

676 Gain (Loss) from Disposition of Discontinued Segments (Less Applicable Income Taxes of \$—).

Income (Loss) before Extraordinary Items.

EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES

680 Extraordinary items (net).

695 Income Taxes on Extraordinary Items.

696 Provision for Deferred Taxes—Extraordinary Items.

TOTAL EXTRAORDINARY ITEMS

697 Cumulative Effect of Changes in Accounting Principles (Less Applicable Income Taxes of \$—).

Net Income (Loss).

**799 Form of Unappropriated Retained Income Statement**

*Unappropriated Retained Income Statement*

75 Unappropriated retained income (beginning of year).

700 Net balance transferred from income.

705 Prior Period Adjustments to Beginning Retained Income Account.

710 Other credits to retained income.

720 Other debits to retained income.

740 Appropriations of retained income.

750 Dividend appropriations of retained income.

75 Unappropriated retained income (end of year).

[32 FR 20241, Dec. 20, 1967, as amended at 37 FR 17714, Aug. 31, 1972; 39 FR 33345, Sept. 17, 1974; 39 FR 34044, Sept. 23, 1974; 40 FR 53249, Nov. 17, 1975; 41 FR 52467, Nov. 30, 1976; 42 FR 33298, June 30, 1977. Redesignated by Order 119, 46 FR 9044, Jan. 28, 1981]