form 8586 attached to return.....	1
<u>F3468</u>	<u>Form 3468, Investment Credit</u>	DC		<u>F8606</u>	<u>Form 8606, Nondeductible IRA Contributions</u>	DC
	(A) No Form 3468 attached to the return.....	0			(A) No Form 8606 attached to return.....	0
	(B) Form 3468 attached to the return.....	1			(B) Number of Forms 8606 attached to return.....	1-2
<u>F3468B</u>	<u>Form 3468B, Business Investment Energy Credit</u>	DC		<u>F8615</u>	<u>Form 8615, Tax on Children with Unearned Income</u>	DC
	(A) No Form 3468B attached to the return.....	0			(A) No Form 8615 attached to return.....	0
	(B) Form 3468B attached to the return.....	1			(B) Form 8615 attached to return.....	1
<u>F3800</u>	<u>Form 3800, General Business Credit</u>	DC		<u>F8803</u>	<u>Form 8803 Indicator (See E63300)</u>	EO
	(A) No Form 3800 attached to return.....	0			(A) No Form 8803 attached to return.....	0
	(B) Form 3800 attached to return.....	1			(B) Form 8803 attached to return.....	1
<u>F4136</u>	<u>Form 4136, Gasoline and Special Fuels Credit</u>	DC		<u>F8814A</u>	<u>Additional Forms 8814 Filed</u>	RTF
	(A) No Form 4136 attached to the return.....	0			(A) Zero up to three Forms 8814 attached to return.....	0
	(B) Form 4136 attached to the return.....	1			(B) Number of Forms 8814 more than 3 attached to return.....	1-9
<u>F4562</u>	<u>Form 4562, Depreciation</u>	DC		<u>HINTX</u>	<u>High Income Nontaxable Return Code</u>	RTF/VAL/DC
	(A) No Form 4562 attached to the return.....	0			(A) Not a high income nontaxable return.....	0
	(B) Form 4562 attached to the return.....	1			(B) A high income nontaxable return.....	1
					(C) An expanded HINT.....	2
<u>F4952</u>	<u>Form 4952, Investment Interest Expense Deduction</u>	DC		<u>IE</u>	<u>Itemized Deductions Election Indicator</u>	RTF
	(A) No Form 4952 attached to the return.....	0			(A) Taxpayer does not use itemized election option.....	0
	(B) Form 4952 attached to the return.....	1			(B) Taxpayer used itemized election option.....	1
<u>F6198</u>	<u>Form 6198, Deductible Loss from a Section 465 Activity</u>	DC		<u>INC</u>	<u>Installment Method Code</u>	EO
	(A) No Form 6198 attached to the return.....	0			(A) Box not checked to elect out of installment method.....	0
	(B) Form 6198 attached to the return.....	1			(B) Box checked to elect out of installment method.....	1
<u>F6251</u>	<u>Form 6251, Alternative Minimum Tax</u>	DC		<u>IRI</u>	<u>Interesting Return Indicator</u>	RTF
	(A) No Form 6251 attached to the return.....	0			Least interesting returns.....	1
	(B) Form 6251 attached to the return.....	1			Second least interesting returns.....	2
<u>F8396</u>	<u>Form 8396, Mortgage Interest Credit Form</u>	DC			Second most interesting returns.....	3
	(A) No Form 8396 attached to return.....	0			Most interesting returns.....	4
	(B) Form 8396 attached to return.....	1				
<u>F8582</u>	<u>Form 8582, Passive Activity Loss Limitation</u>	DC				
	(A) No form 8582 attached to return.....	0				
	(B) Form 8582 attached to return.....	1				

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 GWF processing.....	0
	(B) Math error discovered during GWF 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
MPCIRL	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
PASION	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
PWLC	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	RTF PREP
	(A) No preparer other than taxpayer indicated on form.....	0
	(B) IRS prepared return.....	P
	(C) JRS reviewed return.....	R
	(D) VITA prepared return.....	I OR V
	(E) Self help.....	K
	(F) Tax counseling for the elderly.....	1 OR X
	(G) Outreach program.....	W
	(H) Paid preparer.....	7

1990 NONBUSINESS CODES

Process Code of Two Samples

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

PREP

Tax Preparer

See PIREP for code values

CT-50

PSMP2

Punched Sample Code - Redesign
(Sample code based on original Selection Amount)

(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

RTF

PSTATE

ALPHA State Code - 2 Characters
See STATE

GEN

PSV

Primary Stratifying Variable - Old Design

(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

RTF

PSV2

Primary Stratifying Variable - Redesign

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

RTF

PTC

Primary Tracking Code

(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 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

RTF

PURP

Personal Use Rental Property

(A) Box not checked.....0
(B) "Yes" box checked.....1
(C) "No" box checked.....2
(D) "Yes" and "No" box checked.....3
Percentage Value of Note, Schedule D.....10

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

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

(40)

Sample Codes 40 - 68
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
\$10,000 or more

6

7

1990 NONBUSINESS CODES

REGION	IRS Regions	DC	SWMPD SWMPD SWMPD	Post-stratification Sample Codes, Schedule C (See Section 7a, Code Generation) PIA Post-stratification Sample Code	DC	Sect. 7
	(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				RTF
	(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				Sect. 7
	(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) (A) The return record is not on either the SOCA or Individual Tickler Files (B) The return record is only present on the Individual Tickler File (C) The return record is only present on the SOCA Tickler File (D) The return record is present on both the SOCA and Individual Tickler Files	RTF				
		1				
		2				
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		0				
		1				
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1990 NONBUSINESS CODES

SCHD

Schedule D Indicator Code

DC	RTF
(A) No Schedule D filed with return.....	0
(B) Size of Schedule D Net Income/Loss:	
(C) Over -\$3,001 and under \$50,000.....	1
(C) \$50,000 or more.....	2

SFCPRI

Primary Schedule SE Method Code (Farm Code)

- (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

RTF

SCHDER

Schedule D Error Indicator

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

SFCSEC

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

RTF

SCHIE

Schedule E Indicator Code

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

SOCA

(Sales of Capital Assets)- Tracking Code

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

GEN

SCHIEER

Schedule E Error Indicator

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

SCHF

Schedule F Indicator Code

Sect. 7	RTF
(A) No Schedules F attached to the return.....	0
(B) Number of Schedules present.....	1-2

SCHFER

Schedule F Error Indicator

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

(42)

SCHSE

Schedule SE Indicator Code

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

SPECTIX

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

SPT

Secondary Panel Indicator
See definition for PPI

RTF

S001

Return Identification Number (REIN)

VAL

Valid range.....1 - 99999

S002

Social Security Number Primary Taxpayer

RTF

Valid range.....001010000-62699999
 700000000-72899999
 900000000-99999999

S003

Social Security Number Secondary Taxpayer

RTF

Valid range.....001010000-62699999
 700000000-72899999
 900000000-99999999

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.....001010000-62699999
 700000000-72899999
 900000000-99999999

S024

Parent's Social Security Number on Form 8615

RTF

Valid range.....001010000-62699999
 700000000-72899999
 900000000-99999999

S025-S034

Dependent Social Security Numbers, 1-10

RTF

Valid range.....001010000-62699999
 700000000-72899999
 900000000-99999999

S036

Primary Taxpayer Transform IIN

RTF

Valid range.....000000001-99999999

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.....001010000-62699999
 700000000-72899999
 900000000-99999999

STATE	STATE/ PSTATE	DISTRICT (DIST)	DISTRICT	SAMPLING GROUP (GROUP)	SERVICE CENTER NAME	SERVICE CENTER CODE (SVOCTR)
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	PSC	49
CALIFORNIA	05 / CA	33	LACUNA MIGUEL	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	AMSC	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
IDAHOO	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	PSC	49
MAINE	20 / ME	01	AUGUSTA	1	AMSC	08
MARYLAND	21 / MD	52	BALTIMORE	3	PSC	28
MASSACHUSETTS	22 / MA	04	BOSTON	3	AMSC	08
MICHIGAN	23 / MI	38	DETROIT	3	CSC	17
MINNESOTA	24 / MN	41	ST. PAUL	3	KCSC	09
MISSISSIPPI	25 / MS	64	JACKSON	3	PSC	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	AMSC	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	AMSC	08
		16	BUFFALO	3	AMSC	08
NORTH CAROLINA	34 / NC	56	GREENSBORO	3	PSC	49
NORTH DAKOTA	35 / ND	45	FARGO	1	OSC	29
OHIO	36 / OH	31	CINCINNATI	3	CSC	17
		34	CLEVELAND	3	CSC	17
OKLAHOMA	37 / OK	73	OKLAHOMA CITY	3	AUSC	18
OKLAHOMA	38 / OR	93	PORTLAND	3	OSC	29

(43)

1990 NONBUSINESS CODES

STATE	STATE/ PSTATE	DISTRICT (DIST)	DISTRICT	SAMPLING GROUP (DCGROUP)	SERVICE CENTER NAME	SERVICE CENTER CODE (SVCCTR)	RTF
PENNSYLVANIA	39 / PA	23	PHILADELPHIA	3	PSC	28	08
RHODE ISLAND	40 / RI	25	PROVIDENCE	3	PSC	28	07
SOUTH CAROLINA	41 / SC	05	COLUMBIA	1	ANSC	08	18
SOUTH DAKOTA	42 / SD	57	SIOUX FALLS	3	ATSC	07	19
TENNESSEE	43 / TN	46	MEMPHIS	1	OSC	29	17
TEXAS	44 / TX	62	DALLAS	3	PSC	49	09
		74	AUSTIN	3	AUSC	18	49
		75	DALLAS	3	AUSC	18	29
UTAH	45 / UT	76	HOUSTON	3	AUSC	18	28
VERMONT	46 / VT	87	SALT LAKE CITY	1	OSC	29	28
VIRGINIA	47 / VA	03	BURLINGTON	1	ANSC	08	08
WASHINGTON	48 / WA	54	RICHMOND	3	PSC	28	08
WEST VIRGINIA	49 / WV	91	SEATTLE	3	OSC	29	28
WISCONSIN	50 / WI	55	PARKERSBURG	1	CSC	09	17
WYOMING	51 / WY	39	MILWAUKEE	3	KCSC	09	09
APPO/FPO	52 / AP	83	CHEYENNE	1	OSC	29	28
PUERTO RICO	53 / PR	10	WASHINGTON-CP:IO	3	***	28	28
VIRGIN ISLANDS	53 / VI	66	PUERTO RICO	3	PSC	28	28
CP/IO	54 / FA	98	OIO	3	PSC	28	28
GUAM	54 / GU	98	OIO	3	PSC	28	28
TRUST TERRITORIES	54/FA,FM						
	PH,MP,PW	98	OIO	3	PSC	28	28
AMERICAN SAMOA	54 / AS	98	OIO	3	PSC	28	28

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

STC Secondary Tracking Code

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 7.	60

SVCCTR

Service Center Code

ANDOVER	08
ATLANTA	07
AUSTIN	18
BROOKHAVEN	19
CINCINNATI	17
FRESNO	09
KANSAS CITY	09
MEMPHIS	49
OGDEN	29
PHILADELPHIA	28

TFORM

Corrected Form of Return

(A) Form 1040 return.	0
(B) Form 1040A return.	1
(C) Form 1040EZ return.	2

TOTXSZ

Size of Total Income Tax

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

ITXPC1

Total Income Tax as a Percent of AGI

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

TXDUSZ

Size of Tax Due

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

TXWT

Exempt or Nontaxable Returns

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

TXKPSZ

Size of Tax Overpayment

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

TXRFSZ

Size of Income Tax Refund

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

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) MID Unweighted.....	7
(H) MID Historical.....	8
(I) MID Weighted.....	9
(J) MISC Unweighted (Test File).....	10
(K) MISC Historical (Test File).....	11
(L) MISC Weighted (Test File).....	12

XFPT Primary Taxpayer Exemption

	RIF
(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

XOCMI

Exemptions For Children Living At Home

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

XOCMMH

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)		Sect. 7	
ACOMLC1, ACOMLC2, and ACOMLC3 (Separate Schedules C)		ED	
(A) Cash	1		
(B) Accrual	2		
(C) Other	3		
ACOMLF Accounting Method (Dominant Schedule F)		Sect. 7	
ACOMLF1 and ACOMLF2 (Separate Schedules F)		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		DC	
APXBEAA Division line numbers			
APXBEAB Subdivision line numbers			
APXBEAC Major group line numbers			
APXBEAD Minor group line numbers			
APXMA Selected Nonfarm Industry Coding for use in Appendix MA		DC	
APXMAA Division line numbers			
APXMAAB Subdivision line numbers			
APXMAC Major group line numbers			
APXMAAD Minor group line numbers			
ATRSKC At Risk Code (Dominant Schedule C)		Sect. 7	
ATRSKC1, ATRSKC2, and ATRSKC3 (Separate Schedules C)		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)		Sect. 7	
ATRSKF1, ATRSKF2 (Separate Schedules F)		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)		Sect. 7	
COMSCH1, COMSCH2 and COMSCH3 (Separate Schedules C)		ED	
(A) Not a Combined Schedule	0		
(B) Combined Schedule	1		
DEPEXP Depreciation Expense Source Indicator (Dominant Schedule C)		GEN	
DEPEXP1, DEPEXP2, and DEPEXP3 (Separate Schedules C)			
(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)		Sect. 7	
DOMC1, DOMC2, and DOMC3 (Separate Schedules C)			
Schedule C Sequence		1-3	
DOMF Farm Number (Dominant Schedule F)		Sect. 7	
DOMF1 and DOMF2 (Separate Schedules F)			
Schedule F Sequence		1-2	
FIRSTC First Schedule C (Dominant Schedule C)		ED	
FIRSTC1, FIRSTC2, and FIRSTC3 (Separate Schedules C)			
(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		
HOWEXC Home Office Expense Code (Dominant Schedule C)		Sect. 7	
HOWEXC1, HOWEXC2, and HOWEXC3 (Separate Schedules C)			
(A) "No" box checked	0		
(B) "Yes" box checked	1		
(C) Neither box checked	2		
INDCC Industry Code Change Indicator (Dominant Schedule C)		Sect. 7	
INDCC1, INDCC2, and INDCC3 (Separate Schedules C)		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 501 Industry Code (Dominant Schedule C)		Sect. 7	
INDYC1, INDYC2, and INDYC3 (Separate Schedules C)		GEN	

(47)

1990 BUSINESS CODES

INVALC

Inventory Valuation (Dominant Schedule C)
INVL1, INVL2, and INVL3 (Separate Schedules C)

Sect. 7
ED

NICDE

- (A) Not a business return0
(B) Cost Method of valuing inventory is checked, and
1. Question G regarding change in inventory valuation,
is not answered1
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 answered2
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 answered3
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 answered10
2. Question G is answered "Yes"11
3. Question G is answered "No"12

INVEWC

Dominant Business Inventory Code

- (A) No inventory0
(B) Beginning inventory only1
(C) Ending inventory only2
(D) Both beginning and ending inventory3

PASLOC

Schedule C, Passive Loss Code (Dominant Schedule C)
PSLOC1, PSLOC2, PSLOC3 (Separate Schedules C)

- (A) "From passive activity" not written in margin of line
31 or line 31 is a gain0
(B) "From passive activity" written in margin of line 31
and line 31 is a loss1

MPARTC

Material Participation Code (Dominant Schedule C)
MPRT1, MPRT2, and MPRT3 (Separate Schedules C)

Sect. 7
ED

- (A) "No" box checked0
(B) "Yes" box checked1
(C) Neither box checked2

PIACD

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

RTF

MPRTF

Material Participation Code (Dominant Schedule F)
MPRTF1 and MPRTF2 (Separate Schedules F)

Sect. 7
ED

- (A) "No" box checked0
(B) "Yes" box checked1
(C) Neither box checked2

PIAFX

Original Industrial Activity Code (Dominant
Schedule F), PIAFX1 and PIAFX2 (Separate Schedules F)

RTF

SEXPRC

Sex of Proprietor (Dominant Schedule C)
SXPRC1, SXPRC2, and SXPRC3 (Separate Schedules C)

Sect. 7
ED

- (A) Male1
(B) Female2
(C) Both on joint returns or cannot be determined3

SEXPRF

Sex of Proprietor (Dominant Schedule F)
SXPRF1 and SXPRF2 (Separate Schedules F)

Sect. 7
ED

- (A) Male1
(B) Female2
(C) Both on joint returns or cannot be determined3

SZBRE

Size of Business Receipts

1990 BUSINESS CODES

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

1990 CONTROL CODES

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.

Error Change Indicator

KTD
Valid Range.....00-99

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.....1
(C) Hold Field Record.....2
(C) Hold Field Record.....3

INFCNG

Information Listing Change Indicator

KTD
(A) No Change to an Information Listing.....0
(B) Changes Per Information Listing.....01-99

INFFLG

Manual Review Condition Information Flag

CT-INTRO
(A) The record did not require manual review.....00
(B) The record required manual review.....01-99

INFONO

Information Listing Number

CT-INFO
(A) No Information Tests Performed.....00
(B) Last condition encountered.....01-55

PATCH

Match Code (4-7th digits of S002)

REC NO

Service Center Record Number

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

(50)

1990 CONTROL CODES

RSIZE

Variable Record Size

RTMCHG

Routine Change Indicator
Indicates that a routine was applied to return record

RVARI

Number of Variable Fields

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) DLM 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 MEQ 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

Dependent Redesign Code

- (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

(51)

T*FAMID

Family ID

PANEL

Valid range

.....1 - 999999

T*FNMFLM

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*MFDEPI through T*MFDEPO

First Name Lines of Dependents 1 through 10

ED

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*PTINC

T*PTINC

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*PVVC

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*RFRC

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) Total dependent returns.....

1990 PANEL CODES

<u>T*SNPMLN</u>	<u>Second Name Line</u>		<u>RTF</u>
	Continuation of first name line else a second sort reference		
<u>T*SPANID</u>	<u>Secondary Tickler Return</u>		<u>RTF</u>
<u>T*SPVC</u>	<u>Secondary Panel Validity Code</u> See definition for T*PVC		<u>RTF</u>
<u>T*STNC</u>	<u>Secondary Tickler Name Control</u>		<u>RTF</u>
	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.		
<u>T*TT</u>	<u>TIN Type</u>		<u>RTF</u>
	(A) SSM.....		
	(B) Invalid SSM.....	0	
	(C) EIN.....	1	
	(D) Dummy TIN.....	2	
	(E) Taxpayer's representative number.....	3	
	(F) Integrated test facility document.....	4	
		5	
<u>T*TVBC</u>	<u>TIN Validity Bypass Code</u>		<u>RTF</u>
	(A) TIN validity check should be performed.....	0	
	(B) TIN of payer contains valid DO - CD.....		
	(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

Manufacturing

	SOI CODE
Agricultural services, forestry, and fishing	2000
Agricultural services	2200
Veterinary services, including pets	2300
Livestock breeding	2400
Animal services, except livestock breeding and veterinary	2500
Landscape and horticultural services	2700
Farm labor, management, and other services	3100
Forestry, except logging	3200
Commercial fishing	3300
Hunting and trapping	3400
Mining	3500
Metal mining	3600
Coal mining	3700
Oil and gas extraction	3800
Quarrying and nonmetallic minerals, except fuels	3900
Construction	4000
General building contractors and operative builders	4100
General building contractors	4200
Operative builders	4300
Heavy construction contractors	4400
Highway and street construction	4500
Heavy construction, except highway	4600
Special trade contractors	4700
Plumbing, heating, and air conditioning	4800
Painting and paper hanging	4900
Electrical work	5000
Masonry, stonework, tile setting, and plastering	5100
Carpentering and flooring	5200
Roofing, siding, and sheet metal work	5300
Concrete work	5400
Miscellaneous special trade contractors	5500
Food and kindred products	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	3700
Other manufacturing industries	3800
Transportation, communication, public utilities, and related services	4000
Local and interurban passenger transit	4100
Other highway passenger transportation	4200
Taxis	4300
Bus and limousine transportation	4400
Trucking and warehousing	4500
Trucking, local and long distance, including trash collection without own dump	4600
Courier or package delivery services	4700
Public warehousing	4800
Water transportation	4900
Air transportation	5000
Transportation services	5100
Travel agents and tour operators	5200
Other transportation services	5300
Communication services	5400
Utilities, including dumps, snowplowing, road cleaning, etc.	5500

1990 INDUSTRIAL CLASSIFICATIONS FOR SOLE PROPRIETORSHIPS, FORM 1040

Wholesale and retail trade

Wholesale trade

Durable goods, including machinery,
wood, metals, etc.
Nondurable goods, including food, fiber,
chemicals, etc.

Furniture and home furnishings stores
Furniture stores
Home furnishings and equipment stores,
except appliances
Household appliance stores
Television, audio, and electronic stores
Music and record stores

SOI
CODE
5712
5719
5722
5732
5733

Retail trade

Building materials, paint, wallpaper,
garden supply, and mobile home dealers
Lumber and other building materials
dealers

Paint, glass, and wallpaper stores

Hardware stores

Retail nurseries and garden supply
stores

Mobile home dealers

5212

5231

5251

5261

5271

Miscellaneous retail stores

Drug stores

Liquor stores

Used merchandise and antique stores

Sporting goods and bicycle shops

Book stores

5912
5921
5931
5941
5942

General merchandise store

Variety stores

Computer and software stores

Other general merchandise stores

Stationery stores
Jewelry stores
Hobby, toy, and game shops
Camera and photographic supply stores

5943
5944
5945
5946

Food stores

Grocery stores

Retail bakeries

Miscellaneous food stores

5411

5460

5490

Luggage and leather goods stores
Fabric and needlework stores

5948
5949

Automotive dealers and service stations

Motor vehicle dealers—new car
dealers (franchised)

Motor vehicle dealers—used cars only

Auto parts and accessories and selected
home supply stores

Gasoline service stations

Boat dealers

Miscellaneous automotive dealers

5511

5521

5531

5541

5551

5599

Catalog or mail order

Vending machine selling

Sales by door-to-door, telephone, etc.

Gift, novelty, and souvenir shops

Fuel oil dealers

Florists

Other miscellaneous retail stores

5961
5962
5963
5974
5983
5992
5996

Apparel and accessory stores

Men's and boys' clothing stores

Women's ready-to-wear stores

Women's accessory and specialty stores

Family clothing stores

Shoe stores

Apparel and accessory stores, not
elsewhere classified

5611

5621

5631

5651

5661

5699

1990 INDUSTRIAL CLASSIFICATIONS FOR SOLE PROPRIETORSHIPS FORM 1040

Finance, insurance, and real estate

Finance

Credit agencies and mortgage bankers

Security and commodity brokers and services
 Security brokers and dealers
 Investment advisory services
 Commodity contract trading, exchanges,
 and services

Insurance agents and brokers

Real estate

Real estate property managers
 Operators and lessors of buildings
 Operators and lessors, other than buildings
 Real estate agents and brokers
 Title abstract companies
 Subdividers and developers, except
 cemeteries
 Miscellaneous insurance services
 Miscellaneous finance and real estate

Services

Hotels and other lodging places

Hotels, motels, and tourist courts
 Rooming and boarding houses
 Camps and camping parks

Personal services

Coin-operated laundries and dry cleaning
 Other cleaning services, including laundry,
 dry cleaning, garment, carpet and upholstery
 Photographic portrait studios
 Beauty shops
 Barber shops
 Funeral service and crematories
 Miscellaneous personal services

Business services

Advertising, except direct mail
 Consumer credit reporting and collection
 services
 Janitorial and related services to buildings
 Computer and data processing services
 Mailing, reproduction, commercial art and
 photography, and stenographic services
 Computer repair, maintenance, and leasing
 Equipment rental and leasing, except computer
 and automotive
 Other business services

SOI
 CODE

Automobile repair and services
 Automotive rentals or leasing, without drivers
 Automobile parking, except valet
 Automotive repair shops
 Automotive services, except repair

7510
 7520
 7538
 7540

Miscellaneous repair services

TV and audio equipment repair
 Electrical repair, except TV and
 audio equipment
 Upholstery and furniture repair
 Other miscellaneous repair

7622
 7628
 7641
 7680

Motion pictures

Motion picture and video production
 Motion picture and tape distribution and
 allied services
 Motion picture theaters
 Video tape rentals

7810
 7820
 7830
 7841

Amusement and recreation services, except motion pictures

Entertainers, producers, agents, and
 related services
 Bowling centers
 Professional sports and racing,
 including promoters and managers
 Other amusement and recreational services
 Physical fitness facilities

7920
 7933
 7949
 7980
 7991

Medical and health services

Offices of physicians
 Offices of dentists
 Offices of osteopathic physicians
 Offices of chiropractors
 Offices of optometrists
 Offices of podiatrists

8011
 8021
 8031
 8041
 8042
 8043

Registered and practical nurses

Nursing and personal care facilities
 Medical and dental laboratories
 Other medical and health services

8048
 8050
 8072
 8098

Legal services

Educational services
 Child day care
 Ministers and chaplains
 Engineering services
 Architectural services
 Surveying services
 Accounting, auditing, and bookkeeping services
 Management services
 Consulting services
 Public relations
 Counseling, except health practitioners

8111
 8200
 8351
 8661
 8711
 8712
 8713
 8721
 8741
 8742
 8743
 8999

Nature of business not allowable