

FINANCIAL RESOURCES REPORT CODES

- Codes that require follow-up action.

FRR Codes	FRR Types	FRR Description
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 W2-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	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 gross distribution reported as a profit from a stock holding. Reported on Form 1099-DIV.
CAPGNBSNST	Section 1202 Gain	Any amount of capital gains (IND23) that is Section 1250 gain from certain qualified small business stock. Reported on Form 1099-DIV.
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.
CSHLIQDIST	Cash Liquidation Distribution	Amount distributed as part of a corporation's partial or complete liquidation. Reported on Form 1099-DIV.
DISCONTMSA	Medical Savings Account Earnings	Earnings on Distributive Excess Contributions. Reported on Form 1099-MSA.
• DIVIDENDS	Dividends	Distribution of cash, stock, or other property from a partnership, estate, trust, or merchandise as a shareholder, such as a mutual fund. Reported on Forms 1065-K1, 1041-K1, and 1120S-K1.
GRODISLTC	Benefits from Long-Term Care Insurance Contracts	Gross benefits from distribution of Long-Term Care Insurance Contracts. Reported on Form 1099-LTC.
GROSDISMSA	Benefits from Medical Savings Account	Gross benefits from distribution of Medical Savings Accounts. Reported on Form 1099-R.

Figure 160-1

FRR Codes	FRR Types	FRR Description
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 CD's, the net amount is reported. Reported on Form 1099-R.
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 Form W2-G.
GUARANTDPAY	Guaranteed Payments	Partner's share of income for services. Reported on Form 1065-K1.
<ul style="list-style-type: none"> • INTEREST 	Interest	<p>Interest income from or credited to:</p> <ul style="list-style-type: none"> - 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 benefits paid by life insurance companies; - Notes, loans, and mortgages; - Tax refunds; - Insurance companies if paid or credited on dividends left with the company; - Bonds and debentures (including 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); and - U.S. Treasury bills, notes, and bonds. U.S. savings bonds which includes total interest when bond is cashed, when the bond reaches maturity and no longer earns interest, or the yearly increase in the bond's value. Reported on Forms 1065-K1, 1041-K1, 1120S-K1, 1099-INT, and 1099-OID.

Figure 160-1

FRR Codes	FRR Types	FRR Description
LGCAPGAINS	Long Term Capital Gains	Income or loss from partnership or from sales and exchanges of capital assets, stocks, bonds, etc., or real estate held when the time period was more than one year. Reported on Forms 1041-K1, 1065-K1, and 1120S-K1.
LTCDBEN	Death Benefits – Long-Term Care	Accelerated Death Benefits paid from Long-Term Care Insurance Contracts. Reported on Form 1099-LTC.
NONCSHLIQD	Non-Cash 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	Non-Patronage Dividends	Cash, written notice of allocation, or other property distributed by a farmers' cooperative. Reported on Form 1099-PATR.
NONTAXDIST	Non-Taxable Distribution	Amount of gross distribution not counted as taxable income. Reported on Form 1099-DIV.
ORDIDIVID	Ordinary Dividend	Amount of gross distribution reported as ordinary dividend. Reported on Form 1099-DIV.
ORDINCOME	Ordinary Income	Individual's share of ordinary income, loss, deductions, credits, and other information from corporate activities or from business activities of a partnership. Reported on Forms 1120S-K1 and 1065-K1.
ORIGISSDSC	Original Issue Discount	The difference between the issue price of a debt instrument (e.g., stock or bond or promissory note) and the stated redemption price at maturity. Reported on Form 1099-OID.
OTHRENTAL	Other Rental	Income or loss activity in which individual did not materially participate. Reported on Forms 1065-K1 and 1120S-K1.
OTHINCOME	Other Income	Income not reported 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.
● OHTAXINC	Other Taxable 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 cooperative. Reported on Form 1099-PATR.
● PRIORYRFD	Prior Year State/Local Tax Refund	Refunds, credits, or off-sets of State or local income. Reported on Form 1099-G.

Figure 160-1

PROFITLOSS	Profit or Loss	Profit or loss realized on closed regulated futures or foreign currencies contracts. Reported on Form 1099-B.
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 Allocation	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 or from sales and exchanges of capital assets, stocks, etc., and real estate held for less than one year. Reported on Forms 1041-K1, 1065-K1, and 1120S-K1.
• STCKSBNDS	Stocks and Bonds	Gross proceeds from disposition of securities (including short sales), commodities, or forward contracts. Reported on Form 1099-B.
SUBPAYMENT	Substitute Payment 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.
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.
UNTRETALLO	Retained Allocations	Cash, per-unit retail certificates, and other property distributed by a cooperative. Reported on Form 1099-PATR.

Figure 160-1