

Attachment "B"

920260-TL

Request for  
Confidential  
Classification

Staff's 18<sup>th</sup> P.O.D.

Item 174

Non-proprietary

02/01/93

DOCUMENT NUMBER - DATE

01412 FEB 48

FFSC-RECORDS/REPORTING

### Schedule L Balance Sheets

#### Assets

- 5 Cash
- 6 Trade notes and accounts receivable
- 7 a Less allowance for bad debts
- 8 3 Inventories
- 9 4 Federal and state government obligations
- 10 5 Other current assets (attach schedule)
- 11 6 Loans to stockholders
- 12 7 Mortgage and real estate loans
- 13 8 Other investments (attach schedule)
- 14 9 Buildings and other depreciable assets
- 15 a Less accumulated depreciation
- 16 10 Depletable assets
- 17 a Less accumulated depletion
- 18 11 Land (net of any amortization)
- 19 12 Intangible assets (amortizable only)
- 20 a Less accumulated amortization
- 21 13 Other assets (attach schedule)
- 22 14 Total assets

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
5 Cash				
6 Trade notes and accounts receivable				
7 a Less allowance for bad debts				
8 3 Inventories				
9 4 Federal and state government obligations				
10 5 Other current assets (attach schedule)	SEE STMT. 6			
11 6 Loans to stockholders				
12 7 Mortgage and real estate loans				
13 8 Other investments (attach schedule)	SEE STMT. 6			
14 9 Buildings and other depreciable assets				
15 a Less accumulated depreciation				
16 10 Depletable assets				
17 a Less accumulated depletion				
18 11 Land (net of any amortization)				
19 12 Intangible assets (amortizable only)				
20 a Less accumulated amortization				
21 13 Other assets (attach schedule)	SEE STMT. 6			
22 14 Total assets				
23 Liabilities and Stockholders' Equity				
24 15 Accounts payable				
25 16 Mortgages, notes, bonds payable in less than 1 year				
26 17 Other current liabilities (attach schedule)	SEE STMT. 7			
27 18 Loans from Stockholders				
28 19 Mortgages, notes, bonds payable in 1 year or more				
29 20 Other liabilities (attach schedule)	SEE STMT. 8			
30 Capital stock: a preferred stock				
31 b common stock				
32 Paid-in or capital surplus				
33 23 Retained earnings—Appropriated (attach schedule)				
34 24 Retained earnings—Unappropriated				
35 25 Less cost of treasury stock				
36 26 Total liabilities and stockholders' equity				

### 37 Schedule M-1 Reconciliation of Income per Books With Income per Return (You are not required to complete this schedule if the total assets on line 14, column (d), of Schedule L are less than \$25,000.)

39 1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
40 2 Federal income tax		a Tax-exempt interest \$	SEE STMT. 11
41 3 Excess of capital losses over capital gains			
42 4 Income subject to tax not recorded on books this year (itemize):		8 Deductions in this tax return not charged against book income this year (itemize)	
43		a Depreciation \$	
44 SEE STATEMENT 9		b Contributions carryover \$	SEE STMT. 12
45 5 Expenses recorded on books this year not deducted in this return (itemize):			
46 a Depreciation \$		9 Total of lines 7 and 8	
47 b Contributions carryover \$		10 Income (line 28, page 1) - line 6 less line 9	
48 c Travel \$			
49 and Entertainment			
50	SEE STMT. 10		
51			
52			
53 6 Total of lines 1 through 5			

### 54 Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 24, Schedule L) (You are not required to complete this schedule if the total assets on line 14, column (d), of Schedule L, are less than \$25,000.)

56 Balance at beginning of year Stmt. 27		5 Distributions: a Cash	
57 at income per books		b Stock	
58 Other increases (itemize):		c Property	
59		6 Other decreases (itemize)	
60			
61 SEE STATEMENT 13		7 Total of lines 5 and 6	
62 4 Total of lines 1, 2, and 3		8 Balance at end of year (line 4 less line 7)	

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Tax Year Ended 12/31/88

Statement 9  
58-1533433

Form 1120 Page 4 Schedules

Schedule M-1 Taxable Income not Recorded on Books (Line 4)

<sup>A</sup> Description <sup>B</sup> Amount

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9 ADV PMTS FOR SALES OF MNT REPAIR CONTRACTS  
10 SERVICE CONTRACT REVENUE  
11 OTHER INCOME  
12 PRE-CONSOLIDATION INCOME  
13 WARRANTY INCOME  
14 INCOME FROM BARTER CREDIT RECVBLE  
15 DIVIDENDS  
16 INTEREST FROM FEDERAL RAR  
17 INTEREST INCOME  
18 EQUITY SALES/INTEREST INCOME  
19 BOOK SALES/TAX LEASES-RENTALS  
20 GAIN/LOSS ON DISPOSITION OF PROPERTY  
21 RATABLE RECOV-LEASED PROP ITC PASS-THRU  
22 PARTNERSHIP INCOME OR LOSS  
23 RESTORAL OF DEFERRED GAIN ON INTERCO TRANS  
24 DEFERRED INTERCO TRANSACTION  
25 RESTORAL OF ELIM GAIN ON DISP OF PROPERTY  
26 INTERCOMPANY GAIN/LOSS - ASI  
27 PROPERTY TAXES REFUNDED IN CUR YR NOT BKD  
28 AMORTIZATION OF BAD DEBT RESERVE - 481 ADJ  
29 AMORTIZATION OF SEC. 481(a) INVENTORY RES  
30 AMORTIZATION OF 481 ADJ - ACCOUNTING CHANGE  
31 VACATION PAY ACCRUAL - 481 ADJ  
32 LUXURY AUTO ADD BACK  
33 AMORTIZATION OF BOND PREMIUM-1968 REORG  
34 INSTALLMENT SALES

35 Total

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**PROPRIETARY**

F01B18Z 00139

F01A14Z 001266

999 08/21/89  
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ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/88

Statement 10  
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Form 1120 Page 4 Schedules

## Schedule M-1 Other Expenses Recorded on Books not Deducted (Line 5)

Schedule M Number	Description A	Amount B
10	0501A WARRANTY RESERVE	
11	0502C INVENTORY ADJUSTMENT	
12	0502D BOOK SALES/TAX LEASES - COST OF SALES	
13	0502E INVENTORY CAPITALIZATION	
14	0502F SEC 263A EXP CAPITALIZED ON SELF CONST. ASSET	
15	0502G SEC 263A PROCUREMENT	
16	0510A SIPP/VIPP ACCRUALS	
17	0511A INTERCOMPANY TRANSACTION	
18	0511B LOSS ON FIXED ASSET TRANSFER	
19	0512A DEFERRED COMP - BOARD OF DIRECTORS	
20	0512B DEFERRED COMPENSATION PLAN ACCRUALS	
21	0512C DEFERRED DIRECTOR'S FEE ACCRUALS	
22	0512D EMP COMP PLAN ACCRUAL CHG'D TO DEPARTMENTS	
23	0512F DEFERRED COMPENSATION - RTOC	
24	0513A VACATION PAY ACCRUALS	
25	0513B VACATION PAYMENTS CHG'D TO DEPARTMENTS	
26	0515A BAD DEBTS RESERVE	
27	0515B BAD DEBTS OF POLITICAL PARTIES	
28	0516A NONDEDUCTIBLE RESERVES	
29	0517A STATE INCOME TAXES	
30	0517D FICA TAXES ON DEFERRED COMPENSATION	
31	0517E PROP TAXES CLAIMED ON A LIEN DATE BASIS	
32	0517F PROPERTY TAXES CAPITALIZED	
33	0517H DEFERRED STATE INCOME TAXES	
34	0517I STATE PROPERTY TAX AUDIT CLAIM	
35	0518A INTEREST ACCRUED NOT CURRENTLY DEDUCTIBLE	
36	0518C INTEREST CAPITALIZED UNDER SECTION 266	
37	0518D INTEREST ON DEFERRED COMP PLANS	
38	0518E INTEREST ON CAPITALIZED LEASES	
39	0518H INTEREST ON FED TAX DEFICIENCY-GA AD-VALOREM	
40	0519A CONTRIBUTIONS	
41	0519B DIFF IN TX AND BK VALUE OF CONTRIB PROP	
42	0520A BOOK DEPRECIATION	
43	0520B BOOK IN EXCESS OF TAX DEPRECIATION	
44	0520D MOTOR VEHICLE BOOK DEPR. CHG'D TO MAINT	
45	0520E BOOK DEPRECIATION ON BOOK LEASES	
46	0521A SOFTWARE CAPITALIZED UNDER REV PROC 69-21	
47	0521B ORGANIZATIONAL COSTS CAPITALIZED	
48	0521C ASSETS-EXPENSED PER BOOKS/CAPIT FOR TAX	
49	0521D START UP COSTS CAPITALIZED	
50	0522B AMORTIZATION OF BOND CALL EXP	
51	0522C AMORTIZATION OF GOODWILL	

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Statement 10  
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Form 1120 Page 4 Schedules

Schedule M-1 Other Expenses Recorded on Books not Deducted (Line 5)

Schedule M Number	Description A	Amount B
10	0522D AMORTIZATION OF SOFTWARE COSTS	
11	0522E AMORTIZATION OF CUSTOMER LISTS & NONCOMPETES	
12	0522F AMORTIZATION OF EQUAL ACCESS	
13	0524B BSSP LOADINGS ON DEFERRED COMPENSATION	
14	0524C GROUP LIFE PLAN LOADINGS ON DEF COMP	
15	0524H SUPPLEMENTAL EXEC RETIRE PLAN - SERP	
16	0524I TERMINATION PAYMENT ACCRUALS	
17	0524J SUPPLEMENTAL INCOME PROTECTION PLAN	
18	0524K SFAS 87 PENSION EXPENSE	
19	0525A DEDUCTION FOR ESOP CREDIT RECAPTURE	
20	0525C INDIVIDUAL INCENTIVE AWARDS	
21	0525D EMPLOYEE BENEFITS	
22	0525E GIFTS TO EMPLOYEES > \$25	
23	0526A PAC EXPENSES	
24	0527A ENTERTAINMENT EXPENSES	
25	0527B TRAVEL EXPENSE - EMPLOYEE	
26	0527C TRAVEL EXPENSE - SPOUSE	
27	0527E IRC SECT 274 MEAL & ENT EXPENSE DISALLOWANCE	
28	0528A MEMBERSHIP FEES AND/OR DUES	
29	0529A EXPENSES UNDER SECTION 461	
30	0530A EEOC LAWSUITS NOT CURRENTLY DEDUCTIBLE	
31	0534B LIFE INSURANCE	
32	0534C PREMIUMS ON KEY MAN LIFE INSURANCE	
33	0535C CONTINGENCY LIABILITY NOT CURRENTLY DEDUCTIBLE	
34	0537A OTHER NONDEDUCTIBLE EXPENSES	
35	0540A TRADEMARK COSTS	
36	0541B ACQUISITION COSTS	
37	0542C SUBSIDIARIES' EXPENSES INCURRED BY PARENT	
38	0545A FINES AND PENALTIES	
39	0545B STATE PENALTY	
40	0546A RENTAL RESERVE	
41	0547A CAPITAL TO EXPENSE SHIFT	
42	0561A DISALLOWANCE OF AIRCRAFT ENGINE OVERHAUL	

43 Total

**PROPRIETARY**

FO1B18Z 00141

FO1A14Z 001268

999 08/17/89  
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ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/88

Statement 11  
58-1533433

Form 1120 Page 4 Schedules

Schedule M-1 Income on Books not Included in Return (Line 7)

A Description	B Amount
9 GIFT-CERT. REDEMPT. REPORTED IN PRIOR YR	
10 DEPARTMENT OF ENERGY LUMP SUM PAYMENT	
11 CONTRIBUTION OF CAPITAL	
12 INCOME NOT CURRENTLY TAXABLE	
13 NONTAXABLE RETURN OF CAPITAL	
14 INCOME FROM PRIOR YR PERCENT OF COMPLETION CO	
15 DIRECTORY ADVERTISING / SALES	
16 POTENTIAL REFUNDS LIABILITY	
17 DIVIDENDS	
18 INTEREST NOT CURRENTLY TAXABLE	
19 BOOK SALES/TAX LEASES - INTEREST INCOME	
20 GAIN/LOSS ON SALE OF PROPERTY	
21 PERCENT OF COMPLETION CONTRACT INCOME	
22 PARTNERSHIP INCOME/LOSS	
23 INTERCOMPANY REVENUE/EXPENSE	
24 DEFERRED INTERCOMPANY PROFIT/LOSS	
25 SUBSIDIARIES' EQUITY EARNINGS	
26 STATE INCOME TAXES ACCRUED	
27 INTEREST ACCRUED	
28 TAX EXEMPT INTEREST	
29 INTEREST CHARGED DURING CONSTRUCTION	
30 INTEREST INCOME	
31 BOOK SALES/TAX LEASES - SALES REVENUE	
32 FOREIGN CURRENCY GAIN /LOSS	
33 CURRENCY SWAP ADJUSTMENT	
34 CONTRIBUTIONS TO CAPITAL	
35 INCOME EFFECT OF JURISDICTIONAL DIFFERENCES	
36 RESERVE REDUCTION FOR RESERVE DEFICIENCY	
37 Total	

**PROPRIETARY**

FO1B18Z 00142

FO1A14Z 001269

999 08/21/89  
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Statement 12  
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Form 1120 Page 4 Schedules

Schedule M-1 Deductions not Charged against Book Income (Line 8)

Schedule M Number	Description A	Amount B
10	0802E REV OF INVENTORY CAPITALIZATION	
11	0802F WARRANTY EXPENSE	
12	0804A DIVIDENDS ON ESOP STOCK	
13	0808A GAIN/LOSS ON PROPERTY DISPOSITIONS	
14	0808B FOREIGN CURRENCY GAIN OR LOSS	
15	0810A PARTNERSHIP INCOME/LOSS	
16	0811A DEFERRED INTERCOMPANY TRANSACTION	
17	0811B INTERCOMPANY TRANSACTION	
18	0812A DEFERRED COMP - DIRECTOR'S FEES PAID	
19	0812B DEFERRED COMPENSATION PAID	
20	0813A VACATION PAY ACCRUAL	
21	0814A MAINTENANCE EXP RELATED PRIOR YR ITC	
22	0816A RENT EXPENSE	
23	0816B OPERATING LEASE	
24	0816C EQUITY SALES/RENT EXPENSE	
25	0816D MOTOR VEHICLE LEASE PAYMENT CAPITALIZED	
26 08	0817A STATE INCOME TAXES	
27 08	0817C EMPLOYMENT/OTHER TAXES CAPITALIZED ON BOOKS	
28	0817D FICA LOADINGS ON DEFERRED COMP	
29	0817E PROP TAXES CLAIMED ON A LIEN DATE BASIS	
30	0817G SUPERFUND TAX	
31	0817I REVERSAL DEFERRED STATE INCOME TAX	
32	0818C INTEREST PAID ON DEFERRED COMPENSATION	
33	0818E BOOK SALES/TAX LEASES - INTEREST EXPENSE	
34	0818F EQUITY SALES/INTEREST EXPENSE	
35	0818I INTEREST EXP - OTHER	
36	0819A CONTRIBUTIONS	
37	0819B CONTRIBUTIONS OF PROPERTY	
38	0820A TAX DEPRECIATION	
39	0820B TAX IN EXCESS OF BOOK DEPRECIATION	
40	0822A AMORTIZATION OF SOFTWARE COST	
41	0822B AMORTIZATION OF SEC 195 START-UP COSTS	
42	0822C AMORT OF ORGANIZATION COSTS	
43	0822D AMORT OF TRADEMARK AND/OR PATENT EXP	
44	0822E AMORTIZATION OF CONST PERIOD PROPERTY TAX	
45	0822G AMORTIZATION OF SECTION 189 INTEREST	
46	0822H AMORTIZATION OF SECTION 189 TAXES	
47	0822I AMORTIZATION OF BOND PREMIUM-1968 REORG.	
48	0822J AMORTIZATION OF ASD FORMATION COSTS	
49	0822L AMORTIZATION OF CUSTOMER LIST	
50	0822M AMORTIZATION OF DEBT ISSUANCE COSTS	
51	0822N AMORTIZATION OF NON-COMP AGREEMENT	

F01B18Z 00143

F01A14Z 001270

999 09/15/89  
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x Year Ended 12/31/88

Statement 12  
58-1533433

Form 1120 Page 4 Schedules

Schedule M-1 Deductions not Charged against Book Income (Line 8)

Schedule M Number	Description A	Amount B
10	0824A POST-RETIREMENT BENEFITS	
11	0824B BSSP LOADINGS ASSOC. W/ DEFERRED COMP.	
12	0824C EMPLOYEE COMP PLAN CHG'D TO DEPT EXP	
13	0824D REVERSAL OF EMP COMP PLAN CHG'D TO MAINT	
14	0824F PENSION/DEATH BEN LOADING ASSOC W/DEF COMP	
15	0824I SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN PAYMEN	
16	0825A DEDUCTION FOR ESOP CREDIT RECAPTURE	
17	0825C INDIVIDUAL INCENTIVE ACCRUAL	
18	0825D ACCRUED PROFIT SHARING	
19	0826A RIGHT TO USE FEES	
20	0832A PRE-81 COST OF REMOVAL BOOKED TO RESERVE	
21	0833A TAX WRITE-OFF OF RESERVES	
22	0834A KEY MAN LIFE INS PREMS. IN EXCESS OF CSV	
23	0835B ANTITRUST, LITIGATION EXP NOT CUR. DEDUCT	
24	0835D SERVICE AGREEMENT PORTION OF ANTI-TRUST GROUP	
25	0838A INCOME OR EXPENSE UNDER SECTION 461	
26	0839B REVERSAL OF TERMINATION PAY ACCRUALS	
27	0841B ABANDONED ACQUISITION COSTS	
28	0843A STOCK OPTIONS	
29	0844A RAR ADJUSTMENT	
30	0846A CAPITAL TO EXPENSE SHIFTS	
31	0847A COMMISSIONS PAID	
32	0848A PENSION CONTRIBUTION FUNDED	
33	0849A SPECIFIC BAD DEBT WRITEOFFS	
34	0849B NONEXPERIENCE BAD DEBT EXPENSE	
35	0852A ASSETS-EXPENSED FOR TAX/CAPITALIZED PER BOOKS	
36	0853A SIPP/VIPP PAYMENTS	

37 Total

**PROPRIETARY**

FO1B18Z 00144

FD1A14Z 001271

Form 1120 (1989)

Schedule L Balance Sheets

Table with columns: Beginning of tax year (a, b) and End of tax year (c, d). Rows include Assets (Cash, Trade notes, Inventories, etc.) and Liabilities and Stockholders' Equity (Accounts payable, Loans, etc.).

Schedule M-1 Reconciliation of Income per Books With Income per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

Table for Schedule M-1 with columns for book income adjustments (Net income, taxes, expenses) and return adjustments (Income recorded on books, deductions).

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 25, Schedule L) (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L, are less than \$25,000.)

Table for Schedule M-2 with columns for beginning balance, net income, other increases, and distributions/decreases.

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F01B18Z 00145

999 09/01/90  
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Tax Year Ended 12/31/89

Statement 9  
58-1533433

Form 1120 Page 4 Schedules

Schedule M-1 Taxable Income not Recorded on Books (Line 4)

	<sup>A</sup> Description	<sup>B</sup> Amount
9	OTHER INCOME	
10	ADVANCED PAYMENTS FROM CUSTOMER BILLING	
11	DIVIDENDS	
12	INTEREST FROM FEDERAL RAR	
13	INTEREST INCOME	
14	EQUITY SALES - INTEREST INCOME	
15	PREPAID RENT	
16	BOOK SALES/TAX LEASES-RENTALS	
17	GAIN/LOSS ON DISPOSITION OF PROPERTY	
18	RATABLE RECOV-LEASED PROP ITC PASS-THRU	
19	PARTNERSHIP INCOME OR LOSS	
20	RESTORAL OF DEFERRED GAIN ON INTERCO TRANS	
21	DEFERRED INTERCO TRANSACTION	
22	RESTORAL OF ELIM GAIN ON DISP OF PROPERTY	
23	RESTORAL OF DEFER GAIN - INTERCO TRANS-INVENT	
24	CURRENCY SWAP ADJUSTMENTS	
25	PROPERTY TAXES REFUNDED IN CUR YR NOT BKD	
26	AMORTIZATION OF BAD DEBT RESERVE - 481 ADJ	
27	AMORTIZATION OF SEC. 481(a) INVENTORY RES	
28	AMORTIZATION OF 481 ADJ - ACCOUNTING CHANGE	
29	VACATION PAY ACCRUAL - 481 ADJ	
30	LUXURY AUTO ADD BACK	
31	AMORTIZATION OF BOND PREMIUM-1968 REORG	
32	INSTALLMENT SALES	
33	INCOME EFFECT - JURISDICTIONAL DIFFERENCES	
34	RENTAL DEPOSIT - INCOME	
35	EQUITY EARNINGS IN SUBSIDIARIES	
36	DEFERRED REVENUE - CSL	
37	GROSS RENTS	
38	Total	

**PROPRIETARY**

FO1B18Z 00146

FO1A14Z 001273

999 09/01/90  
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Tax Year Ended 12/31/89

Statement 10  
58-1533433

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Form 1120 Page 4 Schedules

Schedule M-1 Other Expenses Recorded on Books not Deducted (Line 5)

	A	B
	Description	Amount
9	WARRANTY RESERVE	
10	RECOURSE SALES RESERVE	
11	INVENTORY ADJUSTMENT	
12	BOOK SALES/TAX LEASES - COST OF SALES	
13	INVENTORY CAPITALIZATION	
14	SEC 263A EXP CAPITALIZED ON SELF CONST. ASSET	
15	SEC 263A PROCUREMENT	
16	INVENTORY WRITEDOWN	
17	SALES TAX	
18	SIPP/VIPP ACCRUALS	
19	INTERCOMPANY TRANSACTION	
20	DEFERRED COMP - BOARD OF DIRECTORS	
21	DEFERRED COMPENSATION PLAN ACCRUALS	
22	DEFERRED DIRECTOR'S FEE ACCRUALS	
23	DEFERRED COMPENSATION - RTOC	
24	VACATION PAY ACCRUALS	
25	BAD DEBTS RESERVE	
26	BAD DEBTS OF POLITICAL PARTIES	
27	NONDEDUCTIBLE RESERVES	
28	STATE INCOME TAXES	
29	FICA TAXES ON DEFERRED COMPENSATION	
30	PROP TAXES CLAIMED ON A LIEN DATE BASIS	
31	PROPERTY TAXES CAPITALIZED	
32	DEFERRED STATE INCOME TAXES	
33	GROSS RECEIPTS TAX	
34	INTEREST ACCRUED NOT CURRENTLY DEDUCTIBLE	
35	INTEREST ON DEFERRED COMP PLANS	
36	INTEREST ON CAPITALIZED LEASES	
37	INTEREST ON FED TAX DEFICIENCY-GA AD-VALOREM	
38	MMUC INTEREST	
39	INTEREST CAPITALIZED UNDER SECTION 263A	
40	CONTRIBUTIONS	
41	DIFF IN TX AND BK VALUE OF CONTRIB PROP	
42	ACCRUED CONTRIBUTIONS	
43	BOOK DEPRECIATION	
44	BOOK IN EXCESS OF TAX DEPRECIATION	
45	MOTOR VEHICLE BOOK DEPR. CHG'D TO MAINT	
46	BOOK DEPRECIATION ON BOOK LEASES	
47	SOFTWARE CAPITALZD UNDER REV PROC 69-21	
48	ORGANIZATIONAL COSTS CAPITALIZED	
49	ASSETS-EXPENSED PER BOOKS/CAPIT FOR TAX	
50	START UP COSTS CAPITALIZED	
51	AMORTIZATION OF STARTUP COSTS	

FO1B18Z 00147

FO1A14Z 001274

999 09/01/90  
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Tax Year Ended 12/31/89

Statement 10  
58-1533433

Form 1120 Page 4 Schedules

Schedule M-1 Other Expenses Recorded on Books not Deducted (Line 5)

	<sup>A</sup> Description	<sup>B</sup> Amount
9	AMORTIZATION OF BOND CALL EXP	
10	AMORTIZATION OF GOODWILL	
11	AMORTIZATION OF SOFTWARE COSTS	
12	AMORTIZATION OF CUSTOMER LISTS & NONCOMPETES	
13	AMORTIZATION OF EQUAL ACCESS	
14	BSSP LOADINGS ON DEFERRED COMPENSATION	
15	GROUP LIFE PLAN LOADINGS ON DEF COMP	
16	MEDICAL/DENTAL CURRENT CLAIMS	
17	PEN & DEATH BENEFIT LOADINGS ON DEFERRED COMP	
18	SUPPLEMENTAL EXEC RETIRE PLAN - SERP	
19	SUPPLEMENTAL INCOME PROTECTION PLAN	
20	SFAS 87 PENSION EXPENSE	
21	INDIVIDUAL INCENTIVE AWARDS	
22	EMPLOYEE BENEFITS	
23	PAC EXPENSES	
24	LOBBYING COSTS	
25	ENTERTAINMENT EXPENSES	
26	TRAVEL EXPENSE - EMPLOYEE	
27	TRAVEL EXPENSE - SPOUSE	
28	IRC SECT 274 MEAL & ENT EXPENSE DISALLOWANCE	
29	MEMBERSHIP FEES AND/OR DUES	
30	EXPENSES UNDER SECTION 461	
31	LIFE INSURANCE	
32	PREMIUMS ON KEY MAN LIFE INSURANCE	
33	CONTINGENCY LIABILITY NOT CURRENTLY DEDUCTIBL	
34	OTHER NONDEDUCTIBLE EXPENSES	
35	TRADEMARK COSTS	
36	ACQUISITION COSTS	
37	SUBSIDIARIES' EXPENSES INCURRED BY PARENT	
38	FINES AND PENALTIES	
39	ACCRUED PENALTIES	
40	RENTAL RESERVE	
41	ESCALATING RENT ADJUSTMENTS	
42	DISALLOWANCE OF AIRCRAFT ENGINE OVERHAUL	
43	SALES COMMISSIONS	
44	BONUS ACCRUAL	
45	LEGAL FEES NOT CURRENTLY DEDUCTIBLE	
46	GROSS RENTAL INCOME	
47	Total	

**PROPRIETARY**

F01B18Z 00148

F01A14Z 001275

999 09/01/90  
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ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/89

Statement 11  
58-1533433

Form 1120 Page 4 Schedules

Schedule M-1 Income on Books not Included in Return (Line 7)

A	Description	Amount	B
9	GIFT CERT. REDEMPT. REPORTED IN PRIOR YR		
10	INCOME NOT CURRENTLY TAXABLE		
11	NONTAXABLE RETURN OF CAPITAL		
12	INCOME FROM PRIOR YR PERCENT OF COMPLETION CO		
13	DIRECTORY ADVERTISING / SALES		
14	ADVANCE PYMTS FOR SALES OF MNT REPAIR CONTRAC		
15	POTENTIAL REFUNDS LIABILITY		
16	INTEREST NOT CURRENTLY TAXABLE		
17	BOOK SALES/TAX LEASES - INTEREST INCOME		
18	GAIN/LOSS ON SALE OF PROPERTY		
19	GAIN/LOSS OF SALE OF PAGING EQUIPMENT		
20	PERCENT OF COMPLETION CONTRACT INCOME		
21	PARTNERSHIP INCOME/LOSS		
22	INTERCOMPANY REVENUE/EXPENSE		
23	DEFERRED INTERCOMPANY PROFIT/LOSS		
24	SUBSIDIARIES' EQUITY EARNINGS		
26	STATE INCOME TAXES ACCRUED		
26	TAX EXEMPT INTEREST		
27	INTEREST CHARGED DURING CONSTRUCTION		
28	INTEREST INCOME		
29	BOOK SALES/TAX LEASES - SALES REVENUE		
30	EQUITY SALES-INTEREST INCOME		
31	FOREIGN CURRENCY GAIN /LOSS		
32	CURRENCY SWAP ADJUSTMENT		
33	CONTRIBUTIONS TO CAPITAL		
34	INCOME EFFECT OF JURISDICTIONAL DIFFERENCES		
35	RENTAL DEPOSIT INCOME		
36	AMORTIZATION OF FIXED ASSET DIFFERENTIAL		
37	Total		

**PROPRIETARY**

FO1B18Z 00149

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999 09/01/90  
BELLSOUTH CORPORATION  
AND SUBSIDIARIES  
ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/89

Statement 12  
58-1533433

**PROPRIETARY**

Form 1120 Page 4 Schedules

Schedule M-1 Deductions not Charged against Book Income (Line 8)

A	Description	Amount	B
9	REV OF INVENTORY CAPITALIZATION		
10	WARRANTY EXPENSE		
11	DIVIDENDS ON ESOP STOCK		
12	GAIN/LOSS ON PROPERTY DISPOSITIONS		
13	FOREIGN CURRENCY GAIN OR LOSS		
14	PARTNERSHIP INCOME/LOSS		
15	DEFERRED INTERCOMPANY TRANSACTION		
16	DEFERRED COMP - DIRECTOR'S FEES PAID		
17	DEFERRED COMPENSATION PAID		
18	VACATION PAY ACCRUAL		
19	MAINTENANCE EXP RELATED PRIOR YR ITC		
20	RENT EXPENSE		
21	OPERATING LEASE		
22	EQUITY SALES/RENT EXPENSE		
23	MOTOR VEHICLE LEASE PAYMENT CAPITALIZED		
24	STATE INCOME TAXES		
25	EMPLOYMENT/OTHER TAXES CAPITALIZED ON BOOKS		
26	FICA LOADINGS ON DEFERRED COMP		
27	PROP TAXES CLAIMED ON A LIEN DATE BASIS		
28	EXCISE, SALES AND USE TAXES		
29	REVERSAL DEFERRED STATE INCOME TAX		
30	AD-VALOREM TAX AUDIT SETTLEMENT		
31	FOREIGN TAX		
32	INTEREST PAID ON DEFERRED COMPENSATION		
33	BOOK SALES/TAX LEASES - INTEREST EXPENSE		
34	INTEREST EXP - OTHER		
35	OID ON BONDS CALLED		
36	CONTRIBUTIONS		
37	CONTRIBUTIONS OF PROPERTY		
38	TAX DEPRECIATION		
39	TAX IN EXCESS OF BOOK DEPRECIATION		
40	AMORTIZATION OF SOFTWARE COST		
41	AMORTIZATION OF SEC 195 START-UP COSTS		
42	AMORT OF ORGANIZATION COSTS		
43	AMORT OF TRADEMARK AND/OR PATENT EXP		
44	AMORTIZATION OF CONST PERIOD PROPERTY TAX		
45	AMORTIZATION OF SECTION 189 INTEREST		
46	AMORTIZATION OF SECTION 189 TAXES		
47	AMORTIZATION OF BOND PREMIUM-1968 REORG.		
48	EA DEFERRAL		
49	AMORTIZATION OF CUSTOMER LIST		
50	AMORTIZATION OF DEBT ISSUANCE COSTS		
51	AMORTIZATION OF NON-COMP AGREEMENT		

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999 09/01/90  
BELLSOUTH CORPORATION  
AND SUBSIDIARIES  
ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/89

Statement 12  
58-1533433

Form 1120 Page 4 Schedules

Schedule M-1 Deductions not Charged against Book Income (Line 8)

A	Description	Amount	B
9	AMORTIZATION - MISC		
10	BSSP LOADINGS ASSOC. W/ DEFERRED COMP.		
11	EMPLOYEE COMP PLAN CHG'D TO DEPT EXP		
12	PENSION/DEATH BEN LOADING ASSOC W/DEF COMP		
13	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN PAYMEN		
14	EMPLOYEE COMP PLANS		
15	INDIVIDUAL INCENTIVE ACCRUAL		
16	ACCRUED PROFIT SHARING		
17	RIGHT TO USE FEES		
18	BOND CALL EXPENSES		
19	PRE-81 COST OF REMOVAL BOOKED TO RESERVE		
20	TAX WRITE-OFF OF RESERVES		
21	KEY MAN LIFE INS INCREASE		
22	INCOME OR EXPENSE UNDER SECTION 461		
23	REVERSAL OF TERMINATION PAY ACCRUALS		
24	STOCK OPTIONS		
25	RAR ADJUSTMENT		
26	CAPITAL TO EXPENSE SHIFTS		
27	COMMISSIONS PAID		
28	PENSION CONTRIBUTION FUNDED		
29	SPECIFIC BAD DEBT WRITEOFFS		
30	NONEXPERIENCE BAD DEBT EXPENSE		
31	REIMBURSEMENTS PAID ON RECOURSE SALES		
32	ASSETS-EXPENSED FOR TAX/CAPITALIZED PER BOOKS		
33	SIPP/VIPP PAYMENTS		
34	MEMBERSHIP DUES		
35	OTHER MISCELLANEOUS EXPNS		
36	Total		

**PROPRIETARY**

FO1B18Z 00151

FO1A14Z 001270

Form 1120 (1990)

Schedule L Balance Sheets

Table with columns: Assets, Liabilities and Stockholders' Equity, Beginning of tax year (a, b), End of tax year (c, d). Rows include Cash, Trade notes, Inventories, U.S. government obligations, etc. Includes references to STMT. 6, 7, 8, 9.

Schedule M-1 Reconciliation of Income per Books With Income per Return (This schedule does not have to be completed if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

Table with columns for Net income per books, Federal income tax, Excess of capital losses, etc. Includes references to STMT. 10, 11, 12, 13.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 25, Schedule L) (This schedule does not have to be completed if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

Table with columns for Balance at beginning of year, Net income per books, Other increases, Distributions (Cash, Stock, Property), etc. Includes reference to STATEMENT 14.

999 09/11/91  
 BELLSOUTH CORPORATION  
 AND SUBSIDIARIES  
 ATLANTA, GA 30367-6000  
 Tax Year Ended 12/31/90

Statement 10  
 58-1533433

**PROPRIETARY**

Form 1120 Page 4 Schedules

Schedule M-1 Taxable Income not Recorded on Books (Line 4)

Schedule M Number	Description	Amount
10	0400C OTHER CURRENT INCOME INCL FOR TAX NOT FOR BOOKS	
11	0400N OTHER NON CUR INCOME INCL FOR TAX NOT FOR BOOKS	
12	0400P OTHER PERM INCOME INCL FOR TAX NOT FOR BOOKS	
13	0401B REV OF UNBILLED REV ACCR. REP. IN PRIOR YR	
14	0401D SERVICE CONTRACT REVENUE	
15	0401G OTHER INCOME	
16	0401H POTENTIAL REFUND LIABILITY	
17	0401J PERCENTAGE OF COMPLETION CONTRACT INCOME	
18	0401L ADVANCED PAYMENTS FROM CUSTOMER BILLING	
19	0401M GEORGIA RULE NISI REVENUES	
20	0404A DIVIDENDS	
21	0404B TAXABLE DIVIDENDS	
22	0405E INTEREST INCOME	
23	0405F EQUITY SALES - INTEREST INCOME	
24	0406B BOOK SALES/TAX LEASES-RENTALS	
25	0408A GAIN/LOSS ON DISPOSITION OF PROPERTY	
26	0408B RATABLE RECOV-LEASED PROP ITC PASS-THRU	
27	0408D CAPITAL LOSS CARRYOVER	
28	0410A PARTNERSHIP INCOME OR LOSS	
29	0411A RESTORAL OF DEFERRED GAIN ON INTERCO TRANS	
30	0411B DEFERRED INTERCO TRANSACTION	
31	0411C RESTORAL OF ELIM GAIN ON DISP OF PROPERTY	
32	0411E RESTORAL OF DEFER GAIN - INTERCO TRANS-INVENTORY	
33	0412A FOREIGN CURRENCY GAIN/LOSS	
34	0412B CURRENCY SWAP ADJUSTMENTS	
35	0412C CURRENCY FORWARD ADJUSTMENTS	
36	0417A PROPERTY TAXES REFUNDED IN CUR YR NOT BKD	
37	0417G SUPERFUND TAX	
38	0418A AMORTIZATION OF BAD DEBT RESERVE - 481 ADJ	
39	0418C AMORTIZATION OF 481 ADJ - ACCOUNTING CHANGE	
40	0418D VACATION PAY ACCRUAL - 481 ADJ	
41	0418E AMORTIZATION OF 481 ADJ - RTU	
42	0420A LUXURY AUTO ADD BACK	
43	0422A AMORTIZATION OF BOND PREMIUM-1968 REORG	
44	0423A INSTALLMENT SALES	
45	0429A INCOME EFFECT - JURISDICTIONAL DIFFERENCES	
46	0432A EQUITY EARNINGS IN SUBSIDIARIES	
47	0433A DEFERRED REVENUE - CSL	
48	0442A RABBI TRUST ACTIVITY	
49	0455A GROSS RENTS	
50	Total	

999 09/05/91  
BELLSOUTH CORPORATION  
AND SUBSIDIARIES  
ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/90

Statement 11  
58-1533433

**PROPRIETARY**

Form 1120 Page 4 Schedules

Schedule M-1 Other Expenses Recorded on Books not Deducted (Line 5)

Schedule M Number	Description	Amount
10	0500C OTHER CURRENT DEDUCTIONS FOR BOOK NOT TAX	
11	0501A WARRANTY RESERVE	
12	0501B RECOURSE SALES RESERVE	
13	0502C INVENTORY ADJUSTMENT	
14	0502D BOOK SALES/TAX LEASES - COST OF SALES	
15	0502E INVENTORY CAPITALIZATION	
16	0502F SEC 263A EXP CAPITALIZED ON SELF CONST. ASSETS	
17	0502G SEC 263A PROCUREMENT	
18	0502H INVENTORY WRITEDOWN	
19	0502I SALES TAX	
20	0508A GAIN/LOSS ON DISPOSAL OF PROPERTY	
21	0510A SIPP/VIPP ACCRUALS	
22	0511A INTERCOMPANY TRANSACTION	
23	0511B LOSS ON FIXED ASSET TRANSFER	
24	0512A DEFERRED COMP - BOARD OF DIRECTORS	
25	0512B DEFERRED COMPENSATION PLAN ACCRUALS	
26	0512C DEFERRED DIRECTOR'S FEE ACCRUALS	
27	0512D EMP COMP PLAN ACCRUAL CHG'D TO DEPARTMENTS	
28	0512F DEFERRED COMPENSATION - RTOC	
29	0512G DEFERRED COMP PLAN ACCRUALS	
30	0513A VACATION PAY ACCRUALS	
31	0515A BAD DEBTS RESERVE	
32	0516A NONDEDUCTIBLE RESERVES	
33	0517A STATE INCOME TAXES	
34	0517D FICA TAXES ON DEFERRED COMPENSATION	
35	0517E PROP TAXES CLAIMED ON A LIEN DATE BASIS	
36	0517F PROPERTY TAXES CAPITALIZED	
37	0517H DEFERRED STATE INCOME TAXES	
38	0518A INTEREST ACCRUED NOT CURRENTLY DEDUCTIBLE	
39	0518D INTEREST ON DEFERRED COMP PLANS	
40	0518E INTEREST ON CAPITALIZED LEASES	
41	0518H INTEREST ON FED TAX DEFICIENCY-GA AD-VALOREM	
42	0518I MMUC INTEREST	
43	0518J INTEREST CAPITALIZED UNDER SECTION 263A	
44	0518K INTEREST ON FED TAX DEFICIENCY - AD-VALOREM	
45	0519A CONTRIBUTIONS	
46	0519B DIFF IN TX AND BK VALUE OF CONTRIB PROP	
47	0520A BOOK DEPRECIATION	
48	0520D MOTOR VEHICLE BOOK DEPR. CHG'D TO MAINT	
49	0520E BOOK DEPRECIATION ON BOOK LEASES	
50	0521A SOFTWARE CAPITALZD UNDER REV PROC 69-21	
51	0521B ORGANIZATIONAL COSTS CAPITALIZED	
52	0521C ASSETS-EXPENSED PER BOOKS/CAPIT FOR TAX	

999 09/05/91  
BELLSOUTH CORPORATION  
AND SUBSIDIARIES  
ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/90

Statement 11  
58-1533433

**PROPRIETARY**

Form 1120 Page 4 Schedules

Schedule M-1 Other Expenses Recorded on Books not Deducted (Line 5)

Schedule M Number	Description	Amount
10	0521D START UP COSTS CAPITALIZED	
11	0521E BOOK AMORT DEFERRED COSTS-MAINT CONTRACTS	
12	0521F SOFTWARE EXPENSE - RTU	
13	0522A AMORTIZATION OF STARTUP COSTS	
14	0522B AMORTIZATION OF BOND CALL EXP	
15	0522C AMORTIZATION OF GOODWILL	
16	0522D AMORTIZATION OF SOFTWARE COSTS	
17	0522E AMORTIZATION OF CUSTOMER LISTS & NONCOMPETES	
18	0522F AMORTIZATION OF EQUAL ACCESS	
19	0522I AMORTIZATION OF CAPITALIZED INTEREST	
20	0522J AMORTIZATION OF FORWARD CONTRACTS	
21	0524B BSSP LOADINGS ON DEFERRED COMPENSATION	
22	0524C GROUP LIFE PLAN LOADINGS ON DEF COMP	
23	0524D MEDICAL/DENTAL CURRENT CLAIMS	
24	0524H SUPPLEMENTAL EXEC RETIRE PLAN - SERP	
25	0524I TERMINATION PAYMENT ACCRUALS	
26	0524J SUPPLEMENTAL INCOME PROTECTION PLAN	
27	0524K SFAS 87 PENSION EXPENSE	
28	0524M ESOP EXPENSE	
29	0525A DEDUCTION FOR ESOP CREDIT RECAPTURE	
30	0525C INDIVIDUAL INCENTIVE AWARDS	
31	0525D EMPLOYEE BENEFITS	
32	0526A PAC EXPENSES	
33	0526B LOBBYING COSTS	
34	0527A ENTERTAINMENT EXPENSES	
35	0527B TRAVEL EXPENSE - EMPLOYEE	
36	0527C TRAVEL EXPENSE - SPOUSE	
37	0527E IRC SECT 274 MEAL & ENT EXPENSE DISALLOWANCE	
38	0528A MEMBERSHIP FEES AND/OR DUES	
39	0529A EXPENSES UNDER SECTION 461	
40	0534C PREMIUMS ON KEY MAN LIFE INSURANCE	
41	0535C CONTINGENCY LIABILITY NOT CURRENTLY DEDUCTIBLE	
42	0537A OTHER NONDEDUCTIBLE EXPENSES	
43	0540A TRADEMARK COSTS	
44	0541B ACQUISITION COSTS	
45	0542C SUBSIDIARIES' EXPENSES INCURRED BY PARENT	
46	0544A FOREIGN CURRENCY GAIN / LOSS	
47	0545A FINES AND PENALTIES	
48	0545C ACCRUED PENALTIES	
49	0546A RENTAL RESERVE	
50	0546B ESCALATING RENT ADJUSTMENTS	
51	0562A SALES COMMISSIONS	
52	0563A BONUS ACCRUAL	

999 09/05/91  
BELLSOUTH CORPORATION  
AND SUBSIDIARIES  
ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/90

Statement 11  
58-1533433

Form 1120 Page 4 Schedules

Schedule M-1 Other Expenses Recorded on Books not Deducted (Line 5)

Schedule M Number	Description	Amount
10	0565A EQUALIZATION RESERVE	
11	0570A REVERSAL OF CURRENT YEAR BOOK LOSS FOR TAX	
12	0576A CAPITALIZED COST PER FAS91	

13 Total

PROPRIETARY

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999 09/05/91  
BELLSOUTH CORPORATION  
AND SUBSIDIARIES  
ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/90

**PROPRIETARY**

Statement 12  
58-1533433

Form 1120 Page 4 Schedules

Schedule M-1 Income on Books not Included in Return (Line 7)

Schedule M Number	<i>A</i> Description	Amount <i>B</i>
10	0700A REVERSAL OF BOOK GAINS ON LEASES	
11	0700C OTHER CURRENT INCOME FOR BOOKS NOT TAX	
12	0700N OTHER NON-CURRENT INCOME FOR BOOK NOT TAX	
13	0700P OTHER PERMANENT INCOME FOR BOOKS NOT TAX	
14	0701A GIFT CERT. REDEMPT. REPORTED IN PRIOR YR	
15	0701E INCOME NOT CURRENTLY TAXABLE	
16	0701G NONTAXABLE RETURN OF CAPITAL	
17	0701H INCOME FROM PRIOR YR PERCENT OF COMPLETION CONTR	
18	0701j ADVANCE PYMTS FOR SALES OF MNT REPAIR CONTRACTS	
19	0701K ADVANCED PMTS FROM CUSTOMER BILLINGS	
20	0705A INTEREST NOT CURRENTLY TAXABLE	
21	0705B BOOK SALES/TAX LEASES - INTEREST INCOME	
22	0708A GAIN/LOSS ON SALE OF PROPERTY	
23	0708B GAIN/LOSS OF SALE OF PAGING EQUIPMENT	
24	0708C GAIN/LOSS ON DISPOSITIONS OF PROPERTY	
25	0709A PERCENT OF COMPLETION CONTRACT INCOME	
26	0710A PARTNERSHIP INCOME/LOSS	
27	0711A INTERCOMPANY REVENUE/EXPENSE	
28	0711D DEFERRED INTERCOMPANY PROFIT/LOSS	
29	0711E SUBSIDIARIES' EQUITY EARNINGS	
30	0712A REVERSAL OF BOOK PURCHASE PRICE ADJUSTMENT	
31	0715A NONDEDUCTIBLE RESERVES	
32	0717A STATE INCOME TAXES ACCRUED	
33	0718B TAX EXEMPT INTEREST	
34	0718C INTEREST CHARGED DURING CONSTRUCTION	
35	0718D INTEREST INCOME	
36	0726A BOOK SALES/TAX LEASES - SALES REVENUE	
37	0726C EQUITY SALES-INTEREST INCOME	
38	0727A FOREIGN CURRENCY GAIN /LOSS	
39	0727B CURRENCY SWAP ADJUSTMENT	
40	0727C CURRENCY FORWARD ADJUSTMENTS	
41	0728A CONTRIBUTIONS TO CAPITAL	
42	0729A INCOME EFFECT OF JURISDICTIONAL DIFFERENCES	
43	0730A RESERVE REDUCTION FOR RESERVE DEFICIENCY	
44	0731A RENTAL DEPOSIT INCOME	
45	0733A DEFERRED REVENUE -CSL	
46	0734A AMORTIZATION OF FIXED ASSET DIFFERENTIAL	
47	0742A NONTAXABLE RABBI TRUST ACTIVITY	

48 Total

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999 09/11/91  
BELLSOUTH CORPORATION  
AND SUBSIDIARIES  
ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/90

Statement 13  
58-1533433

PROPRIETARY

Form 1120 Page 4 Schedules

Schedule M-1 Deductions not Charged against Book Income (Line 8)

Schedule M Number	Description	Amount
10	0800C OTHER CURRENT DEDUCTIONS FOR TAX NOT BOOK	
11	0800N OTHER NON-CURRENT DEDUCTIONS FOR TAX NOT BOOK	
12	0800P OTHER PERMANENT DEDUCTIONS FOR TAX NOT BOOK	
13	0802E REV OF INVENTORY CAPITALIZATION	
14	0802F WARRANTY EXPENSE	
15	0802G LIFO INVENTORY ADJUSTMENT	
16	0804A DIVIDENDS ON ESOP STOCK	
17	0807A EQUITY BUYBACKS	
18	0808A GAIN/LOSS ON PROPERTY DISPOSITIONS	
19	0808B FOREIGN CURRENCY GAIN OR LOSS	
20	0810A PARTNERSHIP INCOME/LOSS	
21	0811A DEFERRED INTERCOMPANY TRANSACTION	
22	0811B INTERCOMPANY TRANSACTION	
23	0812A DEFERRED COMP - DIRECTOR'S FEES PAID	
24	0812B DEFERRED COMPENSATION PAID	
25	0813A VACATION PAY ACCRUAL	
26	0814A MAINTENANCE EXP RELATED PRIOR YR ITC	
27	0814C DEFERRED MAINTENANCE EXPENSE	
28	0816A RENT EXPENSE	
29	0816B OPERATING LEASE	
30	0816C EQUITY SALES/RENT EXPENSE	
31	0816D MOTOR VEHICLE LEASE PAYMENT CAPITALIZED	
32	0817A STATE INCOME TAXES	
33	0817D FICA LOADINGS ON DEFERRED COMP	
34	0817E PROP TAXES CLAIMED ON A LIEN DATE BASIS	
35	0817G SUPERFUND TAX	
36	0817I REVERSAL DEFERRED STATE INCOME TAX	
37	0817J AD-VALOREM TAX AUDIT SETTLEMENT	
38	0817K FOREIGN TAX	
39	0818C INTEREST PAID ON DEFERRED COMPENSATION	
40	0818E BOOK SALES/TAX LEASES - INTEREST EXPENSE	
41	0818I INTEREST EXP - OTHER	
42	0819A CONTRIBUTIONS	
43	0819B CONTRIBUTIONS OF PROPERTY	
44	0820A TAX DEPRECIATION	
45	0822A AMORTIZATION OF SOFTWARE COST	
46	0822B AMORTIZATION OF SEC 195 START-UP COSTS	
47	0822C AMORT OF ORGANIZATION COSTS	
48	0822D AMORT OF TRADEMARK AND/OR PATENT EXP	
49	0822E AMORTIZATION OF CONST PERIOD PROPERTY TAX	
50	0822F AMORTIZATION OF DEFERRED CHARGES	
51	0822G AMORTIZATION OF SECTION 189 INTEREST	
52	0822H AMORTIZATION OF SECTION 189 TAXES	

999 09/11/91  
BELLSOUTH CORPORATION  
AND SUBSIDIARIES  
ATLANTA, GA 30367-6000  
Tax Year Ended 12/31/90

Statement 13  
58-1533433

Form 1120 Page 4 Schedules

Schedule M-1 Deductions not Charged against Book Income (Line 8)

Schedule M Number	Description	Amount
10	0822I AMORTIZATION OF BOND PREMIUM-1968 REORG.	
11	0822K EA DEFERRAL	
12	0822L AMORTIZATION OF CUSTOMER LIST	
13	0822M AMORTIZATION OF DEBT ISSUANCE COSTS	
14	0822N AMORTIZATION OF NON-COMP AGREEMENT	
15	0822O AMORTIZATION - MISC	
16	0822Q AMORTIZATION OF SOFTWARE - RTU	
17	0824B BSSP LOADINGS ASSOC. W/ DEFERRED COMP.	
18	0824F PENSION/DEATH BEN LOADING ASSOC W/DEF COMP	
19	0824I SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN PAYMENT	
20	0824J EMPLOYEE COMP PLANS	
21	0825C INDIVIDUAL INCENTIVE ACCRUAL	
22	0826A RIGHT TO USE FEES	
23	0828A ABANDONMENT OF SOFTWARE	
24	0832A PRE-81 COST OF REMOVAL BOOKED TO RESERVE	
25	0833A TAX WRITE-OFF OF RESERVES	
26	0834A KEY MAN LIFE INS INCREASE	
27	0838A INCOME OR EXPENSE UNDER SECTION 461	
28	0843A STOCK OPTIONS	
29	0844A RAR ADJUSTMENT	
30	0847A COMMISSIONS PAID	
31	0848A PENSION CONTRIBUTION FUNDED	
32	0849A SPECIFIC BAD DEBT WRITEOFFS	
33	0849B NONEXPERIENCE BAD DEBT EXPENSE	
34	0852A ASSETS-EXPENSED FOR TAX/CAPITALIZED PER BOOKS	
35	0853A SIPP/VIPP PAYMENTS	
36	0860A OTHER MISCELLANEOUS EXPNS	
37	0865A CURRENT YEAR NET BOOK LOSS FOR TAX	

38 Total

PROPRIETARY

FOI B18Z 00159