

IRS INCOME CODE CHART FOR UNEARNED INCOME MATCH

The DOC CODE (D9 pos 382-383) represents the type of document used by the payer to report the income			
The INCOME INDICATOR (pos 434-435, 446-447, 458-459, 470-471, 482-483, 494-495, 506-507, 518-519 and 530-531) reflects the type of income reported.			
**	No Matched Record on IRMF or Record not Authorized for Disclosure		
00	No information provided		
31	Form 1099-Q	Qualified Tuition Program Payments	
	6B	Earnings - earnings part of qualified tuition program payments made to the designated beneficiary or account owner. Qualified tuition program includes programs established and maintained by private eligible educational institutions.	
	Non-Payment Indicator 1_(Pos. 542) <u>Designated Beneficiary Code</u> 1 = Recipient is not the designated beneficiary ☐ = Box not checked		
32	W-2-G	Statement of Gambling Winnings	
		03	Gross Winnings - income resulting from wagers.
		21	Winnings from Identical Wagers -income from identical wagers.
	Non-Payment Indicator 1 (Pos. 542) <u>Gambling</u> 1 = Horse Racing 5 = Keno 2 = Dog Racing 6 = Casino Type Bingo 3 = Jai-alia 7 = Slot Machines 4 = State Lottery 8 = Other		
65	1065-K1	Partners Share of Income, Credits, Deductions, etc.	
		01	Dividends - distribution of money, stock, or other property from partnership.

65 Cont'd		02	Interest - income from or credited to: accounts (including certificates of deposit and money market accounts) with banks, credit unions and savings and loan associations; building and loan accounts; notes, loans and mortgages; tax refunds; insurance companies if paid or credited on dividends left with the company; bonds and debentures; also arbitrage bonds issued by State and local governments after October 9, 1969; gain on the disposition of certain market discount bonds to the extent of the accrued market discount; U.S. Treasury bills, notes and bonds; U.S. savings bonds which include: total interest when bond is cashed or when bond reaches maturity and no longer earns interest; or yearly increase in the bond(s)' value.
		19	Royalties - income from oil, gas, mineral properties, copyrights and patents.
		73	Ordinary Income - share of income (loss) from trade or business activities of partnership.
		74	Real Estate - income (loss) from activity in which partner did not materially participate.
		75	Other Rental - income (loss) activity in which partner did not materially participate.
		76	Guaranteed Payments – partner’s share of income for services.
		97	Short Term Capital Gain - income (loss) from partnership of less than 1 year.
		98	Long Term Capital Gain - income (loss) from partnership of more than 1 year.
66	1041-K1	Beneficiary's Share of Income, Credits, Deductions, Etc.	
		01	Dividends - distribution of money, stock, or other property from an estate or trust.
		02	Interest - beneficiary's share of taxable income from accounts with banks, credit unions and thrifts (e.g., certificates of deposit and money market accounts).
		32	Business Income and Other Nonpassive Income - beneficiary's share of annuities, royalties, or any other income not subject to passive activity limitation.
		90	Passive Income - Rental income from trade or business activities in which beneficiary did not materially participate.

66 Cont'd		97	Short Term Capital Gain - income from installment sales, like-kind exchanges and/or other partnerships and fiduciaries of less than 1 year.
		98	Long Term Capital Gain - income from installment sales, like-kind exchanges and/or other partnerships and fiduciaries of more than 1 year.
67	1120S-K1	Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, Etc.	
		01	Dividends - distribution of cash; value of stock, property or merchandise received as a shareholder (e.g., mutual fund).
		02	Interest - income from or credited to: accounts (including certificates of deposit and money market accounts) with banks, credit unions and savings and loan associations; buildings and loan accounts; notes, loans and mortgages; tax refunds; insurance companies if paid or credited on dividends left with the company; bonds and debentures; also arbitrage bonds issued by State and local governments after October 9, 1969; gain on the disposition of certain market discount bonds to the extent of the accrued market discount; U.S. Treasury bills, notes and bonds; U.S. savings bonds including total interest when bond is cashed or when bond reaches maturity and no longer earns interest; or yearly increase in the bond(s)' value; income received or credited to an account that may be withdrawn.
		19	Royalties - income from oil, gas, mineral properties, copyrights and patents.
		73	Ordinary Income - shareholder's pro rata share of ordinary income, loss, deductions, credits and other information from all corporate activities.
		74	Rental Real Estate - net income (loss) in which shareholder did not materially participate.
		75	Other Rental - net income (loss) from other rental activity in which shareholder did not materially participate.
		97	Short Term Capital Gain - income from sales and exchanges of capital assets, including stocks, bonds, etc. and real estate held for less than 1 year.
		98	Long Term Capital Gain - income from sales and exchanges of capital assets, including stocks, bonds, etc. and real estate held for more than 1 year.
73	1099-CAP	Changes in Corporate Control and Capital Structure	
		6D	Cash Received (may be negative amount)

73 Cont'd	6E	Fair Market Value of Stock Received (may be negative amount)
	6F	Fair Market Value of Property Received (may be negative amount)
	Non-Payment Indicator 1 (Pos. 542) <u>Gross Proceeds</u> 0 = nothing checked 1 = gross proceeds including commissions 2 = gross proceeds minus commissions	
75	1099-S	Statement for Recipients of Proceeds from Real Estate Transactions
	50	Real Estate Sales - gross proceeds from sale or exchange of real estate.
79	1099-B	Statement for Recipients of Proceeds from Real Estate Brokers and Barter Exchange Transactions
	61	Stocks and Bonds - gross proceeds from disposition of securities (including short sales), commodities, or forward contracts.
	63	Aggregate Profit and Loss - total profit (loss) from regulated futures or foreign currency contracts.
	64	Realized Profit or Loss - profit (loss) realized on closed regulated futures or foreign currency contracts.
	9B	Unrealized Profit or Loss (may be negative amount) – unrealized profit (loss) on open contracts held on account but considered sold as of year-end.
82	SSA-1099	Social Security Benefit Statement
	04	Total Benefits Paid - gross amount of benefits the individual is entitled to for the current tax year. This amount is prior to subtracting the amount of any benefit checks returned, adjustments for disability payments, work, overpayments and/or cash repayments.
	Non-Payment Indicator 1 (Pos. 542) <u>Trust Fund</u> R = Retirement D = Disability	
	Non-Payment Indicator 2 (Pos. 543) <u>SSA/RRB</u> 0 = Either RRB or SSA 1 = Both RRB and SSA	

86	1099-G	Statement for Recipients of Certain Government Payments	
		14	Unemployment Compensation - payments of unemployment compensation including RRB payments.
		54	Agricultural Subsidies - agricultural subsidy payments
		55	Prior Year Refund - refunds, credits, or offsets of State or local income tax.
91	1099-DIV	Statement for Recipients of Dividends and Distributions	
		23	Capital Gains - amount of total capital gain distributions (long-term).
		24	Nontaxable Distribution - amount of nontaxable distribution.
		27	Cash Liquidation Distribution - amount of cash distributed as part of a corporation's partial or complete liquidation.
		28	Noncash Liquidation Distribution - fair market value (at time of distribution) of non-cash distributions made as part of partial or complete liquidation of a corporation.
		41	Ordinary Dividend - amount of ordinary dividends, including those from money market funds and net short-term capital gains from mutual funds, and other distributions on stock.
		2C	28% Rate Gain - any amount of capital gains (IND 23) that is 28% rate gain.
		2D	Unrecaptured Section 1250 Gain - any amount of capital gains (IND 23) that is section 1250 gain from certain depreciable real property.
		2E	Section 1202 Gain - any amount of capital gains (IND 23) that is section 1202 gain from certain qualified small business stock.
92	1099-INT	Statement for Recipients of Interest Income	
		02	Interest - amounts paid or credited by: savings & loan associations, mutual savings banks, building & loan associations, credit unions or similar organizations; bank deposits, accumulated dividends paid by life insurance companies, indebtedness (bonds, debentures, notes and certificates); in course of trade or business; delayed death benefits from insurance companies; accrued to a REMIC regular interest holder, or paid to a CDO holder.

92 Cont'd		22	Savings Bonds - interest paid on U.S. Savings Bonds, Treasury Bills, Treasury Bonds and Treasury Notes.
93	1099-LTC	Distributions from Long Term Care Insurance Contract	
		1E	Gross Benefits
		1F	Accelerated Death Benefits Paid
94	1099-MSA	Distributions from Medical Savings Accounts	
		2A	Earnings on Distributive Excess Contributions
		2B	Gross Benefits
		Non-Payment Indicator 1 (position 542) <u>Distribution Code MSA</u> b = Not set 1 = Normal Distribution 2 = Excess Contributions 3 = Disability 4 = Death 5 = Prohibited Transaction 6 = Distribution to a Non-spousal Beneficiary	
95	1099-MISC	Statement for Recipients of Miscellaneous Income	
		16	Medical Payments - payments made in the course of trade or business to each physician or other supplier or provider of medical or health care services, including payments made by medical and health care insurers under health, accident, and sickness insurance programs.
		18	Rents – income received as rents; e.g., owner of housing project, real estate rentals for office space, machine rentals and pasture rentals.
		19	Royalties – income paid from oil, gas, mineral properties, copyrights and patents.
		20	Other Income - income not reportable in other boxes on form; e.g. prizes and awards, punitive damages, deceased employee's wages paid to estate or beneficiary.
		30	Substitute Payments for Dividends - total payments received by a broker on behalf of a taxpayer in lieu of dividends or interest as a result of a transfer of a taxpayer's securities for use in a short sale.

96	1099-OID	Statement for Recipients of Original Issue Discount	
		02	Interest – amount paid or credited. The difference between the stated redemption price at maturity and the issue price of a debt instrument.
		53	Original Issue Discount - the difference between the issue price of a debt instrument (e.g., stock, bond or promissory note) and the stated redemption price at maturity.
		91	Original Issue Discount on Treasury Obligations – amount of OID on U.S. Treasury obligation for the part of the year it was owned by the record holder.
97	1099-PATR	Statement for Recipients of Taxable Distributions Received from Cooperatives	
		43	Patronage Dividends - cash, written notice of allocation or other property distribution by a farmer’s cooperative.
		44	Nonpatronage Dividends - cash, written notice of allocation or other property distribution by a farmer’s cooperative.
		45	Retained Allocations - cash, per-unit retail certificates and other property distributed by a cooperative
		46	Redemption Amount - value of written notice of allocation issued as patronage dividends.
98	1099-R	Distributions from Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, Etc.	
		38	Unrealized Appreciation – Portion of distribution that represents net unrealized appreciation in securities of the employer corporation (or subsidiary or parent corporation) attributable to employee contributions.
		39	Other Income - actuarial value of annuity contract or retirement bond, retirement account exchange or death benefit payment that is part of a lump-sum distribution.
		80	Gross Distribution - total amount of distribution from pensions (including disability), profit-sharing plans, retirement plans, employee savings plans and/or annuities before income tax or other deductions are withheld. Includes premiums paid by a trustee or custodian for current life or other insurance protection, or IRA or SEP distributions. Savings Bonds distributed from a pension plan, death benefit payments and death payments made by employers that are not part of a plan. In the case of a distribution representing CDs, the net amount is reported.

<p>98 Cont'd</p>	<p>Non-Payment Indicator 1 (position 542) <u>Total Distribution</u> b = Not checked 1 = Total Distribution</p>
	<p>Non-Payment Indicator 2 (position 543) <u>Category of Distribution</u> b = Not significant 1 = Premature payment 2 = Premature distribution 3 = Disability 4 = Death 5 = Prohibited transactions 6 = Section 1035 exchange 7 = Normal distribution 8 = Excess contributions refunded plus earnings 9 = PS 58 costs</p> <p>A = Qualifies for 10-Year averaging D = Excess contributions plus earnings/excess deferrals taxable in 1987 E = Excess annual deductions under Section 415 F = Charitable gift annuity G = Direct rollover to IRA H = Direct rollover to qualified plan or tax sheltered annuity J = Distribution from a ROTH IRA in 1st 5 years L = Loans treated as distribution N = IRA Contributions made and recharacterized in the current Year P = Excess contributions refunded plus earnings on such Contributions in the prior year Q = Roth IRA Qualified Distribution R = IRA contributions made in the prior year and recharacterized in the current year S = Early distribution from a simple IRA T = Roth IRA distribution not subject to penalty W = RRB-Vested dual benefit (Windfall) X = RRB-Tier 1 Y = RRB-Tier 2 Z = RRB-Supplemental</p> <p>(position 544) same as Category of Distribution, first position (one or both may be set).</p>