2. Value Codes	J=\$15,000 or less	K =\$15,001 - \$50,000	L=\$50,001 - \$100,000	M =\$100,001 - \$250,000	
(See Columns C1 and D3)	N=\$250,001 - \$500,000	O =\$500,001 - \$1,000,000	P1 =\$1,000,001 - \$5,000,000	P2 =\$5,000,001 - \$25,000,000	
	P3 -\$25,000,001 - \$50,000,000		P4 -More than \$50,000,000		
3. Value Method Codes	Q =Appraisal	R =Cost (Real Estate Only)	S =Assessment	T =Cash Market	
(See Column C2)	U-Book Value	V =Other	W -Estimated		

C=\$2,501 - \$5,000

D=\$5,001 - \$15,000

E=\$15,001 - \$50,000

B =\$1,001 - \$2,500

1. Income Gain Codes:

A =\$1,000 or less