

USER GUIDE FOR THE PUBLIC M-3 DATA TABLES: 2004-2013

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I: INTRODUCTION: USER GUIDE FOR THE PUBLIC M-3 DATA TABLES: 2004-2013

1. Attached is a User Guide for the Public **M-3 (Form 1120) “Net Income (Loss) Reconciliation for Corporations with Total Assets of \$10 Million or More”** data tables created for tax years 2004 through 2013 for the M-3 data series listed by tax year which are included in published M-3 articles. See the IRS.gov website for the M-3 data sets:
<https://www.irs.gov/businesses/corporations/published-articles-on-schedule-m-3-by-irs-treasury-authors>.
2. The individual data sets are disclosure-cleared public **First Look M-3 data sets** found in associated Excel workbooks for Schedule M-3, Parts I-III.
 - a. **Part I** reports **“Financial Information and Net Income (Loss) Reconciliation”** in 12 lines with financial information on lines 1-3 and dollar amounts starting with line 4: “Worldwide consolidated net income (loss) from income identified in Part I, line 1” and reconciling to line 11: “Net income (loss) per income statement of includible corporations”. Line 12 reports the totals assets and liabilities of all entities included or removed on Part I, lines 4-7.
 - b. **Part II** reports **“Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations with Taxable Income”** up to 30 lines in four columns: Column (a): Income (Loss) per Income Statement, Column (b): Temporary Difference, Column (c): Permanent Difference, and Column (d): Income (Loss) per Tax Return.
 - c. **Part III** reports **“Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations with Taxable Income per Tax Return-Expense/Deduction Items”** up to 39 lines in four columns: Column (a): Income (Loss) per Income Statement, Column (b): Temporary Difference, Column (c): Permanent Difference, and Column (d): Income (Loss) per Tax Return.
3. The M-3 Data Sets include:
 - a. SOI disclosure cleared M-3 First Look **FORM** and **DIST** tables for 2004 through 2013
 - b. SOI disclosure cleared M-3 **MNE FORM** and **DIST** tables for 2009 through 2013
4. Both sets of M-3 data sets are further subdivided into **FORM** tables, **DIST** tables, and **MNE FORM** and **DIST** tables:
 - a. **FORM** tables list up to 307 data lines as reported on Schedule M-3 as well as several extra informational or computational data lines shown in the 1st column of the associated Excel file.
 - i. The additional columns of data include: frequency of the reported line on all M-3s, percent and assets, and percent of the specific line reported on Schedule M-3, in Parts I-III.
 - ii. The data also includes: income (positive and negative) related to lines 1-11 of Part I.
 - iii. Parts II and III have 11 categories by income or expense for book, temporary difference, permanent difference, income or deduction per the tax return, total difference, and both negative and positive amounts for: temporary difference and permanent difference, and the total difference amount. In addition, there are calculated pre-tax difference amounts for Part II and Part III.

- b. **DIST** tables are divided by C corporations, S corporations, Life and PC corporations.
 - i. Each is categorized by assets, financial statement type, industry and they use selected Sch.M-3, Parts I-III, line items as well as the following—
 - ii. Returns, Total Assets, Tax After Credits, Foreign Tax Credits, Tax Net Income (positive/negative), NOLD, Special Deductions, computed Tax Before Credits.
- c. **MNE** Tables reported for the following:
 - i. **US 1120** corporation
 - ii. **US only** - 1120 corporation without foreign control (<=50%)
 - iii. **US MNE** - 1120 corporation without foreign control (<=50%), and
 - iv. US 1120 corporation with foreign control (>50%):
NOTE: FrgCntl = FrgCntl US + FrgCntl MNE
 - v. The individual M-3 data sets are further categorized by size of total assets, financial statement type, and multinational enterprise type.

II. SCHEDULE M-3 DATA SETS:

- a. The individual tax form and instructions for the Schedule M-3 (1120) for each tax year can be accessed at the following site: <https://www.irs.gov/forms-instructions>
- b. The individual M-3 FORM & DIST tables (including MNE status and UTP data sets) are separated by tax year as follows on the following pages.

1. Schedule M-3 "First Look" data sets--2004 attached

a. **M3_FORM_2004:** M-3 Form Tables for tax period 2004

- i. F1.1-1.6: All Corporations with M-3:
 - 1. **F1.1_L30_OK:** M-3s with Reconciled Line 30
 - a. $F1.2 + F1.3 = F1.1$
 - b. $F1.4 + F1.5 = F1.1$
 - c. $F2.1 \text{ (SEC10K)} + F3.1 \text{ (Audited)} + F4.1 \text{ (Unaudited)} = F1.1$
 - 2. **F1.2_Negatv:** Line 46, Total Pretax Difference (Tot_PTD) before federal Tax Expense = negative
 - 3. **F1.3_DIFge0:** Line 46, Total_PTD before Federal Tax Expense = positive
 - 4. **F1.4_L28 >0:** F.1120, Page 1, line 28, Tax net income (TNI) is positive
 - 5. **F1.5_L28 <=0:** F.1120, Page 1, line 28, TNI is negative
 - 6. **F1.6_In2005:** return in 2005
- ii. F2.1-2.6: SEC/10K Public Financial Statements: M-3, Pt. I, line 1a or 3a = Yes
 - 1. **F2.1_SEC10K:** All SEC/10K Public Financial Statements
 - a. $F2.2 + F2.3 = F2.1$
 - b. $F2.4 + F2.5 = F2.1$
 - 2. **F2.2_Negatv:** Tot_PTD is negative
 - 3. **F2.3_DIFge0:** Tot_PTD is positive
 - 4. **F2.4_L28 >0:** TNI is positive
 - 5. **F2.5_L28 <=0:** TNI is negative
 - 6. **F2.6_In2005:** return in 2005
- iii. F3.1-3.6: Audited Financial Statements: M-3, Pt. I, line 1b = Yes
 - 1. **F3.1_Auditd:** All Audited Financial Statements
 - a. $F3.2 + F3.3 = F3.1$
 - b. $F3.4 + F3.5 = F3.1$
 - 2. **F3.2_Negatv:** Tot_PTD is negative
 - 3. **F3.3_DIFge0:** Tot_PTD is positive
 - 4. **F3.4_L28 >0:** TNI is positive
 - 5. **F3.5_L28 <=0:** TNI is negative
 - 6. **F3.6_In2005:** return in 2005
- iv. F4.1-4.6: Unaudited Financial Statements M-3, Pt. I, line 1c = Yes
 - 1. **F4.1_Unbook:** All Unaudited Financial Statement
 - a. $F4.2 + F4.3 = F4.1$
 - b. $F4.4 + F4.5 = F4.1$
 - 2. **F4.2_Negatv:** Tot_PTD is negative
 - 3. **F4.3_DIFge0:** Tot_PTD is positive
 - 4. **F4.4_L28 >0:** TNI is positive
 - 5. **F4.5_L28 <=0:** TNI is negative
 - 6. **F4.6_In2005:** return in 2005

- b. **M3_DIST_2004:** M-3 Distribution Tables for tax period 2004
 - i. Across selected M-3 items and major key tax items
 - ii. For Return Type-Form 1120: C Corporations
 - iii. Tables D1-D7, A1-A2
 - 1. **Table D1: By Financial Stmt**
 - a. By Financial Statement type
 - b. By Asset category and industry
 - 2. **Table D2: A/D Status and Restatement Status:**
 - a. Part II, columns (a) & (d) reported or blank by Financial Statement Type and date
 - b. Restatement Status: For Part I, line 2a (income statement period)
 - i. Part I, line 2b (Income statement restated) by Financial Statement type
 - ii. Part I, line 2c (income statement restated for any of prior five income statement periods) by Financial Statement type
 - 3. **Table D3: Sign of total pretax difference**
 - a. By asset category and date
 - b. By financial statement type: Sec 10/K, Audited, Unaudited
 - 4. **Table D4: Sign of Total Pre-Tax Difference 2004 versus 2005 with >\$50m**
 - a. By Financial Statement type: Sec 10/K, Audited, Unaudited
 - b. By Asset category
 - 5. **Table D5: Line 9C (Perm Diff) Negative (Stock Options)**
 - a. By Financial Statement type: Sec 10/K, Audited, Unaudited
 - b. By Asset category
 - 6. **Table D6: Industry Group**
 - a. By Industry
 - b. By PTD (Pre-tax difference)
 - 7. **Table D7: Presence of Tax Net Income, Tax less Credits, Part I Adjustments, or ICD Adjustments by Financial Statement types**
 - 8. **Table A1: Data Availability**
 - a. By Asset category
 - b. By Industry
 - 9. **Table A2: US Corps Potentially Subj to 2004 Sch. M-3 w/ Reconcilable Data**
 - a. By Asset category
 - b. By Industry

2. **Schedule M-3 "First Look" data sets--2005 attached**

a. **M3_FORM_2005:** M-3 Form Tables for tax period 2005

- i. F1.1-1.6: All Corporations with M-3
 1. **F1.1_L30_OK:** M-3s with Reconciled Line 30
 - a. $F1.2 + F1.3 = F1.1$
 - b. $F1.4 + F1.5 = F1.1$
 - c. $F2.1 (\text{SEC10K}) + F3.1 (\text{Audited}) + F4.1 (\text{Unaudited}) = F1.1$
 2. **F1.2_Negatv:** Line 46, Total Pretax Difference (Tot_PTD) before federal Tax Expense = negative
 3. **F1.3_DIFge0:** Line 46, Total_PTD before Federal Tax Expense = positive
 4. **F1.4_L28 >0:** F.1120, Page 1, line 28, Tax net income (TNI) is positive
 5. **F1.5_L28 <=0:** F.1120, Page 1, line 28, TNI is negative
 6. **F1.6_In2004:** return in 2004
- ii. F2.1-2.6: SEC/10K Public corporations: M-3, Pt. I, line 1a or 3a = Yes
 1. **F2.1_SEC10K:** Public corporations
 - a. $F2.2 + F2.3 = F2.1$
 - b. $F2.4 + F2.5 = F2.1$
 2. **F2.2_Negatv:** Tot_PTD is negative
 3. **F2.3_DIFge0:** Tot_PTD is positive
 4. **F2.4_L28 >0:** TNI is positive
 5. **F2.5_L28 <=0:** TNI is negative
 6. **F2.6_In2004:** return in 2004
- iii. F3.1-3.6: Audited Financial Statements: M-3, Pt. I, line 1b = Yes
 1. **F3.1_SEC10K:** Audited Financial Statements
 - a. $F3.2 + F3.3 = F3.1$
 - b. $F3.4 + F3.5 = F3.1$
 2. **F3.2_Negatv:** Tot_PTD is negative
 3. **F3.3_DIFge0:** Tot_PTD is positive
 4. **F3.4_L28 >0:** TNI is positive
 5. **F3.5_L28 <=0:** TNI is negative
 6. **F3.6_In2004:** return in 2004
- iv. F4.1-4.6: Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes
 1. **F4.1_Unbook:** Unaudited Financial Statements
 - a. $F4.2 + F4.3 = F4.1$
 - b. $F4.4 + F4.5 = F4.1$
 2. **F4.2_Negatv:** Tot_PTD is negative
 3. **F4.3_DIFge0:** Tot_PTD is positive
 4. **F4.4_L28 >0:** TNI is positive
 5. **F4.5_L28 <=0:** TNI is negative
 6. **F4.6_In2004:** return in 2004

- b. **M3_DIST_2005**: Distribution Tables for tax period 2005
 - i. Across selected M-3 items and major key tax items
 - ii. For Return Type-Form 1120: C corporations
 - iii. Tables D1-D7, A1-A2
 - 1. **Table D1: By Financial Stmt**
 - a. By Financial Statement type: Sec 10/K, Audited, Unaudited
 - b. By Asset category and industry
 - 2. **Table D2: A/D Status and Restatement Status:**
 - a. Part II, columns (a) & (d) reported or blank by Financial Statement Type and date
 - b. Restatement Status: For Part I, line 2a (income statement period)
 - i. Part I, line 2b (Income statement restated) by Financial Statement type
 - ii. Part I, line 2c (income statement restated for any of prior five income statement periods) by Financial Statement type
 - 3. **Table D3: Sign of total pretax difference**
 - a. By Asset category and date
 - b. By Financial Statement type: Sec 10K/Public, Audited, Unaudited
 - 4. **Table D4: Sign of Total Pre-Tax Difference 2005 versus 2004 with >\$50m**
 - a. By Financial Statement type: Sec 10/K, Audited, Unaudited
 - b. By Asset category
 - 5. **Table D5: Line 9C (Perm Diff) Negative (Stock Options)**
 - a. By Financial Statement type: Sec 10/K, Audited, Unaudited
 - b. By Asset category
 - 6. **Table D6: Industry Group**
 - a. By Industry
 - b. By PTD (Pre-tax difference)
 - 7. **Table D7: Presence of Tax Net Income, Tax less Credits, Part I Adjustments, or ICD Adjustments by Financial Statement types**
 - 8. **Table A1: Data Availability**
 - a. By Asset category
 - b. By Industry
 - 9. **Table A2: US Corps Potentially Subj to 2004 Sch. M-3 w/ Reconcilable Data**
 - a. By Asset category
 - b. By Industry

3. **Schedule M-3 "First Look" data sets--2006 attached**

a. **M3_FORM2006:** M-3 Form Tables for tax period 2006

- i. F1.1: All Corporations with M-3
 - 1. **F1.1_Form-1120_corp:** F.1120 Corporations with Schedule M-3
 - a. $F1.2 + F1.3 = F1.1$
 - b. $F1.4 + F1.5 = F1.1$
 - c. $F2.1 \text{ (SEC10K)} + F3.1 \text{ (Audited)} + F4.1 \text{ (Unaudited)} = F1.1$
 - d. $F5.1 + F6.1 + F7.1 = F1.1$
- ii. F1.2-1.3: All corporations with M-3 and Pre-tax difference (PTD) less than zero and greater than or equal to zero
 - 1. **F1.2_Form_1120_corp_PTD_lt0:** PTD less than zero
 - 2. **F1.3_Form_1120_corp_PTD_ge0:** PTD greater than or equal to zero
- iii. F1.4-1.5: All corporations with M-3 and Net Income less than zero and greater than or equal to zero
 - 1. **F1.4_Form_1120_corp_NI_lt0:** Net income less than zero
 - 2. **F1.5_Form_1120_corp_NI_ge0:** Net income greater than zero
- iv. F2.1-4.1: F.1120 corporations by Financial Statement type
 - 1. **F2.1_Form_1120_corp_SEC_10K_Public:**
 - a. SEC/10K Public corporations: M-3, Pt. I, line 1a or 3a = Yes
 - 2. **F3.1_Form_1120_corp_Audited_Not_SEC:**
 - a. Audited Financial Statements: M-3, Pt. I, line 1b = Yes
 - 3. **F4.1_Form_1120_corp_Unaudited_Books_Records:**
 - a. Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes
- v. F5.1-7.1: F.1120 by Return Type
 - 1. **F5.1_Form_1120_corp_RT_08_Consolidated:** Consolidated corporations
 - 2. **F6.1_Form_1120_corp_RT_14_Mixed_Group:** F.1120 w/life and/or property & casualty corporations
 - 3. **F7.1_Form_1120_RT_20_Unconsolidated:** Non-consolidated corporations
- vi. F8.1-10.1: Other F.1120s
 - 1. **F8.1_Form_1120_Life_Ins_corp:** F.1120-L
 - 2. **F9.1_Form_1120_PC_Ins_corps:** F.1120-PC
 - 3. **F10.1_Form_1120_S_Corps:** F.1120S

- b. **M3_DIST2006:** M-3 Distribution Tables for tax period 2006
 - i. Across selected M-3 items and major key tax items
 - ii. By Return Group:
 - 1. For C-Corporations
 - 2. For Life: Life insurance companies
 - 3. For PC's: Property & Casualty companies
 - 4. For 1120S corporations
 - iii. Tables D1-D12:
 - 1. **D1: Asset Size by Financial Statement Type**
 - a. By 9 Asset categories
 - b. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - 2. **D2: Asset Size by Return Type**
 - a. By 9 Asset categories
 - b. By Return Type: Consolidated, Mixed Group (1120, L, and PC), Unconsolidated
 - 3. **D3: Reconciliation of M3 First Look tables with SOI corporate file**
 - a. Reconciliation types:
 - i. No M-3 data or Incorrect Tax Year
 - ii. Data Problems Parts I, II, or III
 - iii. Minimally Reconcilable M-3
 - b. For Part 2, line 30a is 0 or not 0
 - c. For Assets \geq \$50M and $<$ \$50M
 - d. For Return Type: Consolidated, Mixed Group, Unconsolidated
 - e. For M-1 line 1 and line 10
 - f. By 5 Industry Groups
 - 4. **D4: Twenty Key Industries**
 - 5. **D5: Stock Options and Equity Compensation**
 - 6. **D6: Foreign and US Income/Loss, and Dividends and Subpart F and Section 78 adjustment**
 - a. M-3 Part I, Lines 5-10
 - b. M-3 Part II, Lines 2-4 and 7
 - 7. **D7: Use of Special Adjustments and Total Difference on Other-with-Difference Income and Expense Lines**
 - a. Selected items on Parts II and III
 - b. Part II line 25 (other income) and Part III line 35 (other expense)
 - 8. **D8: Twenty Key Industries by Public Status**
 - a. SEC 10K/Public
 - b. Not Public
 - 9. **D9: Twenty Key Industries by Sign of Pretax Difference (PTD)**
 - a. PTD $<$ 0
 - b. PTD \geq 0

10. **D10: Blank Columns A/D, Restatements, Tax Status, and Sign of Pretax Difference** (PTD < 0 and PTD >= 0)
 - a. For Restatements of Income Statement: M-3, Part I, lines 2b/2c
 - b. For Net Income
 - c. Tax Less Credits
 - d. Public/Not Public Companies
11. **D11: LB&I 5 Industry Groups by sign of pretax difference and restatement status**
 - a. PTD < 0 or PTD >= 0
 - b. No restatement of Income Statement
 - c. Income statement restated in current or 5 prior periods
12. **D12: LB&I 5 Industry Groups by financial statement type and return type**
 - a. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - b. By Return Type: 1120 Consolidated, 1120 Mixed Group, 1120 Non-consolidated

4. **Schedule M-3 "First Look" data sets--2007 attached plus 1994-2007 M-1**
 - a. **M3_FORM2007:** M-3 Form Tables for tax period 2007
 - i. F1.1: All Corporations with M-3
 1. **F1.1_Form-1120_corp:** F.1120 Corporations with Schedule M-3
 - a. $F1.2 + F1.3 = F1.1$
 - b. $F1.4 + F1.5 = F1.1$
 - c. $F2.1 \text{ (SEC10K)} + F3.1 \text{ (Audited)} + F4.1 \text{ (Unaudited)} = F1.1$
 - d. $F5.1 + F6.1 + F7.1 = F1.1$
 - ii. F1.2-1.3: All corporations with M-3 and Pre-tax difference (PTD) less than zero and greater than or equal to zero
 1. **F1.2_Form_1120_corp_PTD_lt0:** PTD less than zero
 2. **F1.3_Form_1120_corp_PTD_ge0:** PTD greater than or equal to zero
 - iii. F1.4-1.5: All corporations with M-3 and Net Income less than zero and greater than or equal to zero
 1. **F1.4_Form_1120_corp_NI_lt0:** Net income less than zero
 2. **F1.5_Form_1120_corp_NI_ge0:** Net income greater than zero
 - iv. F2.1-4.1: F.1120 corporations by Financial Statement type
 1. **F2.1_Form_1120_corp_SEC_10K_Public:** SEC/10K Public corporations: M-3, Pt. I, line 1a or 3a = Yes
 2. **F3.1_Form_1120_corp_Audited_Not_SEC:** Audited Financial Statements: M-3, Pt. I, line 1b = Yes
 3. **F4.1_Form_1120_corp_Unaudited_Books_Records:** Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes
 - v. F5.1-7.1: F.1120 by Return Type
 1. **F5.1_Form_1120_corp_RT_08_Consolidated:** Consolidated corporations
 2. **F6.1_Form_1120_corp_RT_14_Mixed_Group:** F.1120 w/life and/or property & casualty corporations
 3. **F7.1_Form_1120_RT_20_Unconsolidated:** Non-consolidated corporations
 - vi. F8.1-10.1: Other F.1120s
 1. **F8.1_Form_1120_Life_Ins_corp:** F.1120-L
 2. **F9.1_Form_1120_PC_Ins_corps:** F.1120-PC
 3. **F10.1_Form_1120_S_Corps:** F.1120S

- b. **M3_DIST2007:** M-3 Distribution Tables for tax period 2007
 - i. Across selected M-3 items and major key tax items
 - ii. By Return Group:
 - 1. For C-Corporations: 08 Consolidated, 14-Mixed Group, 20-Nonconsolidated corporations
 - 2. For Life: (3,9) Nonconsolidated and consolidated Life insurance
 - 3. For PC's: (7,10) Property & Casualty corporations
 - 4. For 1120S corporations
 - iii. Tables D1-D12:
 - 1. **D1: Asset Size by Financial Statement Type**
 - a. By 10 Asset categories
 - b. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - 2. **D2: Asset Size by Return Type**
 - a. By 10 Asset categories
 - b. By Return Type: Consolidated, Mixed Group (F.1120, F.1120-L, and F.1120-PC), Non-consolidated
 - 3. **D3: Reconciliation of M3 First Look tables with SOI corporate file**
 - a. By Reconciliation types:
 - i. No M-3 data or Incorrect Tax Year
 - ii. Data Problems Parts I, II, or III
 - iii. Minimally Reconcilable M-3
 - b. By Part 2, line 30a is 0 or not 0
 - c. By Assets >=\$50M and <\$50M
 - d. By 5 Industry Groups
 - 4. **D4: Twenty Key Industries**
 - 5. **D5: Stock Options and Equity Compensation**
 - a. M-3 line 9: Stock Options
 - b. M-3 line 10: Equity Compensation
 - 6. **D6: Foreign and US Income/Loss, and Dividends and Subpart F and Section 78 adjustment**
 - a. M-3 Part I, Lines 5-10
 - b. M-3 Part II, Lines 2-4 and 7
 - 7. **D7: Use of Special Adjustments and Total Difference on Other-with-Difference Income and Expense Lines**
 - a. Selected items on Parts II and III
 - b. Part II line 25 (other income) and Part III line 35 (other expense)
 - 8. **D8: Twenty Key Industries by Public Status**
 - a. SEC 10K/Public
 - b. Not Public

9. **D9: Twenty Key Industries by Sign of Pretax Difference (PTD)**
 - a. PTD < 0
 - b. PTD >=0
10. **D10: Blank Columns A/D, Restatements, Tax Status, and Sign of Pretax Difference (PTD < 0 and PTD >= 0)**
 - a. For Restatements of Income Statement: M-3, Part I, lines 2b/2c
 - b. For Net Income
 - c. Tax Less Credits
 - d. Public/Not Public Companies
11. **D11: LB&I 5 Industry Groups by sign of pretax difference and restatement status**
 - a. PTD < 0 or PTD >= 0
 - b. No restatement of Income Statement
 - c. Income statement restated in current or 5 prior periods
12. **D12: LB&I 5 Industry Groups by financial statement type and return type**
 - a. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - b. By Return Type: 1120 Consolidated, 1120 Mixed Group, 1120 Non-consolidated

c. M1_TABLE_1994 to 2007

- i. Context: SOI Corporate Sample 1994-2007
 - 1. All Returns
 - 2. Total Assets
 - 3. Net Income
 - 4. Net Income Positive
 - 5. Net Income Negative
- ii. Definitions for selected items
- iii. M-1 Table: All Schedule M-1s categorized by 4 M-1 codes
 - 1. For SOI Sample 1994-2007 for total assets \geq \$10M by Returns, Total Assets, Net Income, and Schedule M-1 items by:
 - a. Return type = 08 (consolidated), 14 (mixed group), 20 (unconsolidated)
 - b. Return type for Group of Insurance Corporations = 3,7,9,10
 - i. 03 (non-consolidated life insurance corporations)
 - ii. 07 (non-consolidated property insurance corporations)
 - iii. 09 (consolidated life insurance corporations)
 - iv. 10 (consolidated property insurance corporations)
 - c. All Corporations
 - iv. Concise Table: M-1 line 1 \leq 0 and M-1 line 10 \leq 0
 - 1. For SOI Sample 1994-2007 for total assets \geq \$10M by Returns, Total Assets, Net Income, and Schedule M-1 items by:
 - 2. Return type = 08 (consolidated), 14 (mixed group), 20 (non-consolidated)
 - 3. Return type for Group of Insurance Corporations = 3,7,9,10
 - a. 03 (non-consolidated life insurance corporations)
 - b. 07 (non-consolidated property insurance corporations)
 - c. 09 (consolidated life insurance corporations)
 - d. 10 (consolidated property insurance corporations)
 - 4. All Corporations

d. M1_M3 Combined 1994 to 2007 (\$ in millions)

- i. SOI Samples for C-Corps w/ Assets \geq \$10M by M-1, line items
 - 1. 1994-2007: M1 Lines 1&10 Present
 - 2. 2004-2007: M-3
- ii. SOI Samples for C-Corps w/ Assets \geq \$10M by M-1, line items
- iii. 2004-2007: M3 and M1 reported

5. **Schedule M-3 "First Look" data sets--2008 attached**

a. **M3_FORM2008:** M-3 Form Tables for tax period 2008

- i. **F1.1_C_CORPs:** All Corporations with M-3
 - 1. **F1.1_C_CORPs:** F.1120 Corporations with Schedule M-3
 - a. $F1.2 + F1.3 = F1.1$
 - b. $F1.4 + F1.5 = F1.1$
 - c. $F1.6 + F1.7 = F1.1$
 - d. $F1.8 + F1.9 = F1.1$
 - e. $F2.1 \text{ (SEC10K)} + F3.1 \text{ (Audited)} + F4.1 \text{ (Unaudited)} = F1.1$
 - f. $F5.1 + F6.1 + F7.1 = F1.1$
- ii. **F1.2-1.3:** All corporations with M-3 and Pre-tax difference (PTD) less than zero and greater than or equal to zero
 - 1. **F1.2_PTD_lt0:** PTD less than zero
 - 2. **F1.3_PTD_ge0:** PTD greater than or equal to zero
- iii. **F1.4-1.5:** All corporations with M-3 and Net Income less than zero and greater than or equal to zero
 - 1. **F1.4_NI_lt0:** Net income less than zero. $F.1.41 + F.1.42 = F1.4$
 - a. $F1.41_NI_lt0\ \&_30lt0$: and M-3 line 30 < 0
 - b. $F1.42_NI_lt0\ \&_30ge0$: and M-3 line 30 >= 0
 - 2. **F1.5_NI_ge0:** Net income greater than zero. $F.1.51 + F.1.52 = F1.5$
 - a. $F1.51_NI_ge0\ \&_30lt0$: and M-3 line 30 < 0
 - b. $F1.52_NI_ge0\ \&_30ge0$: and M-3 line 30 >= 0
- iv. **F1.6-1.7:** Asset categories
 - 1. **F1.6_AT_lt50:** Assets < \$50M
 - 2. **F1.7_AT_ge50:** Assets >= \$50M
- v. **F1.8-1.9:** M-3 Part I Lines 5-7
 - 1. **F1.8_L5_6_7eq0:** M-3 lines 5-7 = 0
 - 2. **F1.9_L5_6_7ne0:** M-3 lines 5-7 Not equal to 0
- vi. **F2.1-4.1:** F.1120 corporations by Financial Statement type
 - 1. **F2.1_SEC_10K:** M-3, Pt. I, line 1a or 3a = Yes
 - 2. **F3.1_Audited:** Audited Financial Statements: M-3, Pt. I, line 1b = Yes
 - 3. **F4.1_UnBooks:** Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes
- vii. **F5.1-7.1:** F.1120 by Return Type
 - 1. **F5.1_8Consol:** consolidated corporations
 - 2. **F6.1_14Mixed:** Mixed group corporations w/life insurance and/or property & casualty corporations
 - 3. **F7.1_20Uncon:** non-consolidated corporations
- viii. **F8.1-10.1:** Other F.1120s
 - 1. **F8.1_Life:** F.1120-L
 - 2. **F9.1_PC:** F.1120-PC
 - 3. **F10.1_SCorps:** F.1120S

- b. **M3_DIST2008: M-3 Distribution Tables for tax period 2008**
 - i. Across selected M-3 items and major key tax items
 - ii. By Return Group:
 - 1. C-Corps (08,14,20): C corporations
 - 2. Life (3,9): Life insurance companies
 - 3. PC's (7,10): Property & Casualty companies
 - 4. S-Corps: 1120S corporations
 - iii. Tables D1-D17:
 - 1. **D1: Asset Size by Financial Statement Type**
 - a. By 9 Asset categories
 - b. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - 2. **D2: Asset Size by Return Type**
 - a. By 9 Asset categories
 - b. By Return Type:
 - i. 1120 Consolidated
 - ii. 1120 Mixed Group (F.1120, and F.1120-L and/or F.1120-PC)
 - iii. 1120 Non-consolidated
 - 3. **D3: Reconciliation of M3 First Look tables with SOI corporate file**
 - a. Reconciliation types:
 - i. No M-3 data or Incorrect Tax Year
 - ii. Data Problems Parts I, II, or III
 - iii. Minimally Reconcilable M-3
 - b. For Part 2, line 30a is 0 or not 0
 - c. For Assets >=\$50M and <\$50M
 - d. For 5 Industry Groups
 - 4. **D4: Twenty Key Industries by P1 Ln05,06,07 Use of Non-includible & Other Includible Entities**
 - a. For Twenty Key Industries
 - b. By M-3 Part I lines 5-7 (Net income/loss from nonincludible (foreign and U.S.) entities and Other Includible (foreign, U.S., and Other) entities)
 - 5. **D5: Stock Options and Equity Compensation**
 - a. M-3 line 9: Stock Options
 - b. M-3 line 10: Equity Compensation
 - 6. **D6: Foreign and US Income/Loss, and Dividends and Subpart F and Section 78 adjustment**
 - a. M-3 Part I, Lines 5-10 in Top 250 corporations
 - b. M-3 Part II, Lines 2-4 and 7
 - 7. **D7: Use of Special Adjustments and Total Difference on Other-with-Difference Income and Expense Lines**
 - a. Selected adjustment lines on Parts II and III
 - b. Part II line 25 (other income) and Part III line 35 (other expense)

8. **D8: Twenty Key Industries by Public Status**
 - a. SEC 10K/Public
 - b. Not Public
9. **D9: Twenty Key Industries by Sign of Pretax Difference (PTD)**
 - a. Twenty Key Industries by PTD < 0
 - b. Twenty Key Industries by PTD >=0
10. **D10: Blank Columns A/D, Restatements, Tax Status, and Sign of Pretax Difference (PTD < 0 and PTD >= 0)**
 - a. For Restatements of Income Statement: M-3, Part I, lines 2b/2c
 - b. For Net Income
 - c. For Tax Less Credits
 - d. For Public/Not Public Companies
11. **D11: LB&I 5 Industry Groups by sign of pretax difference and restatement status**
 - a. PTD < 0 or PTD >= 0
 - b. No restatement of Income Statement
 - c. Income statement restated in current or 5 prior periods
12. **D12: LB&I 5 Industry Groups by financial statement type and return type**
 - a. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - b. By Return Type: 1120 Consolidated, 1120 Mixed Group, 1120 Non-consolidated
13. **D13: Financl Acctng Standards (P1L4b) by Financl Stmt Type and Return Type: Financial Accounting Standards M-3 Part I Line 4b**
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - c. By Return Type
 - i. 08=1120 Consolidated
 - ii. 14=1120 Sec 594/1504
 - iii. 20=1120 Non-consolidated
14. **D14: Financl Acctng Standards (P1L4b) by Asset Size and Industry: Financial Accounting Standards M-3 Part I Line 4b**
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Asset Size:
 - i. A >= \$250M or more
 - ii. B >= \$ 50M -< \$250M
 - iii. C >= \$ 10M -< \$ 50M
 - c. By Industry: Finance/Holding, Manufacturing, Other
15. **D15: Financl Acctng Standards (P1L4b) by Financl Asset (P1L12A) Reported and NonIncludbl (Ln05,06,07): Financial Accounting Standards: M-3 Part I Line 4b**
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Asset:

- i. M-3, Part I, Line 12A Assets=0
- ii. M-3, Part I, Line 12A Assets<>0
- c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0

16. D16: Financi Stmt Type by Financi Asset (L12A) and NonIncludbl Entities (L5,6,7) and Eliminations

- a. Financial Statement Type:
 - i. SEC 10 K/Public
 - ii. Audited
 - iii. Unaudited/Books
- b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
- c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0
- d. By Eliminations: M-3, Part I, Line 8
 - i. M3_ELIM_ADJ==0
 - ii. M3_ELIM_ADJ<>0

17. D17: COGS_DIF Table

- a. COGS: Cost of Goods Sold
 - i. COGS Diff < 0
 - ii. COGS Diff = 0
 - iii. COGS Diff > 0
 - iv. COGS Zero
- b. By Industry: 20 Key industries

6. **Schedule M-3 "First Look" data sets--2009 attached**

a. **M3_FORM2009:** M-3 Form Tables for tax period 2009

- i. **F1.1_C_CORPs:** All Corporations with M-3
 - 1. **F1.1_C_CORPs:** F.1120 Corporations with Schedule M-3
 - a. $F1.2 + F1.3 = F1.1$
 - b. $F1.4 + F1.5 = F1.1$
 - c. $F1.6 + F1.7 = F1.1$
 - d. $F1.8 + F1.9 = F1.1$
 - e. $F2.1 \text{ (SEC10K)} + F3.1 \text{ (Audited)} + F4.1 \text{ (Unaudited)} = F1.1$
 - f. $F5.1 + F6.1 + F7.1 = F1.1$
- ii. **F1.2-1.3:** All corporations with M-3 and Pre-tax difference (PTD) less than zero and greater than or equal to zero
 - 1. **F1.2_PTD_lt0:** PTD less than zero
 - 2. **F1.3_PTD_ge0:** PTD greater than or equal to zero
- iii. **F1.4-1.5:** All corporations with M-3 and Net Income less than zero and greater than or equal to zero
 - 1. **F1.4_NI_lt0:** Net income less than zero
 - a. $F1.41_NI_lt0_ \& _30lt0$: and Book Income M-3 line 30 <0
 - b. $F1.42_NI_lt0_ \& _30ge0$: and Book Income M-3 line 30 >=0
 - 2. **F1.5_NI_ge0:** Net income greater than or equal to zero
 - a. $F1.51_NI_ge0_ \& _30lt0$: and Book Income M-3 line 30 <0
 - b. $F1.52_NI_ge0_ \& _30ge0$: and Book Income M-3 line 30 >=0
- iv. **F1.6-1.7:** Asset categories
 - 1. **F1.6_AT_lt50:** Assets < \$50M
 - 2. **F1.7_AT_ge50:** Assets >= \$50M
- v. **F1.8-1.9:** M-3 Part I Lines 5-7
 - 1. **F1.8_L5_6_7eq0:** M-3 lines 5-7 = 0
 - 2. **F1.9_L5_6_7ne0:** M-3 lines 5-7 not equal to 0
- vi. **F2.1-4.1:** F.1120 corporations by Financial Statement (FS) type
 - 1. **F2.1_SEC_10K:** M-3, Pt. I, line 1a or 3a = Yes
 - 2. **F3.1_Audited:** Audited Financial Statements: M-3, Pt. I, line 1b = Yes
 - 3. **F4.1_UnBooks:** Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes
- vii. **F5.1-7.1:** F.1120 by Return Type
 - 1. **F5.1_8Consol:** Consolidated corporations
 - 2. **F6.1_14Mixed:** Mixed group corporations w/life insurance and/or property & casualty corporations
 - 3. **F7.1_20Uncon:** Non-consolidated corporations
- viii. **F8.1-10.1:** Other F.1120s
 - 1. **F8.1_Life:** F.1120-L
 - 2. **F9.1_PC:** F.1120-PC
 - 3. **F10.1_SCorps:** F.1120S

- b. **M3_DIST2009:** M-3 Distribution Tables for tax period 2009
 - i. Across selected M-3 items and major key tax items
 - ii. By Return Group:
 - a. C-Corps (08,14,20): C corporations
 - b. Life (3,9): Life insurance companies
 - c. PC's (7,10): Property & Casualty companies
 - d. S-Corps: 1120S corporations
 - iii. Tables D1-D17:
 - 1. **D1: Asset Size by Financial Statement Type**
 - a. By 9 Asset categories
 - b. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - 2. **D2: Asset Size by Return Type**
 - a. By 9 Asset categories
 - b. By Return Type:
 - i. 1120 Consolidated
 - ii. 1120 Mixed Group (F.1120, and F.1120-L and/or F.1120-PC)
 - iii. 1120 Non-consolidated
 - 3. **D3: Reconciliation of M3 First Look tables with SOI corporate file**
 - a. Reconciliation types:
 - i. No M-3 data or Incorrect Tax Year
 - ii. Data Problems Parts I, II, or III
 - iii. Minimally Reconcilable M-3
 - b. For Part 2, line 30a is 0 or not 0
 - c. For Assets >=\$50M and <\$50M
 - d. For 5 Industry Groups
 - 4. **D4: Twenty Key Industries by P1 Ln05,06,07 Use of Non-includible & Other Includible Entities**
 - a. For Twenty Key Industries
 - b. By M-3 Part I lines 5-7 (Net income/loss from nonincludible (foreign and U.S.) entities and Other Includible (foreign, U.S., and Other) entities)
 - 5. **D5: Stock Options and Equity Compensation**
 - a. M-3 line 9: Stock Options in Top 250 corporations
 - b. M-3 line 10: Equity Compensation
 - 6. **D6: Foreign and US Income/Loss, and Dividends and Subpart F and Section 78 adjustment**
 - a. M-3 Part I, Lines 5-10
 - b. M-3 Part II, Lines 2-4 and 7

7. **D7: Use of Special Adjustments and Total Difference on Other-with-Difference Income and Expense Lines**
 - a. Selected adjustment lines on Parts II and III
 - b. Part II line 25 (other income) and Part III line 35 (other expense)
8. **D8: Twenty Key Industries by Public Status**
 - a. By SEC 10K/Public
 - b. By Not Public
9. **D9: Twenty Key Industries by Sign of Pretax Difference (PTD)**
 - a. Twenty Key Industries by $PTD < 0$
 - b. Twenty Key Industries by $PTD \geq 0$
10. **D10: Blank Columns A/D, Restatements, Tax Status, and Sign of Pretax Difference ($PTD < 0$ and $PTD \geq 0$)**
 - a. For Restatements of Income Statement: M-3, Part I, lines 2b/2c
 - b. For Net Income
 - c. For Tax Less Credits
 - d. For Public/Not Public Companies
11. **D11: LB&I 5 Industry Groups by sign of pretax difference (PTD) and restatement status**
 - a. $PTD < 0$ or $PTD \geq 0$
 - b. No restatement of Income Statement
 - c. Income statement restated in current or 5 prior periods
12. **D12: LB&I 5 Industry Groups by financial statement type and return type**
 - a. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - b. By Return Type: 1120 Consolidated, 1120 Mixed Group, 1120 Non-consolidated
13. **D13: Financl Acctng Standards (P1L4b) by Financl Stmt Type and Return Type:** Financial Accounting Standards M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - c. By Return Type
 - i. 08=1120 Consolidated
 - ii. 14=1120 Sec 594/1504
 - iii. 20=1120 Non-consolidated
14. **D14: Financl Acctng Standards (P1L4b) by Asset Size and Industry:** Financial Accounting Standards M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Asset Size:
 - i. $A \geq \$250M$ or more
 - ii. $B \geq \$50M - < \$250M$
 - iii. $C \geq \$10M - < \$50M$
 - c. By Industry: Finance/Holding, Manufacturing, Other

15. **D15: FinancI Acctng Standards (P1L4b) by FinancI Asset (P1L12A) Reported and NonIncludbl (Ln05,06,07):** Financial Accounting Standards: M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
 - c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0
16. **D16: FinancI Stmt Type by FinancI Asset (L12A) and NonIncludbl Entities (L5,6,7) and Eliminations**
 - a. Financial Statement Type:
 - i. SEC 10 K/Public
 - ii. Audited
 - iii. Unaudited/Books
 - b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
 - c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0
 - d. By Eliminations: M-3, Part I, Line 8
 - i. M3_ELIM_ADJ==0
 - ii. M3_ELIM_ADJ<>0
17. **D17: COGS_DIF Table**
 - a. COGS: Cost of Goods Sold
 - i. COGS Diff < 0
 - ii. COGS Diff = 0
 - iii. COGS Diff > 0
 - iv. COGS Zero
 - b. By Industry: 20 Key industries

7. **Schedule M-3 "First Look" data sets--2010**

- a. **M3_2010_FORM:** M-3 Form Tables for tax period 2010
 - i. **F1.1_C_CORPs:** All Corporations with M-3
 - 1. **F1.1_C_CORPs:** F.1120 Corporations with Schedule M-3
 - a. $F1.2 + F1.3 = F1.1$
 - b. $F1.4 + F1.5 = F1.1$
 - c. $F1.40 + F1.50 = F1.1$
 - d. $F1.6 + F1.7 = F1.1$
 - e. $F1.8 + F1.9 = F1.1$
 - f. $F2.1 \text{ (SEC10K)} + F3.1 \text{ (Audited)} + F4.1 \text{ (Unaudited)} = F1.1$
 - g. $F5.1 + F6.1 + F7.1 = F1.1$
 - ii. **F1.2-1.3:** All corporations with M-3 and Pre-tax difference (PTD) less than zero and greater than or equal to zero
 - 1. **F1.2_PTD_lt0:** PTD less than zero
 - 2. **F1.3_PTD_ge0:** PTD greater than or equal to zero
 - iii. **F1.4-1.5:** All corporations with M-3 and Tax Net Income less than zero and greater than or equal to zero
 - 1. **F1.4_TNI_lt0:** Tax Net Income less than zero
 - a. $F1.41_TNI_lt0_30Alt0$: and Book Income M-3 Part II, line 30A <0
 - b. $F1.42_TNI_lt0_30Age0$: and Book Income M-3 Part II, line 30A >=0
 - 2. **F1.5_TNI_ge0:** Tax Net income greater than or equal to zero
 - a. $F1.51_TNI_ge0_30Alt0$: and Book Income M-3 Part II, line 30A <0
 - b. $F1.52_TNI_ge0_30Age0$: and Book Income M-3 Part II, line 30A >=0
 - iv. **F1.40-1.50:** M-3, Part II, line 30A is book income
 - 1. **F1.40BK30A_lt0:** Book Income < 0
 - 2. **F1.50BK30A_ge0:** Book Income >= 0
 - v. **F1.6-1.7:** Asset categories
 - 1. **F1.6_AT_lt50:** Assets < \$50M
 - 2. **F1.7_AT_ge50:** Assets >= \$50M
 - vi. **F1.8-1.9:** M-3 Part I Lines 5-7
 - 1. **F1.8_L5_6_7eq0:** M-3 lines 5-7 = 0
 - 2. **F1.9_L5_6_7ne0:** M-3 lines 5-7 not equal to 0
 - vii. **F2.1-4.1:** F.1120 corporations by Financial Statement (FS) type
 - 1. **F2.1_SEC_10K:** M-3, Pt. I, line 1a or 3a = Yes
 - 2. **F3.1_Audited:** Audited Financial Statements: M-3, Pt. I, line 1b = Yes
 - 3. **F4.1_UnBooks:** Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes

- viii. F5.1-7.1: F.1120 by Return Type
 - 1. **F5.1_8Consol:** Consolidated corporations
 - 2. **F6.1_14Mixed:** Mixed group corporations w/life insurance and/or property & casualty corporations
 - 3. **F7.1_20Uncon:** Non-consolidated corporations
- ix. F8.1-10.1: Other F.1120s
 - 1. **F8.1_Life:** F.1120-L
 - 2. **F9.1_PC:** F.1120-PC
 - 3. **F10.1_SCorps:** F.1120S

- b. **M3_2010_FORM_with_UTP3:** M-3 Form Tables with Schedule UTP for tax period 2010
- i. F1.1: All Corporations with M-3
 - ii. The UTP3 FORM tabs are in sets of four.
 1. Fx.120 and Fx.130 sum to Fx.1.
 - a. Fx.120 is for HAS_UTP3=1 and assets >=\$100M
 - b. Fx.130 is for HAS_UTP3=0 and assets >=\$10M
 2. Fx.131 and Fx.132 sum to Fx.130.
 - a. Fx.131 is for HAS_UTP3=0 and assets >=\$100M
 - b. Fx.132 is for HAS_UTP3=0 and assets >=\$10M but < \$100M
 3. There are six such sets of 4:
 - a. For F1.120, F1.130, F1.131, and F1.132, the controlling basic tab is **F1.1, all C corporations.**
 - b. For F2.120, F2.130, F2.131, and F2.132, the controlling basic tab is **F2.1, all SEC 10K/Public.**
 - c. For F3.120, F3.130, F3.131, and F3.132, the controlling basic tab is **F3.1, all Audited.**
 - d. For F4.120, F4.130, F4.131, and F4.132, the controlling basic tab is **F4.1, all Unaudited**
 - e. For F8.120, F8.130, F8.131, and F8.132, the controlling basic tab is **F8.1, all Life.**
 - f. For F9.120, F9.130, F9.131, and F9.132, the controlling basic tab is **F9.1, all PC.**
 - iii. **F1.120-F9.120:** C Corporations with Schedule UTP, assets >=\$100M
 1. **F1.120_C_UTP3y:** C Corporations with UTP, assets >=\$100M
 - a. $F2.120_CS_UTP3y (SEC10K) + F3.120_CA_UTP3y(Audited) + F4.120_CU_UTP3y (Unaudited) = F1.120_C_UTP3y$
 2. F2.120-F4.120: F.1120 corporations by Financial Statement (FS) type:
 - a. **F2.120_CS_UTP3y:** SEC/10K: M-3, Pt. I, line 1a or 3a = Yes, with UTP, assets >=\$100M
 - b. **F3.120_CA_UTP3y:** Audited Financial Statements: M-3, Pt. I, line 1b = Yes, with UTP, assets >=\$100M
 - c. **F4.120_CU_UTP3y:** Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes, with UTP, assets >=\$100M
 3. F8.120 and F9.120: Other F.1120s-Insurance: Life and Property & Casualty
 - a. **F8.120_L_UTP3y:** F.1120L corporations with UTP, assets >=\$100M
 - b. **F9.120_P_UTP3y:** F.1120PC corporations with UTP, assets >=\$100M
 - iv. **F1.130-F9.130:** C Corporations with no UTP and assets >=\$10M
 1. **F1.130_C_UTP3n:** C Corporations with no UTP, assets >=\$10M
 - a. $F2.130_CS_UTP3n (SEC10K) + F3.130_CA_UTP3n (Audited) + F4.130_CU_UTP3n (Unaudited) = F1.130_C_UTP3n$

2. F2.130-F4.130: F.1120 corporations by Financial Statement (FS) type
 - a. **F2.130_CS_UTP3n**: Sec/10K: M-3, Pt. I, line 1a or 3a = Yes, with no UTP, assets >=\$10M
 - b. **F3.130_CA_UTP3n**: Audited Financial Statements: M-3, Pt. I, line 1b = Yes, with no UTP, assets >=\$10M
 - c. **F4.130_CU_UTP3n**: Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes, with no UTP, assets >=\$10M
3. F.8.130 and F9.130: Other F.1120s-Insurance: Life and Property & Casualty
 - a. **F8.130_L_UTP3n**: F.1120L corporations with no UTP, assets >=\$10M
 - b. **F9.130_P_UTP3n**: F.1120PC corporations with no UTP, assets >=\$10M

- v. **F1.131-F9.131**: C Corporations with no UTP, Assets >= \$100M
 1. **F1.131_C_geUTP3n**: C Corporations with no UTP, Assets >= \$100M
 2. F2.131-F4.131: F.1120 corporations by Financial Statement (FS) type
 - a. **F2.131_CSgeUTP3n**: SEC/Public Financial Statements M-3, Pt. I, line 1a or 3a = Yes, with no UTP, assets >=\$100M
 - b. **F3.131_CAgeUTP3n**: Audited Financial Statements M-3, Pt. I, line 1b = Yes, with no UTP, assets >=\$100M
 - c. **F4.131_CUgeUTP3n**: Unaudited Financial Statements M-3, Pt. I, line 1c = Yes, with no UTP, assets >=\$100M
 3. F.8.131 and F9.131: Other F.1120s-Insurance: Life and Property & Casualty
 - a. **F8.131_L_geUTP3n**: F.1120L corporations with no UTP, assets >=\$100M
 - b. **F9.131_P_geUTP3n**: F.1120PC corporations with no UTP, assets >=\$100M

- vi. **F1.132-F9.132**: C Corporations with no UTP, Assets >= \$10M and <\$ 100M
 1. **F1.132_C_ItUTP3n**: C Corporations with no UTP, assets >= \$10M and <\$100M
 2. F2.132-F4.132: F.1120 corporations by Financial Statement (FS) type
 - a. **F2.132_CSItUTP3n**: M-3, Pt. I, line 1a or 3a = Yes, with no UTP, assets >= \$10M and <\$100M
 - b. **F3.132_CAIItUTP3n**: Audited Financial Statements: M-3, Pt. I, line 1b = Yes, with no UTP, assets >= \$10M and <\$100M
 - c. **F4.132_CUIItUTP3n**: Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes, with no UTP, assets >= \$10M and <\$100M
 3. F.8.132 and F9.132: Other F.1120s-Insurance: Life and Property & Casualty
 - a. **F8.132_L_ItUTP3n**: F.1120L corporations with no UTP, assets >= \$10M and <\$100M
 - b. **F9.132_P_ItUTP3n**: F.1120PC corporations with no UTP, assets >= \$10M and <\$100M

- c. **M3_2010_DIST_D1_to_D21:** Distribution Tables for tax period 2010
 - i. Across selected M-3 items and major key tax items
 - ii. By Return Group:
 - 1. C-Corps (08,14,20): C corporations
 - 2. Life (3,9): Life insurance companies
 - 3. PC's (7,10): Property & Casualty companies
 - 4. S-Corps: 1120S corporations
 - iii. Tables D1-D21:
 - 1. **D1: Asset Size by Financial Statement (FS) Type** (SEC 10/K, Audited, Unaudited)
 - a. 9 Asset categories by FS Type
 - b. M-3, Part I, lines 5-7 by FS Type
 - c. Industry Group by FS Type
 - 2. **D2: Asset Size by Return Type**
 - a. 9 Asset categories
 - b. By Return Type:
 - i. 1120 Consolidated
 - ii. 1120 Mixed Group (F.1120, and F.1120-L and/or F.1120-PC)
 - iii. 1120 Non-consolidated
 - 3. **D3: Reconciliation of M3 First Look tables with SOI corporate file**
 - a. Reconciliation types:
 - i. No M-3 data or Incorrect Tax Year
 - ii. Data Problems Parts I, II, or III
 - iii. Minimally Reconcilable M-3
 - b. For Part 2, line 30a is 0 or not 0
 - c. For Assets >=\$50M and <\$50M
 - d. For 5 Industry Groups
 - 4. **D4: Twenty Key Industries** by P1 Ln05,06,07 Use of Non-includible & Other Includible Entities
 - a. For Twenty Key Industries
 - b. By M-3 Part I lines 5-7 (Net income/loss from nonincludible (foreign and U.S.) entities and Other Includible (foreign, U.S., and Other) entities)
 - 5. **D5: Stock Options and Equity Compensation**
 - a. M-3 line 9: Stock Options in Top 250 corporations
 - b. M-3 line 10: Equity Compensation
 - 6. **D6: Foreign and US Income/Loss, and Dividends and Subpart F and Section 78 adjustment**
 - a. M-3 Part I, Lines 5-10
 - b. M-3 Part II, Lines 2-4 and 7
 - 7. **D7: Use of Special Adjustments and Total Difference on Other-with-Difference Income and Expense Lines**
 - a. Selected adjustment lines on Parts II and III

- b. Part II line 25 (other income) and Part III line 37 (other expense)
- c. Part II line 13 Interest from F.8916-A
- 8. **D8: Twenty Key Industries by Public Status**
 - a. By SEC 10K/Public
 - b. By Not Public
- 9. **D9: Twenty Key Industries by Sign of Pretax Difference (PTD)**
 - a. Twenty Key Industries by PTD < 0
 - b. Twenty Key Industries by PTD >=0
- 10. **D10: Blank Columns A/D, Restatements, Tax Status, and Sign of Pretax Difference (PTD < 0 and PTD >= 0)**
 - a. For Restatements of Income Statement: M-3, Part I, lines 2b/2c
 - b. For Net Income
 - c. For Tax Less Credits
 - d. For Public/Not Public Companies
- 11. **D11: LB&I 5 Industry Groups by sign of pretax difference (PTD) and restatement status**
 - a. PTD < 0 or PTD >= 0
 - b. No restatement of Income Statement
 - c. Income statement restated in current or 5 prior periods
- 12. **D12: LB&I 5 Industry Groups by financial statement type and return type**
 - a. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - b. By Return Type: 1120 Consolidated, 1120 Mixed Group, 1120 Non-consolidated
- 13. **D13: Financl Acctng Standards (P1L4b) by Financl Stmt Type and Return Type:**
Financial Accounting Standards M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - c. By Return Type
 - i. 08=1120 Consolidated
 - ii. 14=1120 Sec 594/1504
 - iii. 20=1120 Non-consolidated
 - d. By Industry: Finance/Holding, Manufacturing, Other
 - e. By M-3, Part I, Lines 5-7
- 14. **D14: Financl Acctng Standards (P1L4b) by Asset Size and Industry:** Financial Accounting Standards M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Asset Size:
 - i. A >= \$250M or more
 - ii. B >= \$ 50M -< \$250M
 - iii. C >= \$ 10M -< \$ 50M
 - c. By Industry: Finance/Holding, Manufacturing, Other

15. **D15: FinancI Acctng Standards (P1L4b) by FinancI Asset (P1L12A) Reported and NonIncludbl (Ln05,06,07):** Financial Accounting Standards: M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
 - c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0
16. **D16: FinancI Stmt Type by FinancI Asset (L12A) and NonIncludbl Entities (L5,6,7) and Eliminations**
 - a. Financial Statement Type:
 - i. SEC 10 K/Public
 - ii. Audited
 - iii. Unaudited/Books
 - b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
 - c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - d. M-3, Part I, Lines 05,06,07<>0
 - e. By Eliminations: M-3, Part I, Line 8
 - i. M3_ELIM_ADJ==0
 - ii. M3_ELIM_ADJ<>0
17. **D17: COGS_DIF Table**
 - a. COGS: Cost of Goods Sold
 - i. COGS Diff < 0
 - ii. COGS Diff = 0
 - iii. COGS Diff > 0
 - iv. COGS Zero
 - b. By Industry: 20 Key industries
18. **D18: FinancI Stmt Type by R+D and Sec 118:** For C, PC and S Corps
 - a. Part 3 Line 35 Research & Development Costs = 0 or <> 0
 - i. By Financial Statement Type
 1. SEC 10 K/Public
 2. Audited
 3. Unaudited/Books
 - ii. By Industry Group: Finance/Holding, Manufacturing, Other

- b. Part 3 Line 36 Sec 118 Exclusion == 0 or P3 L36 Sec 118 <> 0
 - i. By Financial Statement Type
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books
 - c. By Industry Group: Finance/Holding, Manufacturing, Other
 - i. By Financial Statement Type
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books
19. **D19: Twenty Key Industries by P3Ln35 (Research & Development Costs):** For C and S Corps
- a. Twenty Key Industries by Part 3 Line 35 Research & Development Costs <> 0
 - b. Twenty Key Industries by Part 3 Line 35 Research & Development Costs = 0
20. **D20: Asset Size by Financial Statement Type:**
- a. Asset Size
 - i. By Part I Lines 5-10:
 - 1. Lines 5 to 10==0
 - 2. Lines 5 to 10<>0
 - ii. By Part I, Lines 5-7 and Lines 8-10:
 - 1. L05,06,07==0 and L08,09,10==0
 - 2. L05,06,07==0 and L08,09,10<>0
 - 3. L05,06,07<>0 and L08,09,10==0
 - 4. L05,06,07<>0 and L08,09,10<>0
 - b. Return Type: 1120 Consolidated, Mixed Group or Un Consolidated
 - i. By Part I Lines 5-10:
 - 1. Lines 5 to 10==0
 - 2. Lines 5 to 10<>0
 - ii. By Part I, Lines 5-7 and Lines 8-10:
 - 1. L05,06,07==0 and L08,09,10==0
 - 2. L05,06,07==0 and L08,09,10<>0
 - 3. L05,06,07<>0 and L08,09,10==0
 - 4. L05,06,07<>0 and L08,09,10<>0
 - c. Industry Group: Finance/Holding, Manufacturing, Other
 - i. By Part I Lines 5-10:
 - 1. Lines 5 to 10==0
 - 2. Lines 5 to 10<>0
 - ii. By Part I, Lines 5-7 and Lines 8-10:
 - 1. L05,06,07==0 and L08,09,10==0
 - 2. L05,06,07==0 and L08,09,10<>0

- 3. L05,06,07<>0 and L08,09,10==0
 - 4. L05,06,07<>0 and L08,09,10<>0
 - d. M-3, Part I, Lines 5-10 =0 or <>0
 - i. By Financial Statement Type
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books
- 21. **D21: Test - On Part I Line 12A**
 - a. Part I Line 12A
 - i. P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A
 - b. By Financial Statement Type
 - i. SEC 10 K/Public
 - ii. Audited
 - iii. Unaudited/Books
 - c. By Asset Size
 - d. By Return Type
 - i. 1120 Consolidated
 - ii. 1120 Mixed Group
 - iii. 1120 UnConsolidated

- d. **M3_2010_DIST_D22_D23_D24_by_UTP3:** M-3 Distribution Tables for tax period 2010 and has filed Schedule UTP
 - i. Across selected M-3 items and major key tax items
 - ii. For C-Corporations
 - iii. Tables D22-D24: For C corporations
 - 1. **D22: UTP3_Present: Asset Size by Financial Statement**
 - a. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - i. For 10 Asset categories
 - ii. For M-3, Part I, Lines 5-7
 - iii. For Industry Group
 - 2. **D23: UTP3_Absent + Assets>=\$100m: Asset Size by Financial Statement**
 - a. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - i. For 10 Asset categories
 - ii. For M-3, Part I, Lines 5-7
 - iii. For Industry Group
 - 3. **D24: Twenty Key Industries by HAS_UTP3**
 - a. For Twenty Key Industries by:
 - i. UTP3=0, 10m<=Assets< 50m
 - ii. UTP3=0, 50m<=Assets<100m
 - iii. UTP3=0, Assets >= \$100m
 - iv. UTP3=1: UTP present

8. **Schedule M-3 "First Look" data sets--2011:**
- a. **M3_2011_FORM:** M-3 Form Tables for tax period 2011
- i. **F1.1_C_CORPs:** All Corporations with M-3
 - 1. **F1.1_C_CORPs:** F.1120 Corporations with Schedule M-3
 - 2. $F1.2 + F1.3 = F1.1$
 - a. $F1.4 + F1.5 = F1.1$
 - b. $F1.40 + F1.50 = F1.1$
 - c. $F1.6 + F1.7 = F1.1$
 - d. $F1.8 + F1.9 = F1.1$
 - e. $F2.1 \text{ (SEC10K)} + F3.1 \text{ (Audited)} + F4.1 \text{ (Unaudited)} = F1.1$
 - f. $F5.1 + F6.1 + F7.1 = F1.1$
 - ii. **F1.2-1.3:** All corporations with M-3 and Pre-tax difference (PTD) less than zero and greater than or equal to zero
 - 1. **F1.2_PTD_lt0:** PTD less than zero
 - 2. **F1.3_PTD_ge0:** PTD greater than or equal to zero
 - iii. **F1.4-1.5:** All corporations with M-3 and Tax Net Income less than zero and greater than or equal to zero
 - 1. $F1.41 + F1.42 = F1.4$ and $F1.51 + F1.52 = F1.5$
 - 2. **F1.4_TNI_lt0:** Tax Net Income less than zero.
 - a. **F1.41_TNI_lt0_30Alt0:** and Book Income M-3 Part II, line 30A <0
 - b. **F1.42_TNI_lt0_30Age0:** and Book Income M-3 Part II, line 30A >=0
 - 3. **F1.5_TNI_ge0:** Tax Net income greater than or equal to zero
 - a. **F1.51_TNI_ge0_30Alt0:** and Book Income M-3 Part II, line 30A <0
 - b. **F1.52_TNI_ge0_30Age0:** and Book Income M-3 Part II, line 30A >=0
 - c. **F1.40-1.50:** M-3, Part II, line 30A is book income
 - 4. **F1.40BK30A_lt0:** Book Income < 0
 - 5. **F1.50BK30A_ge0:** Book Income >= 0
 - iv. **F1.6-1.7:** Asset categories
 - 1. **F1.6_AT_lt50:** Assets < \$50M
 - 2. **F1.7_AT_ge50:** Assets >= \$50M
 - v. **F1.8-1.9:** M-3 Part I Lines 5-7
 - 1. **F1.8_L5_6_7eq0:** M-3 Part 1, lines 5-7 = 0
 - 2. **F1.9_L5_6_7ne0:** M-3 Part I, lines 5-7 not equal to 0
 - vi. **F2.1-4.1:** F.1120 corporations by Financial Statement (FS) type
 - 1. **F2.1_SEC_10K:** M-3, Pt. I, line 1a or 3a = Yes
 - 2. **F3.1_Audited:** Audited Financial Statements: M-3, Pt. I, line 1b = Yes
 - 3. **F4.1_UnBooks:** Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes
 - vii. **F5.1-7.1:** F.1120 by Return Type
 - 1. **F5.1_8Consol:** Consolidated corporations
 - 2. **F6.1_14Mixed:** Mixed group corporations w/life insurance and/or property & casualty corporations

3. **F7.1_20Uncon:** Non-consolidated corporations
- viii. F8.1-10.1: Other F.1120s
 1. **F8.1_Life:** F.1120-L
 2. **F9.1_PC:** F.1120-PC
 3. **F10.1_SCorps:** F.1120S

- b. **M3_2011_DIST:** M-3 Distribution Tables for tax period 2011
 - i. Across selected M-3 items and major key tax items
 - ii. By Return Group:
 - 1. C-Corps (08,14,20): C corporations
 - 2. Life (3,9): Life insurance companies
 - 3. PC's (7,10): Property & Casualty companies
 - 4. S-Corps: 1120S corporations
 - iii. Tables D1-D21:
 - 1. **D1: Asset Size by Financial Statement (FS) Type (SEC 10/K, Audited, Unaudited)**
 - a. 9 Asset categories by FS Type
 - b. M-3, Part I, lines 5-7 by FS Type
 - c. Industry Group by FS Type
 - 2. **D2: Asset Size by Return Type**
 - a. 9 Asset categories
 - b. By Return Type:
 - i. 1120 Consolidated
 - ii. 1120 Mixed Group (F.1120, and F.1120-L and/or F.1120-PC)
 - iii. 1120 Non-consolidated
 - 3. **D3: Reconciliation of M3 First Look tables with SOI corporate file**
 - a. By Reconciliation types:
 - i. No M-3 data or Incorrect Tax Year
 - ii. Data Problems Parts I, II, or III
 - iii. Minimally Reconcilable M-3
 - b. For Part 2, line 30a is 0 or not 0
 - c. For Assets >=\$50M and <\$50M
 - d. For 5 Industry Groups
 - 4. **D4: Twenty Key Industries by P1 Ln05,06,07 Use of Non-includible & Other Includible Entities**
 - a. For Twenty Key Industries
 - b. By M-3 Part I lines 5-7 (Net income/loss from nonincludible (foreign and U.S.) entities and Other Includible (foreign, U.S., and Other) entities)
 - 5. **D5: Stock Options and Equity Compensation**
 - a. M-3 line 9: Stock Options in Top 250 corporations
 - b. M-3 line 10: Equity Compensation
 - 6. **D6: Foreign and US Income/Loss, and Dividends and Subpart F and Section 78 adjustment**
 - a. M-3 Part I, Lines 5-10
 - b. M-3 Part II, Lines 2-4 and 7
 - 7. **D7: Use of Special Adjustments and Total Difference on Other-with-Difference Income and Expense Lines**
 - a. Selected adjustment lines on Parts II and III

- b. Part II line 25 (other income) and Part III line 37 (other expense)
- c. Part II line 13 Interest from F.8916-A
- 8. **D8: Twenty Key Industries by Public Status**
 - a. By SEC 10K/Public
 - b. By Not Public
- 9. **D9: Twenty Key Industries by Sign of Pretax Difference (PTD)**
 - a. Twenty Key Industries by PTD < 0
 - b. Twenty Key Industries by PTD >=0
- 10. **D10: Blank Columns A/D, Restatements, Tax Status, and Sign of Pretax Difference (PTD < 0 and PTD >= 0)**
 - a. For Restatements of Income Statement: M-3, Part I, lines 2b/2c
 - b. For Net Income
 - c. For Tax Less Credits
 - d. For Public/Not Public Companies
- 11. **D11: LB&I 5 Industry Groups by sign of pretax difference (PTD) and restatement status**
 - a. By PTD < 0 or PTD >= 0
 - b. No restatement of Income Statement
 - c. By Income statement restated in current or 5 prior periods
- 12. **D12: LB&I 5 Industry Groups by financial statement type and return type**
 - a. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - b. By Return Type: 1120 Consolidated, 1120 Mixed Group, 1120 Non-consolidated
- 13. **D13: Financl Acctng Standards (P1L4b) by Financl Stmt Type and Return Type:**
Financial Accounting Standards M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - c. By Return Type:
 - i. 08=1120 Consolidated
 - ii. 14=1120 Sec 594/1504
 - iii. 20=1120 Non-consolidated
 - d. By Industry: Finance/Holding, Manufacturing, Other
 - e. By M-3, Part I, Lines 5-7

14. **D14: FinancI Acctng Standards (P1L4b) by Asset Size and Industry:** Financial Accounting Standards M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Asset Size:
 - i. A >= \$250M or more
 - ii. B >= \$ 50M -< \$250M
 - iii. C >= \$ 10M -< \$ 50M
 - c. By Industry: Finance/Holding, Manufacturing, Other
15. **D15: FinancI Acctng Standards (P1L4b) by FinancI Asset (P1L12A) Reported and NonIncludbl (Ln05,06,07):** Financial Accounting Standards: M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
 - c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0
16. **D16: FinancI Stmt Type by FinancI Asset (L12A) and NonIncludbl Entities (L5,6,7) and Eliminations**
 - a. Financial Statement Type:
 - i. SEC 10 K/Public
 - ii. Audited
 - iii. Unaudited/Books
 - b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
 - c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0
 - d. By Eliminations: M-3, Part I, Line 8
 - i. M3_ELIM_ADJ==0
 - ii. M3_ELIM_ADJ<>0
17. **D17: COGS_DIF Table**
 - a. COGS: Cost of Goods Sold
 - i. COGS Diff < 0
 - ii. COGS Diff = 0
 - iii. COGS Diff > 0
 - iv. COGS Zero
 - b. By Industry: 20 Key industries

18. **D18: FinancI Stmt Type by R+D and Sec 118:** For C and S Corps
 - a. Part 3 Line 35 Research & Development Costs = 0 or <> 0
 - i. By Financial Statement Type
 1. SEC 10 K/Public
 2. Audited
 3. Unaudited/Books
 - ii. By Industry Group: Finance/Holding, Manufacturing, Other
 - b. Part 3 Line 36 Sec 118 Exclusion == 0 or P3 L36 Sec 118 <> 0
 - i. By Financial Statement Type
 1. SEC 10 K/Public
 2. Audited
 3. Unaudited/Books
 - c. By Industry Group: Finance/Holding, Manufacturing, Other
 - i. By Financial Statement Type
 1. SEC 10 K/Public
 2. Audited
 3. Unaudited/Books
19. **D19: Twenty Key Industries by P3Ln35 (Research & Development Costs):** For C and S Corps
 - a. Part 3 Line 35 R&D Costs <> 0 and = 0
 - i. By Financial Statement Type
 1. SEC 10 K/Public
 2. Audited
 3. Unaudited/Books
 - ii. By Industry: Finance/Holding, Manufacturing, Other
 - b. Twenty Key Industries
 - i. By Part 3 Line 35 R& D Costs <> 0
 - ii. By Part 3 Line 35 Research & Development Costs = 0
20. **D20: Asset Size by Financial Statement Type by Lns 5-10:**
 - a. Asset Size
 - i. By Part I Lines 5-10:
 1. Lines 5 to 10==0
 2. Lines 5 to 10<>0
 - ii. By Part I, Lines 5-7 and Lines 8-10:
 1. L05,06,07==0 and L08,09,10==0
 2. L05,06,07==0 and L08,09,10<>0
 3. L05,06,07<>0 and L08,09,10==0
 4. L05,06,07<>0 and L08,09,10<>0
 - b. Return Type: 1120 Consolidated, Mixed Group or Un- Consolidated
 - i. By Part I Lines 5-10:

1. Lines 5 to 10==0
2. Lines 5 to 10<>0
- ii. By Part I, Lines 5-7 and Lines 8-10:
 1. L05,06,07==0 and L08,09,10==0
 2. L05,06,07==0 and L08,09,10<>0
 3. L05,06,07<>0 and L08,09,10==0
 4. L05,06,07<>0 and L08,09,10<>0
- c. Industry Group: Finance/Holding, Manufacturing, Other
 - i. By Part I Lines 5-10:
 1. Lines 5 to 10==0
 2. Lines 5 to 10<>0
 - ii. By Part I, Lines 5-7 and Lines 8-10:
 1. L05,06,07==0 and L08,09,10==0
 2. L05,06,07==0 and L08,09,10<>0
 3. L05,06,07<>0 and L08,09,10==0
 4. L05,06,07<>0 and L08,09,10<>0
- d. M-3, Part I, Lines 5-10 =0 or <>0
 - i. By Financial Statement Type
 1. SEC 10 K/Public
 2. Audited
 3. Unaudited/Books

21. D21: TOT_ASSTS Sch L vs P1Ln12A FS total assets

- a. Part I Line 12A:
 - i. P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A
- b. Part I Line 12A by Financial Statement Type:
 - i. SEC 10 K/Public
 - ii. Audited
 - iii. Unaudited/Books
- c. Asset Size by:
 - i. P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A
- d. Return Type: 1120 Consolidated, Mixed Group, Unconsolidated
 - i. By P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A

- e. Industry Group by:
 - i. By P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A
- iv. Tables D22-D24 and has filed Schedule UTP:
 - 1. **D22: UTP3_Presnt: Asset Size by Financial Statement:**
 - a. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - i. For 10 Asset categories
 - ii. For M-3, Part I, Lines 5-7
 - iii. For Industry Group
 - 2. **D23: UTP3_Absent + Assets>=\$100m: Asset Size by Financial Statement:**
 - a. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - i. For 10 Asset categories
 - ii. For M-3, Part I, Lines 5-7
 - iii. For Industry Group
 - 3. **D24: Twenty Key Industries by HAS_UTP3**
 - a. By UTP3:
 - i. UTP3=0, 10m<=Assets< 100m
 - ii. UTP3=0, Assets >= \$100m
 - iii. UTP3=1: UTP present
 - iv. For Twenty Key Industries
 - v. For Net_Income
 - 1. > 0
 - 2. <= 0

- c. **M3_2011_FORM_UTP3**: M-3 FORM Tables with Schedule UTP for tax period 2011
- i. F1.1: All Corporations with M-3 with Schedule UTP
 - ii. The UTP3 FORM tabs are in sets of four.
 1. Fx.120 and Fx.130 sum to Fx.1.
 - a. Fx.120 is for HAS_UTP3=1 and assets >=\$100M
 - b. Fx.130 is for HAS_UTP3=0 and assets >=\$10M
 2. Fx.131 and Fx.132 sum to Fx.130.
 - a. Fx.131 is for HAS_UTP3=0 and assets >=\$100M
 - b. Fx.132 is for HAS_UTP3=0 and assets >=\$10M but < \$100M
 3. There are six such sets of 4:
 - a. For F1.120, F1.130, F1.131, and F1.132, the controlling basic tab is **F1.1, all C corporations.**
 - b. For F2.120, F2.130, F2.131, and F2.132, the controlling basic tab is **F2.1, all SEC 10K/Public.**
 - c. For F3.120, F3.130, F3.131, and F3.132, the controlling basic tab is **F3.1, all Audited.**
 - d. For F4.120, F4.130, F4.131, and F4.132, the controlling basic tab is **F4.1, all Unaudited.**
 - e. For F8.120, F8.130, F8.131, and F8.132, the controlling basic tab is **F8.1, all Life.**
 - f. For F9.120, F9.130, F9.131, and F9.132, the controlling basic tab is **F9.1, all PC.**
 - iii. **F1.120-F9.120**: C Corporations with Schedule UTP, assets >=\$100M
 1. **F1.120_C_UTP3y**: C Corporations with UTP, assets >=\$100M
 - a. $F2.120_CS_UTP3y$ (SEC10K) + $F3.120_CA_UTP3y$ (Audited) + $F4.120_CU_UTP3y$ (Unaudited) = $F1.120_C_UTP3y$
 2. F2.120-F4.120: F.1120 corporations by Financial Statement (FS) type:
 - a. **F2.120_CS_UTP3y**: SEC/10K: M-3, Pt. I, line 1a or 3a = Yes, with UTP, assets >=\$100M
 - b. **F3.120_CA_UTP3y**: Audited Financial Statements: M-3, Pt. I, line 1b = Yes, with UTP, assets >=\$100M
 - c. **F4.120_CU_UTP3y**: Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes, with UTP, assets >=\$100M
 3. F8.120 and F9.120: Other F.1120s-Insurance: Life and Property & Casualty:
 - a. **F8.120_L_UTP3y**: F.1120L corporations with UTP, assets >=\$100M
 - b. **F9.120_P_UTP3y**: F.1120PC corporations with UTP, assets >=\$100M
 - iv. **F1.130-F9.130**: C Corporations with no UTP and assets >=\$10M
 1. **F1.130_C_UTP3n**: C Corporations with no UTP, assets >=\$10M
 - a. $F2.130_CS_UTP3n$ (SEC10K) + $F3.130_CA_UTP3n$ (Audited) + $F4.130_CU_UTP3n$ (Unaudited) = $F1.130_C_UTP3n$

2. F2.130-F4.130: F.1120 corporations by Financial Statement (FS) type
 - a. **F2.130_CS_UTP3n**: Sec/10K: M-3, Pt. I, line 1a or 3a = Yes, with no UTP, assets >=\$10M
 - b. **F3.130_CA_UTP3n**: Audited Financial Statements: M-3, Pt. I, line 1b = Yes, with no UTP, assets >=\$10M
 - c. **F4.130_CU_UTP3n**: Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes, with no UTP, assets >=\$10M
3. F.8.130 and F9.130: Other F.1120s-Insurance: Life and Property & Casualty:
 - a. **F8.130_L_UTP3n**: F.1120L corporations with no UTP, assets >=\$10M
 - b. **F9.130_P_UTP3n**: F.1120PC corporations with no UTP, assets >=\$10M

- v. **F1.131-F9.131**: C Corporations with no UTP, Assets >= \$100M
 1. **F1.131_C_geUTP3n**: C Corporations with no UTP, Assets >= \$100M
 2. F2.131-F4.131: F.1120 corporations by Financial Statement (FS) type
 - a. **F2.131_CSgeUTP3n**: SEC/Public Financial Statements
M-3, Pt. I, line 1a or 3a = Yes, with no UTP, assets >=\$100M
 - b. **F3.131_CAgeUTP3n**: Audited Financial Statements
M-3, Pt. I, line 1b = Yes, with no UTP, assets >=\$100M
 - c. **F4.131_CUgeUTP3n**: Unaudited Financial Statements
M-3, Pt. I, line 1c = Yes, with no UTP, assets >=\$100M
 3. F.8.131 and F9.131: Other F.1120s-Insurance: Life and Property & Casualty:
 - a. **F8.131_L_geUTP3n**: F.1120L corporations with no UTP, assets >=\$100M
 - b. **F9.131_P_geUTP3n**: F.1120PC corporations with no UTP, assets >=\$100M

- vi. **F1.132-F9.132**: C Corporations with no UTP, Assets >= \$10M and <\$ 100M
 1. **F1.132_C_ItUTP3n**: C Corporations with no UTP, assets >= \$10M and <\$100M
 2. F2.132-F4.132: F.1120 corporations by Financial Statement (FS) type
 - a. **F2.132_CSItUTP3n**: M-3, Pt. I, line 1a or 3a = Yes, with no UTP, assets >= \$10M and <\$100M
 - b. **F3.132_CAltUTP3n**: Audited Financial Statements: M-3, Pt. I, line 1b = Yes, with no UTP, assets >= \$10M and <\$100M
 - c. **F4.132_CUItUTP3n**: Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes, with no UTP, assets >= \$10M and <\$100M
 3. F.8.132 and F9.132: Other F.1120s-Insurance: Life and Property & Casualty:
 - a. **F8.132_L_ItUTP3n**: F.1120L corporations with no UTP, assets >= \$10M and <\$100M
 - b. **F9.132_P_ItUTP3n**: F.1120PC corporations with no UTP, assets >= \$10M and <\$100M

9. Schedule M-3 "First Look" data sets – 2012

a. **M3_2012_FORM**: Form tables for tax period 2012

- i. F1.1_C_CORPs: All Corporations with M-3
 1. **F1.1_C_CORPs**: F.1120 Corporations with Schedule M-3
 - a. $F1.2 + F1.3 = F1.1$
 - b. $F1.4 + F1.5 = F1.1$
 - c. $F1.40 + F1.50 = F1.1$
 - d. $F1.6 + F1.7 = F1.1$
 - e. $F1.8 + F1.9 = F1.1$
 - f. $F2.1$ (SEC10K) + $F3.1$ (Audited) + $F4.1$ (Unaudited) = $F1.1$
 - g. $F5.1 + F6.1 + F7.1 = F1.1$
 - ii. F1.2-1.3: All corporations with M-3 and Pre-tax difference (PTD) less than zero and greater than or equal to zero
 1. **F1.2_PTD_lt0**: PTD less than zero
 2. **F1.3_PTD_ge0**: PTD greater than or equal to zero
 - iii. F1.4-1.5: All corporations with M-3 and Tax Net Income less than zero and greater than or equal to zero
 1. $F1.41 + F1.42 = F1.4$ and $F1.51 + F1.52 = F1.5$
 2. **F1.4_TNI_lt0**: Tax Net Income less than zero.
 - a. **F1.41_TNI_lt0_30Alt0**: and Book Income M-3 Part II, line 30A <0
 - b. **F1.42_TNI_lt0_30Age0**: and Book Income M-3 Part II, line 30A >=0
 3. **F1.5_TNI_ge0**: Tax Net income greater than or equal to zero
 - a. **F1.51_TNI_ge0_30Alt0**: and Book Income M-3 Part II, line 30A <0
 - b. **F1.52_TNI_ge0_30Age0**: and Book Income M-3 Part II, line 30A >=0
 - iv. F1.40-1.50: M-3, Part II, line 30A is book income
 1. **F1.40BK30A_lt0**: Book Income < 0
 2. **F1.50BK30A_ge0**: Book Income >= 0
 - v. F1.6-1.7: Asset categories
 1. **F1.6_AT_lt50**: Assets < \$50M
 2. **F1.7_AT_ge50**: Assets >= \$50M
 - vi. F1.8-1.9: M-3 Part I Lines 5-7
 1. **F1.8_L5_6_7eq0**: M-3 Part 1, lines 5-7 = 0
 2. **F1.9_L5_6_7ne0**: M-3 Part I, lines 5-7 not equal to 0
 - vii. F2.1-4.1: F.1120 corporations by Financial Statement (FS) type
 1. **F2.1_SEC_10K**: M-3, Pt. I, line 1a or 3a = Yes
 2. **F3.1_Audited**: Audited Financial Statements: M-3, Pt. I, line 1b = Yes
 3. **F4.1_UnBooks**: Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes
 - viii. F5.1-7.1: F.1120 by Return Type
 1. **F5.1_8Consol**: Consolidated corporations
 2. **F6.1_14Mixed**: Mixed group corporations w/life insurance and/or property & casualty corporations

3. **F7.1_20Uncon:** Non-consolidated corporations
- ix. F8.1-10.1: Other F.1120s
1. **F8.1_Life:** F.1120-L
 2. **F9.1_PC:** F.1120-PC
 3. **F10.1_SCorps:** F.1120S

10. **Schedule M-3 "First Look" data sets--2012 Files 02 to 06 of 12 files, Basic Distribution File D1 to D21, and UTP filer/nonfilers files**

a. **02_M3_2012_DIST (D1 to D21):** M-3 Distribution Tables D1-D21 for tax period 2012

- i. Across selected M-3 items and major key tax items
- ii. By Return Group:
 1. C-Corps (08,14,20): C corporations
 2. Life (3,9): Life insurance companies
 3. PC's (7,10): Property & Casualty companies
 4. S-Corps: 1120S corporations
- iii. Tables D1-D21:
 1. **D1: Asset Size by Financial Statement (FS) Type** (SEC 10/K, Audited, Unaudited)
 - a. 9 Asset categories by FS Type
 - b. M-3, Part I, lines 5-7 by FS Type
 - c. Industry Group by FS Type
 2. **D2: Asset Size by Return Type**
 - a. 9 Asset categories
 - b. By Return Type:
 - i. 1120 Consolidated
 - ii. 1120 Mixed Group (F.1120, and F.1120-L and/or F.1120-PC)
 - iii. 1120 Non-consolidated
 3. **D3: Reconciliation of M3 First Look tables with SOI corporate file**
 - a. By Reconciliation types:
 - i. No M-3 data or Incorrect Tax Year
 - ii. Data Problems Parts I, II, or III
 - iii. Minimally Reconcilable M-3
 - b. For Part 2, line 30a is 0 or not 0
 - c. For Assets \geq \$50M and $<$ \$50M
 - d. For 5 Industry Groups
 4. **D4: Twenty Key Industries by P1 Ln05,06,07 Use of Non-includible & Other Includible Entities**
 - a. For Twenty Key Industries
 - b. By M-3 Part I lines 5-7 (Net income/loss from nonincludible (foreign and U.S.) entities and Other Includible (foreign, U.S., and Other) entities)
 5. **D5: Stock Options and Equity Compensation**
 - a. M-3 line 9: Stock Options in Top 250 corporations
 - b. M-3 line 10: Equity Compensation
 6. **D6: Foreign and US Income/Loss, and Dividends and Subpart F and Section 78 adjustment**
 - a. M-3 Part I, Lines 5-10
 - b. M-3 Part II, Lines 2-4 and 7

7. **D7: Use of Special Adjustments and Total Difference on Other-with-Difference Income and Expense Lines**
 - a. Selected adjustment lines on Parts II and III
 - b. Part II line 25 (other income) and Part III line 37 (other expense)
 - c. Part II line 13 Interest from F.8916-A
8. **D8: Twenty Key Industries by Public Status**
 - a. By SEC 10K/Public
 - b. By Not Public
9. **D9: Twenty Key Industries by Sign of Pretax Difference (PTD)**
 - a. Twenty Key Industries by PTD < 0
 - b. Twenty Key Industries by PTD >=0
10. **D10: Blank Columns A/D, Restatements, Tax Status, and Sign of Pretax Difference (PTD < 0 and PTD >= 0)**
 - a. For Restatements of Income Statement: M-3, Part I, lines 2b/2c
 - b. For Net Income
 - c. For Tax Less Credits
 - d. For Public/Not Public Companies
11. **D11: LB&I 5 Industry Groups by sign of pretax difference (PTD) and restatement status**
 - a. By PTD < 0 or PTD >= 0
 - b. No restatement of Income Statement
 - c. By Income statement restated in current or 5 prior periods
12. **D12: LB&I 5 Industry Groups by financial statement type and return type**
 - a. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - b. By Return Type: 1120 Consolidated, 1120 Mixed Group, 1120 Non-consolidated
13. **D13: Financl Acctng Standards (P1L4b) by Financl Stmt Type and Return Type:** Financial Accounting Standards M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - c. By Return Type
 - i. 08=1120 Consolidated
 - ii. 14=1120 Sec 594/1504
 - iii. 20=1120 Non-consolidated
 - d. By Industry: Finance/Holding, Manufacturing, Other
 - e. By M-3, Part I, Lines 5-7
14. **D14: Financl Acctng Standards (P1L4b) by Asset Size and Industry:** Financial Accounting Standards M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis

- b. By Asset Size:
 - i. A >= \$250M or more
 - ii. B >= \$ 50M -< \$250M
 - iii. C >= \$ 10M -< \$ 50M
 - c. By Industry: Finance/Holding, Manufacturing, Other
15. **D15: Financl Acctng Standards (P1L4b) by Financl Asset (P1L12A) Reported and NonIncludbl (Ln05,06,07):** Financial Accounting Standards: M-3 Part I Line 4b
- a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
 - c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0
16. **D16: Financl Stmt Type by Financl Asset (L12A) and NonIncludbl Entities (L5,6,7) and Eliminations**
- a. Financial Statement Type:
 - i. SEC 10 K/Public
 - ii. Audited
 - iii. Unaudited/Books
 - b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
 - c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0
 - d. By Eliminations: M-3, Part I, Line 8
 - i. M3_ELIM_ADJ==0
 - ii. M3_ELIM_ADJ<>0
17. **D17: COGS_DIF Table**
- a. COGS: Cost of Goods Sold
 - i. COGS Diff < 0
 - ii. COGS Diff = 0
 - iii. COGS Diff > 0
 - iv. COGS Zero
 - b. By Industry: 20 Key industries
18. **D18: Financl Stmt Type by R+D and Sec 118:** For C and S Corps
- a. Part 3 Line 35 Research & Development Costs = 0 or <> 0

- i. By Financial Statement Type:
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books
 - ii. By Industry Group: Finance/Holding, Manufacturing, Other
 - b. Part 3 Line 36 Sec 118 Exclusion == 0 or P3 L36 Sec 118 <> 0
 - i. By Financial Statement Type
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books
 - c. Industry Group: Finance/Holding, Manufacturing, Other
 - i. By Financial Statement Type
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books
- 19. **D19: Twenty Key Industries by P3Ln35 (Research & Development Costs):** For C and S Corps
 - a. Part 3 Line 35 R&D Costs <> 0 and = 0
 - i. By Financial Statement Type
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books
 - ii. By Industry: Finance/Holding, Manufacturing, Other
 - b. Twenty Key Industries
 - i. By Part 3 Line 35 R& D Costs <> 0
 - ii. By Part 3 Line 35 Research & Development Costs = 0
- 20. **D20: Asset Size by Financial Statement Type by Lns 5-10:**
 - a. Asset Size
 - i. By Part I Lines 5-10:
 - 1. Lines 5 to 10==0
 - 2. Lines 5 to 10<>0
 - ii. By Part I, Lines 5-7 and Lines 8-10:
 - 1. L05,06,07==0 and L08,09,10==0
 - 2. L05,06,07==0 and L08,09,10<>0
 - 3. L05,06,07<>0 and L08,09,10==0
 - 4. L05,06,07<>0 and L08,09,10<>0

- b. Return Type: 1120 Consolidated, Mixed Group or Un- Consolidated
 - i. By Part I Lines 5-10:
 - 1. Lines 5 to 10==0
 - 2. Lines 5 to 10<>0
 - ii. By Part I, Lines 5-7 and Lines 8-10:
 - 1. L05,06,07==0 and L08,09,10==0
 - 2. L05,06,07==0 and L08,09,10<>0
 - 3. L05,06,07<>0 and L08,09,10==0
 - 4. L05,06,07<>0 and L08,09,10<>0
- c. Industry Group: Finance/Holding, Manufacturing, Other
 - i. By Part I Lines 5-10:
 - 1. Lines 5 to 10==0
 - 2. Lines 5 to 10<>0
 - ii. By Part I, Lines 5-7 and Lines 8-10:
 - 1. L05,06,07==0 and L08,09,10==0
 - 2. L05,06,07==0 and L08,09,10<>0
 - 3. L05,06,07<>0 and L08,09,10==0
 - 4. L05,06,07<>0 and L08,09,10<>0
- d. M-3, Part I, Lines 5-10 =0 or <>0
 - i. By Financial Statement Type
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books

21. D21: TOT_ASSTS Sch L vs P1Ln12A FS total assets

- a. Part I Line 12A:
 - i. P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A
- b. Part I Line 12A by Financial Statement Type:
 - i. SEC 10 K/Public
 - ii. Audited
 - iii. Unaudited/Books
- c. Asset Size by:
 - i. P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A

- d. Return Type: 1120 Consolidated, Mixed Group, Unconsolidated
 - i. By P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A
- e. Industry Group by:
 - i. By P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A

- b. **03_M3_2012_FORM_UTP3 Filer_Nonfiler \$100M:** M-3 FORM Tables with Schedule UTP Filer/Non-Filer with \$100M in assets for tax year period 2012
- i. F1.1: All Corporations with M-3 with Schedule UTP
 - ii. The UTP3 FORM tabs are in sets of two.
 1. Fx.120 is HAS_UTP3=1 and assets >=\$100M
 2. Fx.131 is HAS_UTP3=0 and assets >=\$100M
 - iii. There are six such sets of 2:
 1. For F1.120, F1.131, the controlling basic tab is **F1.1 ref, all C corporations.**
 2. For F2.120, F2.130, F2.131, and F2.132, the controlling basic tab is **F2.1 ref, all SEC 10K/Public.**
 3. For F3.120, F3.130, F3.131, and F3.132, the controlling basic tab is **F3.1 ref, all Audited.**
 4. For F4.120, F4.130, F4.131, and F4.132, the controlling basic tab is **F4.1 ref, all Unaudited**
 5. For F8.120, F8.130, F8.131, and F8.132, the controlling basic tab is **F8.1 ref, all Life.**
 6. For F9.120, F9.130, F9.131, and F9.132, the controlling basic tab is **F9.1 ref, all PC.**
 - iv. **F1.120-F9.120:** C Corporations with Schedule UTP, assets >=\$100M
 1. **F1.120_C_UTP3y:** C Corporations with UTP, assets >=\$100M
 - a. $F2.120_CS_UTP3y (SEC10K) + F3.120_CA_UTP3y(Audited) + F4.120_CU_UTP3y (Unaudited) = F1.120_C_UTP3y$
 2. F2.120-F4.120: F.1120 corporations by Financial Statement (FS) type:
 - a. **F2.120_CS_UTP3y:** SEC/10K: M-3, Pt. I, line 1a or 3a = Yes, with UTP, assets >=\$100M
 - b. **F3.120_CA_UTP3y:** Audited Financial Statements: M-3, Pt. I, line 1b = Yes, with UTP, assets >=\$100M
 - c. **F4.120_CU_UTP3y:** Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes, with UTP, assets >=\$100M
 3. F.8.120 and F9.120: Other F.1120s-Insurance: Life and Property & Casualty:
 - a. **F8.120_L_UTP3y:** F.1120L corporations with UTP, assets >=\$100M
 - b. **F9.120_P_UTP3y:** F.1120PC corporations with UTP, assets >=\$100M
 - v. **F1.131-F9.131:** C Corporations with no UTP, Assets >= \$100M
 1. **F1.131_C_geUTP3n:** C Corporations with no UTP, Assets >= \$100M
 - a. $F2.131_CS_UTP3n (SEC10K) + F3.131_CA_UTP3n(Audited) + F4.131_CU_UTP3n (Unaudited) = F1.131_C_UTP3n$
 2. F2.131-F4.131: F.1120 corporations by Financial Statement (FS) type
 - a. **F2.131_CSgeUTP3n:** SEC/Public Financial Statements M-3, Pt. I, line 1a or 3a = Yes, with no UTP, assets >=\$100M

- b. **F3.131_CAgeUTP3n:** Audited Financial Statements
M-3, Pt. I, line 1b = Yes, with no UTP, assets >=\$100M
- c. **F4.131_CUgeUTP3n:** Unaudited Financial Statements
M-3, Pt. I, line 1c = Yes, with no UTP, assets >=\$100M
- 3. F.8.131 and F9.131: Other F.1120s-Insurance: Life and Property & Casualty:
 - a. **F8.131_L_geUTP3n:** F.1120L corporations with no UTP, assets >=\$100M
 - b. **F9.131_P_geUTP3n:** F.1120PC corporations with no UTP, assets >=\$100M

- c. **04_M3_2012_DIST_UTP (D22 to D24):** M-3 Distribution Tables D22-D24 with Schedule UTP Filer for tax period 2012 for C, Life, and PC Corporations
 - i. **D22: UTP3_Presnt: Asset Size by Financl Statement:**
 - 1. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - a. For 10 Asset categories
 - b. For M-3, Part I, Lines 5-7
 - c. For Industry Group
 - ii. **D23: UTP3_Absent + Assets>=\$100m:** Asset Size by Financial Statement
 - 1. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - a. For 10 Asset categories
 - b. For M-3, Part I, Lines 5-7
 - c. For Industry Group
 - iii. **D24: Twenty Key Industries by HAS_UTP3**
 - 1. By UTP3:
 - a. UTP3=0, $10m \leq \text{Assets} < 100m$
 - b. UTP3=0, Assets $\geq \$100m$
 - c. UTP3=1: UTP present
 - d. For Twenty Key Industries
 - e. For Net_Income
 - i. > 0
 - ii. ≤ 0

- d. **05_M3_2012_FORM UTP 5 IRC Sections Cites-\$100M assets – SEC 10K Public:** M-3 Form Tables for top 5 IRC Section cites with Assets \$100m or more for SEC 10K/Public Companies for tax year period 2012
- i. All M-3 items reported for the returns with Section cited
 - ii. **2012 F2.120 UTP3 S REF:** 2012 Form table F2.120 UTP3 Section Reference
 - 1. **F2.120_CS_UTP3y:** Total of all 5 Section Cited for 2012
 - iii. Tabs with Section cited for 2012:
 - 1. Section 482-Transfer pricing: 482yS and 482nS
 - a. **F2.120_CS_482Y:** Section 482 cited
 - b. **F2.120_CS_482No:** Section 482 not cited
 - 2. Section 41-Research credit: 41yS and 41nS
 - a. **F2.120_CS_41Y:** Section 41 cited
 - b. **F2.120_CS_41No:** Section 41 not cited
 - 3. Section 162-Trade or business expense: 162yS and 162nS
 - a. **F2.120_CS_162Y:** Section 162 cited
 - b. **F2.120_CS_162No:** Section 162 not cited
 - 4. Section 199-Domestic production activities deduction: 199yS and 199nS
 - a. **F2.120_CS_199Y:** Section 199 cited
 - b. **F2.120_CS_199No:** Section 199 not cited
 - 5. Section 263-Capitalized cost: 263yS and 263nS
 - a. **F2.120_CS_263Y:** Section 263 cited
 - b. **F2.120_CS_263No:** Section 263 not cited

- e. **06_M3_2011_FORM UTP 5 IRC Sections Cites-\$100M assets-SEC 10K Public:** M-3 Form Tables for top 5 IRC Section cites for Assets \$100m or more for SEC/10K Public Companies for tax year period 2011
 - i. All M-3 items reported for the returns with Section cited
 - ii. **2011 f2.120 UTP3 S REF:** 2011 Form table F2.120 UTP3 Section Reference
 - 1. **F2.120_CS_UTP3y:** Total of all 5 Section Cited for 2011
 - iii. Tabs with Section cited for 2011:
 - 1. Section 482-Transfer pricing: 482yS and 482nS
 - a. **F2.120_CS_482Y:** Section 482 cited
 - b. **F2.120_CS_482No:** Section 482 not cited
 - 2. Section 41-Research credit: 41yS and 41nS
 - a. **F2.120_CS_41Y:** Section 41 cited
 - b. **F2.120_CS_41No:** Section 41 not cited
 - 3. Section 162-Trade or business expense: 162yS and 162nS
 - a. **F2.120_CS_162Y:** Section 162 cited
 - b. **F2.120_CS_162No:** Section 162 not cited
 - 4. Section 199-Domestic production activities deduction: 199yS and 199nS
 - a. **F2.120_CS_199Y:** Section 199 cited
 - b. **F2.120_CS_199No:** Section 199 not cited
 - 5. Section 263-Capitalized cost: 263yS and 263nS
 - a. **F2.120_CS_263Y:** Section 263 cited
 - b. **F2.120_CS_263No:** Section 263 not cited

11. **Schedule M-3 "First Look" data sets--2012 files 07 and 08 of 12--UTP filers by IRC section cites:**
M-3 Distribution Tables for tax period 2011 & 2012 for UTP filers by IRC Section cites for 1120, Life, and PC corporations

a. **07_M3_2012_DIST_D25_D30_UTP 11 IRC Section Cites-\$100M assets:** M-3 Distribution Tables D25-D30 by IRC Section Cites for UTP Filers with assets \$100M or more for tax period 2012

- i. **D25: UTP Presence by Asset Size and Finan Statemt:** By asset size and financial statement type
 - 1. HAS_UTP==0
 - 2. HAS_UTP==1
- ii. **D26-28: Financial Stmt Type by UTP IRC**
 - 1. **DU26: Financial Stmt Type by UTP IRC:** By financial statement type and UTP IRC Section Cites for 1120 corporations
 - a. IRC Section: 41-research credit, 482-transfer pricing, 162-trade or business expense, 199-domestic production activities deduction, 263-capitalized cost, 274, 461, 197, 168, 174, 901
 - i. IRC: Not Cited and Cited
 - 2. **D27: Financial Stmt Type by UTP IRC \$1B or more:** By financial statement type and UTP IRC Section Cites \$1B or more
 - 3. **D28: Financial Stmt Type by UTP IRC < \$1B:** By financial statement type and UTP IRC Section Cites less than \$1B
- iii. **D29 & 30: Financial Stmt Type by UTP IRC**
 - 1. **D29: NUMUTPGT1=1:** number of UTPs filed are greater than 1
 - 2. **D30: NUMUTPGT1=0:** number of UTPs filed are equal to 1

b. **08_M3_2011_DIST_D25_D30_UTP 11 IRC Section Cites-\$100M assets:** M-3 Distribution Tables D25-D30 by IRC Section Cites for UTP Filers with assets \$100M or more for tax period 2011

- i. **DU25: UTP Presence by Asset Size and Finan Statemt:** By asset size and financial statement type
 - 1. HAS_UTP==0
 - 2. HAS_UTP==1
- ii. **DU 26-28: Financial Stmt Type by UTP IRC**
 - 1. **DU26: Financial Stmt Type by UTP IRC:** By financial statement type and UTP IRC Section Cites for 1120 Corporations
 - a. IRC Section: 41-research credit, 482-transfer pricing, 162-trade or business expense, 199-domestic production activities deduction, 263-capitalized cost, 274, 461, 197, 168, 174, 901
 - i. IRC: Not Cited and Cited
 - 2. **DU27: Financial Stmt Type by UTP IRC \$1B or more:** By financial statement type and UTP IRC Section Cites \$1B or more in assets

- a. Sec 10K/Public
 - b. Non Public
- 3. **DU28: Financial Stmt Type by UTP IRC < \$1B:** By financial statement type and UTP IRC Section Cites less than \$1B
 - a. Sec 10K/Public
 - b. Non-Public
- iii. **DU29 & 30:** Financial Stmt Type by UTP IRC
 - 1. **DU29: NUMUTPGT1=1:** number of UTPs filed are greater than 1
 - 2. **DU30: NUMUTPGT1=0:** number of UTPs filed are equal to 1

12. Schedule M-3 "First Look" data sets--2012 Files 09 to 12 of 12--MNE (Multinational Entity) files

a. **09_M3_2012_FORM_Tables 20_MNE:** M-3 20 Form Tables for MNE for tax period 2012

i. MNE FORM Tab Code Index:

1. x.14y0 indicates US 1120 corporation
2. x.14y1 indicates US only 1120 corporation without foreign control ($\leq 50\%$)
3. x.14y2 indicates US MNE 1120 corporation without foreign control ($\leq 50\%$)
4. x.14y3 indicates US 1120 corporation with foreign control ($> 50\%$)
NOTE: $\text{FrgCntl} = \text{FrgCntl US} + \text{FrgCntl MNE}$
5. x.14y3 = x.14y31 + x.14y32 ---This breakout is limited in the MNE FORM tables to the \$10M and up asset category without financial statement breaks
6. x = 1 is ALL; x=2 is SEC 10K/Public; x=3 is Audited; x=4 is Unaudited
7. y=0 is \$10M and up assets; y=1 is \$100M and up assets

ii. Suppression Index for 20 Tables

iii. Tabs for 20 Form Tables:

1. **F1.1:** All Returns = 42,301
 - a. = F1.1401 + F1.1402 + F1.14031 + F1.14032
2. **f1.1401:** F1.1401_US Only = 24,618 returns
3. **f1.1402:** F.1.1402_US_MNE = 6,566 returns
4. **f1.14031:** F1.1403_FgnCon_US = 8,932 returns
5. **f1.14032:** F.1.1404_FgnConMNE = 2,185 returns
6. **f1.1410:** F1.1410_CCorp100M: C Corporations \$100M or more = 12,427 returns
 - a. F1.1410: = F2.1410 + F3.1410 + F4.1410
 - i. **F2.1410_100mSEC_10K:** SEC 10 K/Public = 3,288 returns
 - ii. **F3.1410_100mAudited:** Audited = 5,554 returns
 - iii. **F4.1410_100mUnBooks:** Unaudited Books = 3,584 returns
 - b. F1.1410: = F1.1411 + F1.1412 + F1.1413
 - i. **F1.1411_100mUSOnly:** US Only = 5,958 returns
 - ii. **F1.1412_100mUS_MNE:** US MNE = 3,291 returns
 - iii. **F1.1413_100mFgnCon:** FrgCntl = 3,177 returns
- c. F1.1410: = F2.1411 + F2.1412 + F2.1413 + 3.1411 + 3.1412 + 3.1413 + 4.1411 + 4.1412 + 4.1413
 - i. By SEC 10 K/Public:
 1. **F2.1411_SEC_10K_USOnly:** US Only = 1,296 returns
 2. **F2.1412_SEC_10K_US_MNE:** US MNE = 1,914 returns
 3. **F2.1413_SEC_10K_FgnCon:** FrgCntl = 78 returns
 - ii. By Audited:
 1. **F3.1411_Audited_USOnly: US Only** = 3,116 returns
 2. **F3.1412_Audited_US_MNE: US MNE** = 1,118 returns
 3. **F3.1413_Audited_FgnCon: FrgCntl** = 1,320 returns

- iii. By Unaudited:
 - 1. **F4.1411_UnBooks_USOnly**: US Only = 1,546 returns
 - 2. **F4.1412_UnBooks_US_MNE**: US MNE = 259 returns
 - 3. **F4.1413_UnBooks_FgnCon**: FrgCntl = 1,779 returns

- b. **10_M3_2012_DIST_D31_D32_MNE**: M-3 Distribution Tables D31-D32 for MNE for tax period 2012
 - i. **D_31: MNE by Asset Size and Financl Statemt Type**
 - 1. For C, Life, PC, and S Corporations
 - 2. By 4 Asset Sizes & 3 Financial Statement Types
 - ii. **D_32: MNE by Industry and Financl Statemt Type**
 - 1. For C & S Corporations
 - 2. By 3 Major Industry Groups & 3 Financial Statement Types

- c. **11_M3_2012_FORM_F1 1403 Foreign Control -- sum of: F1 14031 FC US Only and F1 14032 FC US MNE**: M-3 Form Tables for Foreign Control for tax period 2012:
 - i. **F.1403: F1.14X3_FgnCon**: Foreign Control (sum of F.14031 US Only + F1.14032MNE)
 - ii. **F.14031: F1.1403_FgnCon_US**: M-3 Form Tables for Foreign Control US Only
 - iii. **F.14032: F1.1404_FgnConMNE**: M-3 Form Tables for Foreign Control US MNE

- d. **File 12_M3_2012_DIST_D37_D38 (D33 to D36 NA)_MNE**: M-3 Distribution Tables D37-38 for MNE for tax period 2012
 - i. **D37: Industry by UTP3 for C-CORPs w/Assets>=\$100mill**
 - 1. By Financial Statement Type: Sec 10 K/Public, Audited, and Unaudited Books
 - 2. By MNE Status:
 - a. FrgCntl: Foreign Control US and MNE
 - b. By US MNE and US Only
 - 3. By UTP3:
 - a. UTP3==0: Does not have UTP filed
 - b. UTP3==1: Has UTP filed
 - ii. **D38: Size by UTP3 for all C-CORPs: for 6 asset sizes**
 - 1. By Financial Statement Type: Sec 10 K/Public, Audited, and Unaudited Books
 - 2. By MNE Status:
 - a. FrgCntl: Foreign Control US and MNE
 - b. By US MNE and US Only
 - 3. By UTP3:
 - a. UTP3==0: Does not have UTP filed
 - b. UTP3==1: Has UTP filed

13. **Basic 2013 SOI disclosure-cleared M-3 First Look FORM and DIST distribution tables**

- a. **M3_2013_FORM** (F1.1 to F10.1): M-3 Form Tables for tax period 2013
 - i. **F1.1_C_CORPs**: All Corporations with M-3
 - 1. **F1.1_C_CORPs**: F.1120 Corporations with Schedule M-3
 - a. $F1.2 + F1.3 = F1.1$
 - b. $F1.4 + F1.5 = F1.1$
 - c. $F1.40 + F1.50 = F1.1$
 - d. $F1.6 + F1.7 = F1.1$
 - e. $F1.8 + F1.9 = F1.1$
 - f. $F2.1$ (SEC10K) + $F3.1$ (Audited) + $F4.1$ (Unaudited) = $F1.1$
 - g. $F5.1 + F6.1 + F7.1 = F1.1$
 - ii. **F1.2-1.3**: All corporations with M-3 and Pre-tax difference (PTD) less than zero and greater than or equal to zero
 - 1. **F1.2_PTD_lt0**: PTD less than zero
 - 2. **F1.3_PTD_ge0**: PTD greater than or equal to zero
 - iii. **F1.4-1.5**: All corporations with M-3 and Tax Net Income less than zero and greater than or equal to zero
 - 1. **F1.4_TNI_lt0**: Tax Net Income less than zero
 - 2. **F1.5_TNI_ge0**: Tax Net income greater than or equal to zero
 - iv. **F1.40-1.50**: M-3, Part II, line 30A is book income
 - 1. **F1.40BK30A_lt0**: Book Income < 0
 - 2. **F1.50BK30A_ge0**: Book Income >= 0
 - v. **F1.6-1.7**: Asset categories
 - 1. **F1.6_AT_lt50**: Assets < \$50M
 - 2. **F1.7_AT_ge50**: Assets >= \$50M
 - vi. **F1.8-1.9**: M-3 Part I Lines 5-7
 - 1. **F1.8_L5_6_7eq0**: M-3 Part 1, lines 5-7 = 0
 - 2. **F1.9_L5_6_7ne0**: M-3 Part I, lines 5-7 not equal to 0
 - vii. **F2.1-4.1**: F.1120 corporations by Financial Statement (FS) type
 - 1. **F2.1_SEC_10K**: M-3, Pt. I, line 1a or 3a = Yes
 - 2. **F3.1_Audited**: Audited Financial Statements: M-3, Pt. I, line 1b = Yes
 - 3. **F4.1_UnBooks**: Unaudited Financial Statements: M-3, Pt. I, line 1c = Yes
 - viii. **F5.1-7.1**: F.1120 by Return Type
 - 1. **F5.1_8Consol**: Consolidated corporations
 - 2. **F6.1_14Mixed**: Mixed group corporations w/life insurance and/or property & casualty corporations
 - 3. **F7.1_20Uncon**: Non-consolidated corporations
 - ix. **F8.1-10.1**: Other F.1120s
 - 1. **F8.1_Life**: F.1120-L
 - 2. **F9.1_PC**: F.1120-PC
 - 3. **F10.1_SCorps**: F.1120S

- b. **M3_2013_DIST_(D1-D32_D37_D38):** M-3 Distribution Tables for tax period 2013
 - i. Across selected M-3 items and major key tax items
 - ii. By Return Group:
 - 1. C-Corps (08,14,20): C corporations
 - 2. Life (3,9): Life insurance companies
 - 3. PC's (7,10): Property & Casualty companies
 - 4. S-Corps: 1120S corporations
 - iii. Tables D1-D21:
 - 1. **D1: Asset Size by Financial Statement (FS) Type** (SEC 10/K, Audited, Unaudited)
 - a. 8 Asset categories by FS Type
 - b. M-3, Part I, lines 5-7 by FS Type
 - c. Industry Group by FS Type
 - 2. **D2: Asset Size by Return Type**
 - a. 8 Asset categories
 - b. By Return Type:
 - i. 1120 Consolidated
 - ii. 1120 Mixed Group (F.1120, and F.1120-L and/or F.1120-PC)
 - iii. 1120 Non-consolidated
 - 3. **D3: Reconciliation of M3 First Look tables with SOI corporate file**
 - a. By Reconciliation types:
 - i. No M-3 data or Incorrect Tax Year
 - ii. Data Problems Parts I, II, or III
 - iii. Minimally Reconcilable M-3
 - b. For Part 2, line 30a is 0 or not 0
 - c. For Assets >=\$50M and <\$50M
 - d. For 5 Industry Groups
 - 4. **D4: Twenty Key Industries by P1 Ln05,06,07 Use of Non-includible & Other Includible Entities**
 - a. For Twenty Key Industries
 - b. By M-3 Part I lines 5-7 (Net income/loss from nonincludible (foreign and U.S.) entities and Other Includible (foreign, U.S., and Other) entities)
 - 5. **D5: Stock Options and Equity Compensation**
 - a. M-3 Part II, line 9: Stock Options in Top 250 corporations
 - b. M-3 Part II, line 10: Equity Compensation
 - 6. **D6: Foreign and US Income/Loss, and Dividends and Subpart F and Section 78 adjustment**
 - a. M-3 Part I, Lines 5-10
 - b. M-3 Part II, Lines 2-4 and 7
 - 7. **D7: Use of Special Adjustments and Total Difference on Other-with-Difference Income and Expense Lines**
 - a. Selected adjustment lines on Parts II and III

- b. Part II line 25 (other income) and Part III line 37 (other expense)
- c. Part II line 13 Interest from F.8916-A
- 8. **D8: Twenty Key Industries by Public Status**
 - a. By SEC 10K/Public
 - b. By Not Public
- 9. **D9: Twenty Key Industries by Sign of Pretax Difference (PTD)**
 - a. Twenty Key Industries by PTD < 0
 - b. Twenty Key Industries by PTD >=0
- 10. **D10: Blank Columns A/D, Restatements, Tax Status, and Sign of Pretax Difference (PTD < 0 and PTD >= 0)**
 - a. For Restatements of Income Statement: M-3, Part I, lines 2b/2c
 - b. For Net Income
 - c. For Tax Less Credits
 - d. For Public/Not Public Companies
- 11. **D11: LB&I 5 Industry Groups by sign of pretax difference (PTD) and restatement status**
 - a. By PTD < 0 or PTD >= 0
 - b. No restatement of income statement
 - c. By Income statement restated in current or 5 prior periods
- 12. **D12: LB&I 5 Industry Groups by financial statement type and return type**
 - a. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - b. By Return Type: 1120 Consolidated, 1120 Mixed Group, 1120 Non-consolidated
- 13. **D13: Financl Accntg Standards (P1L4b) by Financl Stmt Type and Return Type:**
Financial Accounting Standards M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Statement Type: SEC 10/K, Audited, Unaudited
 - c. By Return Type:
 - i. 08=1120 Consolidated
 - ii. 14=1120 Sec 594/1504
 - iii. 20=1120 Non-consolidated
 - d. By Industry: Finance/Holding, Manufacturing, Other
 - e. By M-3, Part I, Lines 5-7
- 14. **D14: Financl Accntg Standards (P1L4b) by Asset Size and Industry:** Financial Accounting Standards M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Asset Size:
 - i. A >= \$250M or more
 - ii. B >= \$ 50M -< \$250M
 - iii. C >= \$ 10M -< \$ 50M
 - c. By Industry: Finance/Holding, Manufacturing, Other

15. **D15: FinancI Acctng Standards (P1L4b) by FinancI Asset (P1L12A) Reported and NonIncludbl (Ln05,06,07):** Financial Accounting Standards: M-3 Part I Line 4b
 - a. Financial Accounting Standards: GAAP, IFRS, Other, Statutory, Tax-basis
 - b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
 - c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0
16. **D16: FinancI Stmt Type by FinancI Asset (L12A) and NonIncludbl Entities (L5,6,7) and Eliminations**
 - a. Financial Statement Type:
 - i. SEC 10 K/Public
 - ii. Audited
 - iii. Unaudited/Books
 - b. By Financial Asset:
 - i. M-3, Part I, Line 12A Assets=0
 - ii. M-3, Part I, Line 12A Assets<>0
 - c. By Nonincludible Entities: Foreign, U.S., Other
 - i. M-3, Part I, Lines 05,06,07=0
 - ii. M-3, Part I, Lines 05,06,07<>0
 - d. By Eliminations: M-3, Part I, Line 8
 - i. M3_ELIM_ADJ==0
 - ii. M3_ELIM_ADJ<>0
17. **D17: COGS_DIF Table**
 - a. COGS: Cost of Goods Sold
 - i. COGS Diff < 0
 - ii. COGS Diff = 0
 - iii. COGS Diff > 0
 - iv. COGS Zero
 - b. By Industry: 20 Key industries
18. **D18: FinancI Stmt Type by R+D and Sec 118:** For C and S Corps
 - a. Part 3 Line 35 Research & Development Costs = 0 or <> 0
 - i. By Financial Statement Type:
 1. SEC 10 K/Public
 2. Audited
 3. Unaudited/Books
 - ii. By Industry Group: Finance/Holding, Manufacturing, Other
 - b. Part 3 Line 36 Sec 118 Exclusion == 0 or P3 L36 Sec 118 <> 0
 - i. By Financial Statement Type:
 1. SEC 10 K/Public

- 2. Audited
 - 3. Unaudited/Books
 - c. By Industry Group: Finance/Holding, Manufacturing, Other
 - i. By Financial Statement Type:
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books
- 19. **D19: Twenty Key Industries by P3Ln35 (Research & Development Costs):** For C and S Corps
 - a. Part 3 Line 35 R&D Costs $\lt \gt$ 0 and = 0
 - i. By Financial Statement Type
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books
 - ii. By Industry: Finance/Holding, Manufacturing, Other
 - b. Twenty Key Industries
 - i. By Part 3 Line 35 R& D Costs $\lt \gt$ 0
 - ii. By Part 3 Line 35 Research & Development Costs = 0
- 20. **D20: Asset Size by Financial Statement Type by Lns 5-10:**
 - a. Asset Size:
 - i. By Part I Lines 5-10:
 - 1. Lines 5 to 10==0
 - 2. Lines 5 to 10 $\lt \gt$ 0
 - ii. By Part I, Lines 5-7 and Lines 8-10:
 - 1. L05,06,07==0 and L08,09,10==0
 - 2. L05,06,07==0 and L08,09,10 $\lt \gt$ 0
 - 3. L05,06,07 $\lt \gt$ 0 and L08,09,10==0
 - 4. L05,06,07 $\lt \gt$ 0 and L08,09,10 $\lt \gt$ 0
 - b. Return Type: 1120 Consolidated, Mixed Group or Un- Consolidated
 - i. By Part I Lines 5-10:
 - 1. Lines 5 to 10==0
 - 2. Lines 5 to 10 $\lt \gt$ 0
 - ii. By Part I, Lines 5-7 and Lines 8-10:
 - 1. L05,06,07==0 and L08,09,10==0
 - 2. L05,06,07==0 and L08,09,10 $\lt \gt$ 0
 - 3. L05,06,07 $\lt \gt$ 0 and L08,09,10==0
 - 4. L05,06,07 $\lt \gt$ 0 and L08,09,10 $\lt \gt$ 0
 - c. Industry Group: Finance/Holding, Manufacturing, Other
 - i. By Part I Lines 5-10:
 - 1. Lines 5 to 10==0

- 2. Lines 5 to 10<>0
- ii. By Part I, Lines 5-7 and Lines 8-10:
 - 1. L05,06,07==0 and L08,09,10==0
 - 2. L05,06,07==0 and L08,09,10<>0
 - 3. L05,06,07<>0 and L08,09,10==0
 - 4. L05,06,07<>0 and L08,09,10<>0
- d. M-3, Part I, Lines 5-10 =0 or <>0
 - i. By Financial Statement Type
 - 1. SEC 10 K/Public
 - 2. Audited
 - 3. Unaudited/Books

21. D21: TOT_ASSTS Sch L vs P1Ln12A FS total assets

- a. Part I Line 12A:
 - i. P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A
- b. Part I Line 12A by Financial Statement Type:
 - i. SEC 10 K/Public
 - ii. Audited
 - iii. Unaudited/Books
- c. Asset Size by:
 - i. P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A
- d. Return Type: 1120 Consolidated, Mixed Group, Unconsolidated
 - i. By P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
 - iv. TOT-ASSTS > P1Ln12A
- e. Industry Group by:
 - i. By P1Ln12A==0
 - ii. TOT-ASSTS < P1Ln12A
 - iii. TOT-ASSTS = P1Ln12A
- iv. Tables D22-D24 and has filed Schedule UTP for C, Life, and PC Corporations:
 - 1. **D22: UTP3_Presnt: Asset Size by FinancI Statement:** UTP filed
 - a. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - i. For 10 Asset categories
 - ii. For M-3, Part I, Lines 5-7
 - iii. For 3 Industry Groups

2. **D23: UTP3_Absent + Assets>=\$100m:** Asset Size by Financial Statement: UTP not filed and assets >= \$100M
 - a. By Financial Statement type: SEC 10/K, Audited, Unaudited
 - i. For 10 Asset categories
 - ii. For M-3, Part I, Lines 5-7
 - iii. For Industry Group
3. **D24: Twenty Key Industries by HAS_UTP3:** UTP filed
 - a. By UTP3:
 - i. UTP3=0, 10m<=Assets< 100m
 - ii. UTP3=0, Assets >= \$100m
 - iii. UTP3=1: UTP present
 - b. For Twenty Key Industries
 - c. For Net_Income:
 - i. > 0
 - ii. <= 0
- v. Tables D25-D30 by IRC Section Cites for UTP Filers:
 1. Table D25: For C, L, and PC corporations
 - a. **D25: UTP Presence by Asset Size and Finan Statemt:** By asset size and financial statement type for C, Life and PC Corporations
 - i. HAS_UTP==0: UTP not filed
 - ii. HAS_UTP==1: UTP filed
 2. Tables D26-28: Financial Stmt Type by UTP IRC for C corporations
 - a. **DU26: Financial Stmt Type by UTP IRC:** By financial statement type (SEC 10K/Public and Non-Public) and UTP IRC Section Cites for 1120 corporations
 - i. IRC Section: 41-research credit, 482-transfer pricing, 162-trade or business expense, 199-domestic production activities deduction, 263-capitalized cost, 274, 461, 197, 168, 174, 901
 - ii. IRC: Not Cited and Cited
 - b. **D27: Financial Stmt Type by UTP IRC \$1B or more:** By financial statement type and UTP IRC Section Cites \$1B or more
 - c. **D28: Financial Stmt Type by UTP IRC < \$1B:** By financial statement type and UTP IRC Section Cites less than \$1B
 3. Tables D29 & 30: Number of UTPs filed by UTP IRC for C Corporations:
 - a. **D29: NUMUTPGT1=1:** number of UTPs filed are greater than 1
 - b. **D30: NUMUTPGT1=0:** number of UTPs filed are equal to 1
- vi. Tables D31-D32 by MNE status:
 1. **D31: MNE by Asset Size and Financl Statemt Type**
 - a. For C, L, PC & S corporations
 - b. By 4 Asset Sizes & 3 Financial Statement Types

- 2. **D32: MNE by Industry and FinancI Statemt Type**
 - a. For C & S Corporations
 - b. By 3 Major Industry Groups & 3 Financial Statement Types
- vii. Tables D37-D38 by UTP3: For C Corporations
 - 1. **D37: Industry by UTP3 for C-CORPs w/Assets>=\$100mill**
 - a. By Financial Statement Type:
 - i. Sec 10 K/Public
 - ii. Audited
 - iii. Unaudited Books
 - b. By MNE Status:
 - i. FrgCntl: Foreign Control US and MNE
 - ii. By US MNE and US Only
 - c. By UTP3:
 - i. UTP3==0: Does not have UTP filed
 - ii. UTP3==1: Has UTP filed
 - 2. **D38: Size by UTP3 for all C-CORPs: for 6 asset sizes**
 - a. By Financial Statement Type:
 - i. Sec 10 K/Public
 - ii. Audited
 - iii. Unaudited Books
 - b. By MNE Status:
 - i. FrgCntl: Foreign Control US and MNE
 - ii. By US MNE and US Only
 - c. By UTP3:
 - i. UTP3==0: Does not have UTP filed
 - ii. UTP3==1: Has UTP filed

14. **2009-2013 MNE FORM & DIST Tables—Final Public Copies**

a. **2009-2013 M-3 MNE FORM tables—Final public copies: 5 tables**

M3_2009_FORM_Tables_21_MNE,
M3_2010_FORM_Tables_21_MNE,
M3_2011_FORM_Tables_21_MNE,
M3_2012_FORM_Tables_21_MNE,
M3_2013_FORM_Tables_21_MNE]

- i. MNE FORM Tab Code Index for M3_2009 through M3_2013:
 1. x.14y0 indicates US 1120 corporation
 2. x.14y1 indicates US only 1120 corporation without foreign control ($\leq 50\%$)
 3. x.14y2 indicates US MNE 1120 corporation without foreign control ($\leq 50\%$)
 4. x.14y3 indicates US 1120 corporation with foreign control ($> 50\%$) **NOTE:** FrgCntl = FrgCntl US + FrgCntl MNE
 5. x.14y3 = x.14y31 + x.14y32 ---This breakout is limited in the MNE FORM tables to the \$10M and up asset category without financial statement breaks.
 6. x=1 is ALL; x=2 is SEC 10K/Public; x=3 is Audited; x=4 is Unaudited
 7. y=0 is \$10M and up assets; y=1 is \$100M and up assets
- ii. Suppression Index for 20 Tables
- iii. Tabs for 20 Form Tables:
 1. **F1.1:** All Returns = 39,846
 - a. = F2.1 + F3.1 + F4.1
 - i. **F2.1_SEC_10K:** Public corporations
 - ii. **F3.1_Audited:** Audited returns
 - iii. **F4.1_Unbooks:** Unaudited returns
 - b. = F1.1401 + F1.1402 + F1.14031 + F1.14032
 2. **f1.1401: F1.1401_US Only** = 24,620 returns
 3. **f1.1402: F.1.1402_US_MNE** = 6,566 returns
 4. **f1.1403: F.1403_FgnCon**
 - a. **f1.14031:** F1.1403_FgnCon_US = 8,932 returns
 - b. **f1.14032:** F.1.1404_FgnConMNE = 2,185 returns
 5. **f1.1410: F1.1410_CCorp100M:** C Corporations \$100M or more = 12,427 returns
 - a. F1.1410: = F2.1410 + F3.1410 + F4.1410
 - i. **F2.1410_100mSEC_10K:** SEC 10 K/Public = 3,288 returns
 - ii. **F3.1410_100mAudited:** Audited = 5,554 returns
 - iii. **F4.1410_100mUnBooks:** Unaudited Books = 3,584 returns
 - b. F1.1410: = F1.1411 + F1.1412 + F1.1413
 - i. **F1.1411_100mUSOnly:** US Only = 5,958 returns
 - ii. **F1.1412_100mUS_MN:** US MNE = 3,291 returns
 - iii. **F1.1413_100mFgnCon:** FrgCntl = 3,177 returns
 - c. F1.1410: = F2.1411 + F2.1412 + F2.1413 + 3.1411 + 3.1412 + 3.1413 + 4.1411 + 4.1412 + 4.1413

- i. By SEC 10 K/Public:
 - 1. **F2.1411_SEC_10K_USOnly:** US Only = 1,296 returns
 - 2. **F2.1412_SEC_10K_US_MNE:** US MNE = 1,914 returns
 - 3. **F2.1413_SEC_10K_FgnCon:** FrgCntl = 78 returns
- ii. By Audited:
 - 1. **F3.1411_Audited_USOnly:** US Only = 3,116 returns
 - 2. **F3.1412_Audited_US_MNE:** US MNE = 1,118 returns
 - 3. **F3.1413_Audited_FgnCon:** FrgCntl = 1,320 returns
- iii. By Unaudited:
 - 1. **F4.1411_UnBooks_USOnly:** US Only = 1,546 returns
 - 2. **F4.1412_UnBooks_US_MNE:** US MNE = 259 returns
 - 3. **F4.1413_UnBooks_FgnCon:** FrgCntl = 1,779 returns

- b. **2009-2013 M-3 MNE DIST tables D31, D32, D37, D38 --Final version for public distribution for:**
 - M3_2009_MNE_DIST_D31_D32_D37_D38,**
 - M3_2010_MNE_DIST_D31_D32_D37_D38,**
 - M3_2011_MNE_DIST_D31_D32_D37_D38,**
 - M3_2012_MNE_DIST_D31_D32_D37_D38,**
 - M3_2013_MNE_DIST_D31_D32_D37_D38**
- i. Tables D31-D32 by MNE status:
 - 1. **D31: MNE by Asset Size and Financl Statemt Type**
 - a. For C, L, PC & S corporations
 - b. 2 Asset Sizes: \$100M or more & \$10M-<\$100M
 - c. By 3 Financial Statement Types:
 - i. SEC 10K/Public
 - ii. Audited
 - iii. Unaudited/Books
 - d. By 4 Multinational Entity (MNE) Status:
 - i. US Only
 - ii. US MNE
 - iii. Foreign Control US
 - iv. Foreign Control US MNE
 - e. By 3 Multinational Entity (MNE) Status:
 - i. US Only
 - ii. US MNE
 - iii. Foreign Control (FC)
 - f. 3 Financial Statement Types:
 - i. By 4 Multinational Entity (MNE) Status
 - ii. Question here
 - 2. **D32: MNE by Industry and Financl Statemt Type**
 - a. For C & S Corporations
 - b. By 3 Major Industry Groups & 3 Financial Statement Types
- ii. Tables D37-D38 by UTP3: For C Corporations
 - 1. **D37: Industry by UTP3 for C-CORPs w/Assets>=\$100mill**
 - a. By Financial Statement Type:
 - i. Sec 10 K/Public
 - ii. Audited
 - iii. Unaudited Books
 - b. By MNE Status:
 - i. FrgCntl: Foreign Control US and MNE
 - ii. By US MNE and US Only
 - c. By UTP3:
 - i. UTP3==0: Does not have UTP filed
 - ii. UTP3==1: Has UTP filed

2. **D38: Size by UTP3 for all C-CORPs:** for 6 asset sizes
 - a. By Financial Statement Type:
 - i. Sec 10 K/Public
 - ii. Audited
 - iii. Unaudited Books
 - b. By MNE Status:
 - i. FrgCntl: Foreign Control US and MNE
 - ii. By US MNE and US Only
 - c. By UTP3:
 - i. UTP3==0: Does not have UTP filed
 - ii. UTP3==1: Has UTP filed

15. SOI CODES AND NAICS CODES FOR THE INDUSTRIES IN 2004-2013 FIRST LOOK DATA DISTRIBUTION TABLE

1. 1. The attached PDF extract pages “SOI Industry Codes 2011 (06.01.16) (1)” through “SOI Industry Codes 2011 (06.01.16) (12)” give the SOI industry codes that have been in effect for all years of the 2004-2013 M-3 First Look data series. We have highlighted in yellow the codes we have used. The codes are NAICS based.
2. Footnote 36 from the 2012 M-3 First Look MNE paper published in Tax Notes December 21, 2015, is like the industry footnote that has appeared in all our papers and identifies how we have grouped the SOI codes into 19 industry groups (20 groups for 2004-2007 when we separately listed agriculture as next to last):
 - a. The industries listed in Table 4A-1, 4A-2, 4B, 4C-1, and 4C-2 are listed in SOI publications in the following industries, major codes and sector codes: Petroleum Refineries: Ind. 324110; Pharmaceuticals: Ind. 325410; Computers/Electronics: Major code 334; Electrical Equipment: Major code 335; Transportation Equipment: Major code 336; Fabricated Metal and Machinery: Major code 332 and 333; Food/ Beverage Mfg: Major code 311 and 312; Other Manufacturing: Major code 313, 315, 316, 321, 322, 323, 325, 326, 327, 331, 337, 339, and Ind.325125; Non-Bank Holding Company: Ind.551112; Bank & Bank Holding Company: Ind.551111, and Major code 521; Securities/Commodities: Major code 523; Other Financial: Major code 522, 524, 525, and sector 53; Trade: Sector code 41; (N) Information: Sector code 51; Utilities: Sector code 22; Transport/Warehousing: Sector code 48; Mining: Sector code 21; Construction: Sector code 23; and Service/Agriculture/Other: the remainder of the industries not listed above.