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**AUTOMATED INQUIRY AND MATCH PROCEDURES**

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**REVISED 10/12/2023 - CHANGE NO. 12-23****[Change Notice 12-23](#)****I. INTRODUCTION**

This section provides procedures to comply with the federally mandated Income and Eligibility Verification System (IEVS). The Income and Eligibility Verification System requires that certain matches be conducted using the social security numbers (SSN's) of each assistance unit member. The Medicaid program also recommends matches in addition to those mandated by IEVS. These matches are conducted to detect and reduce the incidence of fraud, waste, and abuse in the Medicaid program.

**II. POLICY PRINCIPLES**

- A. Each assistance unit member of Medicaid or NCHC must furnish to the county all SSN's which he has used or under which he has received benefits. The assistance unit member or his representative must be informed in writing at application and at each redetermination that these SSN's will be used for matching with other agencies and that this information may affect his eligibility. He must be advised that if he does not wish to participate in the matches, he may withdraw his application or terminate his assistance.**
- B. Matches must be conducted on all a.u. members. In addition, it is recommended that certain matches be conducted on all b.u. members if their SSN's are available and they agree to the matches. The IMC may request non-au, financially responsible individuals to provide their SSN. However, the IMC must inform the individual how the number will be used and that the disclosure is voluntary.**
- C. Take necessary action to send the appropriate notice to the a/r notifying him that his benefits are changed/terminated.**
1. Application  
Refer to [MA-2300 Application](#), for time standards for acting on information received during the application process.
  2. Ongoing  
When a match is found in an ongoing case, the county must take any necessary action within 45 days of the date of the match.
- D. Refer to Volume 1 of the [EIS Manual](#) for instructions on completing inquiries and descriptions of data found.**

### **III. VERIFICATION RECEIVED FROM FEDERALLY FACILITATED MARKETPLACE (FFM)**

#### **A. Local Agency Responsibilities**

Information verified by the FFM meets verification requirements for Medicaid eligibility. When information is verified by the FFM, no further verification for that information is needed.

1. Upon receipt of an application from the FFM, the caseworker will:
  - a. Review the application to determine what information has been verified by the FFM and what verifications are outstanding.
  - b. Make a call to electronic data sources (OVS/TWN) to attempt to verify any missing information prior to contacting the applicant.
2. The agency **must not** pursue, request, or re-verify any information that was previously verified by the FFM prior to authorizing the application.

#### **B. Conflicting Verification Received from FFM**

1. If any information verified by FFM conflicts with information discovered during the application process (i.e., OVS, TWN, etc.), the local agency must **NOT** make changes to the evidence and verifications provided by the FFM.
2. Eligibility must be determined using the verification that was received from the FFM.
3. The caseworker will treat any discrepancies between the FFM verification and verification found as a result of electronic matches as a change of circumstance after the application has been processed. Follow policy in [MA 2340 Change in Circumstances](#).
  - a. Example: The FFM verified an income amount that results in full Medicaid eligibility in a MAGI program, but OVS/TWN returns income that exceeds the FPL for a full MAGI Medicaid program.
  - b. Example: The FFM verified citizen/immigration status, but SSA/SAVE results contradict what FFM verified.
4. Evaluate the impact of the discrepant information post eligibility:
  - a. Determine if continuous coverage applies or if the change results in a lesser benefit, or ineligibility.
  - b. If the a/b is determined to be ineligible for benefits, or if they are found to be eligible for a lesser program, send a DHB-5097 Request for Information to verify the information located in the electronic data source.
  - c. If the a/b is eligible for the same or greater benefit, send an adequate DSS-8110. Follow policy in [MA 2340 Change in Circumstance](#)

## **IV. MATCHES REQUIRED BY IEVS**

### **A. ESC/UI On-Line Inquiry**

1. The Employment Security Commission (ESC) inquiry provides information on an individual's earnings and Unemployment Insurance (UI) benefits.
2. Do the on-line inquiry:
  - a. At application for all a.u. members. A.U. members will be included in the quarterly match at redetermination.
  - b. When an a.u. member reports loss of employment,
  - c. To verify amount and duration of UI benefits. Flag the case to check again when benefits are scheduled to terminate.
3. It is recommended that an on-line inquiry be done at application and review for non-a.u. financially responsible individuals who have provided their SSN and agree to the match.
4. Do an inquiry using all SSN's reported on each member of the a.u. and for b.u. members whose SSN's are available and who have agreed to the match, except for individuals under the age of 16 and individuals who are residents in a nursing facility, to discover leads to possible wages, previous work history, and potential eligibility for UI.
  - a. If the inquiry shows the a.u./b.u. member has wages or UI, compare the place and period of employment or amount of UI shown to the information reported by the a/r. Document your findings on the application/review form.
  - b. Follow up all leads by discussing them with the a/r. If the a/r is potentially eligible for UI, refer him to ESC to apply. If wages are shown for an a.u./b.u. member, contact any employer in the six months prior to the month of application or review interview for employment status and available TPL. Document your findings on the application/review form.
  - c. If the record shows that employment and availability of TPL has already been verified, document on the application/review form that the ESC inquiry was done and take no further action.
  - d. If the wages, UI, or TPL were previously unreported, document the record to substantiate that the inquiry was done and to reflect the results of the match.

## **B. ESC Quarterly Match**

1. The quarterly SSN/ESC & UIB Match Reports are produced through a computer match of the ESC/UI and eligibility files. EIS generates printed reports within one month following the end of the previous quarter. Quarterly reports are also available on NCXPTR (DHRVES EIS SSN/ESC & UIB MATCH) and are available the second week of each quarter for the previous quarter's information. Due to ESC procedures for compiling data, there is a quarter lag in the information received. The match is produced in addition to the on-line inquiry to keep the agency informed of changes between application and review and from review to review.
2. Within 45 days from the date on the match report, complete the appropriate actions outlined below:
  - a. Upon receipt of the printed report and/or NCXPTR quarterly update, check each match against your caseload.
  - b. If the report shows reported employment or UI for the a.u. member, compare the place and period of employment or UI to that in the record.
  - c. If the record shows the employment or UI has already been verified, document the record that the report was checked and take no further action.
  - d. If the record shows that employment or UI was not reported, contact the recipient to determine possibility of overpayment, underpayment or potential fraud. Contact the employer to verify employment and available TPL.
  - e. Document the record to substantiate that the Quarterly ESC Report was checked and the results of the match.

## **C. BENDEX**

1. The BENDEX system is a monthly computer match by SSN's between the public assistance recipient files and SSA records. All recipients with SSN's in EIS will be included in the match.
2. Do an on-line inquiry at application on all a.u. members and b.u. members who have provided their SSN's and agreed to the match. Complete a check using all SSN's reported by the client. Refer to the [EIS Manual, Section 1104](#), for instructions and additional information.

3. If a record is found, verify the a.u./b.u. member's SSN and/or entitlement amount and document the application/review form. To verify information on the BENDEX is correct, use the SOLQ/TPQY procedures outlined in the [EIS Manual, Section 1107](#). Contact SSA ([SSA District Offices](#)) to resolve conflicts between a/r's allegations and the information shown on BENDEX/SDX/SOLQ/TPQY.
4. In addition to the on-line BENDEX, the computer prints an individual BENDEX information sheet identifying the a.u. member and the current status of his SSA benefits. You will only receive a BENDEX sheet on an a.u. member when:
  - a. He first receives Social Security,
  - b. He becomes entitled to an increase or decrease in benefits,
  - c. There is a change in hospital benefits,
  - d. He is entitled to supplemental Medicare Part B insurance,
  - e. There is any other change in SSA's Master Beneficiary Records (MBR).
5. Because the BENDEX sheets indicate a change in the a.u. member's SSA data, the worker must compare this information with the case record each time a BENDEX sheet is received. Any necessary action must be taken within 45 days of the date on the BENDEX sheet, or no later than the next case action or redetermination, whichever is earlier.
  - a. If the record indicates this information has already been reported and verified, document the record and take no further action.
  - b. If the changes were previously unreported, document the record to substantiate that the BENDEX was checked and to reflect the results of the match.

#### **D. SDX**

1. This on-line match provides detailed information about benefits received by SSI recipients. In addition, EIS generates SDX Information Sheets daily to provide current information on changes of address, or other changes in situation. EIS generates SDX Information Sheets for SA, HSF, and also MAABD cases if the individual has a long term care living arrangement code and is SSI.
2. In addition to the on-line SDX, EIS generates an individual SDX information sheet identifying the recipient and the current status of his SSI benefits. You will only receive a SDX sheet when:
  - a. Supplemental Security Income is first approved; or

b. Certain information has changed in his SSI record. Changes that will cause an SDX sheet to be produced are:

- (1) Payee name and address, including a move out of state
- (2) Date of birth
- (3) Living arrangement
- (4) Marital status
- (5) Title II claim number
- (6) SSI gross amount
- (7) SSI assistance amount
- (8) Pay status
- (9) Death date
- (10) Denial code
- (11) PASS (Plan for Achieving Self Support)
- (12) Resource code-house
- (13) Resource code-income producing property
- (14) Resource code-life insurance
- (15) Resource code-vehicle
- (16) Resource code-other
- (17) Countable earned income
- (18) Countable unearned income
- (19) Unearned income information:
  - (a) Type
  - (b) Start
  - (c) Stop
  - (d) Amount
  - (e) Frequency
  - (f) Claim/ID number
- (20) Transaction Record is '5' (Individual moved out of state)

Note: The changed data element will be preceded by an asterisk (\*).

3. Do an on-line inquiry at application for all a.u. members and for b.u. members whose SSN's are available and who have agreed to the match. Use all SSNs reported. Refer to EIS Manual, Section 1105 for instructions and additional information.

- a. For M-AABD cases, the on-line inquiry must be done for all a.u. members and for b.u. members whose SSNs are available and who agree to the match.
- b. For M-AF and related cases, the inquiry must be done if there is an aged, blind, or disabled individual in the b.u.

4. If a record is found, verify the a.u./b.u. member's SSN and/or entitlement amount and document the application/review form. If additional information is needed, and information cannot be found by using the SDX or Bendex, use the SOLQ or TPQY system. SOLQ/TPQY procedures are outlined in the EIS Manual, Section 1107. Use the SSA-1610, Public Assistance Agency Information Request, to resolve conflicts between the client/representative's allegations and the information shown on BENDEX/SDX/SOLQ/TPQY.
5. The on-line SDX is updated quarterly for all SSI recipients and also updated daily with changes received from the daily files.
6. Because the SDX sheets indicate a change in the a.u. member's SSI data, the worker must compare this information with the case record each time an SDX sheet is received. Take any necessary action within 45 days of receipt of the SDX sheet, or no later than the next case action or redetermination, whichever is earlier.

#### **E. SOLQ (State Online Query)**

SOLQ is a method of verifying RSDI and SSI benefits for applicants and recipients of Medicaid. This inquiry reduces the need to refer a/r's to the local SSA offices to obtain benefit verification. SOLQ procedures are outlined in MA-3515, Automated SOLQ Procedures, and EIS Manual, Section 1107.

#### **F. TPQY (Third Party Query)**

The TPQY system is an alternate method of verifying RSDI and SSI benefits. TPQY may be used when the SOLQ system is unavailable or when 40 quarters information for aliens is needed. SSA returns information within 24 to 48 hours. TPQY procedures are outlined in MA-3515, Automated SOLQ Procedures and EIS Manual, Section 1107.

#### **G. BEER (Beneficiary Earnings Exchange Report)**

1. This match identifies recipients who have earnings reported to SSA. This match is run on the third work day of each month.
2. Since BEER data is obtained by Social Security from the IRS, the data must be safeguarded. A central person in the county must receive the BEER report. This person must secure all BEER data in a locked file for retention purposes. This person is to distribute data to IMC's. The IMC's must take any necessary action within 45 days and return the report to the central person as per instructions in the DMA Administrative Letter 16-02 regarding the Security of Internal Revenue Service and Social Security Administration information.

3. Within 45 days from the date on the BEER report, or no later than the next case action or redetermination, whichever is earlier, complete the appropriate actions for income involving self-employment earnings and pensions, outlined below:
  - a. Upon receipt of the BEER report, check each match against your caseload.
  - b. If the record shows that this information has already been verified, document the record that the report was checked and return the report to the central person. Take no further action.
  - c. If the record shows the earnings were not reported, contact the recipient to determine the possibility of overpayment, underpayment or potential fraud. Contact the employer to verify employment and available TPL.
  - d. Document the record to substantiate that the BEER report was checked and the results of the match.

#### **H. IRS Monthly Match**

1. The IRS match is conducted monthly in each aid program/category for pending applicants and newly approved recipients with a valid social security number. (See I. below for information on the yearly match for ongoing recipients.) Monthly “Financial Resource Report” (FRR) match information is mailed to the counties in a hot pink envelope marked confidential. If the a/r’s SSN is not matched, no information is provided on the report. The annual FRR run is normally in July or August of each year.
2. IRS safeguards require that a central person in the county receive IRS data. This person must secure all IRS data in a locked file for retention purposes. ([Refer to DMA Administrative Letter 16-02.](#)) This person is to distribute data to IMCs who must take any necessary action within 45 days and return the list with appropriate responses to the central person as per instructions in the DMA Administrative Letter regarding security of Internal Revenue Service and Social Security Administration information.
3. Counties must ensure that the FRR has been completed.
4. Within 45 days of the date on the report, or no later than the next case action or redetermination, whichever is earlier, complete the appropriate actions outlined below:
  - a. Upon receipt of the report, compare it to case record information.
    - (1) Complete matches showing the codes “A”, “B”, “C”, and “D” within the 45 day time standard.



- (2) Complete multiple matches for individuals with any combination of codes “A,” “B,” “C” and “D” with a “Z” or an “L” code within the 45 day time standard.
- (3) Matches with code “L” only indicate that this match was reported to you in the last annual report or on a monthly report. If there is a QC error with an “L” match and the county has not completed the report within 45 days the error will be county responsible. Also, if there is a QC error with an “L” match and the documentation verifies that the match was unresolved when it was first reported, the error will be county responsibility.

If the value of the resource has changed and causes a QC error, it will be a client or county responsible error. It is the county’s responsibility for assuring all leads are followed up. If actions on all the reports were completed and all matches resolved and you have the documentation to support, these matches may be worked at the next change in situation or review.

- (4) Matches with a code of “Z” may be completed at the next change in situation or review.
- b. If the report shows information that has already been verified, document in the case record that the list was checked and return the report to the central person. Take no further action.
  - c. If the information is not known and there is a current release form (signed within the last 12 months), contact the appropriate agency to verify the information. If a current release form is not on file, contact the recipient and obtain a new signed release form.
  - d. Income reported and investigated in a prior year’s match as well as income from in-state unemployment and prior year’s federal and state refund may be excluded from follow-up.
  - e. Document the eligibility record and the Resource Report to substantiate that the “Resource Report” was checked and the results of the match. The following are suggested codes for the Resource Report (use all codes that are appropriate for each case):

<u>CODE</u>	<u>DESCRIPTION</u>
MR	Information <b>m</b> atched <b>r</b> ecord information
VC	Third party <b>v</b> erification <b>c</b> omplete
VO	Third party <b>v</b> erification <b>o</b> utstanding
CO	<b>C</b> lient notified of verification needed but still <b>o</b> ut standing
NC	Information did <b>n</b> ot <b>c</b> hange benefits
BD	<b>B</b> enefits <b>d</b> eceased - notice sent
BT	<b>B</b> enefits <b>t</b> erminated - notice sent
DR	<b>D</b> ocumented <b>r</b> ecord – action to be taken at next c hange in situation or review

## **I. IRS Yearly Match**

1. The IRS match is conducted yearly in each aid program/category for ongoing recipients with a valid social security number. The yearly “Financial Resource Report” (FRR) match information is mailed to the counties in a hot pink envelope marked confidential. If the a/r’s SSN is not matched, no information is provided on the report.
2. IRS safeguards require that a central person in the county receive IRS data. This person must secure all IRS data in a locked file for retention purposes. This person is to distribute data to IMCs. The IMC must take any necessary action within 45 days and return the list with appropriate responses to the central person as per instructions in [DMA Administrative Letter 16-02](#) regarding security of Internal Revenue Service and Social Security Administration information.
3. Counties must ensure that the FRR has been completed.
4. Within 45 days of the date on the report, or no later than the next case action or redetermination, whichever is earlier, complete the appropriate actions outlined below:
  - a. Upon receipt of the report, compare it to case record information.
    - (1) Complete matches showing the codes “A”, “B”, “C” and “D” within the 45 day time standard.

- (2) Complete multiple matches for individuals with any combination of codes “A,””B”, “C” and “D” with a “Z” or an “L” code within the 45 day time standard.
- (3) Matches with code “L” only indicate that this match was reported to you in the last annual report or on a monthly report. If there is a QC error with an “L” match and the county has not completed the report within 45 days the error will be county responsibility. Also, if there is a QC error with an “L” match and the documentation verifies that the match was unresolved when it was first reported, the error will be county responsibility. If the value of the resource has changed and causes a QC error, it will be a client or county responsible error. It is the county’s responsibility for assuring all leads are followed up.

If actions on all the reports were completed and all matches resolved and you have the documentation to support, these matches may be worked at the next change in situation or review.

- (4) Matches with a code of “Z” may be completed at the next change in situation or review.
- b. If the report shows information that has already been verified, document in the case record that the list was checked and return the report to the central person. Take no further action.
  - c. If the information has not been previously reported, attempt to obtain the information from the client. Follow the procedures in the [DMA Administrative Letter 16-02](#) regarding security of Internal Revenue Service and Social Security Administration information.
  - d. Income reported and investigated in a prior year’s match as well as income from in-state unemployment and prior year’s federal and state tax refund may be excluded from follow-up.
  - e. Document the eligibility record and the Resource Report to substantiate that the “Resource Report” was checked and the results of the match. Refer to III.H.4.e. above for suggested codes to document the cases.
  - f. Resource Types

See VI. below for a list of resource types and descriptions.

## **V. OTHER MATCHES**

### **A. MCI**

The Master Client Index (MCI stores information about individuals who have applied for or received benefits for services in the three automated program systems-EIS, Food Stamp Information System (FSIS), and Automated Collection and Tracking System (ACTS). Use MCI to determine any other programs in which a recipient may be participating.

MCI will also reflect up to 5 SSN's that have not been validated by SSA. Research MCI on each a.u./b.u. member to obtain SSN's for matching.

Invalidated SSN's will be sent monthly to SSA until discrepancies are resolved. Validation codes will be shown in the system.

### **B. DOT**

This inquiry is required to obtain leads on motor vehicle ownership.

For M-AABD cases, do an inquiry for all a.u./b.u. members at application and redetermination.

### **C. Common Name Database**

When an individual applies for assistance, always complete Name Search for all individuals included in the a.u./b.u. An inquiry for all the names the person has ever used is required. If the SSN is available, always include it in your search criteria.

Follow procedures in [EIS Manual, Section 1056, Common Name Data Base](#), for identifying individuals previously assigned Individual ID's. These procedures prevent assignment of duplicate IDs and issuance of duplicate benefits to the same individual.

When multiple IDs are discovered, contact the Division of Medical Assistance, Claims Analysis Unit, at (919) 855-4045 for resolution.

Only one Individual ID is assigned to an individual for his lifetime even though he may receive benefits under more than one Case ID. The Name Search function is used to assign Individual IDs if no match is found.

## VI. FRR RESOURCE TYPES AND DESCRIPTIONS

The following are resource types and descriptions that may appear on the annual report.

<b><u>FRR RESOURCES:</u></b>	<b><u>RESOURCE TYPE DESCRIPTION:</u></b>
ADWINIDWG	Additional Winnings Or Identical Wagers: Income from identical wagers on horse racing, dog racing, state lottery, keno, casino type bingo, slot machines, jai alai, etc. (Reported on Form W-2-G.)
AGGPROFLOS	Aggregate Profit And Loss: Total profit or loss from regulated futures or foreign currencies contracts. (Reported on Form 1099-B.)
AGRISUBS	Agricultural Subsidies: Agricultural subsidy payments. (Reported on Form 1099-G.)
BUSINCOME	Business Income and Other Nonpassive Income: Beneficiary's share of annuities, royalties, or any other income not subject to passive activity limitation. (Reported on Form 1041-K1.)
CAPGAINS	Capital Gains: Amount of total capital gain distributions (long-term). (Reported on Form 1099-DIV.)
CAPGNBSNST	Section 1202 Gain: Any amount of capital gains (IND23) that is section 1202 gain from certain qualified small business stock. (Reported on Form 1099-DIC.)
CAPGNRLPRO	Unrecaptured Section 1250 Gain: Any amount of capital gains (IND23) that is section 1250 gain from certain depreciable real property. (Reported on Form 1099-DIV.)
CAPRATEGN	28% Rate Gain: Any amount of capital gains (IND23) that is 28% rate gain. (Reported on Form 1099-DIV.)
CASHREC	Cash Received (may be negative amount) (Reported on Form 1099- CAP)
CSHLIQDIST	Cash Liquidation Distribution: Amount of cash distributed as part of a corporation's partial or complete liquidation. (Reported on Form 1099-DIV.)
DISCONTMSA	Earnings on Distributive Excess Contributions: (Reported on Form 1099-MSA.)

**FRR RESOURCES:****RESOURCE TYPE DESCRIPTION:**

DIVIDENDS	Dividends: Distribution of cash, stock, or other property from a partnership, estate, or trust or merchandise received as a shareholder, such as a mutual fund. (Reported on Forms 1065-K1, 1041-K, 1120S- K1 and 1099-DIV)
GROSDISLTC	Gross Benefits-LTC: Distribution from Long Term Care Insurance Contracts. (Reported on Form 1099-LTC)
GROPENSDIS	Gross Pension Distribution: Total amount of distribution from pensions (including disability), profit-sharing plans, retirement plans, employee savings plans and/or annuities before income tax or other deductions are withheld. Includes premiums paid by a trustee or custodian for current life or other insurance protection, or IRA or SEP distributions; savings bonds distributed from a pension plan; death benefit payments; and death payments made by employers that are not part of a plan. In the case of a distribution representing CDs, the net amount is reported. (Reported on Form 1099-R.)
GROSDISMSA	Gross Benefits (Reported on Form 1099-MSA.)
GROSWINING	Gross Winnings: Income as a result of wagers on horse racing, dog racing, state lottery, keno, casino type bingo, slot machines, jai alai, etc. (Reported on a Form W-2-G)
GURANTDPAY	Guaranteed Payments: Partner's share of income for services. (Reported on Form 1065-K1)
INTEREST	Interest: Income from or credited to: accounts (including certificates of deposits and money market accounts) with banks, credit unions, and savings and loan associations; building and loan accounts; bank deposits, accumulated dividends paid by life insurance companies; delayed death benefits paid by life insurance companies accrued to a REMIC regular interest holder or paid to a CDO holder; notes, loans, and mortgages; tax refunds; insurance companies if paid or credited on dividends left with the company; bonds and debentures; also arbitrage bonds issued by State and local governments after October 9, 1969; gain on the disposition of certain market discount bonds to the extent of the accrued market discount; the difference between the stated redemption price at maturity and the issue price of a debt instrument (e.g., stock, bond, or promissory note);

**FRR RESOURCES:****RESOURCE TYPE DESCRIPTION:**

INTEREST(cont.)	U.S. treasury bills, notes and bonds; U.S. savings bonds which includes total interest when bond is cashed or when bond reaches maturity and no longer earns interest; or yearly increase in the bond(s)' value. (Reported on Forms 1041-K1, 1065-K1, 1120S-K1, 1099-INT, and 1099-OID)
LGCAPGAINS	Long Term Capital Gains: Income or loss from partnership of more than one year or from sales and exchanges of capital assets, stocks, bonds, etc., or real estate held when the time period was more than one year, or income from installment sales, like-kind exchanges and/or other partnerships and fiduciaries of more than one year. (Reported on Forms 1041-K1, 1065-K1 and 1120S-K1)
LTCDTHBEN	Accelerated Death Benefits paid. (Reported on Form 1099-LTC)
MEDPYMTS	Medical Payments: Payments made in the course of trade or business to each physician or other supplier or provider of medical or health care services, including payments made by medical and health care insurers under health, accident, and sickness insurance programs. (Reported on Form 1099-MISC.)
NONCSHLIQD	Noncash Liquidation Distribution: Fair market value (at time of distribution) of non-cash distributions made as part of a corporation's partial or complete liquidation. (Reported on Form 1099-DIV.)
NONPATRDIV	Nonpatronage Dividends: Cash, written notice of allocation or other property distribution by a farmers' cooperative. (Reported on Form 1099-PATR)
NONTAXDIST	Nontaxable Distribution: Amount of nontaxable distribution. (Reported on Form 1099-DIV.)
ORDDIVID	Ordinary Dividend: Amount of ordinary dividends, including those net short-term capital gains from mutual funds, and other distributions on stock. (Reported on Form 1099-DIV.)
ORDINCOME	Ordinary Income: Individual's pro rata share of ordinary income, loss, deductions, credits, and other information from corporate activities or from trade or business activities of a partnership. (Reported on Forms 1120S-K1 and 1065-K1)

**FRR RESOURCES:****RESOURCE TYPE DESCRIPTION:**

ORIGISSDSC	Original Issue Discount: The difference between the issue price of a debt instrument (e.g., stock, bond, or promissory note) and the stated redemption price at maturity. (Reported on Form 1099-OID)
ORIGISSTRE	Original Issue Discount of Treasury Obligations: Amount of OID on U.S. Treasury obligation for the part of the year it was owned by the record holder. (Reported on Form 1099-OID)
OTHRENTAL	Other Rental: Income or loss activity in which partner did not materially participate or net income or loss from other rental activity in which shareholder did not materially participate. (Reported on Forms 1065-K1 and 1120S-K1)
OTHRINCOME	Other Income: Income not reportable in other boxes on form: e.g., prizes and awards, punitive damages, deceased employee's wages paid to estate, or beneficiary. (Reported on Form 1099-MISC.)
OTHTAXINC	Other Income: Actuarial value of annuity contract or retirement bond, retirement account exchange, or death benefit payment that is part of a lump-sum distribution. (Reported on Form 1099-R.)
PASSINCOME	Passive Income: Rental income from trade or business activities in which beneficiary did not materially participate. (Reported on Form 1041-K1)
PATRDIV	Patronage Dividends: Cash, written notice of allocation, or other property distributed by a farmer's cooperative. (Reported on Form 1099-PATR)
PRIORYRRFD	Prior Year Refund: Refunds, credits, or offsets of State or local income tax. (Reported on Form 1099-G.)
PROFITLOSS	Realized Profit Or Loss: Profit or loss realized on closed regulated futures or foreign currency contracts. (Reported on Form 1099-B.)
PROPRECFMV	Fair Market Value of Property Received (may be negative amount). (Reported on Form 1099-CAP.)
QUALTUITIO	Earnings: Earnings part of qualified tuition program payments made to the designated beneficiary or account owner. Qualified tuition program includes programs established and maintained by private eligible educational institutions. (Reported on Form 1099-Q.)



**FRR RESOURCES:****RESOURCE TYPE DESCRIPTION:**

REALESTATE	Real Estate: Income (loss) from activity in which shareholder or partner did not materially participate. (Reported on Forms 1065-K1 and 1120S-K1)
REALESTSAL	Real Estate Sales: Gross proceeds from sale or exchange of real estate. (Reported on Form 1099-S.)
REDMPTALLO	Redemption Amount: Value of written notice of allocation issued as patronage dividends. (Reported on Form 1099-PATR)
RENTS	Rents: Income received as rents; e.g. owner of housing project, real estate rentals for office space, machine rentals, and pasture rentals. (Reported on Form 1099-MISC)
ROYALTIES	Royalties: Income from oil, gas mineral properties, copyrights, and patents. (Reported on Forms 1065-K1, 1120S-K1, and 1099-MISC)
SAVINGBOND	Savings Bonds: Interest paid on U.S. savings bonds, treasury bills, treasury bonds, and treasury notes. (Reported on Form 1099-INT.)
SHCAPGAINS	Short Term Capital Gains: Income or loss from partnership of less than one year, or income from installment like-kind exchanges and/or other partnerships and fiduciaries of less than one year, or income from sales and exchanges of capital assets, stocks, bonds, etc. and real estate held for less than one year. (Reported on Forms 1041-K1, 1065-K1 and 1120S-K1)
SSA BEN PD	Total Benefits Paid: Gross amount of benefits the individual is entitled to for the current tax year. This amount is prior to subtracting the amount of any benefit checks returned, adjustments for disability payments, work, overpayments, and/or cash repayments. (Reported on Form SSA-1099)
STCKRECFMV	Fair market Value of Stock Received (may be negative amount) (Reported on Form 1099-CAP.)
STCKSBNDS	Stocks And Bonds: Gross proceeds from disposition of securities (including short sales), commodities, or forward contracts. (Reported on Form 1099-B.)

**FRR RESOURCES:**

**RESOURCE TYPE DESCRIPTION:**

SUBPAYMENT	Substitute Payments For Dividends: Total payments received by a broker on behalf of a taxpayer in lieu of dividends or interest as a result of a transfer of a taxpayer's securities for use in a short sale. (Reported on Form 1099-MISC.)
TXBL STUIT	Taxable State Tuition
UNEMPCOMP	Unemployment Compensation: Payments of unemployment compensation including Railroad Retirement Board payments. (Reported on Form 1099-G.)
UNREALAPPR	Unrealized Appreciation: Portion of distribution that represents net unrealized appreciation in securities of the employer corporation (or subsidiary or parent corporation) attributable to employee contributions. (Reported on Form 1099-R.)
UNREALPRLO	Unrealized Profit Or Loss: Unrealized profit or loss on open contracts held on account but considered sold as of year-end (may be negative amount). (Reported on Form 1099-B.)
UNTRETALLO	Retained Allocations: Cash, per-unit retail certificates, and other property distributed by a cooperative. (Reported on Form 1099-PATR)