PUBLICATION 4801 | 2011 STATISTICS OF INCOME | INDIVIDUAL INCOME TAX RETURNS ESTIMATED DATA LINE COUNTS

IRS

Statistics of Income

Individual Income Tax Returns Estimated Data Line Counts, 2011

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2011

Department
Of the
Treasury
**Internal
Revenue
Service**

2011 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 09-2013)

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This 2011 Statistics of Income (SOI) estimated data line counts indicates the **estimates** of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2011 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2012 that were sampled statistically and then weighted to estimate the entire 2011 Tax Year.

Variations of the three basic forms: 1040, 1040A, and 1040EZ, include electronically filed returns. The form variations were categorized into the basic forms according to the data reported on the return. For example, if a return was filed electronically and its characteristics indicate that it would other wise have been filed on paper as a 1040 or 1040A, and then it would be classified as such statistically.

2011 Complete Report estimates:

145,370,240	Total, all individual returns filed
84,189,061	1040 returns
38,598,005	1040A returns
22,583,173	1040EZ returns

Estimates of returns filed electronically:

118,920,586	Total, all individual returns filed
66,003,531	1040 returns
34,207,257	1040A returns
18,709,798	1040EZ returns

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* New Form for Tax Year 2011 Edition

This publication was prepared by Michael Parisi, Justin Bryan and Adrian Dungan, economists with the Individual Returns Analysis Section.

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2011

	Total	Electronically Filed	
All returns filed	145,370,240	118,920,586	
Form 982, Reduction of Tax Attributes	464,425	372,064	
Form 1040	84,189,061	66,003,531	
Form 1040A	38,598,005	34,207,257	
Form 1040EZ	22,583,173	18,709,798	
Schedule A, Itemized Deductions	46,901,143	39,049,542	
Schedule B, Interest & Ordinary Dividends	20,547,306	16,315,212	
Schedule C, Profit or Loss From Business (Sole Proprietorship)	26,104,095	20,541,947	
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	4,629,950	3,693,408	tabulated within Schedule C total
Schedule D, Capital Gains and Losses	20,795,742	17,098,217	
Schedule E, Supplemental Income and Loss	18,429,080	14,990,358	
Schedule EIC, Earned Income Credit	21,025,573	19,348,649	
Schedule F, Profit or Loss From Farming	1,940,515	1,650,966	
Schedule R, Credit for the Elderly or Disabled	124,621	88,541	
Schedule SE, Self-Employment Tax	19,728,392	15,565,310	
Form 1116, Foreign Tax Credit	3,924,240	3,266,011	
Form 2106, Employee Business Expenses	8,709,898	7,366,725	
Form 2106-EZ, Unreimbursed Employee Business Expenses	4,595,325	3,918,294	
Form 2439, Undistributed Long-Term Capital Gains	148,364	147,833	
Form 2441, Child and Dependent Care Expenses	7,126,329	6,453,422	
Form 2555, Foreign Earned Income	488,141	198,582	
Form 2555-EZ, Foreign Earned Income Exclusion	113,300	27,726	tabulated within Form 2555 total
Form 3468, Investment Credit	12,648	9,021	
Form 3800, General Business Credit	738,094	616,542	
Form 3903, Moving Expenses	1,086,065	954,149	
Form 4136, Credit for Federal Tax Paid on Fuels	481,731	435,472	
Form 4562, Depreciation and Amortization	11,737,219	9,850,960	
Form 4684, Casualties and Thefts	367,022	302,982	
Form 4797, Sales of Business Property	2,944,607	2,460,209	
Form 4835, Farm Rental Income and Expenses	594,208	498,749	
Form 4952, Investment Interest Expense Deduction	1,877,088	1,519,663	
Form 4972, Tax on Lump-Sum Distributions	9,895	8,018	
Form 5329, Additional Taxes on Qualified Plans (including IRAs)	2,204,937	1,875,571	
Form 5405, First-Time Homebuyer Credit and Repayment of the Credit	202,437	152,547	
Form 5695, Residential Energy Credits	3,885,773	3,380,936	
Form 5884, Work Opportunity Credit	29,846	21,820	
Form 5884B, New Hire Retention Credit	5,101	3,793	
Form 6251, Alternative Minimum Tax-Individuals	10,166,173	8,580,284	
Form 6252, Installment Sale Income	661,292	556,658	
Form 6781, Gains and Losses From Section 1256 Contracts	656,345	516,614	
Form 8283, Noncash Charitable Contributions	7,486,832	6,381,470	
Form 8396, Mortgage Interest Credit	55,137	50,131	
Form 8582, Passive Activity Loss Limitations	6,477,313	5,407,299	
Form 8586, Low-Income Housing Credit	34,338	29,498	
Form 8606, Nondeductible IRAs	2,242,652	1,862,279	
Form 8615, Tax for Certain Children Who Have Investment Income	273,657	227,250	
Form 8801, Credit for Prior Year Minimum Tax	1,153,369	942,945	
Form 8812, Additional Child Tax Credit	21,226,694	18,638,543	
Form 8814, Parents' Election To Report Child's Interest and Dividends	147,825	125,786	
Form 8824, Like-Kind Exchanges	170,268	146,060	
Form 8829, Expenses for Business Use of Your Home	3,949,815	3,227,771	
Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit	3,262	3,052	
Form 8835, Renewable Elec., Refined Coal, and Indian Coal Prod. Credit	1,157	600	
Form 8839, Qualified Adoption Expenses	49,707	0	
Form 8844, Empowerment Zone and Renewal Community Emp. Credit	19,907	13,991	
Form 8846, Credit for Employer SS and Medicare Taxes Paid on Emp. Tips	33,600	23,995	
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	139,049	103,400	
Form 8863, Education Credits (American Opportunity and Lifetime Learn)	15,674,491	14,011,249	
Form 8864, Biodiesel and Renewable Diesel Fuels Credit	5,638	4,869	
Form 8880, Credit for Qualified Retirement Savings Contributions	6,936,285	6,213,478	
Form 8885, Health Coverage Tax Credit	19,943	14,268	
Form 8889, Health Savings Accounts	4,367,012	3,844,677	
Form 8903, Domestic Production Activities Deduction	775,623	680,289	
Form 8910, Alternative Motor Vehicle Credit	9,422	6,240	
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	9,165	8,092	
Form 8917, Tuition and Fees Deduction	1,944,003	1,643,579	
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	15,008	14,435	
Form 8941, Credit for Small Employer Health Insurance Premiums	112,538	98,689	

Limitations and Guidelines for The 2011 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2011 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**. All line items with a sample count fewer than 10 have been removed.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 119,301,935 and 119,817,477). These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2011.

95 Percent Confidence Intervals for Number of Returns for Selected Items on all Form 1040's

Item	Line number on 1040	95% confidence interval		
Salaries and wages	7	(119,301,935	,	119,817,477)
Taxable interest	8a	(51,761,327	,	52,373,641)
Tax-exempt interest	8b	(5,873,285	,	6,103,331)
Ordinary dividends	9a	(27,522,932	,	28,001,778)
Taxable refunds of state & local taxes	10	(21,885,936	,	22,345,412)
Alimony received	11	(397,179	,	476,271)
Capital gain distributions	13 (margin write in)	(1,803,245	,	1,961,139)
Total taxable IRA distributions	15b	(12,815,107	,	13,202,667)
Total pension and annuities	16a	(28,719,910	,	29,242,500)
Taxable pension and annuities	16b	(26,500,189	,	27,014,141)
Unemployment compensation	19	(12,967,045	,	13,374,925)
Social security benefits	20a	(25,584,021	,	26,090,431)
Taxable social security benefits	20b	(16,577,878	,	16,992,404)
Net operating loss	21 (margin write in)	(1,179,251	,	1,278,987)
Educator expenses	23	(3,709,540	,	3,938,902)
IRA deduction	32	(2,470,891	,	2,654,737)

95 Percent Confidence Intervals for Number of Returns for Selected Items on all Form 1040's--Continued

Item	Line number on 1040	95% confidence interval		
Student loan interest deduction	33	(9,866,654	,	10,237,044)
Tuition and fees deduction	34	(1,849,007	,	2,017,235)
Moving expenses	26	(968,632	,	1,088,374)
One-half of self-employment tax	27	(18,111,820	,	18,405,272)
Self-employed health insurance deduction	29	(3,752,947	,	3,941,459)
Keogh and self-employed SEP and SIMPLE plans	28	(879,746	,	954,526)
Penalty on early withdrawal of savings	30	(887,280	,	1,001,290)
Alimony paid	31a	(542,360	,	624,462)
Total adjustments	36	(35,424,402	,	35,941,950)
Adjusted gross income (amount in thousands)	37	(8,359,370,989	,	8,388,914,965)
Total standard deduction	40	(96,335,251	,	96,903,373)
Additional standard deduction	40 (margin write in)	(13,006,872	,	13,416,004)
Total itemized deductions	40	(46,021,626	,	46,566,042)
Taxable income	43	(108,372,640	,	108,926,318)
Income tax before credits	44	(107,386,603	,	107,935,243)

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below.

Form 4972
Form 8910
Form 8911

Description of the Sample For the Estimated Data Line Counts

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2012.

All returns processed during 2012 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2011. While most of the returns processed during Calendar Year 2012 were for Tax Year 2011, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2010 and 2011. Returns for prior years were used in place of 2011 returns received and processed after December 31, 2012. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2012.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of $200,000 or more.

2. High business receipts of $50,000,000 or more.

3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type

Price Index for the Gross Domestic Product to represent a base year of 1991.

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2012 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2011, 0.024 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2011** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 See separate instructions.

Your first name and initial: Total of all returns filed = 145,370,240
Last name: Electronically Filed Returns = 118,920,586
Your social security number

If a joint return, spouse's first name and initial: 1040 = 84,189,061
Last name
Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.: 1040A = 38,598,005
Apt. no.
▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).: 1040EZ = 22,583,173
Presidential Election Campaign
Y = * 4,517,723 Y = ** 6,756,082
jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name
Foreign province/county
de

Filing Status

Check only one box.

67,294,506 **1** ☐ Single
53,353,614 **2** ☐ Married filing jointly (even if only one had income)
2,591,000 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 69,176
22,061,944 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a chi child's name here. ▶
☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . =136,585,712
b ☐ **Spouse** . 53,374,653

Boxes che on 6a and Ret. = =136,585,712 Exempt.= 189,960,365 Ret. = 47,334,047 Exempt.= 83,816,622

c Dependents:

(1) First name Last name	(2) Depe social secur	Number of Returns	der to	Number of Exempt.=	ild under age 17 r child tax credit nstructions)
CHILDREN AT HOME		47,334,047		83,816,622	36,161,229
CHILDREN AWAY FROM HOME		463,250		576,143	23,657,152
PARENTS		2,852,074		3,430,765	8,945,973
OTHER DEPENDENTS		7,438,886		11,521,925	2,604,549

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
• **lived with you**
• **did not live with you due to di or separatio (see instructions)** Ret. = 463,250 Exempt.= 576,143
Dependents on 6c not entered above
Add numbers on lines above ▶

d Total number of exemptions claimed . Returns = See 6a . Exemptions = 289,305,821 .

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	119,559,706
8a	**Taxable** interest. Attach Schedule B if required			8a	52,067,484
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,988,308		
9a	Ordinary dividends. Attach Schedule B if required			9a	27,762,355
b	Qualified dividends	9b	25,154,875		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	22,115,674
11	Alimony received			11	436,725
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 1,882,192			12	22,917,874
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,271,889
14	Other gains or (losses). Attach Form 4797			14	1,976,199
15a	IRA distributions	15a	13,729,093	b Taxable amount 15b	13,008,887
16a	Pensions and annuities	16a	28,981,205	b Taxable amount 16b	26,757,165
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	16,767,783
18	Farm income or (loss). Attach Schedule F			18	1,867,208
19	Unemployment compensation			19	13,170,985
20a	Social security benefits	20a	25,837,226	b Taxable amount 20b	16,785,141
21	Other income. List type and amount			21	6,508,046
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	144,763,632

Adjusted Gross Income

23	Educator expenses	23	3,824,221		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	147,661		
25	Health savings account deduction. Attach Form 8889	25	1,019,297		
26	Moving expenses. Attach Form 3903	26	1,028,503		
27	Deductible part of self-employment tax. Attach Schedule SE	27	18,258,546		
28	Self-employed SEP, SIMPLE, and qualified plans	28	917,136		
29	Self-employed health insurance deduction	29	3,847,203		
30	Penalty on early withdrawal of savings	30	944,285		
31a	Alimony paid b Recipient's SSN ▶ 583,379	31a	583,411		
32	IRA deduction	32	2,562,814		
33	Student loan interest deduction	33	10,051,849		
34	Tuition and fees. Attach Form 8917	34	1,933,121		
35	Domestic production activities deduction. Attach Form 8903	35	637,859		
36	Add lines 23 through 35			36	35,683,176
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	145,370,240

21. Net oper. loss= 1,229,118
21. Stock options= 3,309
21. Cancel. of debt= 699,605
21. For. earn. inc. ex= 445,276
21. Gambling inc.= 1,903,153
21. Taxable HSA = 317,328

36. Archer MSA Ded.= 7,460
36. Housing ded.= 5,531
36. Other adj.= 153,280

Total of all 1040s

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2011)

* One election box checked ** Both election boxes checked (counts each box separately)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2011** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 See separate instructions.

Your first name and initial — Total of all returns filed = 145,370,240
Last name — Electronically Filed Returns = 118,920,586
Your social security number

If a joint return, spouse's first name and initial — 1040 = 84,189,061
Last name
Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. — 1040A = 38,598,005
Apt. no.
Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). — 1040EZ = 22,583,173

Foreign country name | Foreign province/county | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• **lived with you**
• **did not live with you due to divorce or separation (see instructions)**
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	6,055,389,434
8a	**Taxable** interest. Attach Schedule B if required			8a	120,111,673
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	72,995,406		
9a	Ordinary dividends. Attach Schedule B if required			9a	194,609,806
b	Qualified dividends	9b	142,015,345		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	27,532,751
11	Alimony received			11	8,777,349
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 1,777,581			12	282,969,817
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	375,259,557
14	Other gains or (losses). Attach Form 4797			14	-14,450,438
15a	IRA distributions	15a	263,218,671	b Taxable amount 15b	217,319,190
16a	Pensions and annuities	16a	910,731,872	b Taxable amount 16b	581,180,358
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	486,015,954
18	Farm income or (loss). Attach Schedule F			18	-9,602,224
19	Unemployment compensation			19	92,383,693
20a	Social security benefits	20a	490,699,539	b Taxable amount 20b	201,612,206
21	Other income. List type and amount			21	34,051,972
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	8,498,486,227

Adjusted Gross Income

23	Educator expenses	23	962,429
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	518,417
25	Health savings account deduction. Attach Form 8889	25	3,078,052
26	Moving expenses. Attach Form 3903	26	2,930,988
27	Deductible part of self-employment tax. Attach Schedule SE	27	26,022,975
28	Self-employed SEP, SIMPLE, and qualified plans	28	19,483,818
29	Self-employed health insurance deduction	29	24,543,691
30	Penalty on early withdrawal of savings	30	461,169
31a	Alimony paid b Recipient's SSN ▶	31a	10,665,311
32	IRA deduction	32	11,043,873
33	Student loan interest deduction	33	9,673,065
34	Tuition and fees. Attach Form 8917	34	4,310,353
35	Domestic production activities deduction. Attach Form 8903	35	8,994,778
36	Add lines 23 through 35	36	124,343,250
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	8,374,142,977

21. Net oper. loss= 169,083,520
21. Stock options= 139,591
21. Cancel. of debt= 13,796,728
21. For. earn. inc. ex= 28,061,251
21. Gambling inc.= 26,515,292
21. Taxable HSA = 380,299

36. Archer MSA Ded.= 11,644
36. Housing ded.= 99,010
36. Other adj.= 1,543,678

Total of all 1040s

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: [A] **You** were born before January 2, 1947, [B] **Spouse** was born before January 2, 1947, [C] Blind. [D] Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 96,619,312 Add. Stand. Ded. = 13,211,438
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,800 Married filing jointly or Qualifying widow(er), $11,600 Head of household, $8,500	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶	39b	729,696		Stand. = 96,619,312
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 46,293,834
	41	Subtract line 40 from line 38			41	126,697,521
	42	**Exemptions.** Multiply $3,700 by the number on line 6d			42	136,589,711
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	108,649,479
	44	**Tax** (see instructions). Check if any from: **a** [ ] Form(s) 8814 **b** [ ] Form 4972 **c** [ ] 962 election			44	107,626,808
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,248,183
	46	Add lines 44 and 45 ▶			46	107,660,923
	47	Foreign tax credit. Attach Form 1116 if required	47	6,904,440		53a F3800= 487,030 53b F8801= 256,192 53c other= 1,225 53c AMV= 7,391 53c Sch R= 111,863 53c F8834= 906 53c F8911= 3,456 53c F8859= * 53c F8936= 12,248 53c F8396= 45,763
	48	Credit for child and dependent care expenses. Attach Form 2441	48	6,332,814		
	49	Education credits from Form 8863, line 23	49	12,054,606		
	50	Retirement savings contributions credit. Attach Form 8880	50	6,394,950		
	51	Child tax credit (see instructions)	51	23,136,250		
	52	Residential energy credits. Attach Form 5695	52	3,642,988		
	53	Other credits from Form: **a** [ ] 3800 **b** [ ] 8801 **c** [ ]	53			
	54	Add lines 47 through 53. These are your **total credits**			54	46,290,170
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	95,020,390
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	18,258,546
	57	Unreported social security and Medicare tax from Form: **a** [ ] 4137 **b** [ ] 8919			57	a= 111,713 b= 40,721
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,706,635
	59a	Household employment taxes from Schedule H			59a	206,322
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	716,559
	60	Other taxes. Enter code(s) from instructions Recapture Tax = 5,018			60	Other Taxes = 1,100,498
	61	Add lines 55 through 60. This is your **total tax** ▶			61	104,361,703
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	126,350,376		
	63	2011 estimated tax payments and amount applied from 2010 return	63	9,259,317		
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	64a	27,911,726		
	b	Nontaxable combat pay election 64b 17,029				
	65	Additional child tax credit. Attach Form 8812	65	21,151,049		
	66	American opportunity credit from Form 8863, line 14	66	12,823,967		
	67	First-time homebuyer credit from Form 5405, line 10	67	16,209		71a F2439= 153,422
	68	Amount paid with request for extension to file	68	1,572,291		71b F8839= 47,956
	69	Excess social security and tier 1 RRTA tax withheld	69	1,347,372		71c F8801= 223,829
	70	Credit for federal tax on fuels. Attach Form 4136	70	481,731		71d F8885= 19,943
	71	Credits from Form: **a** [ ] 2439 **b** [ ] 8839 **c** [ ] 8801 **d** [ ] 8885	71			Other Payments:
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	136,966,083 26,379
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	116,360,446
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]			74a	113,343,755
Direct deposit? See instructions.	b	Routing number 71,568,078 ▶ **c** Type: [ ] Checking [ ] Savings				
	▶	Account number				
	75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶	75	4,041,409		
Amount You Owe	76	**Amount you owe** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	23,664,786
	77	Estimated tax penalty (see instructions)	77	6,702,687		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] **Yes.** Complete below. [ ] **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
81,451,611				

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

Total of all 1040s

* Data not shown because of the small number of sample returns on which it is based.

Form 1040 (2011)

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: [A] **You** were born before January 2, 1947, [C] Blind. [B] **Spouse** was born before January 2, 1947, [D] Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 745,870,904; Add. Stand. Ded. = 22,763,284
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,800; Married filing jointly or Qualifying widow(er), $11,600; Head of household, $8,500	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶	39b	422,143		Stand. = 768,668,235
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 1,218,496,717
	41	Subtract line 40 from line 38			41	6,648,195,824
	42	**Exemptions.** Multiply $3,700 by the number on line 6d			42	1,069,958,084
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	5,746,218,265
	44	**Tax** (see instructions). Check if any from: **a** [ ] Form(s) 8814 **b** [ ] Form 4972 **c** [ ] 962 election			44	1,088,572,999
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	30,479,041
	46	Add lines 44 and 45 ▶			46	1,119,093,724
	47	Foreign tax credit. Attach Form 1116 if required	47	16,451,128		53a F3800= 2,406,661; 53b F8801= 565,220; 53c other= 23,058; 53c AMV= 14,252; 53c Sch R= 16,165; 53c F8834= 1,004; 53c F8911= 2,601; 53c F8859= *; 53c F8936= 76,262; 53c F8396= 54,872
	48	Credit for child and dependent care expenses. Attach Form 2441	48	3,425,529		
	49	Education credits from Form 8863, line 23	49	12,366,511		
	50	Retirement savings contributions credit. Attach Form 8880	50	1,117,627		
	51	Child tax credit (see instructions)	51	28,088,766		
	52	Residential energy credits. Attach Form 5695	52	1,676,001		
	53	Other credits from Form: **a** [ ] 3800 **b** [ ] 8801 **c** [ ]	53			
	54	Add lines 47 through 53. These are your **total credits**			54	66,285,656
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	1,052,808,067
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	46,282,362
	57	Unreported social security and Medicare tax from Form: **a** [ ] 4137 **b** [ ] 8919			57	a= 17,586 b= 15,020
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,699,151
	59a	Household employment taxes from Schedule H			59a	943,171
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	447.098
	60	Other taxes. Enter code(s) from instructions Recapture Tax = 14,218			60	Other Taxes = 452,325
	61	Add lines 55 through 60. This is your **total tax** ▶			61	1,106,695,572
Payments If you have a qualifying child, attach Schedule EIC.	62	Federal income tax withheld from Forms W-2 and 1099	62	970,608,529		
	63	2011 estimated tax payments and amount applied from 2010 return	63	232,953,108		
	64a	**Earned income credit (EIC)**	64a	62,906,161		
	b	Nontaxable combat pay election 64b 189,123				
	65	Additional child tax credit. Attach Form 8812	65	28,584,836		
	66	American opportunity credit from Form 8863, line 14	66	11,516,924		
	67	First-time homebuyer credit from Form 5405, line 10	67	117,834		71a F2439= 1,315,490
	68	Amount paid with request for extension to file	68	64,241,359		71b F8839= 610,434
	69	Excess social security and tier 1 RRTA tax withheld	69	1,618,095		71c F8801= 643,317
	70	Credit for federal tax on fuels. Attach Form 4136	70	354,812		71d F8885= 53,721
	71	Credits from Form: **a** [ ] 2439 **b** [ ] 8839 **c** [ ] 8801 **d** [ ] 8885	71			Other Payments:
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	1,376,712,517 47,371
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	374,769,348
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]			74a	324,966,809
Direct deposit? See instructions.	b	Routing number 71,568,078 ▶ **c** Type: [ ] Checking [ ] Savings				
	d	Account number				
	75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶	75	49,802,539		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	105,520,550
	77	Estimated tax penalty (see instructions)	77	768.147		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] **Yes.** Complete below. [ ] **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
68,596,071				

Firm's name ▶ Firm's EIN ▶
Firm's address ▶ Phone no.

* Entry for this line is greater than zero, but too small to report

Total of all 1040s

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2011** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 See separate instructions.

Your first name and initial — Total 1040 ONLY returns filed = 84,189,061 | Last name | Your social security number

If a joint return, spouse's first name and initial — Electronically filed forms 1040 Only = 66,003,531 | Last name | Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election Campaign
Y = * 2,853,532 Y = ** 5,948,742
jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name | Foreign province/county | de

Filing Status

Check only one box.

30,802,500 **1** ☐ Single
41,840,738 **2** ☐ Married filing jointly (even if only one had income)
1,769,241 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 42,233
9,734,349 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a chi child's name here. ▶
☐ Qualifying widow(er) with dependent child Ret. = =82,273,259

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . =82,273,259 Exempt.= 124,129,061
b ☐ **Spouse** . 41,855,802 . . . . . Number of Ret. = 30,070,640 Exempt.= 54,296,812

Boxes che on 6a and

c Dependents:

(1) First name Last name	(2) Depe social securi	Number of Returns	dent's to	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME		30,070,640	54,296,812 Exempt.=	20,988,415
CHILDREN AWAY FROM HOME		318,584	411,582	14,694,355
PARENTS		1,670,136	2,018,687	5,435,906
OTHER DEPENDENTS		3,160,614	4,533,691	1,518,222

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
• **lived with you** _____
• **did not live with you due to di or separatio (see instructions)** Ret. = 318,584 Exempt.= 411,582
Dependents on 6c not entered above _____
Add numbers on lines above ▶ ☐

d Total number of exemptions claimed . Returns = See 6a . Exemptions = 185,389,833 .

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	64,114,329	
8a	**Taxable** interest. Attach Schedule B if required			8a	42,165,044	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,824,292			
9a	Ordinary dividends. Attach Schedule B if required			9a	24,934,106	
b	Qualified dividends	9b	22,792,098			
10	Taxable refunds, credits, or offsets of state and local income taxes			10	22,115,674	
11	Alimony received			11	436,725	
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 1,506,688			12	22,917,874	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,271,889	
14	Other gains or (losses). Attach Form 4797			14	1,976,199	
15a	IRA distributions	15a	11,595,180	b Taxable amount 15b	10,966,459	
16a	Pensions and annuities	16a	23,040,151	b Taxable amount 16b	21,109,637	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	16,767,783	
18	Farm income or (loss). Attach Schedule F			18	1,867,208	
19	Unemployment compensation			19	7,036,291	
20a	Social security benefits	20a	18,582,381	b Taxable amount 20b	13,392,250	
21	Other income. List type and amount			21	5,482,210	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	83,982,436	

Adjusted Gross Income

23	Educator expenses	23	3,116,586		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	147,661		
25	Health savings account deduction. Attach Form 8889	25	1,019,297		
26	Moving expenses. Attach Form 3903	26	1,028,503		
27	Deductible part of self-employment tax. Attach Schedule SE	27	18,258,546		
28	Self-employed SEP, SIMPLE, and qualified plans	28	917,136		
29	Self-employed health insurance deduction	29	3,847,203		
30	Penalty on early withdrawal of savings	30	944,285		
31a	Alimony paid b Recipient's SSN ▶	31a	583,411		
32	IRA deduction	32	2,181,227		
33	Student loan interest deduction	33	6,396,148		
34	Tuition and fees. Attach Form 8917	34	1,312,576		
35	Domestic production activities deduction. Attach Form 8903	35	637,859		
36	Add lines 23 through 35			36	30,756,634
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	84,189,061

21. Net oper. loss= 1,229,118
21. Stock options= 3,309
21. Cancel. of debt= 699,605
21. For. earn. inc. ex= 445,276
21. Gambling inc.= 1,903,153
21. Taxable HSA = 317,328

36. Archer MSA Ded.= 7,460
36. Housing ded.= 5,531
36. Other adj.= 153,280

1040 Returns Only

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2011)

* One election box checked ** Both election boxes checked (counts each box separately)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2011** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 — See separate instructions.

Your first name and initial | Last name | Your social security number
Total 1040 ONLY returns filed = 84,189,061

If a joint return, spouse's first name and initial | Last name | Spouse's social security number
Electronically filed forms 1040 Only = 66,003,651

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name | Foreign province/county | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• **lived with you**
• **did not live with you due to divorce or separation (see instructions)**
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	4,729,877,764
8a	**Taxable** interest. Attach Schedule B if required			8a	114,303,558
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	72,512,789		
9a	Ordinary dividends. Attach Schedule B if required			9a	186,748,959
b	Qualified dividends	9b	136,220,708		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	27,532,751
11	Alimony received			11	8,777,349
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain.Dist. = 1,309,981			12	282,969,817
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	375,259,557
14	Other gains or (losses). Attach Form 4797			14	-14,450,438
15a	IRA distributions	15a	243,725,827	b Taxable amount 15b	200,038,570
16a	Pensions and annuities	16a	794,128,745	b Taxable amount 16b	486,293,441
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	486,015,954
18	Farm income or (loss). Attach Schedule F			18	-9,602,224
19	Unemployment compensation			19	54,051,396
20a	Social security benefits	20a	370,335,152	b Taxable amount 20b	175,595,898
21	Other income. List type and amount			21	30,909,786
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	6,979,179,668

Adjusted Gross Income

23	Educator expenses	23	792,948
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	518,417
25	Health savings account deduction. Attach Form 8889	25	3,078,052
26	Moving expenses. Attach Form 3903	26	2,930,988
27	Deductible part of self-employment tax. Attach Schedule SE	27	26,022,975
28	Self-employed SEP, SIMPLE, and qualified plans	28	19,483,818
29	Self-employed health insurance deduction	29	24,543,691
30	Penalty on early withdrawal of savings	30	461,169
31a	Alimony paid b Recipient's SSN ▶	31a	10,665,311
32	IRA deduction	32	9,990,659
33	Student loan interest deduction	33	6,131,578
34	Tuition and fees. Attach Form 8917	34	2,783,208
35	Domestic production activities deduction. Attach Form 8903	35	8,994,778
36	Add lines 23 through 35	36	118,051,923
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	6,861,127,745

21. Net oper. loss= 169,083,520
21. Stock options= 139,591
21. Cancel. of debt= 13,796,728
21. For. earn. inc. ex= 28,061,251
21. Gambling inc.= 26,515,292
21. Taxable HSA = 380,299

36. Archer MSA Ded.= 11,644
36. Housing ded.= 99,010
36. Other adj.= 1,543,678

1040 Returns Only

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

39a A = 11,437,662 B = 6,619,977 C = 191,001 D = 61,105

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: [A] **You** were born before January 2, 1947, [B] **Spouse** was born before January 2, 1947, [C] Blind. [D] Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 35,894,892 Add. Stand. Ded. = 7,288,676
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,800 Married filing jointly or Qualifying widow(er), $11,600 Head of household, $8,500	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**				727,706
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Stand. = 35,894,892 Itmzed = 46,293,834
	41	Subtract line 40 from line 38			41	75,543,595
	42	**Exemptions.** Multiply $3,700 by the number on line 6d			42	82,273,258
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	67,760,073
	44	**Tax** (see instructions). Check if any from: **a** [ ] Form(s) 8814 **b** [ ] Form 4972 **c** [ ] 962 election			44	66,936,272
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,244,224
	46	Add lines 44 and 45 ▶			46	66,970,387
	47	Foreign tax credit. Attach Form 1116 if required	47	6,904,440		53a F3800= 487,030 53b F8801= 256,192 53c other= 1,225 53c AMV= 7,391 53c Sch R= 28,410 53c F8834= 906 53c F8911= 3,456 53c F8859= * 53c F8936= 12,248 53c F8396= 45,763
	48	Credit for child and dependent care expenses. Attach Form 2441	48	4,533,881		
	49	Education credits from Form 8863, line 23	49	7,192,787		
	50	Retirement savings contributions credit. Attach Form 8880	50	2,842,575		
	51	Child tax credit (see instructions)	51	14,529,652		
	52	Residential energy credits. Attach Form 5695	52	3,642,988		
	53	Other credits from Form: **a** [ ] 3800 **b** [ ] 8801 **c** [ ]	53			
	54	Add lines 47 through 53. These are your **total credits**			54	30,895,847
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	61,749,942
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	18,258,546
	57	Unreported social security and Medicare tax from Form: **a** [ ] 4137 **b** [ ] 8919			57	a= 111,713 b= 40,721
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,706,635
	59a	Household employment taxes from Schedule H			59a	206,322
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	716,559
	60	Other taxes. Enter code(s) from instructions Recapture Tax = 5,018			60	Other Taxes = 1,100,498
	61	Add lines 55 through 60. This is your **total tax** ▶			61	71,087,231
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	69,384,750		
	63	2011 estimated tax payments and amount applied from 2010 return	63	8,821,385		
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	64a	11,028,129		
	b	Nontaxable combat pay election 64b 7,057				
	65	Additional child tax credit. Attach Form 8812	65	8,821,540		
	66	American opportunity credit from Form 8863, line 14	66	7,144,497		
	67	First-time homebuyer credit from Form 5405, line 10	67	16,209		71a F2439= 153,422
	68	Amount paid with request for extension to file	68	1,546,069		71b F8839= 47,956
	69	Excess social security and tier 1 RRTA tax withheld	69	1,341,039		71c F8801= 223,829
	70	Credit for federal tax on fuels. Attach Form 4136	70	481,731		71d F8885= 19,943
	71	Credits from Form: **a** [ ] 2439 **b** [ ] 8839 **c** [ ] 8801 **d** [ ] 8885	71			Other Payments:
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	77,783,632 26,379
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	60,608,982
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]			74a	57,710,570
Direct deposit? See instructions.	b	Routing number 71,568,078 ▶ **c** Type: [ ] Checking [ ] Savings				
	d	Account number				
	75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶	75	3,887,970		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	19,764,082
	77	Estimated tax penalty (see instructions)	77	6,121,574		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] **Yes.** Complete below. [ ] **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
52,764,631				

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

1040 Returns Only

* Data not shown because of the small number of sample returns on which it is based.

Form 1040 (2011)

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1947, ☐ Blind. ☐ **Spouse** was born before January 2, 1947, ☐ Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 304,792,088; Add. Stand. Ded. = 12,855,244
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,800; Married filing jointly or Qualifying widow(er), $11,600; Head of household, $8,500	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶	39b	727,706		Stand. = 317,676,994
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 1,218,496,717
	41	Subtract line 40 from line 38			41	5,565,920,907
	42	**Exemptions.** Multiply $3,700 by the number on line 6d			42	685,575,855
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	4,967,474,086
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election			44	984,332,325
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	30,476,201
	46	Add lines 44 and 45 ▶			46	1,014,850,209
	47	Foreign tax credit. Attach Form 1116 if required	47	16,451,128		53a F3800= 2,406,661; 53b F8801= 565,220; 53c other= 23,058; 53c AMV= 14,252; 53c Sch R= 3,483; 53c F8834= 1,004; 53c F8911= 2,601; 53c F8859= *; 53c F8936= 76,262; 53c F8396= 54,872
	48	Credit for child and dependent care expenses. Attach Form 2441	48	2,440,371		
	49	Education credits from Form 8863, line 23	49	8,322,085		
	50	Retirement savings contributions credit. Attach Form 8880	50	545,726		
	51	Child tax credit (see instructions)	51	19,584,161		
	52	Residential energy credits. Attach Form 5695	52	1,676,001		
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
	54	Add lines 47 through 53. These are your **total credits**			54	52,166,885
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	962,683,324
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	46,282,362
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 17,586 b= 15,020
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,699,151
	59a	Household employment taxes from Schedule H			59a	943,171
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	447,098
	60	Other taxes. Enter code(s) from instructions		Recapture Tax = 14,218	60	Other Taxes = 452,325
	61	Add lines 55 through 60. This is your **total tax** ▶			61	1,016,566,021
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	818,593,766		
	63	2011 estimated tax payments and amount applied from 2010 return	63	231,837,940		
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	64a	25,443,956		
	b	Nontaxable combat pay election	64b	45,307		
	65	Additional child tax credit. Attach Form 8812	65	11,971,571		
	66	American opportunity credit from Form 8863, line 14	66	6,660,261		
	67	First-time homebuyer credit from Form 5405, line 10	67	117,834		71a F2439= 1,315,490
	68	Amount paid with request for extension to file	68	64,225,341		71b F8839= 610,434
	69	Excess social security and tier 1 RRTA tax withheld	69	1,615,864		71c F8801= 643,317
	70	Credit for federal tax on fuels. Attach Form 4136	70	354,812		71d F8885= 53,721
	71	Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885	71			
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	1,164,386,832 — Other Payments: 47,371
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	249,049,242
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	199,362,779
Direct deposit? See instructions.	▶ b	Routing number		71,568,078	▶ c Type: ☐ Checking ☐ Savings	
	▶ d	Account number				
	75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶	75	49,686,463		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	101,976,931
	77	Estimated tax penalty (see instructions)	77	748,499		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

* Data not shown because of the small number of sample returns on which it is based.

1040 Returns Only

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2011** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 See separate instructions.

Your first name and initial — Electronically Filed Returns = 118,920,586 | Last name | **Your social security number**

If a joint return, spouse's first name and initial — 1040's E-filed = 66,003,531 | Last name | **Spouse's social security number**

Home address (number and street). If you have a P.O. box, see instructions. — 1040A's E-filed = 34,207,257 | Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). — 1040EZ's E-filed = 18,709,798

Presidential Election Campaign
Y = * 3,542,032 Y = ** 5,308,972
jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name | Foreign province/county | de

Filing Status

Check only one box.

53,890,559 **1** ☐ Single
44,045,734 **2** ☐ Married filing jointly (even if only one had income)
1,790,530 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 60,376
19,133,387 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a chi child's name here. ▶
☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . =112,080,205
b ☐ **Spouse** . 44,051,466

Boxes che on 6a and Ret. = =112,080,205 Exempt.= 156,131,670 Ret. = 40,911,060 Exempt.= 72,598,475

c Dependents:

(1) First name Last name	(2) Depe social secur	Number of Returns	den to	Number of Exempt.=	ild under age 17 r child tax credit structions)
CHILDREN AT HOME		40,911,060		72,598,475	31,652,725
CHILDREN AWAY FROM HOME		373,185		449,566	20,554,986
PARENTS		2,283,978		2,706,985	7,577,195
OTHER DEPENDENTS		6,248,719		9,086,651	2,101,402

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed . Returns = See 6a Exemptions = 240,973,348

No. of children on 6c who:
• **lived with you**
• **did not live with you due to di or separatio (see instructions)** Ret. = 373,185 Exempt.= 449,566
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V**.

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	99,801,600
8a	**Taxable** interest. Attach Schedule B if required			8a	41,869,265
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	4,854,407		
9a	Ordinary dividends. Attach Schedule B if required			9a	22,466,191
b	Qualified dividends	9b	20,780,244		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	18,907,115
11	Alimony received			11	358,899
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 1,479,527			12	18,020,159
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	16,677,066
14	Other gains or (losses). Attach Form 4797			14	1,655,384
15a	IRA distributions	15a	10,785,222	b Taxable amount 15b	10,217,399
16a	Pensions and annuities	16a	22,854,726	b Taxable amount 16b	20,963,781
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	13,531,496
18	Farm income or (loss). Attach Schedule F			18	1,590,001
19	Unemployment compensation			19	11,075,988
20a	Social security benefits	20a	20,013,809	b Taxable amount 20b	13,110,834
21	Other income. List type and amount			21	5,238,342
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	118,610,585

Adjusted Gross Income

23	Educator expenses	23	3,255,806		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	124,371		
25	Health savings account deduction. Attach Form 8889	25	848,407		
26	Moving expenses. Attach Form 3903	26	887,581		
27	Deductible part of self-employment tax. Attach Schedule SE	27	14,350,440		
28	Self-employed SEP, SIMPLE, and qualified plans	28	738,748		
29	Self-employed health insurance deduction	29	3,098,471		
30	Penalty on early withdrawal of savings	30	768,813		
31a	Alimony paid b Recipient's SSN ▶	31a	465,693		
32	IRA deduction	32	2,095,061		
33	Student loan interest deduction	33	8,983,300		
34	Tuition and fees. Attach Form 8917	34	1,639,564		
35	Domestic production activities deduction. Attach Form 8903	35	558,058		
36	Add lines 23 through 35			36	29,454,577
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	118,920,586

21. Net oper. loss= 974,115
21. Stock options= 2,979
21. Cancel. of debt= 548,983
21. For. earn. inc. ex= 182,614
21. Gambling inc.= 1,536,249
21. Taxable HSA = 276,400

36. Archer MSA Ded.= 6,701
36. Housing ded.= 2,558
36. Other adj.= 115,507

Electronically Filed Returns

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2011)

* One election box checked ** Both election boxes checked (counts each box separately)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2011** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 — See separate instructions.

Your first name and initial — Last name — **Your social security number**
Electronically Filed Returns = 118,920,586

If a joint return, spouse's first name and initial — Last name — **Spouse's social security number**
1040's E-filed = 66,003,531

Home address (number and street). If you have a P.O. box, see instructions. — Apt. no.
1040A's E-filed = 34,207,257

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
1040EZ's E-filed = 18,709,798

Foreign country name — Foreign province/county — Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• **lived with you**
• **did not live with you due to divorce or separation (see instructions)**
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	5,069,478,799
8a	**Taxable** interest. Attach Schedule B if required			8a	81,684,873
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	55,477,357		
9a	Ordinary dividends. Attach Schedule B if required			9a	136,712,748
b	Qualified dividends	9b	98,455,116		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	22,090,615
11	Alimony received			11	7,485,405
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 1,359,987			12	214,730,817
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	247,491,364
14	Other gains or (losses). Attach Form 4797			14	-11,639,766
15a	IRA distributions	15a	205,722,510	b Taxable amount 15b	170,226,456
16a	Pensions and annuities	16a	719,831,283	b Taxable amount 16b	444,185,170
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	383,597,546
18	Farm income or (loss). Attach Schedule F			18	-7,357,718
19	Unemployment compensation			19	75,946,504
20a	Social security benefits	20a	380,829,061	b Taxable amount 20b	156,593,305
21	Other income. List type and amount			21	24,823,563
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	6,920,968,632

Adjusted Gross Income

23	Educator expenses	23	816,161
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	418,045
25	Health savings account deduction. Attach Form 8889	25	2,544,342
26	Moving expenses. Attach Form 3903	26	2,508,574
27	Deductible part of self-employment tax. Attach Schedule SE	27	19,877,493
28	Self-employed SEP, SIMPLE, and qualified plans	28	15,603,887
29	Self-employed health insurance deduction	29	20,066,052
30	Penalty on early withdrawal of savings	30	295,541
31a	Alimony paid b Recipient's SSN ▶ 397,555	31a	8,608,199
32	IRA deduction	32	8,885,324
33	Student loan interest deduction	33	8,645,002
34	Tuition and fees. Attach Form 8917	34	3,629,048
35	Domestic production activities deduction. Attach Form 8903	35	6,966,985
36	Add lines 23 through 35	36	100,075,095
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	118,920,586

21 Net oper. loss= 112,837,945
21 Stock options= 107,329
21 Cancel. of debt= 9,387,372
21 For. earn. inc. ex= 12,190,646
21 Gambling inc.= 18,870,580
21 Taxable HSA = 329,604

36. Archer MSA Ded.= 10,179
36. Housing ded.= 39,804
36. Other adj.= 1,160,458

Electronically Filed Returns

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

39a A = 16,383,756 B = 6,492,071 C = 229,795 D = 67,571

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: [A] **You** were born before January 2, 1947, [B] **Spouse** was born before January 2, 1947, [C] Blind. [D] Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 78,632,496 Add. Stand. Ded. = 9,943,364
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,800 Married filing jointly or Qualifying widow(er), $11,600 Head of household, $8,500	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**				531,869
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Stand. = 78,632,496 Itmzed = 38,603,124
	41	Subtract line 40 from line 38 — Real Est. Tax Ded. = 0			41	104,890,606
	42	**Exemptions.** Multiply $3,700 by the number on line 6d			42	112,082,216
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	89,837,312
	44	**Tax** (see instructions). Check if any from: **a** [ ] Form(s) 8814 **b** [ ] Form 4972 **c** [ ] 962 election			44	89,010,250
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	3,522,353
	46	Add lines 44 and 45 ▶			46	89,035,354
	47	Foreign tax credit. Attach Form 1116 if required	47	5,696,010		53a F3800= 414,463 53b F8801= 209,065 53c other= 522 53c AMV= 5,227 53c Sch R= 88,537 53c F8834= 705 53c F8911= 2,447 53c F8859= * 53c F8936= 11,693 53c F8396= 41,823
	48	Credit for child and dependent care expenses. Attach Form 2441	48	5,741,756		
	49	Education credits from Form 8863, line 23	49	10,747,770		
	50	Retirement savings contributions credit. Attach Form 8880	50	5,752,233		
	51	Child tax credit (see instructions)	51	20,283,598		
	52	Residential energy credits. Attach Form 5695	52	3,151,639		
	53	Other credits from Form: **a** [ ] 3800 **b** [ ] 8801 **c** [ ]	53			
	54	Add lines 47 through 53. These are your **total credits**			54	40,291,252
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	77,900,701
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	14,350,440
	57	Unreported social security and Medicare tax from Form: **a** [ ] 4137 **b** [ ] 8919			57	a= 95,963 b= 25,774
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	4,865,689
	59a	Household employment taxes from Schedule H			59a	140,833
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	619.540
	60	Other taxes. Enter code(s) from instructions — Recapture Tax = 2,803			60	Other Taxes = 964,925
	61	Add lines 55 through 60. This is your **total tax** ▶			61	85,393,579
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	105,448,975		
	63	2011 estimated tax payments and amount applied from 2010 return	63	7,204,892		
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	64a	24,899,516		
	b	Nontaxable combat pay election 64b 13,485				
	65	Additional child tax credit. Attach Form 8812	65	18,604,472		
	66	American opportunity credit from Form 8863, line 14	66	11,486,475		
	67	First-time homebuyer credit from Form 5405, line 10	67	0		71a F2439= 147,632
	68	Amount paid with request for extension to file	68	1,102,487		71b F8839= 0
	69	Excess social security and tier 1 RRTA tax withheld	69	1,131,795		71c F8801= 192,373
	70	Credit for federal tax on fuels. Attach Form 4136	70	435,472		71d F8885= 14,268
	71	Credits from Form: [ ] 2439 **b** [ ] 8839 **c** [ ] 8801 **d** [ ] 8885	71			Other Payments:
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	113,435,272 — 3,072
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	98,608,279
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]			74a	96,225,659
Direct deposit? See instructions.	▶ b	Routing number 71,568,078 ▶ c Type: [ ] Checking [ ] Savings				
	▶ d	Account number				
	75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶	75	3,157,204		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	16,808,351
	77	Estimated tax penalty (see instructions)	77	4,979,829		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] **Yes.** Complete below. [ ] **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
72,014,505				

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

* Data not shown because of the small number of sample returns on which it is based.

Electronically Filed Returns

Form 1040 (2011)

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1947, ☐ **Spouse** was born before January 2, 1947, ☐ C Blind. ☐ D Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 611,025,277; Add. Stand. Ded. = 17,085,244
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**	422,143			Stand. = 628,110,521; Itmzed = 979,972,470
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,800; Married filing jointly or Qualifying widow(er), $11,600; Head of household, $8,500	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
	41	Subtract line 40 from line 38 — Real Est. Tax Ded. = 0			41	5,391,137,875
	42	**Exemptions.** Multiply $3,700 by the number on line 6d			42	891,598,927
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	4,634,120,823
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election			44	869,379,620
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	23,681,548
	46	Add lines 44 and 45 ▶			46	893,102,248
	47	Foreign tax credit. Attach Form 1116 if required	47	7,524,141		53a F3800= 1,864,035; 53b F8801= 454,126; 53c other= 4,050; 53c AMV= 9,866; 53c Sch R= 13,425; 53c F8834= 673; 53c F8911= 1,786; 53c F8859= *; 53c F8936= 72,367; 53c F8396= 48,900
	48	Credit for child and dependent care expenses. Attach Form 2441	48	3,095,324		
	49	Education credits from Form 8863, line 23	49	10,994,716		
	50	Retirement savings contributions credit. Attach Form 8880	50	1,001,145		
	51	Child tax credit (see instructions)	51	24,821,043		
	52	Residential energy credits. Attach Form 5695	52	1,392,248		
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
	54	Add lines 47 through 53. These are your **total credits**			54	51,297,845
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	841,804,403
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	35,081,221
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 13,936 b= 9,508
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	4,586,419
	59a	Household employment taxes from Schedule H			59a	597,404
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	383.637
	60	Other taxes. Enter code(s) from instructions — Recapture Tax = 1,853			60	Other Taxes = 321,978
	61	Add lines 55 through 60. This is your **total tax** ▶			61	882,800,903
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	812,978,715		
	63	2011 estimated tax payments and amount applied from 2010 return	63	169,424,126		
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	64a	57,973,925		
	b	Nontaxable combat pay election — 64b 157,115				
	65	Additional child tax credit. Attach Form 8812	65	24,617,935		
	66	American opportunity credit from Form 8863, line 14	66	10,338,544		
	67	First-time homebuyer credit from Form 5405, line 10	67	0		71a F2439= 1,278,278
	68	Amount paid with request for extension to file	68	42,315,218		71b F8839= 0
	69	Excess social security and tier 1 RRTA tax withheld	69	1,343,784		71c F8801= 482,712
	70	Credit for federal tax on fuels. Attach Form 4136	70	336,892		71d F8885= 36,537
	71	Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885	71			Other Payments:
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	1,121,136,222 — 671
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	317.316.950
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	284,774,655
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
	▶ d	Account number				
	75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶	75	32.542.295		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	79,527,337
	77	Estimated tax penalty (see instructions)	77	545,706		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

* Data not shown because of the small number of sample returns on which it is based.

Electronically Filed Returns

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2011

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial | Last name | Your social security number

Total Forms Filed = 38,598,005

If a joint return, spouse's first name and initial | Last name | Spouse's social security number

Total Forms Filed Electronically = 34,207,257

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund.
Y = * 886,891 Y = ** 717,679

Foreign country name | Foreign province/county | Foreign postal code

Filing status

Check only one box.

1 ☐ Single 15,157,712
2 ☐ Married filing jointly (even if only one had income) 10,263,996
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 821,759
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 12,327,595
5 ☐ Qualifying widow(er) with dependent child (see instructions) 26,942

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. 38,598,005
b ☐ **Spouse** 10,270,965

Boxes checked on 6a and 6b — Exem. = 48,249,884

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME	17,263,407	29,519,810	15,172,814
CHILDREN AWAY FROM HOME	144,666	164,561	8,962,797
PARENTS	1,181,939	1,412,078	3,510,067
OTHER DEPENDENTS	4,278,272	6,988,234	1,086,326
			☐
			☐

No. of children on 6c who:
• lived with you — Ret. = 17,263,407 Exem. = 29,519,810
• did not live with you due to divorce or separation (see instructions) — Ret. = 144,666 Exem. = 164,561
Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed. Returns = See 6a Exemptions = 86,334,567

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2.			7	33,355,434
8a	**Taxable** interest. Attach Schedule B if required.			8a	7,623,259
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	164,016		
9a	Ordinary dividends. Attach Schedule B if required.			9a	2,828,248
b	Qualified dividends (see instructions).	9b	2,362,776		
10	Capital gain distributions (see instructions).			10	375,504
11a	IRA distributions.	11a	2,133,914	11b Taxable amount (see instructions). 11b	2,042,428
12a	Pensions and annuities.	12a	5,941,054	12b Taxable amount (see instructions). 12b	5,647,528
	Other Income = 699,515				
13	Unemployment compensation and Alaska Permanent Fund dividends.			13	4,089,786
14a	Social security benefits.	14a	7,254,846	14b Taxable amount (see instructions). 14b	3,392,891
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶			15	38,202,009

Adjusted gross income

16	Educator expenses (see instructions).	16	707,635		
17	IRA deduction (see instructions).	17	381,587		
18	Student loan interest deduction (see instructions).	18	3,655,701		
19	Tuition and fees. Attach Form 8917.	19	620,545		
20	Add lines 16 through 19. These are your **total adjustments.**			20	4,926,542
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	38,598,005

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2011)

* One election box checked ** Both election boxes checked (counts each box separately)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** (99) **2011** IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
	Total Forms Filed = 38,598,005	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Total Forms Filed Electronically = 34,207,257	

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name | Foreign province/county | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2.				7	908,729,233
8a	**Taxable** interest. Attach Schedule B if required.				8a	5,545,623
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	482,617			
9a	Ordinary dividends. Attach Schedule B if required.				9a	7,860,846
b	Qualified dividends (see instructions).	9b	5,794,637			
10	Capital gain distributions (see instructions).				10	467,601
11a	IRA distributions.	11a	19,492,844	11b Taxable amount (see instructions).	11b	17,280,620
12a	Pensions and annuities.	12a	116,603,127	12b Taxable amount (see instructions).	12b	94,886,918
				Other Income = 2,040,246		
13	Unemployment compensation and Alaska Permanent Fund dividends.				13	26,393,212
14a	Social security benefits.	14a	120,364,387	14b Taxable amount (see instructions).	14b	26,016,307
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶				15	1,089,220,605

Adjusted gross income

16	Educator expenses (see instructions).	16	169,481		
17	IRA deduction (see instructions).	17	1,053,214		
18	Student loan interest deduction (see instructions).	18	3,541,487		
19	Tuition and fees. Attach Form 8917.	19	1,527,144		
20	Add lines 16 through 19. These are your **total adjustments.**			20	6,291,327
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	1,082,929,278

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2011)

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).			22	
23a	Check if: A **You** were born before January 2, 1947, B **Spouse** was born before January 2, 1947, C Blind, D Blind } **Total boxes checked** ▶ 23a			☐	A= 5,772,674 B= 1,935,402 C= 102,651 D= 25,903
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b			☐ Boxes Checked=	1,989
24	Enter your **standard deduction**. Tot. Std. Ded.= 38,145,232			24 Add. Std. Ded=	5,922,762
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	34,119,515
26	**Exemptions.** Multiply $3,700 by the number on line 6d.			26	37,980,931
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶			27	25,824,755
28	**Tax,** including any alternative minimum tax (see instructions).			28	25,630,864
29	Credit for child and dependent care expenses. Attach Form 2441.	29	1,798,933		
30	Credit for the elderly or the disabled. Attach Schedule R.	30	83,453		
31	Education credits from Form 8863, line 23.	31	4,861,818		
32	Retirement savings contributions credit. Attach Form 8880.	32	3,552,375		
33	Child tax credit (see instructions).	33	8,606,598		
34	Add lines 29 through 33. These are your **total credits.**			34	15,394,323
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**			35	18,210,776
36	Federal income tax withheld from Forms W-2 and 1099.	36	35,114,515		
37	2011 estimated tax payments and amount applied from 2010 return.	37	437,932		
38a	**Earned income credit (EIC).**	38a	14,146,637		
b	Nontaxable combat pay election. 38b 9,972				
39	Additional child tax credit. Attach Form 8812.	39	12,329,509	Excess FICA withheld=	6,333
40	American opportunity credit from Form 8863, line 14.	40	5,679,470	Extension Request=	19,253
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶			41	37,088,713

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,800

Married filing jointly or Qualifying widow(er), $11,600

Head of household, $8,500

If you have a qualifying child, attach Schedule EIC.

Refund

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**			42	34,821,162
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			43a	34,702,884
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ ▶ c Type: ☐ Checking ☐ Savings				
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐				
44	Amount of line 42 you want **applied to your 2012 estimated tax.**	44	153,439		

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions. ▶			45	2,601,334
46	Estimated tax penalty (see instructions).	46	581,113		

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶ ☐☐☐☐☐

Sign here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 13. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign. 19,458,413	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).			22	
23a	Check if: ☐ **You** were born before January 2, 1947, ☐ Blind; ☐ **Spouse** was born before January 2, 1947, ☐ Blind. **Total boxes checked** ▶ 23a				
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐				
24	Enter your **standard deduction.** Tot. Std. Ded.= 322,415,508			24 Add. Std. Ded= 9,908,041	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25 774,400,625	
26	**Exemptions.** Multiply $3,700 by the number on line 6d.			26 319,354,714	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶			27 524,123,380	
28	**Tax,** including any alternative minimum tax (see instructions).			28 69,112,517	
29	Credit for child and dependent care expenses. Attach Form 2441.	29	985,158		
30	Credit for the elderly or the disabled. Attach Schedule R.	30	12,682		
31	Education credits from Form 8863, line 23.	31	4,044,426		
32	Retirement savings contributions credit. Attach Form 8880.	32	571,900		
33	Child tax credit (see instructions).	33	8,504,605		
34	Add lines 29 through 33. These are your **total credits.**			34	14,118,771
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**			35	54,996,586
36	Federal income tax withheld from Forms W-2 and 1099.	36	100,760,518		
37	2011 estimated tax payments and amount applied from 2010 return.	37	1,115,168		
38a	**Earned income credit (EIC).**	38a	36,731,592		
b	Nontaxable combat pay election.	38b	143,816		
39	Additional child tax credit. Attach Form 8812.	39	16,613,265	Excess FICA withheld= 2,230	
40	American opportunity credit from Form 8863, line 14.	40	4,856,663	Extension Request= 10,928	
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶			41	160,221,577

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,800

Married filing jointly or Qualifying widow(er), $11,600

Head of household, $8,500

If you have a qualifying child, attach Schedule EIC.

Refund

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**			42	107,992,197
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			43a	107,876,121
▶ b	Routing number			▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number				
44	Amount of line 42 you want **applied to your 2012 estimated tax.**	44	116,076		

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions. ▶			45	2,791,661
46	Estimated tax penalty (see instructions).	46	19,648		

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 13. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Department of the Treasury—Internal Revenue Service

Form **1040EZ** **Income Tax Return for Single and Joint Filers With No Dependents** (99) **2011** OMB No. 1545-0074

Your first name and initial	Last name Total Forms Filed = 22,583,173	Your social security number
If a joint return, spouse's first name and initial	Last name Total Forms Filed Electronically = 18,709,798	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Single = 21,334,294 Joint = 1,248,879		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking
Foreign country name	Foreign province/county	Foreign postal code Y = * 777,299 Y = ** 89,661 ☐ You ☐ Spouse

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	22,089,943
	Tax exempt interest = 0		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	2,279,181
	Other Net Income or Loss = 326,321		
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	2,044,907
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	22,583,173
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** You boxes checked = 6,249,639 If no one can claim you (or your spouse if a joint return), enter $9,500 if **single,** Total Exemptions = 17,581,420 $19,000 if **married filing jointly.** See back for explanation.	5	22,579,187
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	15,064,651

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.		7	21,851,110
8a	**Earned income credit (EIC)** (see instructions).		8a	2,736,960
b	Nontaxable combat pay election.	8b 0	F4868 payment = 6,969	Excess FICA / RRTA = 0
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶		9	22,093,738
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.		10	15,059,672

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	11a	20,930,301
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number		

Amount You Owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. ▶	12	1,299,370

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions.

Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
9,228,567				
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2011)

* One election box checked ** Both election boxes checked (counts each box separately)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Department of the Treasury—Internal Revenue Service

Form **1040EZ** **Income Tax Return for Single and Joint Filers With No Dependents** (99) **2011**

OMB No. 1545-0074

Your first name and initial	Last name Total Forms Filed = 22,583,173	Your social security number
If a joint return, spouse's first name and initial	Last name Total Forms Filed Electronically = 18,709,798	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/county / Foreign postal code	

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	416,782,437
	Tax exempt interest = 0		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	262,492
	Other Net Income or Loss = 1,101,940		
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	11,939,085
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	430,085,954
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** You boxes checked = 6,249,639 If no one can claim you (or your spouse if a joint return), enter $9,500 if **single**, $19,000 if **married filing jointly.** See back for explanation. Total Exemptions = 13,641,206	5	128,575,733
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	254,620,799

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	51,254,245
8a	**Earned income credit (EIC)** (see instructions).	8a	730,614
b	Nontaxable combat pay election. 8b 0	F4868 payment =	5,090
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	52,104,108
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	35,128,157

Excess FICA / RRTA = 0

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	11a	17,727,908
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. ▶	12	751,958

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions.

Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2011)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2011

Attachment Sequence No. 07

Name(s) shown on Form 1040 | Your social security number

Total Schedules Filed = 46,901,143

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	10,382,599		
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 7.5% (.075)	3	10,379,747		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	10,382,599
Taxes You Paid	5	State and local **(check only one box):**				
		a ☐ Income taxes, **or** } Income Taxes = 33,715,607	5	44,591,763		
		b ☐ General sales taxes } General Sales Taxes = 10,876,156				
	6	Real estate taxes (see instructions)	6	40,138,213		
	7	Personal property taxes	7	19,943,550		
	8	Other taxes. List type and amount ▶	8	2,626,148		
	9	Add lines 5 through 8			9	45,952,640
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	35,473,245		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	1,141,911		
	12	Points not reported to you on Form 1098. See instructions for special rules	12	2,674,846		
	13	Mortgage insurance premiums (see instructions)	13	4,479,962		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	1,498,817		
	15	Add lines 10 through 14			15	36,506,737
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	34,558,271		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	22,541,678		
	18	Carryover from prior year	18	578,889		
	19	Add lines 16 through 18 Capital Gains Deduction Limitation = 26,713			19	37,789,956
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	140,717
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	14,730,817		
	22	Tax preparation fees	22	22,113,572		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	7,895,963		
	24	Add lines 21 through 23	24	28,694,320		
	25	Enter amount from Form 1040, line 38 [25]				
	26	Multiply line 25 by 2% (.02)	26	28,692,778		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	11,870,811
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 934,552 Other than Gambling Deduction = 395,417 Property Income, Casualty, & Theft Deduction = 17,741			28	1,333,012
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	46,293,834
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here 125,207 ▶ ☐				

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2011

Attachment Sequence No. 07

Name(s) shown on Form 1040

Your social security number

Total Schedules Filed = 46,901,143

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	129,126,252		
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 7.5% (.075)	3	44,252,846		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	84,873,406
Taxes You Paid	5	State and local **(check only one box):**				
		a ☐ Income taxes, **or** } Income Taxes = 265,999,282	5	281,976,799		
		b ☐ General sales taxes } General Sales Taxes = 15,977,517				
	6	Real estate taxes (see instructions)	6	172,950,301		
	7	Personal property taxes	7	8,339,350		
	8	Other taxes. List type and amount ▶	8	1,852,097		
	9	Add lines 5 through 8			9	465,127,769
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	357,843,874		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	6,452,530		
	12	Points not reported to you on Form 1098. See instructions for special rules	12	1,362,693		
	13	Mortgage insurance premiums (see instructions)	13	5,354,709		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	12,551,293		
	15	Add lines 10 through 14			15	383,565,099
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	138,608,769		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	43,639,867		
	18	Carryover from prior year	18	33,293,336		
	19	Add lines 16 through 18			19	174,474,029
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	3,180,912
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	76,857,890		
	22	Tax preparation fees	22	6,982,040		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	38,224,411		
	24	Add lines 21 through 23	24	122,064,341		
	25	Enter amount from Form 1040, line 38 [25]				
	26	Multiply line 25 by 2% (.02)	26	74,794,130		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	86,494,396
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 17,573,396 Other than Gambling Deduction = 2,294,400 Property Income, Casualty & Theft Deduction = 943,836			28	20,811,631
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	1,218,496,717
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.** ▶ **See instructions on back.**

OMB No. 1545-0074

2011

Attachment Sequence No. **08**

Name(s) shown on return

Total Schedules Filed = 20,547,306

Your social security number

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ F1040 = 18,641,401 F1040A = 1,905,905	1	
	The component parts of line 2 are as follows: F1040 = 17,012,537 F1040A = 1,533,468		
2	Add the amounts on line 1	2	18,546,005
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	23,563
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶	5	
	The component parts of line 6 are as follows: F1040 = 13,669,158 F1040A = 920,381		
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	14,589,539

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements Yes = 15,352,567		
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back Yes = 68,134		

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.** ▶ **See instructions on back.**

OMB No. 1545-0074

2011

Attachment Sequence No. **08**

Name(s) shown on return

Total Schedules Filed = 20,547,306

Your social security number

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ F1040 = 18,641,401 F1040A = 1,905,905	1	
	The component parts of line 2 are as follows: F1040 = 109,440,366 F1040A = 4,333,375		
2	Add the amounts on line 1	2	113,773,741
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	48,300
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶	5	
	The component parts of line 6 are as follows: F1040 = 182,975,537 F1040A = 7,374,767		
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	190,350,304

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **For information on Schedule C and its instructions, go to *www.irs.gov/schedulec***

▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2011

Attachment Sequence No. **09**

Name of proprietor

Total Schedules Filed = 26,104,095 Includes 4,629,950 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions ▶ 23,426,681

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), (see instr.) 3,642,217

E Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2011, check here . . . . . Boxes Checked = 1,872,598 ▶ ☐

I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file all required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

Part I Income

1a	Merchant card and third party payments. For 2011, enter -0-	1a			
b	Gross receipts or sales not entered on line 1a (see instructions)	1b	20,948,531		
c	Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. **Caution.** See instr. before completing this line	1c	0		
d	**Total gross receipts.** Add lines 1a through 1c			1d	22,172,036
2	Returns and allowances plus any other adjustments (see instructions)			2	694,163
3	Subtract line 2 from line 1d			3	22,179,191
4	Cost of goods sold (from line 42)			4	4,214,099
5	**Gross profit.** Subtract line 4 from line 3			5	22,198,899
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			6	1,059,509
7	**Gross income.** Add lines 5 and 6 ▶			7	22,460,639

Part II Expenses

Enter expenses for business use of your home only on line 30.

8	Advertising	8	5,734,749	18	Office expense (see instructions)	18	7,188,743
9	Car and truck expenses (see instructions)	9	11,501,078	19	Pension and profit-sharing plans	19	108,028
10	Commissions and fees	10	940,836	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	2,029,355	a	Vehicles, machinery, and equipment	20a	1,698,176
12	Depletion	12	77,914	b	Other business property	20b	3,030,780
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	6,088,574	21	Repairs and maintenance	21	4,408,799
14	Employee benefit programs (other than on line 19)	14	263,392	22	Supplies (not included in Part III)	22	9,281,221
15	Insurance (other than health)	15	5,581,848	23	Taxes and licenses	23	6,098,475
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	532,295	a	Travel	24a	4,249,594
b	Other	16b	1,473,719	b	Deductible meals and entertainment (see instructions)	24b	6,178,889
17	Legal and professional services	17	7,210,377	25	Utilities	25	10,330,278
				26	Wages (less employment credits)	26	1,109,487
				27a	Other expenses (from line 48)	27a	11,673,899
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	19,956,180
29	Tentative profit or (loss). Subtract line 28 from line 7	29	23,188,739
30	Expenses for business use of your home. Attach **Form 8829.** Do **not** report such expenses elsewhere	30	3,303,265
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** If you entered an amount on line 1c, see instr. Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	22,917,874

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-) 152,562

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

Total Boxes Checked = 5,464,188

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **For information on Schedule C and its instructions, go to *www.irs.gov/schedulec***

▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2011

Attachment Sequence No. **09**

Name of proprietor: Total Schedules Filed = 26,104,095 Includes 4,629,950 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions ▶

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2011, check here . . . . . ▶ ☐

I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file all required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

Part I Income

1a	Merchant card and third party payments. For 2011, enter -0-	1a			
b	Gross receipts or sales not entered on line 1a (see instructions)	1b	1,160,973,951		
c	Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. **Caution.** See instr. before completing this line	1c	0		
d	**Total gross receipts.** Add lines 1a through 1c			1d	1,248,963,111
2	Returns and allowances plus any other adjustments (see instructions)			2	7,440,906
3	Subtract line 2 from line 1d			3	1,241,522,205
4	Cost of goods sold (from line 42)			4	388,954,312
5	**Gross profit.** Subtract line 4 from line 3			5	852,567,893
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			6	19,594,493
7	**Gross income.** Add lines 5 and 6 ▶			7	872,162,386

Part II Expenses

Enter expenses for business use of your home only on line 30.

8	Advertising	8	13,389,524	18	Office expense (see instructions)	18	11,614,104
9	Car and truck expenses (see instructions)	9	83,653,504	19	Pension and profit-sharing plans	19	1,055,113
10	Commissions and fees	10	12,757,444	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	37,628,875	a	Vehicles, machinery, and equipment	20a	8,418,122
12	Depletion	12	1,001,915	b	Other business property	20b	34,556,834
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	35,578,194	21	Repairs and maintenance	21	15,695,632
14	Employee benefit programs (other than on line 19)	14	2,960,120	22	Supplies (not included in Part III)	22	32,169,216
15	Insurance (other than health)	15	16,625,418	23	Taxes and licenses	23	17,767,507
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	4,356,597	a	Travel	24a	12,629,389
b	Other	16b	5,863,232	b	Deductible meals and entertainment (see instructions)	24b	8,432,313
17	Legal and professional services	17	10,840,085	25	Utilities	25	26,884,399
				26	Wages (less employment credits)	26	77,906,284
				27a	Other expenses (from line 48)	27a	104,376,096
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	580,140,844
29	Tentative profit or (loss). Subtract line 28 from line 7	29	292,021,542
30	Expenses for business use of your home. Attach **Form 8829.** Do **not** report such expenses elsewhere	30	9,987,555
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** If you entered an amount on line 1c, see instr. Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	282,969,817

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-) 935,830

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,313,659
36	Purchases less cost of items withdrawn for personal use	36	2,352,809
37	Cost of labor. Do not include any amounts paid to yourself	37	602,186
38	Materials and supplies	38	1,806,391
39	Other costs	39	898,954
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	1,374,381
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30.

48 **Total other expenses.** Enter here and on line 27a	48	

Part III **Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	39,520,942
36	Purchases less cost of items withdrawn for personal use	36	250,217,919
37	Cost of labor. Do not include any amounts paid to yourself	37	29,716,382
38	Materials and supplies	38	49,734,460
39	Other costs	39	58,986,596
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	39,221,986
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V **Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

48	**Total other expenses.** Enter here and on line 27a	48	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or 1041.** ▶ **See instructions on page 2.**

OMB No. 1545-0074

2011

Attachment Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Total Schedules Filed = 4,629,950 Data is tabulated with the Schedule C's

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.
- Did not receive any credit card or similar payments that included amounts that are not includible in your income (see instructions for line 1a).

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2) ▶

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2011 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . . . ☐ Yes ☐ No

G If "Yes," did you or will you file all required Forms 1099? . . . . . ☐ Yes ☐ No

Part II Figure Your Net Profit

1a	Merchant card and third party payments. For 2011, enter -0-	**1a**			
b	Gross receipts or sales not entered on line 1a (see instructions) . .	**1b**			
c	Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. **Caution**. See Schedule C instructions before completing this line	**1c**			
d	Total of lines 1a, 1b, and 1c. If any adjustments to line 1a, you **must** use Schedule C (see instructions)			**1d**	
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C			**2**	
3	**Net profit.** Subtract line 2 from line 1d. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (If you entered an amount on line 1c, **do not** report the amount from line 1c on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**			**3**	

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____.

5 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see page 2) _____ **c** Other _____

6 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes ☐ No

8a Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or 1041.** ▶ **See instructions on page 2.**

OMB No. 1545-0074

2011

Attachment Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Total Schedules Filed = 4,629,950 Data is tabulated with the Schedule C's

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.
- Did not receive any credit card or similar payments that included amounts that are not includible in your income (see instructions for line 1a).

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2) ▶

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2011 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . . . ☐ Yes ☐ No

G If "Yes," did you or will you file all required Forms 1099? . . . . . ☐ Yes ☐ No

Part II Figure Your Net Profit

1a	Merchant card and third party payments. For 2011, enter -0-	1a		
b	Gross receipts or sales not entered on line 1a (see instructions) . .	1b		
c	Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. **Caution**. See Schedule C instructions before completing this line	1c		
d	Total of lines 1a, 1b, and 1c. If any adjustments to line 1a, you **must** use Schedule C (see instructions)		1d	
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C		2	
3	**Net profit.** Subtract line 2 from line 1d. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (If you entered an amount on line 1c, **do not** report the amount from line 1c on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**		3	

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____.

5 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see page 2) _____ **c** Other _____

6 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes ☐ No

8a Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule D (Form 1040).**
▶ **Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.**

OMB No. 1545-0074

2011

Attachment Sequence No. **12**

Name(s) shown on return

Your social security number

Total Schedules Filed = 20,795,742 Total Sales Reported with Form 1099 = 15,444,619

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	**(e)** Sales price from Form(s) 8949, line 2, column (e)	**(f)** Cost or other basis from Form(s) 8949, line 2, column (f)	**(g)** Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	**(h) Gain or (loss)** Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with **box A** checked in **Part I**	4,933,733	(4,848,868)	585,537	4,772,556
2 Short-term totals from all Forms 8949 with **box B** checked in **Part I**	4,726,668	(4,509,844)	429,373	4,494,756
3 Short-term totals from all Forms 8949 with **box C** checked in **Part I**	983,013	(955,530)	133,742	967,715

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	680,226
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	1,230,767
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(3,248,493)
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	**7**	11,262,910

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	**(e)** Sales price from Form(s) 8949, line 4, column (e)	**(f)** Cost or other basis from Form(s) 8949, line 4, column (f)	**(g)** Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	**(h) Gain or (loss)** Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II**	4,331,216	(4,239,200)	237,273	4,150,156
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II**	6,966,122	(6,670,004)	351,497	6,706,411
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II**	1,699,449	(1,617,523)	283,206	1,635,260

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	**11**	2,402,537
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	2,011,739
13 Capital gain distributions. See the instructions	**13**	6,976,863
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(7,724,534)
15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (h). Then go to Part III on the back	**15**	18,033,537

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H **Schedule D (Form 1040) 2011**

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2011

Attachment Sequence No. 12

Name(s) shown on return

Your social security number

Total Schedules Filed = 20,795,742 Total Sales Reported with Form 1099 = 15,444,619

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with **box A** checked in **Part I**	1,390,639,830	(1,439,361,336)	30,743,281	-17,992,512
2 Short-term totals from all Forms 8949 with **box B** checked in **Part I**	1,126,824,292	(1,138,793,160)	8,586,524	-3,438,052
3 Short-term totals from all Forms 8949 with **box C** checked in **Part I**	267,198,756	(268,997,567)	2,977,878	-5,324,225

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	2,696,498
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	6,657,776
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	(216,190,361)
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	-233,680,783

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II**	335,002,512	(321,352,382)	-6,619	13,671,025
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II**	787,380,552	(699,884,397)	-205,891	86,257,133
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II**	258,230,688	(211,310,974)	-8,811,348	38,110,161

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	121,917,074
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	122,938,345
13 Capital gain distributions. See the instructions	13	12,393,420
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(392,695,369)
15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (h). Then go to Part III on the back	15	5,262,718

Part III **Summary**

16	Combine lines 7 and 15 and enter the result	**16**	20,271,888
	• If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions ▶	**18**	221,127
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ▶	**19**	527,933
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

Part III **Summary**

16	Combine lines 7 and 15 and enter the result	**16**	-228,421,023
	• If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions ▶	**18**	4,212,035
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ▶	**19**	10,910,336
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

OMB No. 1545-0074

2011

Attachment Sequence No. **13**

Name(s) shown on return

Total Schedules Filed = 18,429,080

Your social security number

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

B If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property–street, city, state, zip	Type–from list below	2 For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.		Fair Rental Days	Personal Use Days	QJV
A	Number of RENTALS = 10,586,986 Total # of Rental Properties = 17,321,049			A			
B	Number of ROYALTIES = 1,995,246 Total # of Royalties = 2,972,500			B			
C				C			

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

			Properties A		Properties B		Properties C	
Income:								
3a	Merchant card and third party payments. For 2011, enter -0-	3a	RENT		ROYALTY			
b	Payments not reported to you on line 3a	3b	9,350,522		1,615,866			
4	Total not including amounts on line 3a that are not income (see instructions)	4						
Expenses:								
5	Advertising	5						
6	Auto and travel (see instructions)	6						
7	Cleaning and maintenance	7						
8	Commissions	8						
9	Insurance	9						
10	Legal and other professional fees	10						
11	Management fees	11						
12	Mortgage interest paid to banks, etc. (see instructions)	12						
13	Other interest	13	677,465					
14	Repairs	14						
15	Supplies	15						
16	Taxes	16	8,606,690					
17	Utilities	17						
18	Depreciation expense or depletion	18	8,015,131		710,314			
19	Other (list) ▶	19						
20	Total expenses. Add lines 5 through 19	20	9,918,438		1,173,256			
21	Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file **Form 6198**	21						
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(10,264,172)		(1,731,811)		(5,533,929)	

23a	Total of all amounts reported on line 3a for all rental properties	23a	103,175
b	Total of all amounts reported on line 3a for all royalty properties	23b	12,804
c	Total of all amounts reported on line 4 for all rental properties	23c	9,876,137
d	Total of all amounts reported on line 4 for all royalty properties	23d	1,738,563
e	Total of all amounts reported on line 12 for all properties	23e	5,449,749
f	Total of all amounts reported on line 18 for all properties	23f	8,596,411
g	Total of all amounts reported on line 20 for all properties	23g	10,820,052

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	6,688,863
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(5,867,461)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	10,633,064

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11344L **Schedule E (Form 1040) 2011**

nondeductible rental loss 1,587,323

suspended loss carryover 774,021

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ **Attach to Form 1040, 1040NR, or Form 1041.** ▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **13**

Name(s) shown on return

Total Schedules Filed = 18,429,080

Your social security number

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

B If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property–street, city, state, zip	Type–from list below	2 For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.		Fair Rental Days	Personal Use Days	QJV
A				A			
B				B			
C				C			

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

			Properties A		Properties B		Properties C	
Income:								
3a	Merchant card and third party payments. For 2011, enter -0-	3a	RENT		ROYALTY			
b	Payments not reported to you on line 3a	3b	271,168,473		28,811,320			
4	Total not including amounts on line 3a that are not income (see instructions)	4						
Expenses:								
5	Advertising	5						
6	Auto and travel (see instructions)	6						
7	Cleaning and maintenance	7						
8	Commissions	8						
9	Insurance	9						
10	Legal and other professional fees	10						
11	Management fees	11						
12	Mortgage interest paid to banks, etc. (see instructions)	12						
13	Other interest	13	7,363,800					
14	Repairs	14						
15	Supplies	15						
16	Taxes	16	40,221,942					
17	Utilities	17						
18	Depreciation expense or depletion	18	70,810,422		2,998,080			
19	Other (list) ▶	19						
20	Total expenses. Add lines 5 through 19	20	280,583,351		7,659,542			
21	Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file **Form 6198**	21						
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(3,154,679)		(21,998,911)		(52,474,191)	

23a	Total of all amounts reported on line 3a for all rental properties	23a	1,487,540	
b	Total of all amounts reported on line 3a for all royalty properties	23b	98,780	
c	Total of all amounts reported on line 4 for all rental properties	23c	283,731,013	
d	Total of all amounts reported on line 4 for all royalty properties	23d	29,658,453	
e	Total of all amounts reported on line 12 for all properties	23e	66,635,514	
f	Total of all amounts reported on line 18 for all properties	23f	73,810,182	
g	Total of all amounts reported on line 20 for all properties	23g	288,243,012	
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	99,257,544	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(63,081,243)	
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	36,176,301	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11344L **Schedule E (Form 1040) 2011**

nondeductible rental loss 21,061,320

suspended loss carryover 10,038,610

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. 9,879,513 ☐ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Number of PARTNERSHIPS	5,837,823	☐	9,036,215	☐
B			☐		☐
C	Number of S-CORPS	4,634,567	☐ 14,326	281,095	☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K–1	(h) Nonpassive loss from Schedule K–1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K–1
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	1,328,650	1,679,964	1,562,188	296,630	1,881,924
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	216,698	576,148	1,445,377	786,354	2,722,740
29a Totals		2,133,752			4,343,884
b Totals	1,469,749		2,838,217	1,062,709	

30	Add columns (g) and (j) of line 29a	30	5,852,817
31	Add columns (f), (h), and (i) of line 29b	31	(4,658,646)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	8,081,874

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K–1	(e) Deduction or loss from Schedule K–1	(f) Other income from Schedule K–1
A				
B				
34a Totals		314,303		308,019
b Totals	58,555		41,782	

35	Add columns (d) and (f) of line 34a	35	560,026
36	Add columns (c) and (e) of line 34b	36	(96,565)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	602,942

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
			184	11,931	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	17,189

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	543,740
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	16,767,784
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	738,049
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	381,071

Name(s) shown on return. Do not enter name and social security number if shown on other side. | **Your social security number**

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

28	(a) Name	(b) Enter **P** for partnership; **S** for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K–1**	(h) Nonpassive loss from **Schedule K–1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K–1**
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	29,122,532	71,423,935	83,696,819	4,888,060	217,440,288
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	6,580,908	45,074,487	62,554,505	17,575,080	295,863,090
29a Totals		116,498,421			513,303,379
b Totals	35,703,440		146,251,324	22,463,140	

30	Add columns (g) and (j) of line 29a	30	629,801,800
31	Add columns (f), (h), and (i) of line 29b	31	(204,417,903)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	425,383,897

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K–1**	(e) Deduction or loss from **Schedule K–1**	(f) Other income from **Schedule K–1**
A				
B				
34a Totals		12,048,988		11,216,815
b Totals	1,152,357		2,506,393	

35	Add columns (d) and (f) of line 34a	35	23,265,802
36	Add columns (c) and (e) of line 34b	36	(3,658,750)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	19,607,052

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38 (a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b
		331	7,560	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	77,507

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	4,771,198
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	486,015,955
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	95,238,195
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	2,858,136

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

1040A
1040
EIC

OMB No. 1545-0074

2011

Attachment Sequence No. **43**

Name(s) shown on return

Total Schedules Filed = 21,025,573

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	21,024,567	10,930,696	3,433,400
3 Child's year of birth	Year 21,025,573 *If born after 1992 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 10,931,702 *If born after 1992 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 3,433,400 *If born after 1992 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** 1,458,945 *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** 568,117 *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** 197,106 *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2011?	☐ **Yes.** *Go to* 565,844 ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to* 200,377 ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to* 54,112 ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	21,025,573	10,931,702	3,433,400
6 Number of months child lived with you in the United States during 2011 • If the child lived with you for more than half of 2011 but less than 7 months, enter "7." • If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	21,024,600 _____ months *Do not enter more than 12 months.*	10,930,729 _____ months *Do not enter more than 12 months.*	3,432,394 _____ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2011

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

1040A
1040
EIC

OMB No. 1545-0074

2011

Attachment Sequence No. **43**

Name(s) shown on return

Total Schedules Filed = 21,025,573

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.			
3 Child's year of birth	Year ___ ___ ___ ___ *If born after 1992 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1992 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1992 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2011?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)			
6 Number of months child lived with you in the United States during 2011 • If the child lived with you for more than half of 2011 but less than 7 months, enter "7." • If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2011

Attachment Sequence No. 14

Name of proprietor: Total Schedules Filed = 1,940,515

Social security number (SSN)

A Principal crop or activity

B Enter code from Part IV ▶ 1,842,141

C Accounting method: ☐ Cash ☐ Accrual

D Employer ID number (EIN), (see instr) 134,135

E Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses. ☐ Yes ☐ No

F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see instructions) . . . ☐ Yes ☐ No

G If "Yes," did you or will you file all required Forms 1099? . . . ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Specified sales of livestock and other resale items (see instructions)				1a				
b	Sales of livestock and other resale items not reported on line 1a				1b	400,964			
c	Total of lines 1a and 1b (see instructions)				1c	406,614			
d	Cost or other basis of livestock or other items reported on line 1c				1d	244,597			
e	Subtract line 1d from line 1c							1e	422,685
2a	Specified sales of products you raised (see instructions)							2a	
b	Sales of products you raised not reported on line 2a							2b	1,038,333
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	**444,112		3b	Taxable amount		3b	**437,616
4a	Agricultural program payments (see instructions)	4a	**629,468		4b	Taxable amount		4b	**619,295
5a	Commodity Credit Corporation (CCC) loans reported under election							5a	**7,723
b	CCC loans forfeited	5b	**2,840		5c	Taxable amount		5c	**1,508
6	Crop insurance proceeds and federal crop disaster payments (see instructions)								
a	Amount received in 2011	6a	140,671		6b	Taxable amount		6b	**127,322
c	If election to defer to 2012 is attached, check here ▶ ☐				6d	Amount deferred from 2010		6d	
7a	Specified custom hire (machine work) income (see instructions)							7a	
b	Custom hire income not reported on line 7a							7b	**181,127
8a	Specified other income (see instructions)							8a	
b	Other income not reported on line 8a (see instructions)							8b	**570,848
9	**Gross income.** Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶							9	1,641,453

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	546,926	23	Pension and profit-sharing plans	23	3,153
11	Chemicals	11	494,653	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	27,631	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	469,790	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	1,445,343	25	Repairs and maintenance	25	1,292,627
15	Employee benefit programs other than on line 23	15	33,106	26	Seeds and plants	26	640,079
16	Feed	16	1,018,205	27	Storage and warehousing	27	
17	Fertilizers and lime	17	698,802	28	Supplies	28	1,149,340
18	Freight and trucking	18		29	Taxes	29	1,069,773
19	Gasoline, fuel, and oil	19	1,182,007	30	Utilities	30	
20	Insurance (other than health)	20	E95390 0	31	Veterinary, breeding, and medicine	31	
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	377,552	a		32a	
b	Other	21b	474,783	b		32b	
22	Labor hired (less employment credits)	22	336,250	c		32c	
				d		32d	
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	1,839,199
34	**Net farm profit or (loss).** Subtract line 33 from line 9 Total of all unmarked expenses = 1,595,047	34	1,867,209

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-) = 10,837

35 Did you receive an applicable subsidy in 2011? (see instructions) . . . ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☐ All investment is at risk. b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11346H **Schedule F (Form 1040) 2011**

**Denotes that the line item is the addition of both cash and accrual methods of accounting.

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074
2011
Attachment Sequence No. 14

Name of proprietor: Total Schedules Filed = 1,940,515

Social security number (SSN)

A Principal crop or activity

B Enter code from Part IV ▶

C Accounting method: ☐ Cash ☐ Accrual

D Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses. ☐ Yes ☐ No

F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see instructions) . . . ☐ Yes ☐ No

G If "Yes," did you or will you file all required Forms 1099? . . . ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Specified sales of livestock and other resale items (see instructions)	1a					
b	Sales of livestock and other resale items not reported on line 1a	1b	36,234,979				
c	Total of lines 1a and 1b (see instructions)	1c	37,046,491				
d	Cost or other basis of livestock or other items reported on line 1c	1d	20,128,131				
e	Subtract line 1d from line 1c					1e	16,918,360
2a	Specified sales of products you raised (see instructions)					2a	
b	Sales of products you raised not reported on line 2a					2b	106,585,175
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	**18,196,713	3b	Taxable amount	3b	**12,025,345
4a	Agricultural program payments (see instructions)	4a	**5,159,136	4b	Taxable amount	4b	**5,021,780
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	**549,088
b	CCC loans forfeited	5b	**81,804	5c	Taxable amount	5c	**61,837
6	Crop insurance proceeds and federal crop disaster payments (see instructions)						
a	Amount received in 2011	6a	6,379,887	6b	Taxable amount	6b	**4,514,748
c	If election to defer to 2012 is attached, check here ▶ ☐			6d	Amount deferred from 2010	6d	
7a	Specified custom hire (machine work) income (see instructions)					7a	
b	Custom hire income not reported on line 7a					7b	**4,642,465
8a	Specified other income (see instructions)					8a	
b	Other income not reported on line 8a (see instructions)					8b	**9,491,571
9	**Gross income.** Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶					9	157,338,199

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	1,836,914	23	Pension and profit-sharing plans	23	32,496
11	Chemicals	11	6,283,786	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	158,780	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	4,400,365	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	32,877,371	25	Repairs and maintenance	25	9,762,663
15	Employee benefit programs other than on line 23	15	383,001	26	Seeds and plants	26	9,468,566
16	Feed	16	18,697,483	27	Storage and warehousing	27	
17	Fertilizers and lime	17	15,966,114	28	Supplies	28	4,611,302
18	Freight and trucking	18		29	Taxes	29	3,131,529
19	Gasoline, fuel, and oil	19	8,623,492	30	Utilities	30	
20	Insurance (other than health)	20	E95390 0	31	Veterinary, breeding, and medicine	31	
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	4,037,653	a		32a	
b	Other	21b	3,701,310	b		32b	
22	Labor hired (less employment credits)	22	6,227,334	c		32c	
				d		32d	
				e		32e	
				f		32f	

33 **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions . . . ▶ 33 168,867,824

34 **Net farm profit or (loss).** Subtract line 33 from line 9 Total of all unmarked expenses = 33,034,689 34 -9,602,223

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-) = 115,905

35 Did you receive an applicable subsidy in 2011? (see instructions) . . . ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☐ All investment is at risk. b ☐ Some investment is not at risk.

**Denotes that the line item is the addition of both cash and accrual methods of accounting.

Part III Farm Income—Accrual Method (see instructions).

37a	Specified sales of livestock, produce, grains, and other products (see instructions)					37a		
b	Sales of livestock, produce, grains, and other products not reported on line 37a					37b		
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	**444,112		38b Taxable amount	38b	**437,616	
39a	Agricultural program payments	39a	**629,468		39b Taxable amount	39b	**619,295	
40	Commodity Credit Corporation (CCC) loans:							
a	CCC loans reported under election					40a	**7,723	
b	CCC loans forfeited	40b	**2,840		40c Taxable amount	40c	**1,508	
41	Crop insurance proceeds					41	**127,322	
42a	Specified custom hire (machine work) income from merchant card or third party payments (see instructions)					42a		
b	Other custom hire income not reported on line 42a					42b	**181,127	
43a	Specified other income (see instructions)					43a		
b	Other income not reported on line 43a					43b	**570,848	
44	Add amounts in the right column for lines 37a through 43b (lines 37a, 37b, 38b, 39b, 40a, 40c, 41, 42a, 42b, 43a, and 43b)					44	7,788	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45						
46	Cost of livestock, produce, grains, and other products purchased during the year	46						
47	Add lines 45 and 46	47						
48	Inventory of livestock, produce, grains, and other products at end of year	48						
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*					49		
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶					50	8,790	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

CAUTION

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

Part III Farm Income—Accrual Method (see instructions).

37a	Specified sales of livestock, produce, grains, and other products (see instructions)				37a		
b	Sales of livestock, produce, grains, and other products not reported on line 37a				37b		
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	**18,196,713	38b Taxable amount	38b	**12,025,345	
39a	Agricultural program payments	39a	**5,159,136	39b Taxable amount	39b	**5,021,780	
40	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election				40a	**549,088	
b	CCC loans forfeited	40b	**81,804	40c Taxable amount	40c	**61,837	
41	Crop insurance proceeds				41	**4,514,748	
42a	Specified custom hire (machine work) income from merchant card or third party payments (see instructions)				42a		
b	Other custom hire income not reported on line 42a				42b	**4,642,465	
43a	Specified other income (see instructions)				43a		
b	Other income not reported on line 43a				43b	**9,491,571	
44	Add amounts in the right column for lines 37a through 43b (lines 37a, 37b, 38b, 39b, 40a, 40c, 41, 42a, 42b, 43a, and 43b)				44	5.375.680	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45					
46	Cost of livestock, produce, grains, and other products purchased during the year	46					
47	Add lines 45 and 46	47					
48	Inventory of livestock, produce, grains, and other products at end of year	48					
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*				49		
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶				50	1,811,496	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

CAUTION

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

Complete and attach to Form 1040A or 1040.

1040A
1040
R

OMB No. 1545-0074

2011

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 124,621

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2011:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2011:		Check only one box:
Single, Head of household, or Qualifying widow(er)	**1** You were 65 or older	**1**	☐
	2 You were under 65 and you retired on permanent and total disability	**2**	☐
Married filing jointly	**3** Both spouses were 65 or older	**3**	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	**4**	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	**5**	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	**6**	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	**7**	☐
Married filing separately	**8** You were 65 or older and you lived apart from your spouse for all of 2011	**8**	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2011	**9**	☐

Did you check box 1, 3, 7, or 8?

- **Yes** ▶ Skip Part II and complete Part III on the back.
- **No** ▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2011, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2011.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

Complete and attach to Form 1040A or 1040.

1040A
1040
R

OMB No. 1545-0074

2011

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 124,621

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2011:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2011:		Check only one box:
Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1	☐
	2 You were under 65 and you retired on permanent and total disability	2	☐
Married filing jointly	3 Both spouses were 65 or older	3	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7	☐
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2011	8	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2011	9	☐

Did you check box 1, 3, 7, or 8?

- **Yes** → Skip Part II and complete Part III on the back.
- **No** → Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2011, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2011.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Part III Figure Your Credit

10 **If you checked (in Part I):** **Enter:**
Box 1, 2, 4, or 7 . . . . . $5,000
Box 3, 5, or 6 . . . . . $7,500
Box 8 or 9 . . . . . $3,750
. . . . . **10**

Did you check box 2, 4, 5, 6, or 9 in Part I?
Yes → You **must** complete line 11.
No → Enter the amount from line 10 on line 12 and go to line 13.

11 **If you checked (in Part I):**
- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

. . . . . **11** *

TIP For more details on what to include on line 11, see *Figure Your Credit* in the instructions.

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 . . . . . **12** 124,621

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2011.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). **13a** 13,431

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions). . . . . **13b** *

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 13,432

14 Enter the amount from Form 1040A, line 22, or Form 1040, line 38 . . . . . **14**

15 **If you checked (in Part I):** **Enter:**
Box 1 or 2 . . . . . $7,500
Box 3, 4, 5, 6, or 7 . . . $10,000
Box 8 or 9 . . . . . $5,000
15

16 Subtract line 15 from line 14. If zero or less, enter -0- **16** 121,052

17 Enter one-half of line 16 . . . . . **17** 121,052

18 Add lines 13c and 17 . . . . . **18** 122,323

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 . . . . . **19** 115,005

20 Multiply line 19 by 15% (.15). **20**

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box) **22** 111,863

* Data not shown because of the small number of sample returns on which it is based.

Schedule R (Form 1040A or 1040) 2011 — Page **2**

Part III **Figure Your Credit**

10 **If you checked (in Part I):** **Enter:**
Box 1, 2, 4, or 7 . . . . . $5,000
Box 3, 5, or 6 . . . . . $7,500
Box 8 or 9 . . . . . $3,750
. . . . . **10**

Did you check box 2, 4, 5, 6, or 9 in Part I?
Yes → You **must** complete line 11.
No → Enter the amount from line 10 on line 12 and go to line 13.

11 **If you checked (in Part I):**
- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

. . . . . **11** *

TIP For more details on what to include on line 11, see *Figure Your Credit* in the instructions.

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 . . . . . **12** 635,090

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2011.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). **13a** 88,513

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions). . . . . **13b** *

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 88,513

14 Enter the amount from Form 1040A, line 22, or Form 1040, line 38 . . . . . **14**

15 **If you checked (in Part I):** **Enter:**
Box 1 or 2 . . . . . $7,500
Box 3, 4, 5, 6, or 7 . . . $10,000
Box 8 or 9 . . . . . $5,000
15

16 Subtract line 15 from line 14. If zero or less, enter -0- **16** 1,063,758

17 Enter one-half of line 16 . . . . . **17** 531,909

18 Add lines 13c and 17 . . . . . **18** 620,421

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 . . . . . **19** 182,291

20 Multiply line 19 by 15% (.15). **20**

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box) **22** 16,165

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

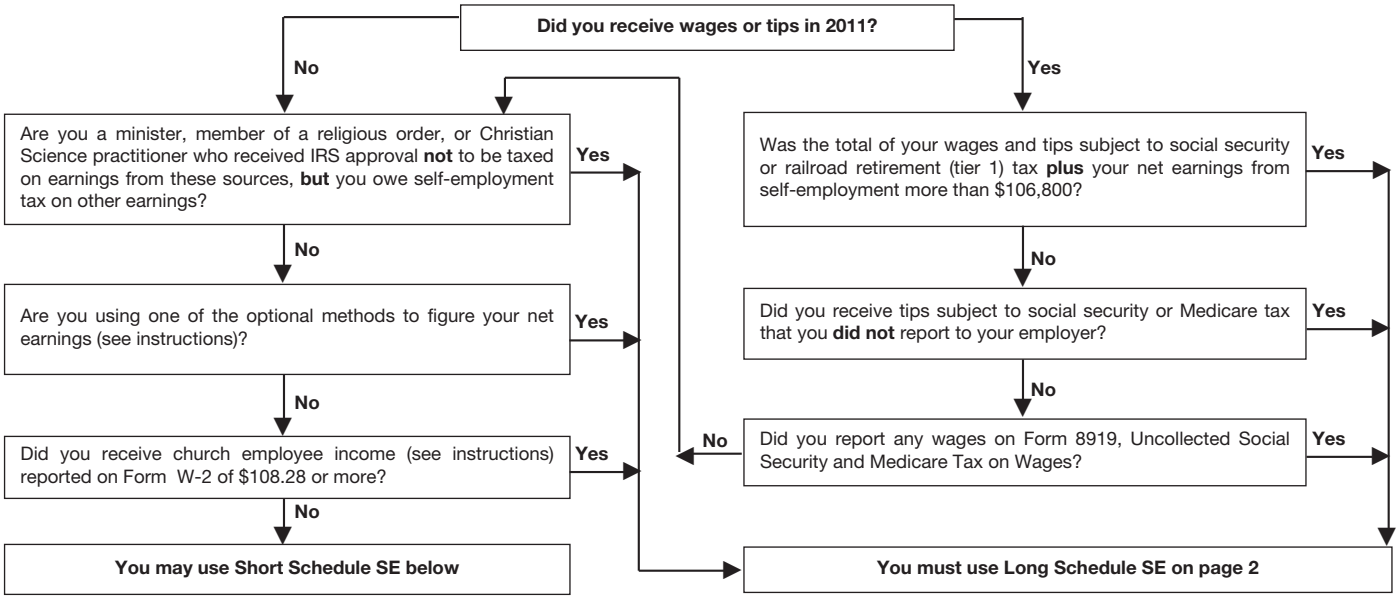
Total Schedules Filed = 19,728,392

Social security number of person with **self-employment** income ▶

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**	704,678
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	**1b**	(19,161)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	**2**	18,036,468
3	Combine lines 1a, 1b, and 2	**3**	
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	**4**	18,473,259
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54** • More than $106,800, multiply line 4 by 2.9% (.029). Then, add $11,107.20 to the result. Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	**5**	18,258,546
6	**Deduction for employer-equivalent portion of self-employment tax.** If the amount on line 5 is: • $14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than $14,204.40, multiply line 5 by 50% (.50) and add $1,067 to the result. Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**6**	

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

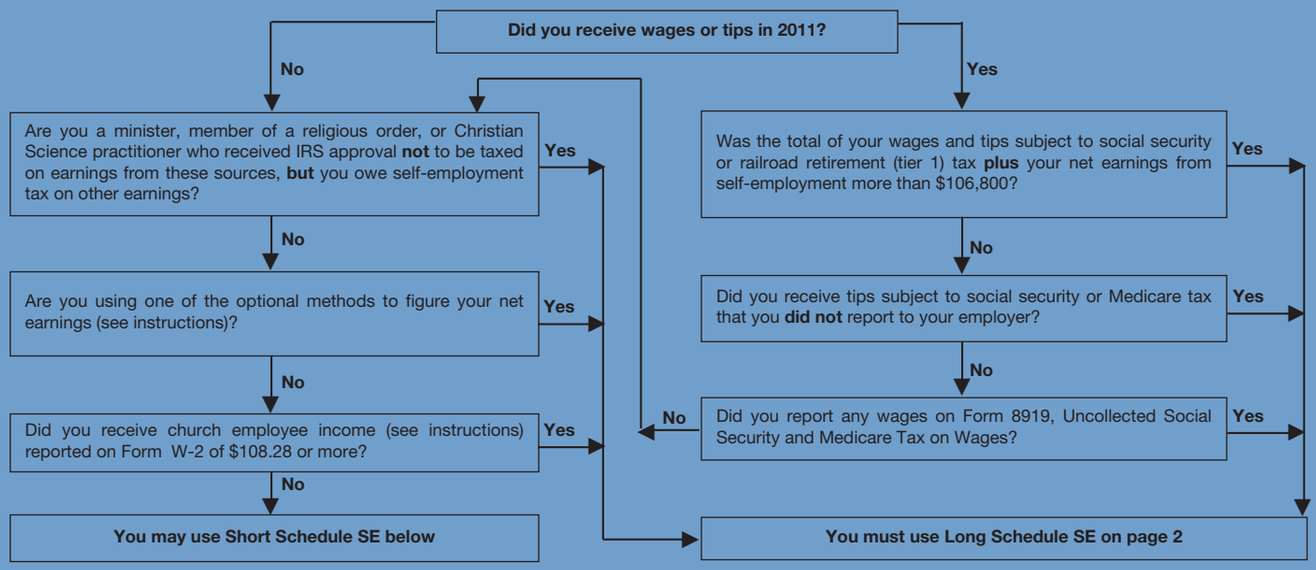
Total Schedules Filed = 19,728,392

Social security number of person with **self-employment** income ▶

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	15,286,823
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	(144,853)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	509,164,393
3	Combine lines 1a, 1b, and 2	3	
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	4	483,579,673
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54** • More than $106,800, multiply line 4 by 2.9% (.029). Then, add $11,107.20 to the result. Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	5	46,282,362
6	**Deduction for employer-equivalent portion of self-employment tax.** If the amount on line 5 is: • $14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than $14,204.40, multiply line 5 by 50% (.50) and add $1,067 to the result. Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2011

Name of person with **self-employment** income (as shown on Form 1040) | Social security number of person with **self-employment** income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ▶ ☐

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)			**1a**	704,678
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y			**1b**	(19,161)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)			**2**	18,036,468
3	Combine lines 1a, 1b, and 2			**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			**4a**	18,473,259
	Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.				
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . .			**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶			**4c**	18,237,518
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . .	**5a**	38,557		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-			**5b**	
6	Add lines 4c and 5b			**6**	18,258,546
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011			**7**	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $106,800 or more, skip lines 8b through 10, and go to line 11	**8a**	1,792,366		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b**	13,220		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c**	2,257		
d	Add lines 8a, 8b, and 8c			**8d**	1,795,806
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶			**9**	
10	Multiply the **smaller** of line 6 or line 9 by 10.4% (.104)			**10**	17,606,988
11	Multiply line 6 by 2.9% (.029)			**11**	18,258,546
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**			**12**	18,258,546
13	**Deduction for employer-equivalent portion of self-employment tax.** Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**13**			

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,720, **or (b)** your net farm profits[2] were less than $4,851.

14	Maximum income for optional methods	**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,480. Also include this amount on line 4b above	**15**	18,955

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,851 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	**17**	14,880

[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ▶ ☐

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)			**1a**	15,286,823
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y			**1b**	(144,853)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)			**2**	509,164,393
3	Combine lines 1a, 1b, and 2			**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			**4a**	483,579,673
	Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.				
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶			**4c**	486,134,896
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a**	899,165		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-			**5b**	
6	Add lines 4c and 5b			**6**	486,965,254
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011			**7**	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $106,800 or more, skip lines 8b through 10, and go to line 11	**8a**	114,809,076		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b**	48,199		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c**	30,769		
d	Add lines 8a, 8b, and 8c			**8d**	114,888,044
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶			**9**	
10	Multiply the **smaller** of line 6 or line 9 by 10.4% (.104)			**10**	32,159,912
11	Multiply line 6 by 2.9% (.029)			**11**	14,121,926
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**			**12**	46,282,362
13	**Deduction for employer-equivalent portion of self-employment tax.** Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**13**			

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,720, **or (b)** your net farm profits[2] were less than $4,851.

14	Maximum income for optional methods	**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,480. Also include this amount on line 4b above	**15**	81,980

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,851 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	**17**	55,266

[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **982**
(Rev. February 2011)
Department of the Treasury
Internal Revenue Service

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

▶ **Attach this form to your income tax return.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = 464,425

Identifying number

Part I General Information (see instructions)

1	Amount excluded is due to (check applicable box(es)):		
a	Discharge of indebtedness in a title 11 case	49,870	☐
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)	174,247	☐
c	Discharge of qualified farm indebtedness	*	☐
d	Discharge of qualified real property business indebtedness	19,859	☐
e	Discharge of qualified principal residence indebtedness	242,853	☐
2	Total amount of discharged indebtedness excluded from gross income	2	464,425
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?		☐ Yes ☐ No

Part II Reduction of Tax Attributes.

You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

Enter amount excluded from gross income:

4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	9	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	10a	
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	95,658
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	11a	
b	Land used or held for use in a trade or business of farming	11b	
c	Other property used or held for use in a trade or business or for the production of income	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	

Part III Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded $ _____ from its gross income for the tax year beginning _____ and ending _____.
Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.
(State of incorporation)

Note. *You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.*

* Data not shown because of the small number of sample returns on which it is based.

Form **982**
(Rev. February 2011)
Department of the Treasury
Internal Revenue Service

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

▶ **Attach this form to your income tax return.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = 464,425

Identifying number

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):
- a Discharge of indebtedness in a title 11 case . . . ☐
- b Discharge of indebtedness to the extent insolvent (not in a title 11 case) . . . ☐
- c Discharge of qualified farm indebtedness . . . ☐
- d Discharge of qualified real property business indebtedness . . . ☐
- e Discharge of qualified principal residence indebtedness . . . ☐

2 Total amount of discharged indebtedness excluded from gross income . . . **2** 57,130,699

3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? . . . ☐ Yes ☐ No

Part II Reduction of Tax Attributes.

You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

Enter amount excluded from gross income:

4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	9	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	10a	
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	12,919,425
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	11a	
b	Land used or held for use in a trade or business of farming	11b	
c	Other property used or held for use in a trade or business or for the production of income	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	

Part III Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded $ _____ from its gross income for the tax year beginning _____ and ending _____.
Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.
(State of incorporation)

Note. *You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.*

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ **Attach to Form 1040, 1040NR, 1041, or 990-T.**

▶ **See separate instructions.**

OMB No. 1545-0121

2011

Attachment Sequence No. **19**

Name

Total Forms Filed = 3,924,240

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a ☐ Passive category income
b ☐ General category income
c ☐ Section 901(j) income
d ☐ Certain income re-sourced by treaty
e ☐ Lump-sum distributions

f Resident of (name of country) ▶

Note: *If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to* ***more than one*** *foreign country or U.S. possession, use a separate column and line for each country or possession.*

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession				Total (Add cols. A, B, and C.)
		A	B	C		
g	**Enter the name of the foreign country or U.S. possession** ▶					
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				1a	3,577,861
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐					
	Deductions and losses (***Caution:*** *See instructions*):					
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related:**					
a	Certain itemized deductions or standard deduction (see instructions)					
b	Other deductions (attach statement)					
c	Add lines 3a and 3b					
d	Gross foreign source income (see instructions)					
e	Gross income from all sources (see instructions)					
f	Divide line 3d by line 3e (see instructions)					
g	Multiply line 3c by line 3f					
4	Pro rata share of interest expense (see instructions):					
a	Home mortgage interest (use worksheet on page 14 of the instructions)					
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5				6	3,445,904
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7	3,585,942

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) ☐ Paid (i) ☐ Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
	(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest		(o) Dividends	(p) Rents and royalties	(q) Interest		
A										
B										
C										

8	**Add lines A through C, column (s). Enter the total here and on line 9, page 2** ▶	8	3,370,442

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2011)

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121
2011
Attachment Sequence No. **19**

Name: Total Form Filed = 3,924,240

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a ☐ Passive category income
b ☐ General category income
c ☐ Section 901(j) income
d ☐ Certain income re-sourced by treaty
e ☐ Lump-sum distributions

f Resident of (name of country) ▶

Note: *If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to* ***more than one*** *foreign country or U.S. possession, use a separate column and line for each country or possession.*

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession A	B	C		Total (Add cols. A, B, and C.)
g	**Enter the name of the foreign country or U.S. possession** ▶					
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				1a	170,217,489
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐					
	Deductions and losses (***Caution:*** *See instructions*):					
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related:**					
a	Certain itemized deductions or standard deduction (see instructions)					
b	Other deductions (attach statement)					
c	Add lines 3a and 3b					
d	Gross foreign source income (see instructions)					
e	Gross income from all sources (see instructions)					
f	Divide line 3d by line 3e (see instructions)					
g	Multiply line 3c by line 3f					
4	Pro rata share of interest expense (see instructions):					
a	Home mortgage interest (use worksheet on page 14 of the instructions)					
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5				6	70,871,495
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7	99,345,993

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) ☐ Paid (i) ☐ Accrued	Foreign taxes paid or accrued: In foreign currency — Taxes withheld at source on:				In U.S. dollars — Taxes withheld at source on:				
	(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
A										
B										
C										
8	**Add lines A through C, column (s). Enter the total here and on line 9, page 2** ▶								8	22,044,590

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2011)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	3,370,442		
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see instructions)	12	(88,752)		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	3,756,720
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15			
16	Adjustments to line 15 (see instructions)	16	156,320		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	3,513,088		
18	**Individuals:** Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18			
	Caution: *If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.*				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	
20	**Individuals:** Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			20	
	Caution: *If you are completing line 20 for separate category* ***e*** *(lump-sum distributions), see instructions.*				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	2,893,669
22	Enter the **smaller** of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) ▶			22	2,759,955

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	23			
24	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26			27	2,758,319
28	Enter the **smaller** of line 20 or line 27			28	2,758,316
29	Reduction of credit for international boycott operations. See instructions for line 12			29	1,080
30	Subtract line 29 from line 28. This is your **foreign tax credit.** Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			30	2,763,506

Printed on recycled paper

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	22,044,590		
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see instructions)	12	(1,974,123)		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	33,849,920
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15			
16	Adjustments to line 15 (see instructions)	16	-13,157,555		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	86,131,262		
18	**Individuals:** Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18			
	Caution: *If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.*				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	
20	**Individuals:** Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			20	
	Caution: *If you are completing line 20 for separate category* ***e*** *(lump-sum distributions), see instructions.*				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	24,927,488
22	Enter the **smaller** of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) ▶			22	16,178,494

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	23			
24	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26			27	16,180,505
28	Enter the **smaller** of line 20 or line 27			28	16,158,073
29	Reduction of credit for international boycott operations. See instructions for line 12			29	1,894
30	Subtract line 29 from line 28. This is your **foreign tax credit.** Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			30	16,163,073

Printed on recycled paper

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **129**

Your name: Total Forms Filed = 8,709,898 Includes 4,595,325 F2106EZ's

Occupation in which you incurred expenses

Social security number

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	4,803,158	
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	1,904,994	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	1,783,460	
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	5,381,474	
5 Meals and entertainment expenses (see instructions)	5		2,917,280
6 **Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	7,751,162	

Note: *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	447,928	211,873

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	7,718,544	2,891,050
Note: *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9		2,891,050
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10		7,893,078

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11700N

Form **2106** (2011)

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074
2011
Attachment Sequence No. **129**

Your name: Total Forms Filed = 8,709,898 Includes 4,595,325 F2106EZ's

Occupation in which you incurred expenses

Social security number

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	31,444,048	
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	1,797,223	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	4,907,245	
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	16,838,722	
5 Meals and entertainment expenses (see instructions)	5		10,355,787
6 **Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	54,987,237	

Note: *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	2,356,797	734,191

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	52,699,510	9,663,589
Note: *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9		5,852,909
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10		58,552,419

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11700N

Form **2106** (2011)

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2011	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18	Was your vehicle available for personal use during off-duty hours?		☐ Yes	☐ No
19	Do you (or your spouse) have another vehicle available for personal use?		☐ Yes	☐ No
20	Do you have evidence to support your deduction?		☐ Yes	☐ No
21	If "Yes," is the evidence written?		☐ Yes	☐ No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 51¢ (.51) for miles driven **before** July 1, 2011, and by 55.5¢ (.555) for miles driven **after** June 30, 2011. Add the amounts, then enter the result here and on line 1	22	4,134,022

Section C—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a	Vehicle rentals	24a		
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25	26		
27	Multiply line 26 by the percentage on line 14	27		
28	Depreciation (see instructions)	28		
29	Add lines 27 and 28. Enter total here and on line 1	29	463,246	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30		
31	Enter section 179 deduction and special allowance (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2011	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles

18	Was your vehicle available for personal use during off-duty hours?	☐ Yes	☐ No
19	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes	☐ No
20	Do you have evidence to support your deduction?	☐ Yes	☐ No
21	If "Yes," is the evidence written?	☐ Yes	☐ No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 51¢ (.51) for miles driven **before** July 1, 2011, and by 55.5¢ (.555) for miles driven **after** June 30, 2011. Add the amounts, then enter the result here and on line 1	22	26,756,940

Section C—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a	Vehicle rentals	24a		
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25	26		
27	Multiply line 26 by the percentage on line 14	27		
28	Depreciation (see instructions)	28		
29	Add lines 27 and 28. Enter total here and on line 1	29	2,856,127	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30		
31	Enter section 179 deduction and special allowance (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2011

Attachment Sequence No. **129A**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 4,595,325		

You Can Use This Form Only if All of the Following Apply.

• You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

• You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2011.

Caution: *You can use the standard mileage rate for 2011* ***only if: (a)*** *you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service,* ***or (b)*** *you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.*

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 51¢ (.51) for miles driven **before** July 1, 2011, and by 55.5¢ (.555) for miles driven **after** June 30, 2011. Add the amounts , then enter the result here . . .	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4		
5	Meals and entertainment expenses: $ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____/_____/_____

8 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

9 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No**

10 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes** ☐ **No**

11a Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2011

Attachment Sequence No. **129A**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 4,595,325		

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2011.

Caution: *You can use the standard mileage rate for 2011* ***only if: (a)*** *you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service,* ***or (b)*** *you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.*

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 51¢ (.51) for miles driven **before** July 1, 2011, and by 55.5¢ (.555) for miles driven **after** June 30, 2011. Add the amounts , then enter the result here . . .	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	
5	Meals and entertainment expenses: $ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ / /

8 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

9 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No**

10 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes** ☐ **No**

11a Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	**Notice to Shareholder of Undistributed Long-Term Capital Gains**
Total Forms Filed = 148,364	2011 Form **2439**	For calendar year 2011, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2011, and ending _____, 20 _____

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains 146,355		**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain 61,236		
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain *	**1d** Collectibles (28%) gain 44,207	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains 146,343		

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	**Notice to Shareholder of Undistributed Long-Term Capital Gains**
Total Forms Filed = 148,364	2011 Form **2439**	For calendar year 2011, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2011, and ending _____, 20 _____

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains 4,110,054		**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain 305,574		
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain *	**1d** Collectibles (28%) gain 163,786	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains 1,255,289		

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **See separate instructions.**

1040 1040A 1040NR 2441

OMB No. 1545-0074

2011

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,126,329

Your social security number

Part I **Persons or Organizations Who Provided the Care—**You **must** complete this part. (If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			7,032,754

Did you receive **dependent care benefits?**
- **No** ▶ Complete only Part II below.
- **Yes** ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2011 for the person listed in column (a)
		6,980,782	6,881,609
		2,394,389	2,339,034

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	6,624,667
4	Enter your **earned income**. See instructions	4	7,068,187
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	4,415,811
6	Enter the **smallest** of line 3, 4, or 5	6	6,587,802
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 7		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	7,057,596 X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions	9	6,587,501
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 10		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	6,332,814

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M Form **2441** (2011)

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **See separate instructions.**

1040 1040A 1040NR 2441

OMB No. 1545-0074

2011

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,126,329

Your social security number

Part I **Persons or Organizations Who Provided the Care**—You **must** complete this part.
(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			32,861,194

Did you receive **dependent care benefits?**
- **No** ▶ Complete only Part II below.
- **Yes** ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2011 for the person listed in column (a)
			22,685,952
			7,499,600

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	17,770,654
4	Enter your **earned income**. See instructions	4	427,177,880
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	212,847,944
6	Enter the **smallest** of line 3, 4, or 5	6	17,433,690
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 7		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	0 X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions	9	3,856,222
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 10		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	3,425,529

If line 7 is: Over	But not over	Decimal amount is	**If line 7 is:** Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M Form **2441** (2011)

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2011. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	1,229,620
13	Enter the amount, if any, you carried over from 2010 and used in 2011 during the grace period. See instructions			13	9,933
14	Enter the amount, if any, you forfeited or carried forward to 2012. See instructions			14	(65,338)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2011 for the care of the **qualifying person(s)**	16	1,201,160		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	7,068,187		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	4,415,811		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	2,047
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	*
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			25	1,058,513
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			26	245,476

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	1,058,670
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2010 expenses in 2011, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	6,624,667

* Data not shown because of the small number of sample returns on which it is based.

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2011. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	4,231,470
13	Enter the amount, if any, you carried over from 2010 and used in 2011 during the grace period. See instructions			13	11,085
14	Enter the amount, if any, you forfeited or carried forward to 2012. See instructions			14	(100,104)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2011 for the care of the **qualifying person(s)**	16	9,363,574		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	427,177,880		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	212,847,944		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	3,709
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	*
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			25	3,650,567
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			26	488,177

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	3,652,034
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2010 expenses in 2011, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	17,770,654

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2011

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 | **Your social security number**

Total Forms Filed = 488,141 Includes 113,300 Form 2555-EZ's

Part I General Information

1 Your foreign address (including country) | **2** Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

5 Employer is (check any that apply): **a** ☐ A foreign entity **b** ☐ A U.S. company **c** ☐ Self **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶

6a If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶

b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ▶ ☐ and go to line 7.

c Have you ever revoked either of the exclusions? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions . . . . . ☐ **Yes** ☐ **No**

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

10 Date bona fide residence began ▶ , and ended ▶

11 Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room **d** ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions . . . . . ☐ **Yes** ☐ **No**

b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . ☐ **Yes** ☐ **No**

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns **(a)–(d)** below. **Do not** include the income from column **(d)** in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)	**(a)** Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . ☐ **Yes** ☐ **No**

d Did you maintain a home in the United States while living abroad? . . . . . ☐ **Yes** ☐ **No**

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2011

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 | **Your social security number**

Total Forms Filed = 488,141 Includes 113,300 Form 2555-EZ's

Part I General Information

1 Your foreign address (including country) | **2** Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

5 Employer is (check any that apply): **a** ☐ A foreign entity **b** ☐ A U.S. company **c** ☐ Self **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶

6a If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶

b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ▶ ☐ and go to line 7.

c Have you ever revoked either of the exclusions? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions . . . . . ☐ **Yes** ☐ **No**

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

10 Date bona fide residence began ▶ , and ended ▶

11 Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room **d** ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions . . . . . ☐ **Yes** ☐ **No**

b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . ☐ **Yes** ☐ **No**

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns **(a)–(d)** below. **Do not** include the income from column **(d)** in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . ☐ **Yes** ☐ **No**

d Did you maintain a home in the United States while living abroad? . . . . . ☐ **Yes** ☐ **No**

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

16 The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____

17 Enter your principal country of employment during your tax year. ▶ _____

18 If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column **(f)** below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	**(b)** Date arrived	**(c)** Date left	**(d)** Full days present in country	**(e)** Number of days in U.S. on business	**(f)** Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: *Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2011 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions.* ***Do not*** *include income from line 14, column* ***(d),*** *or line 18, column* ***(f).*** *Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.*

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2011, no matter when you performed the service.

	2011 Foreign Earned Income			**Amount (in U.S. dollars)**
19	Total wages, salaries, bonuses, commissions, etc.		**19**	337,633
20	Allowable share of income for personal services performed (see instructions):			
a	In a business (including farming) or profession		**20a**	27,881
b	In a partnership. List partnership's name and address and type of income. ▶ _____		**20b**	2,556
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
a	Home (lodging)		**21a**	9,727
b	Meals		**21b**	1,286
c	Car		**21c**	3,641
d	Other property or facilities. List type and amount. ▶ _____		**21d**	1,463
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a	Cost of living and overseas differential	**22a** 12,245		
b	Family	**22b** 1,645		
c	Education	**22c** 6,829		
d	Home leave	**22d** 10,765		
e	Quarters	**22e** 21,271		
f	For any other purpose. List type and amount. ▶ _____	**22f** 33,139		
g	Add lines 22a through 22f		**22g**	44,771
23	Other foreign earned income. List type and amount. ▶ _____		**23**	22,259
24	Add lines 19 through 21d, line 22g, and line 23		**24**	345,185
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)		**25**	2,576
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2011 foreign earned income** ▶		**26**	447,334

Part III **Taxpayers Qualifying Under Physical Presence Test** (see instructions)

16 The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____

17 Enter your principal country of employment during your tax year. ▶ _____

18 If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column **(f)** below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	**(b)** Date arrived	**(c)** Date left	**(d)** Full days present in country	**(e)** Number of days in U.S. on business	**(f)** Income earned in U.S. on business (attach computation)

Part IV **All Taxpayers**

Note: *Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2011 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions.* ***Do not*** *include income from line 14, column* ***(d),*** *or line 18, column* ***(f).*** *Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.*

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2011, no matter when you performed the service.

	2011 Foreign Earned Income				**Amount (in U.S. dollars)**
19	Total wages, salaries, bonuses, commissions, etc.			**19**	38,527,972
20	Allowable share of income for personal services performed (see instructions):				
a	In a business (including farming) or profession			**20a**	1,979,879
b	In a partnership. List partnership's name and address and type of income. ▶ _____			**20b**	1,448,735
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):				
a	Home (lodging)			**21a**	133,052
b	Meals			**21b**	7,508
c	Car			**21c**	27,419
d	Other property or facilities. List type and amount. ▶ _____			**21d**	14,910
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:				
a	Cost of living and overseas differential	**22a**	330,013		
b	Family	**22b**	11,083		
c	Education	**22c**	216,978		
d	Home leave	**22d**	111,937		
e	Quarters	**22e**	1,000,238		
f	For any other purpose. List type and amount. ▶ _____	**22f**	3,556,657		
g	Add lines 22a through 22f			**22g**	5,226,743
23	Other foreign earned income. List type and amount. ▶ _____			**23**	2,643,482
24	Add lines 19 through 21d, line 22g, and line 23			**24**	49,208,205
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)			**25**	31,850
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2011 foreign earned income** ▶			**26**	54,244,533

Part V All Taxpayers

27	Enter the amount from line 26	27	

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)		28	98,527
29a	Enter location where housing expenses incurred (see instructions) ▶			
b	Enter limit on housing expenses (see instructions)		29b	105,850
30	Enter the **smaller** of line 28 or line 29b		30	97,898
31	Number of days in your qualifying period that fall within your 2011 tax year (see instructions)	31 days		
32	Multiply $40.72 by the number of days on line 31. If 365 is entered on line 31, enter $14,864.00 here		32	115,419
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX		33	115,386
34	Enter employer-provided amounts (see instructions)	34 71,152		
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"		35	× .
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶		36	71,138

Note: *The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.*

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion		37	
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2011 tax year (see the instructions for line 31).	38 days		
39	• If line 38 and the number of days in your 2011 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2011 tax year and enter the result as a decimal (rounded to at least three places).		39	× .
40	Multiply line 37 by line 39		40	447,395
41	Subtract line 36 from line 27		41	345,060
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶		42	445,887

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43	344,164
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44	29,552
45	Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45	359,362

Part IX Taxpayers Claiming the Housing Deduction— Complete this part only if **(a)** line 33 is more than line 36 and **(b)** line 27 is more than line 43.

46	Subtract line 36 from line 33	46	5,531
47	Subtract line 43 from line 27	47	5,531
48	Enter the **smaller** of line 46 or line 47	48	5,531
	Note: *If line 47 is **more than** line 48 and you could not deduct all of your 2010 housing deduction because of the 2010 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.*		
49	Housing deduction carryover from 2010 (from worksheet on page 4 of the instructions)	49	*
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50	5,531

* Data not shown because of the small number of sample returns on which it is based.

Part V All Taxpayers

27	Enter the amount from line 26	27	

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)		28	3,748,007
29a	Enter location where housing expenses incurred (see instructions) ▶			
b	Enter limit on housing expenses (see instructions)		29b	5,071,664
30	Enter the **smaller** of line 28 or line 29b		30	2,864,168
31	Number of days in your qualifying period that fall within your 2011 tax year (see instructions)	31 days		
32	Multiply $40.72 by the number of days on line 31. If 365 is entered on line 31, enter $14,864.00 here		32	1,605,900
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX		33	1,259,147
34	Enter employer-provided amounts (see instructions)	34 18,724,514		
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"		35	× .
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶		36	1,578,263

Note: *The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.*

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion		37	
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2011 tax year (see the instructions for line 31).	38 days		
39	• If line 38 and the number of days in your 2011 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2011 tax year and enter the result as a decimal (rounded to at least three places).		39	× .
40	Multiply line 37 by line 39		40	41,579,628
41	Subtract line 36 from line 27		41	47,598,092
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶		42	28,344,312

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43	25,051,162
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44	288,114
45	Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45	25,507,765

Part IX Taxpayers Claiming the Housing Deduction— Complete this part only if **(a)** line 33 is more than line 36 and **(b)** line 27 is more than line 43.

46	Subtract line 36 from line 33	46	100,477
47	Subtract line 43 from line 27	47	1,502,632
48	Enter the **smaller** of line 46 or line 47	48	97,998
	Note: *If line 47 is **more than** line 48 and you could not deduct all of your 2010 housing deduction because of the 2010 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.*		
49	Housing deduction carryover from 2010 (from worksheet on page 4 of the instructions)	49	*
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50	99,010

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2555-EZ**

Department of the Treasury
Internal Revenue Service (99)

Foreign Earned Income Exclusion

▶ **See separate instructions.** ▶ **Attach to Form 1040.**

OMB No. 1545-0074

2011

Attachment Sequence No. **34A**

Name shown on Form 1040 | **Your social security number**

Total Forms Filed = 133,300 Data is tabulated with Form 2555

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of $92,900 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
- If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.

b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

a Were you physically present in a foreign country or countries for at least 330 full days during—
{ 2011 **or** any other period of 12 months in a row starting or ending in 2011? } . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
- If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.

b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)		**5** Your occupation
6 Employer's name	**7** Employer's U.S. address (including ZIP code)	**8** Employer's foreign address

9 Employer is (check any that apply):

a A U.S. business . . . . . ☐

b A foreign business . . . . . ☐

c Other (specify) ▶ _____ ☐

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____

b If you did not file Form 2555 or 2555-EZ after 1981, check here ▶ ☐ and go to line 11a now.

c Have you ever revoked the foreign earned income exclusion? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____

11a List your tax home(s) during 2011 and date(s) established. ▶ _____

b Of what country are you a citizen/national? ▶

Form **2555-EZ**

Department of the Treasury
Internal Revenue Service (99)

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2011

Attachment Sequence No. **34A**

Name shown on Form 1040

Total Forms Filed = 133,300 Data is tabulated with Form 2555

Your social security number

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of $92,900 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
- If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.

b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

a Were you physically present in a foreign country or countries for at least 330 full days during—

{ 2011 **or** any other period of 12 months in a row starting or ending in 2011? } . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
- If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.

b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)		5 Your occupation

6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address

9 Employer is (check any that apply):

a A U.S. business . . . . . ☐

b A foreign business . . . . . ☐

c Other (specify) ▶ _____ ☐

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____

b If you did not file Form 2555 or 2555-EZ after 1981, check here ▶ ☐ and go to line 11a now.

c Have you ever revoked the foreign earned income exclusion? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____

11a List your tax home(s) during 2011 and date(s) established. ▶ _____

b Of what country are you a citizen/national? ▶ _____

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2011.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	
14	Enter the number of days in your qualifying period that fall within 2011 . 14 days		
15	Did you enter 365 on line 14? ☐ **Yes.** Enter "1.000." ☐ **No.** Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	15	× .
16	Multiply line 13 by line 15	16	
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2011 (see instructions). Be sure to include this amount on Form 1040, line 7	17	
18	**Foreign earned income exclusion.** Enter the **smaller** of line 16 or line 17 here and in parentheses on **Form 1040, line 21.** Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18	

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2011.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	
14	Enter the number of days in your qualifying period that fall within 2011 . 14 days		
15	Did you enter 365 on line 14? ☐ **Yes.** Enter "1.000." ☐ **No.** Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	15	× .
16	Multiply line 13 by line 15	16	
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2011 (see instructions). Be sure to include this amount on Form 1040, line 7	17	
18	**Foreign earned income exclusion.** Enter the **smaller** of line 16 or line 17 here and in parentheses on **Form 1040, line 21.** Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-0155

2011

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 12,648

Identifying number

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

1 Name of lessor

2 Address of lessor

3 Description of property

4 Amount for which you were treated as having acquired the property . . . . . ▶ $

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit

5	Qualifying advanced coal project credit (see instructions):				
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . $ × 20% (.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ × 15% (.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ × 30% (.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	2,865
6	Qualifying gasification project credit (see instructions):				
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . $ × 30% (.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ × 20% (.20)	6b			
c	Total. Add lines 6a and 6b			6c	1,774
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ × 30% (.30)			7	4,010
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project $ × 50% (.50)			8	*
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	*
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a			10	4,960

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):				
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note.** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ ☐				
b	Enter the dates on which the 24- or 60-month measuring period begins and ends				
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $				
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . $				
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:				
e	Pre-1936 buildings located in the Gulf Opportunity Zone . $ × 13% (.13)			11e	*
f	Pre-1936 buildings affected by a Midwestern disaster . . $ × 13% (.13)			11f	*
g	Other pre-1936 buildings . . . . . $ × 10% (.10)			11g	678
h	Certified historic structures located in the Gulf Opportunity Zone $ × 26% (.26)			11h	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-0155

2011

Attachment Sequence No. **174**

Name(s) shown on return

Identifying number

Total Forms Filed = 12,648

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

1 Name of lessor

2 Address of lessor

3 Description of property

4 Amount for which you were treated as having acquired the property . . . . . ▶ $

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit

5	Qualifying advanced coal project credit (see instructions):					
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . $ × 20% (.20)	5a				
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ × 15% (.15)	5b				
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ × 30% (.30)	5c				
d	Total. Add lines 5a, 5b, and 5c			5d	3,847	
6	Qualifying gasification project credit (see instructions):					
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . $ × 30% (.30)	6a				
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ × 20% (.20)	6b				
c	Total. Add lines 6a and 6b			6c	2,846	
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ × 30% (.30)			7	5,244	
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project $ × 50% (.50)			8	*	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	*	
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a			10	12,316	

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):				
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note.** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ ☐				
b	Enter the dates on which the 24- or 60-month measuring period begins ____ and ends ____				
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $				
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . $				
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:				
e	Pre-1936 buildings located in the Gulf Opportunity Zone . $ × 13% (.13)		11e	*	
f	Pre-1936 buildings affected by a Midwestern disaster . . $ × 13% (.13)		11f	*	
g	Other pre-1936 buildings . . . . . $ × 10% (.10)		11g	21,089	
h	Certified historic structures located in the Gulf Opportunity Zone $ × 26% (.26)		11h	*	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part III **Rehabilitation Credit and Energy Credit** (continued)

i	Certified historic structures affected by a Midwestern disaster $ _____ × 26% (.26)	11i	*	
j	Other certified historic structures . . . . . $ _____ × 20% (.20)	11j	1,979	
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.			
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____			
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	11m	0	
12	Energy credit:			
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) . . . . . $ _____ × 10% (.10)	12a	960	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) . . . . . $ _____ × 30% (.30)	12b	1,779	
	Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 . . . . . $ _____ × 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	12d		
e	Enter the lesser of line 12c or line 12d	12e	*	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (.30)	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	12g		
h	Enter the lesser of line 12f or line 12g	12h	*	
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (.10)	12i		
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	12j		
k	Enter the lesser of line 12i or line 12j	12k	0	

* Data not shown because of the small number of sample returns on which it is based.

Part III **Rehabilitation Credit and Energy Credit** (continued)

i	Certified historic structures affected by a Midwestern disaster $ _____ × 26% (.26)	11i	*
j	Other certified historic structures . . . . . $ _____ × 20% (.20)	11j	98,513
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.		
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____		
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____		
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	11m	0
12	Energy credit:		
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) . . . . . $ _____ × 10% (.10)	12a	60,059
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) . . . . . $ _____ × 30% (.30)	12b	70,866
	Qualified fuel cell property (see instructions):		
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 . . . . . $ _____ × 30% (.30)	12c	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	12d	
e	Enter the lesser of line 12c or line 12d	12e	*
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (.30)	12f	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	12g	
h	Enter the lesser of line 12f or line 12g	12h	*
	Qualified microturbine property (see instructions):		
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (.10)	12i	
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	12j	
k	Enter the lesser of line 12i or line 12j	12k	0

* Data not shown because of the small number of sample returns on which it is based.

Part III **Rehabilitation Credit and Energy Credit** (continued)

	Combined heat and power system property (see instructions): **Caution.** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12l		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		.
n	Multiply line 12l by line 12m	12n	*	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (.30)	12o		
p	Enter the smaller of line 12o or $4,000	12p	*	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (.30)	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12r	2,152	
	Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . $ _____ × 30% (.30)	12s	*	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	7,641	

* Data not shown because of the small number of sample returns on which it is based.

Part III **Rehabilitation Credit and Energy Credit** (continued)

	Combined heat and power system property (see instructions): **Caution.** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12l		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		.
n	Multiply line 12l by line 12m	12n	*	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (.30)	12o		
p	Enter the smaller of line 12o or $4,000	12p	*	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (.30)	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12r	4,108	
	Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . $ _____ × 30% (.30)	12s	*	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	310,277	

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-0895

2011

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 738,094

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked			1	150,373
2	Passive activity credits from line 2 of all Parts III with box B checked	2	92,024		
3	Enter the applicable passive activity credits allowed for 2011 (see instructions)			3	62,559
4	Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box C checked. See instructions for schedule to attach			4	127,348
5	Carryback of general business credit from 2012. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	
6	Add lines 1, 3, 4, and 5			6	309,015

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	236,816
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Personal credits from Form 1040 or 1040NR (see instructions)	10b	147,525		
c	Add lines 10a and 10b			10c	362,105
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a			11	644,244
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	639,947		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	339,006		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	536,083		
15	Enter the greater of line 13 or line 14			15	536,953
16a	Subtract line 15 from line 11. If zero or less, enter -0-			16a	398,674
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions)			16b	
c	Add lines 16a and 16b			16c	
17a	Enter the **smaller** of line 6 or line 16c			17a	
	C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.				
b	Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, skip line 17c (see instructions)			17b	152,684
c	Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)			17c	

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-0895

2011

Attachment Sequence No. **22**

Name(s) shown on return

Identifying number

Total Forms Filed = 738,094

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked			1	776,701
2	Passive activity credits from line 2 of all Parts III with box B checked	2	130,532		
3	Enter the applicable passive activity credits allowed for 2011 (see instructions)			3	156,071
4	Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box C checked. See instructions for schedule to attach			4	2,970,936
5	Carryback of general business credit from 2012. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	
6	Add lines 1, 3, 4, and 5			6	3,903,587

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	4,719,663
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Personal credits from Form 1040 or 1040NR (see instructions)	10b	250,687		
c	Add lines 10a and 10b			10c	3,574,271
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a			11	95,544,604
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	90,828,391		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	19,871,345		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	88,803,349		
15	Enter the greater of line 13 or line 14			15	88,831,514
16a	Subtract line 15 from line 11. If zero or less, enter -0-			16a	6,809,985
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions)			16b	
c	Add lines 16a and 16b			16c	
17a	Enter the **smaller** of line 6 or line 16c **C corporations:** See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.			17a	
b	Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, skip line 17c (see instructions)			17b	600,195
c	Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)			17c	

Part II **Allowable Credit** *(Continued)*

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)			18	42,620
19	Enter the greater of line 13 or line 18			19	42,674
20	Subtract line 19 from line 11. If zero or less, enter -0-			20	52,538
21	Subtract line 17b from line 20. If zero or less, enter -0-			21	52,408
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked			22	16,753
23	Passive activity credit from line 3 of all Parts III with box B checked	23	4,860		
24	Enter the applicable passive activity credit allowed for 2011 (see instructions)			24	2,100
25	Add lines 22 and 24			25	19,849
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25			26	16,150
27	Subtract line 13 from line 11. If zero or less, enter -0-			27	644,243
28	Add lines 17b and 26			28	165,076
29	Subtract line 28 from line 27. If zero or less, enter -0-			29	629,405
30	Enter the general business credit from line 5 of all Parts III with box A checked			30	185,330
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked			31	108,483
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	32	129,477		
33	Enter the applicable passive activity credits allowed for 2011 (see instructions)			33	77,838
34	Carryforward of business credit to 2011. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for schedule to attach			34	58,603
35	Carryback of business credit from 2012. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)			35	
36	Add lines 30, 31, 33, 34, and 35			36	386,682
37	Enter the **smaller** of line 29 or line 36			37	342,687
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b			38	487,030

Part II **Allowable Credit** *(Continued)*

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)			18	10,629,915
19	Enter the greater of line 13 or line 18			19	10,629,507
20	Subtract line 19 from line 11. If zero or less, enter -0-			20	4,569,861
21	Subtract line 17b from line 20. If zero or less, enter -0-			21	4,432,723
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked			22	105,836
23	Passive activity credit from line 3 of all Parts III with box B checked	23	5,383		
24	Enter the applicable passive activity credit allowed for 2011 (see instructions)			24	3,754
25	Add lines 22 and 24			25	128,927
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25			26	41,627
27	Subtract line 13 from line 11. If zero or less, enter -0-			27	75,673,054
28	Add lines 17b and 26			28	641,822
29	Subtract line 28 from line 27. If zero or less, enter -0-			29	75,031,232
30	Enter the general business credit from line 5 of all Parts III with box A checked			30	946,633
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked			31	734,752
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	32	481,153		
33	Enter the applicable passive activity credits allowed for 2011 (see instructions)			33	256,282
34	Carryforward of business credit to 2011. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for schedule to attach			34	1,110,061
35	Carryback of business credit from 2012. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)			35	
36	Add lines 30, 31, 33, 34, and 35			36	3,043,277
37	Enter the **smaller** of line 29 or line 36			37	1,737,069
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b			38	2,406,661

Part III **General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Eligible Small Business Credit From a Non-Passive Activity
F ☐ Eligible Small Business Credit From a Passive Activity
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Eligible Small Business Credit Carrybacks

I If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III . . 126,205 . . . ▶ ☐

Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	26,513	
b	Reserved for future use	1b		
c	Increasing research activities (Form 6765)	1c	74,902	
d	Low-income housing (Form 8586, Part I only)	1d	49,070	
e	Disabled access (Form 8826) (do not enter more than $5,000 in column (c) of Parts III with box A, B, E, or F checked, combined)	1e	9,988	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	5,242	
g	Indian employment (Form 8845)	1g	11,440	
h	Orphan drug (Form 8820)	1h	1,082	
i	New markets (Form 8874)	1i	900	
j	Small employer pension plan startup costs (Form 8881) (do not enter more than $500 in column (c) of Parts III with box A, B, E, or F checked, combined)	1j	4,583	
k	Employer-provided child care facilities and services (Form 8882)	1k	12,560	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	6,129	
m	Low sulfur diesel fuel production (Form 8896)	1m	558	
n	Distilled spirits (Form 8906)	1n	129	
o	Nonconventional source fuel (Form 8907)	1o	11,197	
p	Energy efficient home (Form 8908)	1p	6,115	
q	Energy efficient appliance (Form 8909)	1q	773	
r	Alternative motor vehicle (Form 8910)	1r	5,306	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	3,223	
t	Reserved for future use	1t		
u	Mine rescue team training (Form 8923)	1u	17	
v	Agricultural chemicals security (Form 8931) (do not enter more than $2 million in column (c) of Parts III with box A, B, E, or F checked, combined)	1v	158	
w	Employer differential wage payments (Form 8932)	1w	352	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	1,530	
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	227	
aa	New hire retention (Form 5884-B)	1aa	107,651	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	4,124	
zz	Other	1zz	23,420	
2	Add lines 1a through 1zz and enter here	2		
3	Enter the amount from Form 8844	3	31,030	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	10,645	
b	Work opportunity (Form 5884)	4b		
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	18,543	
d	Low-income housing (Form 8586, Part II)	4d	8,114	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	1,629	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	84,733	
g	Qualified railroad track maintenance (Form 8900)	4g	343	
h	Small employer health insurance premiums (Form 8941)	4h	186,400	
i	Reserved for future use	4i		
j	Reserved for future use	4j		
z	Other	4z	10,358	
5	Add lines 4a through 4z and enter here	5		
6	Add lines 2, 3, and 5	6		

* Data not shown because of the small number of sample returns on which it is based.

Part III **General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Eligible Small Business Credit From a Non-Passive Activity
F ☐ Eligible Small Business Credit From a Passive Activity
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Eligible Small Business Credit Carrybacks

I If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III . . . 0 . . . . ▶ ☐

(a) Description of credit

Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	409,399	
b	Reserved for future use	1b		
c	Increasing research activities (Form 6765)	1c	1,040,613	
d	Low-income housing (Form 8586, Part I only)	1d	342,661	
e	Disabled access (Form 8826) (do not enter more than $5,000 in column (c) of Parts III with box A, B, E, or F checked, combined)	1e	37,818	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	31,396	
g	Indian employment (Form 8845)	1g	94,639	
h	Orphan drug (Form 8820)	1h	7,556	
i	New markets (Form 8874)	1i	11,339	
j	Small employer pension plan startup costs (Form 8881) (do not enter more than $500 in column (c) of Parts III with box A, B, E, or F checked, combined)	1j	1,990	
k	Employer-provided child care facilities and services (Form 8882)	1k	11,353	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	14,768	
m	Low sulfur diesel fuel production (Form 8896)	1m	52,582	
n	Distilled spirits (Form 8906)	1n	5,790	
o	Nonconventional source fuel (Form 8907)	1o	53,668	
p	Energy efficient home (Form 8908)	1p	150,321	
q	Energy efficient appliance (Form 8909)	1q	2,130	
r	Alternative motor vehicle (Form 8910)	1r	30,781	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	7,301	
t	Reserved for future use	1t		
u	Mine rescue team training (Form 8923)	1u	75	
v	Agricultural chemicals security (Form 8931) (do not enter more than $2 million in column (c) of Parts III with box A, B, E, or F checked, combined)	1v	1,423	
w	Employer differential wage payments (Form 8932)	1w	194	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	5,481	
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	761	
aa	New hire retention (Form 5884-B)	1aa	173,593	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	11,270	
zz	Other	1zz	716,155	
2	Add lines 1a through 1zz and enter here	2		
3	Enter the amount from Form 8844	3	130,205	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	477,612	
b	Work opportunity (Form 5884)	4b		
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	106,843	
d	Low-income housing (Form 8586, Part II)	4d	46,585	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	47,840	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	805,448	
g	Qualified railroad track maintenance (Form 8900)	4g	207,530	
h	Small employer health insurance premiums (Form 8941)	4h	330,904	
i	Reserved for future use	4i		
j	Reserved for future use	4j		
z	Other	4z	112,212	
5	Add lines 4a through 4z and enter here	5		
6	Add lines 2, 3, and 5	6		

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2011

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,086,065

Your social security number

Before you begin:

✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.

✓ See **Members of the Armed Forces** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions) . . .	**1**	918,892
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	854,243
3	Add lines 1 and 2	**3**	1,047,391
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	168,318
5	Is line 3 **more than** line 4?		
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.		
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your **moving expense deduction**	**5**	1,009,710

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 12490K

Form **3903** (2011)

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2011

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,086,065

Your social security number

Before you begin:

✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.

✓ See **Members of the Armed Forces** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions) . . .	1	2,307,736	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	2	917,254	
3	Add lines 1 and 2	3	3,224,990	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	4	369,589	
5	Is line 3 **more than** line 4?			
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your **moving expense deduction**	5	2,901,124	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 12490K

Form **3903** (2011)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

▶ See the separate instructions.
▶ For information about Form 4136 and its instructions, go to www.irs.gov/form4136.

OMB No. 1545-0162
2011
Attachment Sequence No. **23**

Name (as shown on your income tax return): Data on this form reflects only Form 1040 filers, not business or fiduciary filers

Taxpayer identification number: Total Forms Filed = 481,731

Caution. *Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.*

1 Nontaxable Use of Gasoline

Note. CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)				$ 450,832		
d	Exported				*		

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)				$ 771		
b	Other nontaxable use (see **Caution** above line 1)				1,398		
c	Exported				0		
d	LUST tax on aviation fuels used in foreign trade				0		

*See instructions for possible rate changes.

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.
Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use						
b	Use on a farm for farming purposes				$ 46,034		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		
e	Exported				*		

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.
Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 10,776		
c	Use in certain intercity and local buses (see **Caution** above line 1)				1,005		
d	Exported				0		
e	Nontaxable use taxed at $.044				0		
f	Nontaxable use taxed at $.219				*		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R Form **4136** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

▶ See the separate instructions.
▶ For information about Form 4136 and its instructions, go to www.irs.gov/form4136.

OMB No. 1545-0162
2011
Attachment Sequence No. **23**

Name (as shown on your income tax return)
Data on this form reflects only Form 1040 filers, not business or fiduciary filers

Taxpayer identification number
Total Forms Filed = 481,731

Caution. *Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.*

1 Nontaxable Use of Gasoline

Note. CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)				$ 324,236		
d	Exported				*		

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)				$ 404		
b	Other nontaxable use (see **Caution** above line 1)				836		
c	Exported				0		
d	LUST tax on aviation fuels used in foreign trade				0		

*See instructions for possible rate changes.

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.
Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use						
b	Use on a farm for farming purposes				$ 18,175		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		
e	Exported				*		

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.
Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 7,037		
c	Use in certain intercity and local buses (see **Caution** above line 1)				54		
d	Exported				0		
e	Nontaxable use taxed at $.044				0		
f	Nontaxable use taxed at $.219				*		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R Form **4136** (2011)

* Data not shown because of the small number of sample returns on which it is based.

5 Kerosene Used in Aviation (see **Caution** above line 1)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244				$ 40		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219*				54		
c	Nontaxable use (other than use by state or local government) taxed at $.244				10,776		
d	Nontaxable use (other than use by state or local government) taxed at $.219*				*		
e	LUST tax on aviation fuels used in foreign trade				0		

*See instructions for possible rate changes.

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel **Registration No. ▶**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ▶ ☐

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government			$ 46,034		
b	Use in certain intercity and local buses			*		

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation) **Registration No. ▶**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . . ▶ ☐

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government					
b	Sales from a blocked pump			$ 10,776		
c	Use in certain intercity and local buses			1,005		

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation **Registration No. ▶**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219*				$ 54		
b	Use in commercial aviation (other than foreign trade) taxed at $.244				40		
c	Nonexempt use in noncommercial aviation				*		
d	Other nontaxable uses taxed at $.244				10,776		
e	Other nontaxable uses taxed at $.219*				*		
f	LUST tax on aviation fuels used in foreign trade				0		

*See instructions for possible rate changes.

* Data not shown because of the small number of sample returns on which it is based.

5 Kerosene Used in Aviation (see **Caution** above line 1)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244				$ 185		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219*				954		
c	Nontaxable use (other than use by state or local government) taxed at $.244				7,037		
d	Nontaxable use (other than use by state or local government) taxed at $.219*				*		
e	LUST tax on aviation fuels used in foreign trade				0		

*See instructions for possible rate changes.

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel **Registration No. ▶**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ▶ ☐

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government			$ 18,175		
b	Use in certain intercity and local buses			*		

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation) **Registration No. ▶**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ▶ ☐

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government					
b	Sales from a blocked pump			$ 7,037		
c	Use in certain intercity and local buses			54		

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation **Registration No. ▶**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219*				$ 954		
b	Use in commercial aviation (other than foreign trade) taxed at $.244				185		
c	Nonexempt use in noncommercial aviation				*		
d	Other nontaxable uses taxed at $.244				7,037		
e	Other nontaxable uses taxed at $.219*				*		
f	LUST tax on aviation fuels used in foreign trade				0		

*See instructions for possible rate changes.

* Data not shown because of the small number of sample returns on which it is based.

9 Alcohol Fuel Mixture Credit

Registration No. ▶

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit		(e) CRN
a	Alcohol fuel mixtures containing ethanol			$ *		
b	Alcohol fuel mixtures containing alcohol (other than ethanol)			0		

* These credits were scheduled to expire December 31, 2011

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit		(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures			$ *		
b	Agri-biodiesel mixtures			*		
c	Renewable diesel mixtures			0		

* These credits were scheduled to expire December 31, 2011

11 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)				$ 419		
b	"P Series" fuels				*		
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*		
d	Liquefied hydrogen				0		
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				0		
f	Liquid fuel derived from biomass				0		
g	Liquefied natural gas (LNG)				*		
h	Liquefied gas derived from biomass				0		

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration No. ▶

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)			$ 2,124		
b	"P Series" fuels			*		
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*		
d	Liquefied hydrogen			0		
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process			0		
f	Liquid fuel derived from biomass			0		
g	Liquefied natural gas (LNG)			*		
h	Liquefied gas derived from biomass			0		
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0		

* These credits were scheduled to expire December 31, 2011.

* Data not shown because of the small number of sample returns on which it is based.

9 Alcohol Fuel Mixture Credit

Registration No. ▶

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit		(e) CRN
a	Alcohol fuel mixtures containing ethanol			$ *		
b	Alcohol fuel mixtures containing alcohol (other than ethanol)			0		

* These credits were scheduled to expire December 31, 2011

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit		(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures			$ *		
b	Agri-biodiesel mixtures			*		
c	Renewable diesel mixtures			0		

* These credits were scheduled to expire December 31, 2011

11 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)				$ 313		
b	"P Series" fuels				*		
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*		
d	Liquefied hydrogen				0		
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				0		
f	Liquid fuel derived from biomass				0		
g	Liquefied natural gas (LNG)				*		
h	Liquefied gas derived from biomass				0		

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration No. ▶

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)			$ 2,103		
b	"P Series" fuels			*		
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*		
d	Liquefied hydrogen			0		
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process			0		
f	Liquid fuel derived from biomass			0		
g	Liquefied natural gas (LNG)			*		
h	Liquefied gas derived from biomass			0		
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0		

* These credits were scheduled to expire December 31, 2011.

* Data not shown because of the small number of sample returns on which it is based.

13 Registered Credit Card Issuers **Registration No. ▶**

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government			$ 46.034		
b	Kerosene sold for the exclusive use of a state or local government			10.776		
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219*			*		

*See instructions for possible rate changes.

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use				$ *		
b	Exported				0		

15 Diesel-Water Fuel Emulsion Blending **Registration No. ▶**

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
Blender credit			$ 0		

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Exported dyed diesel fuel and exported gasoline blendstocks taxed at $.001			$ 0		
b	Exported dyed kerosene			0		

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	17	$ 481,731	

* Data not shown because of the small number of sample returns on which it is based.

13 Registered Credit Card Issuers **Registration No. ▶**

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government			$ 18.175		
b	Kerosene sold for the exclusive use of a state or local government			7.037		
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219*			*		

*See instructions for possible rate changes.

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use				$ *		
b	Exported				0		

15 Diesel-Water Fuel Emulsion Blending **Registration No. ▶**

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
Blender credit			$ 0		

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Exported dyed diesel fuel and exported gasoline blendstocks taxed at $.001			$ 0		
b	Exported dyed kerosene			0		

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	17	$ 354,812		

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2011

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Total Forms Filed = 11,737,219		

Part I **Election To Expense Certain Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	2,448,953
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	3,903,066

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	239,251

8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	3,560,431
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	3,560,420
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	226,324
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	3,703,935
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	3,546,859
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property.**)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,865,062
15	Property subject to section 168(f)(1) election	15	860
16	Other depreciation (including ACRS)	16	942,987

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	6,119,198
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐ Boxes Checked = 8,770 ▶		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		86,225				86,223
b 5-year property		868,264				866,934
c 7-year property		788,613				788,455
d 10-year property		95,514				95,501
e 15-year property		175,543				175,479
f 20-year property		46,361				46,347
g 25-year property		4,870				4,861
h Residential rental property		1,237,190				1,234,480
	undetermined type	359				359
i Nonresidential real property		550,697				549,513
	Total GDS cost	3,195,150				3,190,620

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life		22,345				22,345
b 12-year		900				900
c 40-year		8,336				8,336

Part IV **Summary** (See instructions.) Total ADS Cost = 30,793 Total ADS Deduction = 30,793

21	Listed property. Enter amount from line 28	21	2,435,552
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,479,471
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form **4562** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172
2011
Attachment Sequence No. **179**

Name(s) shown on return: Total Forms Filed = 11,737,219
Business or activity to which this form relates
Identifying number

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	40,065,788
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,925,725,433

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	1,340,174	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8	44,991,432
9	Tentative deduction. Enter the **smaller** of line 5 or line 8		9	44,973,925
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562		10	2,284,831
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11	555,210,880
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		12	44,835,560
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13		

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property.**)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	18,271,619
15	Property subject to section 168(f)(1) election	15	14,678
16	Other depreciation (including ACRS)	16	4,502,098

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	43,133,951
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1,279,223				349,990
b 5-year property		9,545,928				1,508,408
c 7-year property		15,007,148				1,596,353
d 10-year property		1,975,561				124,599
e 15-year property		3,958,042				157,959
f 20-year property		1,630,891				55,583
g 25-year property		127,125				3,842
h Residential rental property		153,941,017				3,546,214
	undetermined type	2,381				1,513
i Nonresidential real property		41,068,423				620,251
	Total GDS cost	228,535,740				7,964,712

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life		839,898				36,436
b 12-year		35,755				2,550
c 40-year		2,338,435				27,182

Part IV **Summary** (See instructions.) Total GDS cost = 3,214,087 Total ADS Deduction = 66,168

21	Listed property. Enter amount from line 28	21	6,567,313
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	125,356,099
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N Form **4562** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						**25**	243,974	
26 Property used more than 50% in a qualified business use:								
		%		1,886,192			1,733,298	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		694,978		S/L –	654,336	
		%		total 26e + 27e		S/L –		
		%		2,450,139		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	2,435,552	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	239,251

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . . .												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
		329,900			
43 Amortization of costs that began before your 2011 tax year				**43**	606,767
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	824,680

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							**25** 2,224,624	
26 Property used more than 50% in a qualified business use:								
		%		37,163,281			4,001,468	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		3,698,962		S/L –	341,221	
		%		total 26e + 27e		S/L –		
		%		40,862,243		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							**28** 6,567,313	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								**29** 1,340,174

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . . .												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
		5,651,407			
43 Amortization of costs that began before your 2011 tax year				**43**	1,616,930
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	2,015,510

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

▶ See separate instructions.
▶ Attach to your tax return.
▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2011

Attachment Sequence No. **26**

Name(s) shown on tax return | **Identifying number**

Total Forms Filed = 367,022

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** _____
Property **B** _____
Property **C** _____
Property **D** _____

		Properties			
		A	B	C	D
2 Cost or other basis of each property	2				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3				
Note: *If line 2 is **more** than line 3, skip line 4.*					
4 Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5 Fair market value **before** casualty or theft	5				
6 Fair market value **after** casualty or theft	6				
7 Subtract line 6 from line 5	7				
8 Enter the **smaller** of line 2 or line 7	8				
9 Subtract line 3 from line 8. If zero or less, enter -0-	9				

10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	
11 Enter the **smaller** of line 10 or $100	11	
12 Subtract line 11 from line 10	12	
Caution: *Use only one Form 4684 for lines 13 through 18.*		
13 Add the amounts on line 12 of all Forms 4684	13	290,170
14 Add the amounts on line 4 of all Forms 4684.	14	1,008
15 • If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	15	1,007
16 If line 14 is **less** than line 13, enter the difference	16	290,171
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17	354,616
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	145,390

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12997O

Form **4684** (2011)

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

▶ See separate instructions.
▶ Attach to your tax return.
▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2011

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 367,022

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A**
Property **B**
Property **C**
Property **D**

		Properties							
		A		B		C		D	
2 Cost or other basis of each property	2								
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3								
Note: *If line 2 is **more** than line 3, skip line 4.*									
4 Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4								
5 Fair market value **before** casualty or theft	5								
6 Fair market value **after** casualty or theft	6								
7 Subtract line 6 from line 5	7								
8 Enter the **smaller** of line 2 or line 7	8								
9 Subtract line 3 from line 8. If zero or less, enter -0-	9								

10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	
11 Enter the **smaller** of line 10 or $100	11	
12 Subtract line 11 from line 10	12	
Caution: *Use only one Form 4684 for lines 13 through 18.*		
13 Add the amounts on line 12 of all Forms 4684	13	4,596,645
14 Add the amounts on line 4 of all Forms 4684.	14	2,799
15 • If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	15	2,796
16 If line 14 is **less** than line 13, enter the difference	16	4,596,643
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17	6,393,536
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	3,220,945

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. | **Identifying number**

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A**
Property **B**
Property **C**
Property **D**

		Properties			
		A	**B**	**C**	**D**
20 Cost or adjusted basis of each property	**20**				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**21**				
Note: *If line 20 is **more** than line 21, skip line 22.*					
22 Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**22**				
23 Fair market value **before** casualty or theft	**23**				
24 Fair market value **after** casualty or theft	**24**				
25 Subtract line 24 from line 23	**25**				
26 Enter the **smaller** of line 20 or line 25	**26**				
Note: *If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.*					
27 Subtract line 21 from line 26. If zero or less, enter -0-	**27**				

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions) **28**

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft	**(b)** Losses from casualties or thefts *(i)* Trade, business, rental or royalty property	*(ii)* Income-producing and employee property	**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less			
29	( )	( )	
	( )	( )	
30 Totals. Add the amounts on line 29 **30**	( )	( )	
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			**31** 16,216
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions			**32**
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32			**33** 2,997
34	( )	( )	
	( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) **35**	(42,794)	( )	
36 Total gains. Add lines 33 and 34, column (c)			**36** 10,840
37 Add amounts on line 35, columns (b)(i) and (b)(ii)			**37** 62,305
38 If the loss on line 37 is **more** than the gain on line 36:			
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			**38a** 41,538
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11			**38b** 19,500
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3			**39** 9,168

Note: *Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.*
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. | **Identifying number**

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A**
Property **B**
Property **C**
Property **D**

		Properties A	Properties B	Properties C	Properties D
20 Cost or adjusted basis of each property	20				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21				
Note: *If line 20 is **more** than line 21, skip line 22.*					
22 Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22				
23 Fair market value **before** casualty or theft	23				
24 Fair market value **after** casualty or theft	24				
25 Subtract line 24 from line 23	25				
26 Enter the **smaller** of line 20 or line 25	26				
Note: *If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.*					
27 Subtract line 21 from line 26. If zero or less, enter -0-	27				

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions) **28**

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft		(b) Losses from casualties or thefts (i) Trade, business, rental or royalty property	(b) Losses from casualties or thefts (ii) Income-producing and employee property	(c) Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less				
29		( )	( )	
		( )	( )	
30 Totals. Add the amounts on line 29	30	( )	( )	
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31			-94,179
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions	32			
Casualty or Theft of Property Held More Than One Year				
33 Casualty or theft gains from Form 4797, line 32	33			25,023
34		( )	( )	
		( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	(750,355)	( )	
36 Total gains. Add lines 33 and 34, column (c)	36			257,726
37 Add amounts on line 35, columns (b)(i) and (b)(ii)	37			1,620,717
38 If the loss on line 37 is **more** than the gain on line 36:				
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a			-738,539
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b			901,984
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	39			181,487

Note: *Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.*
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ **Attach to your tax return.** ▶ **See separate instructions.**

OMB No. 1545-0184

2011

Attachment Sequence No. **27**

Name(s) shown on return | **Identifying number**

Total Forms Filed = 2,944,607

1	Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						2,039,300

3	Gain, if any, from Form 4684, line 39	3	9,114
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	227,443
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	3,089
6	Gain, if any, from line 32, from other than casualty or theft.	6	364,483
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	2,486,760
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	274,900
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	162,711

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

						398,368

11	Loss, if any, from line 7	11	(972,797)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	274,600
13	Gain, if any, from line 31	13	498,676
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	19,287
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	1,970
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	1,961
17	Combine lines 10 through 16	17	1,936,577
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	1,936,569

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ **Attach to your tax return.** ▶ **See separate instructions.**

OMB No. 1545-0184

2011

Attachment Sequence No. **27**

Name(s) shown on return | **Identifying number**

Total Forms Filed = 2,944,607

1	Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						43,408,956

3	Gain, if any, from Form 4684, line 39	3	342,510
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	4,633,946
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	414,589
6	Gain, if any, from line 32, from other than casualty or theft.	6	19,966,042
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	68,766,043
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	9,773,903
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	23,752,322

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

						4,636,235

11	Loss, if any, from line 7	11	(27,365,730)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	2,246,486
13	Gain, if any, from line 31	13	6,682,303
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-269,617
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	94,081
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	63,120
17	Combine lines 10 through 16	17	-13,913,122
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	-13,913,122

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b	487,030			
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	11,557			
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c	*			
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b	1,068			
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b	*			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	694,409
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	498,661
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	367,351

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

* Data not shown because of the small number of sample returns on which it is based.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b	6,417,070			
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	93,147			
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c	*			
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b	145,132			
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b	*			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	26,673,220
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	6,682,303
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	19,990,918

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See instructions.**

OMB No. 1545-0074
2011
Attachment Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 594,208

A Did you actively participate in the operation of this farm during 2011 (see instructions)? . . . . . ☐ Yes ☐ No

Part I **Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops					1	272,686
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	110,310		**2b** Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	285,340		**3b** Taxable amount	3b	278,307
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election					4a	*
b	CCC loans forfeited	4b	0		**4c** Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2011	5a	44,914		**5b** Taxable amount	5b	40,776
c	If election to defer to 2012 is attached, check here ▶ ☐				**5d** Amount deferred from 2010	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					6	258,374
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . . ▶					7	550,167

Part II **Expenses—Farm Rental Property.** Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	57,999	21	Pension and profit-sharing plans . . .	21	*
9	Chemicals	9	78,774	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	6,959	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work) .	11	57,720	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	192,766	23	Repairs and maintenance	23	156,615
				24	Seeds and plants . .	24	63,605
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . .	13	*	26	Supplies	26	102,028
				27	Taxes	27	388,080
				28	Utilities	28	
14	Feed	14	18,169	29	Veterinary, breeding, and medicine . . .	29	
15	Fertilizers and lime	15	111,327				
16	Freight and trucking . . .	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil . . .	17	113,344				
18	Insurance (other than health).	18	252,028	a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a	44,987	c		30c	
b	Other	19b	30,452	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	23,716	e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) . . . . . ▶	31	470,668
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34 .	32	555,047
33	Did you receive an applicable subsidy in 2011? (see instructions)	33	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	☐ All investment is at risk.
		34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40 . . . . nondeductible loss (+)/suspended loss carryover(-) = 32,269	34c	118,476

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13117W Form **4835** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See instructions.**

OMB No. 1545-0074
2011
Attachment Sequence No. **37**

Name(s) shown on tax return | **Your social security number** | **Employer ID number (EIN), if any**

Total Forms Filed = 594,208

A Did you actively participate in the operation of this farm during 2011 (see instructions)? . . . . . ☐ Yes ☐ No

Part I **Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops				1	6,028,975	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	617,584	2b Taxable amount	2b		
3a	Agricultural program payments (see instructions)	3a	950,179	3b Taxable amount	3b	809,103	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election				4a	*	
b	CCC loans forfeited	4b	0	4c Taxable amount	4c		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2011	5a	343,759	5b Taxable amount	5b	252,797	
c	If election to defer to 2012 is attached, check here ▶ ☐			5d Amount deferred from 2010	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	3,700,541	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶				7	11,268,060	

Part II **Expenses—Farm Rental Property.** Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	102,206		21	Pension and profit-sharing plans . . .	21	*
9	Chemicals.	9	202,444		22	Rent or lease:		
10	Conservation expenses (see instructions)	10	24,532		a	Vehicles, machinery, and equipment (see instructions). . . .	22a	
11	Custom hire (machine work) .	11	156,099		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	1,174,886		23	Repairs and maintenance	23	408,032
					24	Seeds and plants . .	24	275,438
					25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . .	13	*		26	Supplies	26	155,201
					27	Taxes	27	789,092
					28	Utilities	28	
14	Feed	14	21,725		29	Veterinary, breeding, and medicine . . .	29	
15	Fertilizers and lime	15	627,259					
16	Freight and trucking . . .	16			30	Other expenses (specify):		
17	Gasoline, fuel, and oil . . .	17	309,892					
18	Insurance (other than health).	18	374,637		a		30a	
19	Interest:				b		30b	
a	Mortgage (paid to banks, etc.)	19a	427,835		c		30c	
b	Other	19b	139,853		d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	192,660		e		30e	
					f		30f	
					g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) . . . . . ▶	31	6,640,948
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34 .	32	4,627,112
33	Did you receive an applicable subsidy in 2011? (see instructions)	33	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	☐ All investment is at risk.
		34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40 . . . nondeductible loss (+)/suspended loss carryover(-) = 144,086	34c	592,925

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ **Attach to your tax return.**

OMB No. 1545-0191

2011

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,877,088

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2011 (see instructions)			1	1,369,498
2	Disallowed investment interest expense from 2010 Form 4952, line 7			2	937,193
3	**Total investment interest expense.** Add lines 1 and 2			3	1,854,652

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	1,713,054		
b	Qualified dividends included on line 4a	4b	1,356,635		
c	Subtract line 4b from line 4a			4c	1,636,049
d	Net gain from the disposition of property held for investment	4d	507,097		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	456,846		
f	Subtract line 4e from line 4d			4f	217,000
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	216,080
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,668,145
5	Investment expenses (see instructions)			5	686,773
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	1,478,614

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2012. Subtract line 6 from line 3. If zero or less, enter -0-	7	1,036,436
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	1,456,178

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2011 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2010.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any trade or business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income

Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties. Include investment income

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ **Attach to your tax return.**

OMB No. 1545-0191

2011

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,877,088

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2011 (see instructions)			1	21,330,075
2	Disallowed investment interest expense from 2010 Form 4952, line 7			2	28,907,105
3	**Total investment interest expense.** Add lines 1 and 2			3	50,237,180

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	121,642,518		
b	Qualified dividends included on line 4a	4b	53,173,494		
c	Subtract line 4b from line 4a			4c	68,469,025
d	Net gain from the disposition of property held for investment	4d	161,329,678		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	145,824,904		
f	Subtract line 4e from line 4d			4f	15,504,774
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	3,366,497
h	Investment income. Add lines 4c, 4f, and 4g			4h	87,340,296
5	Investment expenses (see instructions)			5	15,427,658
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	74,353,065

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2012. Subtract line 6 from line 3. If zero or less, enter -0-	7	32,713,627
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	17,523,553

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2011 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2010.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any trade or business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income

Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties. Include investment income

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**

OMB No. 1545-0193

2011

Attachment Sequence No. **28**

Name of recipient of distribution: Total Forms Filed = 9,895

Identifying number

Part I Complete this part to see if you can use Form 4972

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," **do not** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **do not** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2011 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution	5b		

Part II Complete this part to choose the 20% capital gain election (see instructions)

6	Capital gain part from Form 1099-R, box 3	6	*	
7	Multiply line 6 by 20% (.20) ▶	7		
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.			

Part III Complete this part to choose the 10-year tax option (see instructions)

8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	8	8,893	
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	0	
10	Total taxable amount. Subtract line 9 from line 8	10	8,893	
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0	
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18	12	8,893	
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13		
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14		
15	Multiply line 14 by 20% (.20)	15		
16	Minimum distribution allowance. Subtract line 15 from line 13	16	7,431	
17	Subtract line 16 from line 12	17		
18	Federal estate tax attributable to lump-sum distribution	18	0	
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23	19		
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.	
21	Multiply line 16 by the decimal on line 20	21		
22	Subtract line 21 from line 11	22		
23	Multiply line 19 by 10% (.10)	23		
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	8,893	
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30	25		
26	Multiply line 22 by 10% (.10)	26		
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0	
28	Multiply line 27 by ten (10)	28		
29	Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29	8,893	
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	9,895	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**

OMB No. 1545-0193

2011

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 9,895

Identifying number

Part I **Complete this part to see if you can use Form 4972**

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," **do not** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **do not** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2011 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution	5b		

Part II **Complete this part to choose the 20% capital gain election** (see instructions)

6	Capital gain part from Form 1099-R, box 3	6	*	
7	Multiply line 6 by 20% (.20) ▶	7		
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.			

Part III **Complete this part to choose the 10-year tax option** (see instructions)

8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a			8	319,359
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	0
10	Total taxable amount. Subtract line 9 from line 8			10	319,359
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-			11	0
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18			12	319,359
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13			
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14			
15	Multiply line 14 by 20% (.20)	15			
16	Minimum distribution allowance. Subtract line 15 from line 13			16	35,580
17	Subtract line 16 from line 12			17	
18	Federal estate tax attributable to lump-sum distribution			18	0
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23			19	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.		
21	Multiply line 16 by the decimal on line 20	21			
22	Subtract line 21 from line 11	22			
23	Multiply line 19 by 10% (.10)			23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	3,905
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	
26	Multiply line 22 by 10% (.10)	26			
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0		
28	Multiply line 27 by ten (10)			28	
29	Subtract line 28 from line 25. Multiple recipients, see instructions ▶			29	39,048
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶			30	41,683

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2011)

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Total Forms Filed = 2,204,937

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code

If this is an amended return, check here ▶ ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1,671,414
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	649,615
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,244,696
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,232,500
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	130,347
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	93,450
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	88,410

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2011 than is allowable or you had an amount on line 17 of your 2010 Form 5329.

9	Enter your excess contributions from line 16 of your 2010 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2011 traditional IRA distributions included in income (see instructions)	11			
12	2011 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2011 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	27,757
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			17	19,368

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2011 than is allowable or you had an amount on line 25 of your 2010 Form 5329.

18	Enter your excess contributions from line 24 of your 2010 Form 5329 (see instructions). If zero, go to line 23			18	39,169
19	If your Roth IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2011 distributions from your Roth IRAs (see instructions)	20	11,812		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2011 (see instructions)			23	26,847
24	Total excess contributions. Add lines 22 and 23			24	46,157
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			25	41,875

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13329Q

Form **5329** (2011)

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Total Forms Filed = 2,204,937

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code

If this is an amended return, check here ▶ ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	22,293,534
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	7,179,766
3	Amount subject to additional tax. Subtract line 2 from line 1	3	15,113,768
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,517,325
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	196,362
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	124,102
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	12,410

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2011 than is allowable or you had an amount on line 17 of your 2010 Form 5329.

9	Enter your excess contributions from line 16 of your 2010 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2011 traditional IRA distributions included in income (see instructions)	11			
12	2011 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2011 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	186,646
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			17	5,244

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2011 than is allowable or you had an amount on line 25 of your 2010 Form 5329.

18	Enter your excess contributions from line 24 of your 2010 Form 5329 (see instructions). If zero, go to line 23			18	126,703
19	If your Roth IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2011 distributions from your Roth IRAs (see instructions)	20	41,420		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2011 (see instructions)			23	78,401
24	Total excess contributions. Add lines 22 and 23			24	147,166
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			25	7,058

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13329Q Form **5329** (2011)

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2011 were more than is allowable or you had an amount on line 33 of your 2010 Form 5329.

26	Enter the excess contributions from line 32 of your 2010 Form 5329 (see instructions). If zero, go to line 31		26		
27	If the contributions to your Coverdell ESAs for 2011 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2011 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28		29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-		30		
31	Excess contributions for 2011 (see instructions)		31		
32	Total excess contributions. Add lines 30 and 31		32	*	
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56		33	0	

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2011 than is allowable or you had an amount on line 41 of your 2010 Form 5329.

34	Enter the excess contributions from line 40 of your 2010 Form 5329 (see instructions). If zero, go to line 39		34		
35	If the contributions to your Archer MSAs for 2011 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2011 distributions from your Archer MSAs from Form 8853, line 8	36			
37	Add lines 35 and 36		37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		38		
39	Excess contributions for 2011 (see instructions)		39		
40	Total excess contributions. Add lines 38 and 39		40	8,882	
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56		41	7,406	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2011 than is allowable or you had an amount on line 49 of your 2010 Form 5329.

42	Enter the excess contributions from line 48 of your 2010 Form 5329. If zero, go to line 47		42		
43	If the contributions to your HSAs for 2011 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2011 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44		45		
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		46		
47	Excess contributions for 2011 (see instructions)		47		
48	Total excess contributions. Add lines 46 and 47		48	243,304	
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56		49	152,541	

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2011 (see instructions)	50		
51	Amount actually distributed to you in 2011	51		
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	15,658	
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53	15,658	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

* Data not shown because of the small number of sample returns on which it is based.

Part V **Additional Tax on Excess Contributions to Coverdell ESAs**

Complete this part if the contributions to your Coverdell ESAs for 2011 were more than is allowable or you had an amount on line 33 of your 2010 Form 5329.

26	Enter the excess contributions from line 32 of your 2010 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2011 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2011 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2011 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	*
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			33	0

Part VI **Additional Tax on Excess Contributions to Archer MSAs**

Complete this part if you or your employer contributed more to your Archer MSAs for 2011 than is allowable or you had an amount on line 41 of your 2010 Form 5329.

34	Enter the excess contributions from line 40 of your 2010 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2011 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2011 distributions from your Archer MSAs from Form 8853, line 8	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2011 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	22,833
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			41	404

Part VII **Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)**

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2011 than is allowable or you had an amount on line 49 of your 2010 Form 5329.

42	Enter the excess contributions from line 48 of your 2010 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2011 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2011 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2011 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	381,777
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			49	9,788

Part VIII **Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)**

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2011 (see instructions)	50	
51	Amount actually distributed to you in 2011	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	48,223
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53	24,114

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5405**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

First-Time Homebuyer Credit and Repayment of the Credit

▶ **Attach to your 2010 or 2011 Form 1040, Form 1040NR, or Form 1040X.**
▶ **See separate instructions.**

OMB No. 1545-0074

Attachment Sequence No. **58**

Note. Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

Name(s) shown on return: Total Forms Filed = 202,437

Your social security number

Part I General Information

A Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

B Date purchased (MM/DD/YYYY) (see instructions) . . . . . ▶

Note. If the date purchased is before May 1, 2011, go to line D. Otherwise, go to line C.

C If the date purchased is after April 30, 2011, and before July 1, 2011, did you enter into a binding contract before May 1, 2011, to purchase the home before July 1, 2011?

☐ **Yes.** Go to line D. See instructions for documentation to be attached.
☐ **No.** You cannot claim the credit. Do not file Form 5405.

D Were you (or your spouse if married) on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community?

☐ **Yes.** Go to line E.
☐ **No.** You cannot claim the credit. Do not file Form 5405.

E Did you purchase the home from a related person or a person related to your spouse (see instructions)?

☐ **No.** Go to line F.
☐ **Yes.** You cannot claim the credit. Do not file Form 5405.

F If you are choosing to claim the credit on your 2010 return, check here (see instructions) . . . . . ▶ ☐

Part II Credit

1	Enter the purchase price of the new home (see instructions)	1	19,284	
2	Multiply line 1 by 10% (.10) and enter the result here	2	19,284	
3	If you qualify for the credit as (check the applicable box): ☐ A first-time homebuyer, enter $8,000 ($4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions. ☐ A long-time resident, enter $6,500 ($3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.	3	19,284	
4	Enter the smaller of line 2 or line 3. But: **(a)** if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or **(b)** if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions)	4	20,277	
5	Enter your modified adjusted gross income (see instructions)	5		
6	Enter $125,000 ($225,000 if married filing jointly)	6		
7	Is line 5 more than line 6? **No.** Skip lines 7 and 8. Enter -0- on line 9 and go to line 10. **Yes.** Subtract line 6 from line 5 and enter the result. If the result is $20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8	7		
8	Divide line 7 by $20,000 and enter the result as a decimal (rounded to at least three places) . .	8	.	
9	Multiply line 4 by line 8	9	*	
10	Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2010 or 2011 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X	10	16,209	

CAUTION You must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11880I Form **5405** (Rev. 12-2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **5405**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

First-Time Homebuyer Credit and Repayment of the Credit

▶ **Attach to your 2010 or 2011 Form 1040, Form 1040NR, or Form 1040X.**
▶ **See separate instructions.**

OMB No. 1545-0074

Attachment Sequence No. **58**

Note. Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

Name(s) shown on return: Total Forms Filed = 202,437

Your social security number

Part I General Information

A Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

B Date purchased (MM/DD/YYYY) (see instructions) . . . . . ▶

Note. If the date purchased is before May 1, 2011, go to line D. Otherwise, go to line C.

C If the date purchased is after April 30, 2011, and before July 1, 2011, did you enter into a binding contract before May 1, 2011, to purchase the home before July 1, 2011?

☐ **Yes.** Go to line D. See instructions for documentation to be attached.
☐ **No.** You cannot claim the credit. Do not file Form 5405.

D Were you (or your spouse if married) on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community?

☐ **Yes.** Go to line E.
☐ **No.** You cannot claim the credit. Do not file Form 5405.

E Did you purchase the home from a related person or a person related to your spouse (see instructions)?

☐ **No.** Go to line F.
☐ **Yes.** You cannot claim the credit. Do not file Form 5405.

F If you are choosing to claim the credit on your 2010 return, check here (see instructions) . . . . . ▶ ☐

Part II Credit

1	Enter the purchase price of the new home (see instructions)	1	3,768,185
2	Multiply line 1 by 10% (.10) and enter the result here	2	376,819
3	If you qualify for the credit as (check the applicable box): ☐ A first-time homebuyer, enter $8,000 ($4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions. ☐ A long-time resident, enter $6,500 ($3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.	3	143,280
4	Enter the smaller of line 2 or line 3. But: **(a)** if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or **(b)** if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions)	4	133,150
5	Enter your modified adjusted gross income (see instructions)	5	
6	Enter $125,000 ($225,000 if married filing jointly)	6	
7	Is line 5 more than line 6? **No.** Skip lines 7 and 8. Enter -0- on line 9 and go to line 10. **Yes.** Subtract line 6 from line 5 and enter the result. If the result is $20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8	7	
8	Divide line 7 by $20,000 and enter the result as a decimal (rounded to at least three places) . .	8	.
9	Multiply line 4 by line 8	9	*
10	Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2010 or 2011 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X	10	117,834

CAUTION You must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

* Data not shown because of the small number of sample returns on which it is based.

Note. Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

Name shown on return	**Your social security number**

Part III Disposition or Change in Use of Main Home for Which the Credit Was Claimed

11 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ▶

12 If you meet the following conditions, check here . . . . . ▶ ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

13 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part V below). Go to Part IV below.

b ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part V below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part IV below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2011. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2011 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part IV Repayment of Credit Claimed for 2008, 2009, or 2010

14	Enter the amount of the credit you claimed on Form 5405 for 2008, 2009, or 2010. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 13f or 13g .	**14**	127,004	
15	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 return. Otherwise, enter -0-	**15**	91,309	
16	Subtract line 15 from line 14. If you checked the box on line 13f or 13g, see instructions. If you checked the box on line 13a, go to line 17. Otherwise, skip line 17 and go to line 18	**16**	122,106	
17	Enter the gain on the disposition of your main home (from line 25 below)	**17**	9,436	
18	**Amount of the credit to be repaid.** See instructions	**18**	144,702	

Next: Enter the amount from line 18 on your 2011 Form 1040, line 59b, or Form 1040NR, line 58b.

Part V Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 19, 20, and 22. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 19 and 20.

19	Selling price of home, insurance proceeds, or gross condemnation award	**19**	25,348	
20	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	**20**	15,050	
21	Subtract line 20 from line 19. This is the amount realized on the sale of the home	**21**	25,348	
22	Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523)	**22**	25,348	
23	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount you repaid with your 2010 tax return	**23**	26,360	
24	Subtract line 23 from line 22. This is the adjusted basis for purposes of repaying the credit . . .	**24**	26,360	
25	Subtract line 24 from line 21	**25**	25,363	

- If line 25 is more than -0-, you have a gain. Check the box on line 13a and complete Part IV. **However,** check the box on line 13f (instead of the box on line 13a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part IV if you purchased the home in 2008 or you purchased the home in 2009 and the event occurred in 2009.
- If line 25 is -0- or less, check the box on line 13b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 13g instead. You do not have to repay the credit.

Note. Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

Name shown on return | **Your social security number**

Part III Disposition or Change in Use of Main Home for Which the Credit Was Claimed

11 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ▶

12 If you meet the following conditions, check here . . . . . ▶ ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

13 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part V below). Go to Part IV below.

b ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part V below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part IV below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2011. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2011 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part IV Repayment of Credit Claimed for 2008, 2009, or 2010

14	Enter the amount of the credit you claimed on Form 5405 for 2008, 2009, or 2010. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 13f or 13g	**14**	868,899
15	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 return. Otherwise, enter -0-	**15**	43,172
16	Subtract line 15 from line 14. If you checked the box on line 13f or 13g, see instructions. If you checked the box on line 13a, go to line 17. Otherwise, skip line 17 and go to line 18	**16**	792,738
17	Enter the gain on the disposition of your main home (from line 25 below)	**17**	89,445
18	**Amount of the credit to be repaid.** See instructions	**18**	187,741

Next: Enter the amount from line 18 on your 2011 Form 1040, line 59b, or Form 1040NR, line 58b.

Part V Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 19, 20, and 22. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 19 and 20.

19	Selling price of home, insurance proceeds, or gross condemnation award	**19**	4,075,845
20	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	**20**	138,489
21	Subtract line 20 from line 19. This is the amount realized on the sale of the home	**21**	3,937,355
22	Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523)	**22**	4,368,649
23	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount you repaid with your 2010 tax return	**23**	171,877
24	Subtract line 23 from line 22. This is the adjusted basis for purposes of repaying the credit	**24**	4,196,772
25	Subtract line 24 from line 21	**25**	-259,417

• If line 25 is more than -0-, you have a gain. Check the box on line 13a and complete Part IV. **However,** check the box on line 13f (instead of the box on line 13a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part IV if you purchased the home in 2008 or you purchased the home in 2009 and the event occurred in 2009.

• If line 25 is -0- or less, check the box on line 13b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 13g instead. You do not have to repay the credit.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

▶ See instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 3,885,773

Your social security number

Part I Nonbusiness Energy Property Credit

1a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶			1a	☐ Yes ☐ No
	Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.*				
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** *You can only have one main home at a time.*				
	Number and street / Unit No.				
	City, State, and ZIP code				
c	Were any of these improvements related to the construction of this main home? ▶			1c	☐ Yes ☐ No
	Caution: *If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.*				
2	Lifetime limitation. Amounts claimed in 2006, 2007, 2009, and 2010.				
a	Amount, if any, from line 12 of your 2006 Form 5695	2a	31,930		
b	Amount, if any, from line 15 of your 2007 Form 5695	2b	28,914		
c	Amount, if any, from line 11 of your 2009 Form 5695	2c	125,644		
d	Amount, if any, from line 11 of your 2010 Form 5695	2d	486,422		
e	Add lines 2a through 2d. If $500 or more, **stop**; you cannot take the nonbusiness energy property credit			2e	633,793
3	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).				
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC			3a	1,079,190
b	Exterior doors that meet or exceed the Energy Star program requirements			3b	910,617
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home			3c	313,510
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	3d	981,419		
e	Maximum amount of cost on which the credit can be figured	3e			
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, or 2010, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	3f	167,068		
g	Subtract line 3f from line 3e. If zero or less, enter -0-	3g	3,728,799		
h	Enter the smaller of line 3d or line 3g			3h	973,539
4	Add lines 3a, 3b, 3c, and 3h			4	2,419,319
5	Multiply line 4 by 10% (.10)			5	2,419,319
6	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).				
a	Energy-efficient building property. Do not enter more than **$300**			6a	568,454
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**			6b	832,628
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**			6c	143,304
7	Add lines 6a through 6c			7	1,340,605
8	Add lines 5 and 7			8	3,431,952
9	Maximum credit amount. (If you jointly occupied the home, see instructions)			9	
10	Enter the amount, if any, from line 2e			10	
11	Subtract line 10 from line 9. If zero or less, **stop;** you cannot take the nonbusiness energy property credit			11	3,552,202
12	Enter the smaller of line 8 or line 11			12	3,431,810
13	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)			13	
14	**Nonbusiness energy property credit.** Enter the smaller of line 12 or line 13. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			14	3,415,097

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

▶ See instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074
2011
Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 3,885,773

Your social security number

Part I Nonbusiness Energy Property Credit

1a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶			1a	☐ Yes ☐ No
	Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.*				
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** *You can only have one main home at a time.*				
	Number and street / Unit No.				
	City, State, and ZIP code				
c	Were any of these improvements related to the construction of this main home? ▶			1c	☐ Yes ☐ No
	Caution: *If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.*				
2	Lifetime limitation. Amounts claimed in 2006, 2007, 2009, and 2010.				
a	Amount, if any, from line 12 of your 2006 Form 5695	2a	9,142		
b	Amount, if any, from line 15 of your 2007 Form 5695	2b	5,453		
c	Amount, if any, from line 11 of your 2009 Form 5695	2c	116,336		
d	Amount, if any, from line 11 of your 2010 Form 5695	2d	183,166		
e	Add lines 2a through 2d. If $500 or more, **stop**; you cannot take the nonbusiness energy property credit			2e	314,097
3	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).				
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC			3a	1,871,874
b	Exterior doors that meet or exceed the Energy Star program requirements			3b	1,129,659
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home			3c	1,404,628
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	3d	3,185,956		
e	Maximum amount of cost on which the credit can be figured	3e			
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, or 2010, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	3f	780,102		
g	Subtract line 3f from line 3e. If zero or less, enter -0-	3g	7,379,531		
h	Enter the smaller of line 3d or line 3g			3h	1,383,266
4	Add lines 3a, 3b, 3c, and 3h			4	5,642,987
5	Multiply line 4 by 10% (.10)			5	564,425
6	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).				
a	Energy-efficient building property. Do not enter more than **$300**			6a	217,943
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**			6b	181,350
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**			6c	15,401
7	Add lines 6a through 6c			7	293,190
8	Add lines 5 and 7			8	938,000
9	Maximum credit amount. (If you jointly occupied the home, see instructions)			9	
10	Enter the amount, if any, from line 2e			10	
11	Subtract line 10 from line 9. If zero or less, **stop;** you cannot take the nonbusiness energy property credit.			11	1,712,355
12	Enter the smaller of line 8 or line 11			12	772,068
13	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)			13	
14	**Nonbusiness energy property credit.** Enter the smaller of line 12 or line 13. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			14	754,335

Part II **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

Note. *Skip lines 15 through 25 if you only have a* ***credit carryforward from 2010.***

15	Qualified solar electric property costs			15	105,554
16	Qualified solar water heating property costs			16	57,467
17	Qualified small wind energy property costs			17	12,073
18	Qualified geothermal heat pump property costs			18	70,673
19	Add lines 15 through 18			19	209,981
20	Multiply line 19 by 30% (.30)			20	209,981
21a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶			21a	☐ Yes ☐ No
	Caution: *If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 21b through 25.*				
b	Print the complete address of the main home where you installed the fuel cell property.				
	Number and street / Unit No.				
	City, State, and ZIP code				
22	Qualified fuel cell property costs	22	5,540		
23	Multiply line 22 by 30% (.30)	23	5,540		
24	Kilowatt capacity of property on line 22 above ▶ . x $1,000	24	5,542		
25	Enter the smaller of line 23 or line 24			25	5,539
26	Credit carryforward from 2010. Enter the amount, if any, from your 2010 Form 5695, line 28			26	134,014
27	Add lines 20, 25, and 26			27	339,737
28	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	28			
29	**1040 filers:** Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 15; and Schedule R, line 22. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 15.	29	468,468		
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on line 31			30	3,810,382
31	**Residential energy efficient property credit.** Enter the smaller of line 27 or line 30. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			31	296,001
32	Credit carryforward to 2012. If line 31 is less than line 27, subtract line 31 from line 27	32	109,864		

Part II **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

Note. *Skip lines 15 through 25 if you only have a* ***credit carryforward from 2010.***

15	Qualified solar electric property costs			15	1,488,515
16	Qualified solar water heating property costs			16	275,426
17	Qualified small wind energy property costs			17	38,242
18	Qualified geothermal heat pump property costs			18	1,215,451
19	Add lines 15 through 18			19	3,017,634
20	Multiply line 19 by 30% (.30)			20	905,305
21a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶			21a	☐ Yes ☐ No
	Caution: *If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 21b through 25.*				
b	Print the complete address of the main home where you installed the fuel cell property.				
	Number and street / Unit No.				
	City, State, and ZIP code				
22	Qualified fuel cell property costs	22	15,136		
23	Multiply line 22 by 30% (.30)	23	4,542		
24	Kilowatt capacity of property on line 22 above ▶ ____ x $1,000	24	1,560,622		
25	Enter the smaller of line 23 or line 24			25	2,591
26	Credit carryforward from 2010. Enter the amount, if any, from your 2010 Form 5695, line 28			26	316,795
27	Add lines 20, 25, and 26			27	1,224,691
28	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	28			
29	**1040 filers:** Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 15; and Schedule R, line 22. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 15.	29	406,764		
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on line 31			30	52,312,943
31	**Residential energy efficient property credit.** Enter the smaller of line 27 or line 30. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			31	921,056
32	Credit carryforward to 2012. If line 31 is less than line 27, subtract line 31 from line 27	32	303,635		

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**

OMB No. 1545-0219

2011

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 29,846

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ _____ × 25% (.25)	**1a**	168	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (.40)	**1b**	329	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (.50)	**1c**	48	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	349	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**	28,056	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	**4**	28,333	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	**6**		

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

• The work opportunity credit expired for employees not certified as qualified veterans who began work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See *www.irs.gov/form5884* for the latest information about this credit.

• The VOW to Hire Heroes Act of 2011 **(a)** expanded the definition of "qualified veteran" to include certain unemployed qualified veterans who begin work after November 21, 2011, and before 2013, **(b)** increased the amount of qualified first-year wages used to figure the credit for certain qualified veterans, and **(c)** extended the credit to cover all employees certified as qualified veterans who begin work after 2011 and before 2013.

• The Act also allows qualified tax-exempt organizations to claim the credit against certain employment taxes for qualified veterans who begin work after November 21, 2011, and before 2013 (see Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans).

• Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after 2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.

• The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Taxpayers, other than partnerships, S corporations, cooperatives, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**

OMB No. 1545-0219

2011

Attachment Sequence No. **77**

Name(s) shown on return

Identifying number

Total Forms Filed = 29,846

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ _____ × 25% (.25)	**1a**	727	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (.40)	**1b**	6,677	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (.50)	**1c**	534	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	7,938	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**	197,589	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	**4**	205,527	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	**6**		

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

• The work opportunity credit expired for employees not certified as qualified veterans who began work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See *www.irs.gov/form5884* for the latest information about this credit.

• The VOW to Hire Heroes Act of 2011 **(a)** expanded the definition of "qualified veteran" to include certain unemployed qualified veterans who begin work after November 21, 2011, and before 2013, **(b)** increased the amount of qualified first-year wages used to figure the credit for certain qualified veterans, and **(c)** extended the credit to cover all employees certified as qualified veterans who begin work after 2011 and before 2013.

• The Act also allows qualified tax-exempt organizations to claim the credit against certain employment taxes for qualified veterans who begin work after November 21, 2011, and before 2013 (see Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans).

• Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after 2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.

• The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Taxpayers, other than partnerships, S corporations, cooperatives, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5884-B**
(December 2010)
Department of the Treasury
Internal Revenue Service

New Hire Retention Credit

▶ **Attach to your tax return.**
▶ **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment Sequence No. **65**

Name(s) shown on return

Total Forms Filed = 5,101

Identifying number

A credit of up to $1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

Part I New Hire Retention Credit for Retained Workers

	Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1	Enter the retained worker's social security number	1			
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3	4,055	943	383
4	Multiply line 3 by 80% (.80)	4	4,052	939	380
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5	4,043	932	372
6	Add lines 3 and 5	6	4,046	935	375
7	Multiply line 6 by 6.2% (.062)	7	4,043	932	372
8	Maximum credit allowable	8			
9	Enter the **smaller** of line 7 or line 8	9	4,043	932	372
10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II	10			4,060
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11	4,125		
12	New hire retention credit from partnerships and S corporations (see instructions)	12			1,076
13	**Current year credit.** Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13			5,036

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

Form **5884-B** (12-2010)

Form **5884-B**
(December 2010)
Department of the Treasury
Internal Revenue Service

New Hire Retention Credit

▶ **Attach to your tax return.**
▶ **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment Sequence No. **65**

Name(s) shown on return

Total Forms Filed = 5,101

Identifying number

A credit of up to $1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1 Enter the retained worker's social security number	1			
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment	3	35,579	9,220	3,466
4 Multiply line 3 by 80% (.80)	4	28,462	7,376	2,773
5 Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5	43,465	10,732	3,624
6 Add lines 3 and 5	6	79,027	19,944	7,082
7 Multiply line 6 by 6.2% (.062)	7	4,899	1,237	439
8 Maximum credit allowable	8			
9 Enter the **smaller** of line 7 or line 8	9	3,164	814	270
10 Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II	10			6,673
11 Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11		8,972	
12 New hire retention credit from partnerships and S corporations (see instructions)	12			3,058
13 **Current year credit.** Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13			9,731

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

Form **5884-B** (12-2010)

Name(s) shown on return. Do not enter name and identifying number if shown on other side. | Identifying number

Part II Continuation Sheet for Additional Retained Workers

Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each column. For example, the first retained worker listed on the first attached Part II would be Retained Worker No. 4. If you need more columns, use additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10.

			(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1			
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3			
4	Multiply line 3 by 80% (.80)	4			
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5			
6	Add lines 3 and 5	6			
7	Multiply line 6 by 6.2% (.062)	7			
8	Maximum credit allowable	8			
9	Enter the **smaller** of line 7 or line 8	9			

			(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1			
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3			
4	Multiply line 3 by 80% (.80)	4			
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5			
6	Add lines 3 and 5	6			
7	Multiply line 6 by 6.2% (.062)	7			
8	Maximum credit allowable	8			
9	Enter the **smaller** of line 7 or line 8	9			

			(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1			
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3			
4	Multiply line 3 by 80% (.80)	4			
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5			
6	Add lines 3 and 5	6			
7	Multiply line 6 by 6.2% (.062)	7			
8	Maximum credit allowable	8			
9	Enter the **smaller** of line 7 or line 8	9			

Form 5884-B (12-2010) Attachment Sequence No. 65

Name(s) shown on return. Do not enter name and identifying number if shown on other side. **Identifying number**

Part II Continuation Sheet for Additional Retained Workers

Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each column. For example, the first retained worker listed on the first attached Part II would be Retained Worker No. 4. If you need more columns, use additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10.

			(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1			
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3			
4	Multiply line 3 by 80% (.80)	4			
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5			
6	Add lines 3 and 5	6			
7	Multiply line 6 by 6.2% (.062)	7			
8	Maximum credit allowable	8			
9	Enter the **smaller** of line 7 or line 8	9			

			(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1			
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3			
4	Multiply line 3 by 80% (.80)	4			
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5			
6	Add lines 3 and 5	6			
7	Multiply line 6 by 6.2% (.062)	7			
8	Maximum credit allowable	8			
9	Enter the **smaller** of line 7 or line 8	9			

			(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1			
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3			
4	Multiply line 3 by 80% (.80)	4			
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5			
6	Add lines 3 and 5	6			
7	Multiply line 6 by 6.2% (.062)	7			
8	Maximum credit allowable	8			
9	Enter the **smaller** of line 7 or line 8	9			

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 10,166,173

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	10,161,843
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	1,035,573
3	Taxes from Schedule A (Form 1040), line 9	3	7,599,548
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	129,506
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	1,991,852
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	(3,014,990)
8	Investment interest expense (difference between regular tax and AMT)	8	195,923
9	Depletion (difference between regular tax and AMT)	9	39,429
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	247,317
11	Alternative tax net operating loss deduction	11	(126,658)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,067,813
13	Qualified small business stock (7% of gain excluded under section 1202)	13	5,108
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	16,887
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	186,250
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	530
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	627,491
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,875,933
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,437,925
20	Loss limitations (difference between AMT and regular tax income or loss)	20	407,350
21	Circulation costs (difference between regular tax and AMT)	21	1,695
22	Long-term contracts (difference between AMT and regular tax income)	22	5,450
23	Mining costs (difference between regular tax and AMT)	23	11,070
24	Research and experimental costs (difference between regular tax and AMT)	24	2,227
25	Income from certain installment sales before January 1, 1987	25	(353)
26	Intangible drilling costs preference	26	2,674
27	Other adjustments, including income-based related adjustments	27	237,457
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $223,900, see instructions.)	28	10,160,619

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2011, see instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$112,500	$48,450
Married filing jointly or qualifying widow(er)	150,000	74,450
Married filing separately	75,000	37,225

If line 28 is **over** the amount shown above for your filing status, see instructions.

29		29	9,261,152
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	6,955,347
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	6,837,272
32	Alternative minimum tax foreign tax credit (see instructions)	32	2,225,586
33	Tentative minimum tax. Subtract line 32 from line 31	33	6,791,344
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	8,897,479
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	4,244,224

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13600G

Form **6251** (2011)

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 10,166,173

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	1,962,284,385
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	2,015,145
3	Taxes from Schedule A (Form 1040), line 9	3	198,165,771
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	731,904
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	30,756,072
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	(9,524,665)
8	Investment interest expense (difference between regular tax and AMT)	8	-711,994
9	Depletion (difference between regular tax and AMT)	9	470,215
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	77,199,365
11	Alternative tax net operating loss deduction	11	(13,594,189)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,453,649
13	Qualified small business stock (7% of gain excluded under section 1202)	13	94,023
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	1,814,056
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	1,325,987
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	428
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-2,466,824
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	-1,938,996
19	Passive activities (difference between AMT and regular tax income or loss)	19	786,159
20	Loss limitations (difference between AMT and regular tax income or loss)	20	-1,167,115
21	Circulation costs (difference between regular tax and AMT)	21	8,111
22	Long-term contracts (difference between AMT and regular tax income)	22	-197,896
23	Mining costs (difference between regular tax and AMT)	23	109,430
24	Research and experimental costs (difference between regular tax and AMT)	24	-117,806
25	Income from certain installment sales before January 1, 1987	25	(3,199)
26	Intangible drilling costs preference	26	344,208
27	Other adjustments, including income-based related adjustments	27	253,491
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $223,900, see instructions.)	28	2,248,861,888

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2011, see instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$112,500	$48,450
Married filing jointly or qualifying widow(er)	150,000	74,450
Married filing separately	75,000	37,225

If line 28 is **over** the amount shown above for your filing status, see instructions.

29	Exemption	29	503,671,327
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	1,882,773,926
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	465,299,660
32	Alternative minimum tax foreign tax credit (see instructions)	32	14,653,104
33	Tentative minimum tax. Subtract line 32 from line 31	33	450,689,481
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	448,965,100
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	30,476,201

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13600G Form **6251** (2011)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line			36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	4,534,465		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	158,964		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	4,534,012		
40	Enter the **smaller** of line 36 or line 39			40	
41	Subtract line 40 from line 36			41	
42	If line 41 is $175,000 or less ($87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶			42	4,052,999
43	Enter: • $69,000 if married filing jointly or qualifying widow(er), • $34,500 if single or married filing separately, or • $46,250 if head of household.	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45			
46	Enter the **smaller** of line 36 or line 37	46			
47	Enter the **smaller** of line 45 or line 46	47			
48	Subtract line 47 from line 46	48			
49	Multiply line 48 by 15% (.15) ▶			49	3,933,898
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.				
50	Subtract line 46 from line 40	50			
51	Multiply line 50 by 25% (.25) ▶			51	117,043
52	Add lines 42, 49, and 51			52	
53	If line 36 is $175,000 or less ($87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result			53	4,280,721
54	Enter the **smaller** of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31			54	

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line			36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	376,580,452		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	7,770,227		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	383,944,259		
40	Enter the **smaller** of line 36 or line 39			40	
41	Subtract line 40 from line 36			41	
42	If line 41 is $175,000 or less ($87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶			42	311,271,984
43	Enter: • $69,000 if married filing jointly or qualifying widow(er), • $34,500 if single or married filing separately, or • $46,250 if head of household.	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45			
46	Enter the **smaller** of line 36 or line 37	46			
47	Enter the **smaller** of line 45 or line 46	47			
48	Subtract line 47 from line 46	48			
49	Multiply line 48 by 15% (.15) ▶			49	50,751,007
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.				
50	Subtract line 46 from line 40	50			
51	Multiply line 50 by 25% (.25) ▶			51	1,256,755
52	Add lines 42, 49, and 51			52	
53	If line 36 is $175,000 or less ($87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result			53	409,430,680
54	Enter the **smaller** of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31			54	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**

OMB No. 1545-0228

2011

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 661,292

Identifying number

1 Description of property ▶

2a Date acquired (mm/dd/yyyy) ▶ b Date sold (mm/dd/yyyy) ▶

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . ☐ Yes ☐ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . ☐ Yes ☐ No

Part I **Gross Profit and Contract Price.** Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. **Do not** include interest, whether stated or unstated			5	92,719
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5.	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	84,159
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	91,558
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	*
16	**Gross profit.** Subtract line 15 from line 14			16	91,497
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	1,834
18	**Contract price.** Add line 7 and line 17			18	91,478

Part II **Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	19		
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20		
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated	21	602,425	
22	Add lines 20 and 21	22	602,431	
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	571,951	
24	**Installment sale income.** Multiply line 22 by line 19	24	593,614	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	3,421	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	592,880	

Part III **Related Party Installment Sale Income. Do not** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . . ☐ Yes ☐ No

29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . . ▶

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2011 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	0
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	*
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

* Data not shown because of the small number of sample returns on which it is based.

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ Attach to your tax return.
▶ Use a separate form for each sale or other disposition of property on the installment method.

OMB No. 1545-0228

2011

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 661,292

Identifying number

1 Description of property ▶

2a Date acquired (mm/dd/yyyy) ▶ b Date sold (mm/dd/yyyy) ▶

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . ☐ Yes ☐ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . ☐ Yes ☐ No

Part I **Gross Profit and Contract Price.** Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. **Do not** include interest, whether stated or unstated			5	42,816,670
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5.	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	12,850,194
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	29,966,477
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	*
16	**Gross profit.** Subtract line 15 from line 14			16	29,806,678
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	99,804
18	**Contract price.** Add line 7 and line 17			18	41,788,709

Part II **Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	43,541,949
22	Add lines 20 and 21			22	43,641,753
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	108,583,700		
24	**Installment sale income.** Multiply line 22 by line 19			24	25,861,280
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	100,701
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	25,760,579

Part III **Related Party Installment Sale Income. Do not** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . . ☐ Yes ☐ No

29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . . ▶

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2011 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	0
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	*
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

▶ **Attach to your tax return.**

OMB No. 1545-0644

2011

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 656,345

Identifying number

Check all applicable boxes (see instructions).
A ☐ Mixed straddle election
B ☐ Straddle-by-straddle identification election
C ☐ Mixed straddle account election
D ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain
1			
2	Add the amounts on line 1 in columns (b) and (c)	2 ( )	
3	Net gain or (loss). Combine line 2, columns (b) and (c)	3	654,406
4	Form 1099-B adjustments. See instructions and attach schedule	4	2,759
5	Combine lines 3 and 4	5	652,330
	Note: *If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.*		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	3,399
7	Combine lines 5 and 6	7	650,307
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	641,898
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	650,307

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	11a	(1,944)
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	11b	(272)

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	13a	1,291
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	13b	1,737

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

	(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14					

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

▶ **Attach to your tax return.**

OMB No. 1545-0644

2011

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 656,345

Identifying number

Check all applicable boxes (see instructions).
A ☐ Mixed straddle election
B ☐ Straddle-by-straddle identification election
C ☐ Mixed straddle account election
D ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain
1			
2	Add the amounts on line 1 in columns (b) and (c)	2 ( )	
3	Net gain or (loss). Combine line 2, columns (b) and (c)	3	4,405,829
4	Form 1099-B adjustments. See instructions and attach schedule	4	39,828
5	Combine lines 3 and 4	5	4,445,657
	Note: *If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.*		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	191,903
7	Combine lines 5 and 6	7	4,637,560
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	1,855,019
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	2,782,542

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	11a	(71,157)
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	11b	(39,655)

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	13a	539,365
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	13b	417,616

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

	(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14					

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8283**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,486,832

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property—**If you need more space, attach a statement.

1	**(a)** Name and address of the donee organization	**(b)** Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A		
B		
C		
D		
E		

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	**(d)** Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** Fair market value (see instructions)	**(h)** Method used to determine the fair market value
A						
B				4,155,688	7,428,226	
C						
D						
E						

Part II **Partial Interests and Restricted Use Property—**Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ . If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____ .
(2) For any prior tax years ▶ _____ .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

		Yes	No
3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

Form **8283**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**
▶ **See separate instructions.**

OMB No. 1545-0908
Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,486,832

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property—**If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A		
B		
C		
D		
E		

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A						
B				32,384,862	31,816,692	
C						
D						
E						

Part II **Partial Interests and Restricted Use Property—**Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ . If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____ .
(2) For any prior tax years ▶ _____ .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

		Yes	No
3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Name(s) shown on your income tax return | **Identifying number**

Section B. Donated Property Over $5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- ☐ Art* (contribution of $20,000 or more)
- ☐ Art* (contribution of less than $20,000)
- ☐ Collectibles**
- ☐ Qualified Conservation Contribution
- ☐ Other Real Estate
- ☐ Intellectual Property
- ☐ Equipment
- ☐ Securities
- ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			97,846
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions (h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B			80,819	6,270	71,013	5,481
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ _____

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign Here Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ _____

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶ ☐ Yes ☐ No

Name of charitable organization (donee)	**Employer identification number**	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date

Name(s) shown on your income tax return | **Identifying number**

Section B. Donated Property Over $5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- ☐ Art* (contribution of $20,000 or more)
- ☐ Art* (contribution of less than $20,000)
- ☐ Collectibles**
- ☐ Qualified Conservation Contribution
- ☐ Other Real Estate
- ☐ Intellectual Property
- ☐ Equipment
- ☐ Securities
- ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	**(c)** Appraised fair market value
A			
B			15,483,433
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	See instructions **(h)** Amount claimed as a deduction	**(i)** Average trading price of securities
A						
B			4,867,144	993,994	4,253,234	230,408
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ _____

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign Here Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ _____

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶ ☐ Yes ☐ No

Name of charitable organization (donee)	**Employer identification number**	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

▶ Attach to Form 1040 or 1040NR. ▶ See instructions on back.

OMB No. 1545-0074

2011

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 55,137

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date

Before you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter	3	48,810	
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.			
4	Enter any 2008 credit carryforward from line 16 of your 2010 Form 8396	4	*	
5	Enter any 2009 credit carryforward from line 14 of your 2010 Form 8396	5	*	
6	Enter any 2010 credit carryforward from line 17 of your 2010 Form 8396	6	8,036	
7	Add lines 3 through 6	7	50,833	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	50,066	
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8396" in the space next to that box	9	45,763	

Part II Mortgage Interest Credit Carryforward to 2012. (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10		
11	Enter the amount from line 7	11		
12	Enter the **larger** of line 9 or line 10	12		
13	Subtract line 12 from line 11	13		
14	**2010 credit carryforward to 2012.** Enter the **smaller** of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	**2009 credit carryforward to 2012.** Enter the **smaller** of line 5 or line 15	16		
17	**2011 credit carryforward to 2012.** Subtract line 9 from line 3. If zero or less, enter -0-	17		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 62502X

Form **8396** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

▶ Attach to Form 1040 or 1040NR. ▶ See instructions on back.

OMB No. 1545-0074

2011

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 55,137

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date

Before you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. **You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.**	3	77,897	
4	Enter any 2008 credit carryforward from line 16 of your 2010 Form 8396	4	*	
5	Enter any 2009 credit carryforward from line 14 of your 2010 Form 8396	5	*	
6	Enter any 2010 credit carryforward from line 17 of your 2010 Form 8396	6	4,175	
7	Add lines 3 through 6	7	90,094	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	252,758	
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8396" in the space next to that box	9	54,872	

Part II Mortgage Interest Credit Carryforward to 2012. (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10		
11	Enter the amount from line 7	11		
12	Enter the **larger** of line 9 or line 10	12		
13	Subtract line 12 from line 11	13		
14	**2010 credit carryforward to 2012.** Enter the **smaller** of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	**2009 credit carryforward to 2012.** Enter the **smaller** of line 5 or line 15	16		
17	**2011 credit carryforward to 2012.** Subtract line 9 from line 3. If zero or less, enter -0-	17		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 62502X

Form **8396** (2011)

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2011

Attachment Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 6,477,313

Identifying number

Part I 2011 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)					
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	1,915,462		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(3,501,190)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(1,499,118)		
d	Combine lines 1a, 1b, and 1c			1d	4,464,122
Commercial Revitalization Deductions From Rental Real Estate Activities					
2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(*)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(485)		
c	Add lines 2a and 2b			2c	(501)
All Other Passive Activities					
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	1,580,489		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,897,251)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(1,443,673)		
d	Combine lines 3a, 3b, and 3c			3d	2,935,801
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			4	6,476,577

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II or Part III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See instructions for an example.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	3,031,169
6	Enter $150,000. If married filing separately, see instructions	6	3,016,395		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	2,920,647		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	8	2,020,339		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	2,020,339
10	Enter the **smaller** of line 5 or line 9			10	2,020,332

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	*
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	475
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	*

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	1,213,797
16	**Total losses allowed from all passive activities for 2011.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	3,921,412

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F

Form **8582** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2011

Attachment Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 6,477,313

Identifying number

Part I 2011 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	55,887,158		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(51,093,317)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(87,334,481)		
d	Combine lines 1a, 1b, and 1c			1d	-82,540,640

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(*)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(36,262)		
c	Add lines 2a and 2b			2c	(37,677)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	108,935,830		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(43,115,092)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(86,074,515)		
d	Combine lines 3a, 3b, and 3c			3d	-20,253,777

4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	-102,832,094

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II or Part III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See instructions for an example.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	121,759,997
6	Enter $150,000. If married filing separately, see instructions	6	451,918,679		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	554,638,825		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	8	136,973,212		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	39,908,860
10	Enter the **smaller** of line 5 or line 9			10	19,981,689

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	*
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	70,739
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	*

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	23,382,650
16	**Total losses allowed from all passive activities for 2011.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	65,155,605

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F Form **8582** (2011)

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8586**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ **Attach to your tax return.**

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 34,338

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ *			
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	*	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	32,052	
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	32,504	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7		

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10		
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	3,379	
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	3,379	
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13		
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d	14		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63987I

Form **8586** (Rev. 12-2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8586**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ **Attach to your tax return.**

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 34,338

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ▶			
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	*	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	78,349	
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	79,579	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d . . .	7		

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ▶			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10		
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	16,519	
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	16,519	
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13		
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d . .	14		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63987I Form **8586** (Rev. 12-2011)

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

▶ See separate instructions.

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Total Forms Filed = 2,242,652

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2011.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2011 **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2011, including those made for 2011 from January 1, 2012, through April 17, 2012 (see instructions)			1	589,275
2	Enter your total basis in traditional IRAs (see instructions)			2	942,820
3	Add lines 1 and 2			3	1,233,661
	In 2011, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? — **No** ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. — **Yes** ▶ Go to line 4.				
4	Enter those contributions included on line 1 that were made from January 1, 2012, through April 17, 2012			4	11,690
5	Subtract line 4 from line 3			5	1,230,376
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2011, plus any outstanding rollovers (see instructions)	6	329,777		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2011. **Do not** include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	424,259		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	43,695		
9	Add lines 6, 7, and 8	9	469,039		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	× .		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	32,716		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	372,802		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	430,271
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2011 and earlier years**			14	1,168,816
15	**Taxable amount.** Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15	397,897
	Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).				

Part II 2011 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2011 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2011 or 2012 (see instructions)	16	182,185
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	78,038
18	**Taxable amount.** Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	154,076

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63966F

Form **8606** (2011)

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

▶ See separate instructions.

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Total Forms Filed = 2,242,652

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2011.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2011 **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2011, including those made for 2011 from January 1, 2012, through April 17, 2012 (see instructions)			1	3,323,670
2	Enter your total basis in traditional IRAs (see instructions)			2	22,748,785
3	Add lines 1 and 2			3	26,072,455
	In 2011, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? — **No** ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. — **Yes** ▶ Go to line 4.				
4	Enter those contributions included on line 1 that were made from January 1, 2012, through April 17, 2012			4	69,338
5	Subtract line 4 from line 3			5	26,003,117
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2011, plus any outstanding rollovers (see instructions)	6	98,239,765		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2011. **Do not** include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	8,192,494		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	1,523,764		
9	Add lines 6, 7, and 8	9	107,956,023		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	× .		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	249,204		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	1,183,957		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	1,750,515
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2011 and earlier years**			14	24,321,940
15	**Taxable amount.** Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15	7,008,537
	Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).				

Part II 2011 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2011 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2011 or 2012 (see instructions)	16	7,783,778
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	877,031
18	**Taxable amount.** Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	6,906,747

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2011. For this purpose, a distribution does not include a rollover, a qualified charitable distribution, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2011, including any qualified first-time homebuyer distributions and certain qualified distributions (see instructions)			19	430,878
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000			20	5,735
21	Subtract line 20 from line 19. If zero or less, enter -0-, skip lines 22 through 24, and enter -0- on line 25			21	426,312
22	Enter your basis in Roth IRA contributions (see instructions)			22	289,990
23	Subtract line 22 from line 21. If zero or less, enter -0-, skip line 24, and enter -0- on line 25. If more than zero, you may be subject to an additional tax (see instructions)			23	224,254
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)			24	30,837
25	Subtract line 24 from line 23. If zero or less, enter -0- and see the **Note** below			25	202,366
	Note. If you completed lines 20a and 20b or 25a and 25b of your 2010 Form 8606, go to line 26 (see instructions). Otherwise, skip lines 26 through 35 and go to line 36.				
26	Enter the total of lines 20a, 20b, 25a, and 25b from your 2010 Form 8606. (If zero, see the note above)			26	33,916
27	Enter the smaller of line 23 or line 24			27	29,826
28	Enter the portion of line 24, if any, that was converted before 2010 (see instructions)			28	*
29	Subtract line 28 from line 27			29	29,785
30	Enter the amount, if any, from your 2010 Form 8606, line 33			30	*
31	Subtract line 30 from line 26			31	33,885
32	Enter the smaller of line 29 or line 31			32	5,824
33	Enter the total of lines 20a and 25a from your 2010 Form 8606			33	33,914
34	Add lines 32 and 33			34	33,914
35	Enter the smaller of line 31 or line 34			35	33,874
36	**Taxable amount.** Add lines 25 and 35. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			36	234,513
	Next. If the amount on line 26 is more than zero, complete lines 37 and 38 to refigure the amount you must include in your income in 2012; otherwise, skip lines 37 and 38.				
37	Add lines 30 and 35	37	33,905		
38	**Amount subject to tax in 2012**. Subtract line 37 from line 26. If you do not take a distribution in 2012 from a Roth IRA, enter this amount on the applicable line of your 2012 tax return	38	31,012		

Part IV Certain Distributions from Designated Roth Accounts

Complete this part only if you took a distribution from your designated Roth account in 2011 and, in 2010, you had an in-plan rollover to your designated Roth account and you completed lines 25a and 25b of your 2010 Form 8606 that you filed to report the in-plan rollover.

39	Enter the amount from box 10 of your 2011 Form 1099-R			39	*
40	Enter the total of lines 25a and 25b from your 2010 Form 8606			40	*
41	Enter the amount, if any, from line 3 of the Designated Roth Account Income Acceleration Worksheet in your 2010 Instructions for Form 8606			41	*
42	Subtract line 41 from line 40			42	*
43	Enter the smaller of line 39 or line 42			43	*
44	Enter the amount from line 25a of your 2010 Form 8606.			44	*
45	Add lines 43 and 44			45	*
46	**Taxable amount**. Enter the smaller of line 42 or line 45. Include this amount on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b			46	*
47	Add lines 41 and 46	47	*		
48	**Amount subject to tax in 2012**. Subtract line 47 from line 40. Include this amount on the applicable line of your 2012 tax return	48	*		

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature ▶ Date ▶

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

* Data not shown because of the small number of sample returns on which it is based.

Part III **Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2011. For this purpose, a distribution does not include a rollover, a qualified charitable distribution, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2011, including any qualified first-time homebuyer distributions and certain qualified distributions (see instructions)			19	2,986,789
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000			20	42,232
21	Subtract line 20 from line 19. If zero or less, enter -0-, skip lines 22 through 24, and enter -0- on line 25			21	2,950,036
22	Enter your basis in Roth IRA contributions (see instructions)			22	2,889,107
23	Subtract line 22 from line 21. If zero or less, enter -0-, skip line 24, and enter -0- on line 25. If more than zero, you may be subject to an additional tax (see instructions)			23	1,144,374
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)			24	1,144,285
25	Subtract line 24 from line 23. If zero or less, enter -0- and see the **Note** below			25	808,023
	Note. If you completed lines 20a and 20b or 25a and 25b of your 2010 Form 8606, go to line 26 (see instructions). Otherwise, skip lines 26 through 35 and go to line 36.				
26	Enter the total of lines 20a, 20b, 25a, and 25b from your 2010 Form 8606. (If zero, see the note above)			26	2,824,854
27	Enter the smaller of line 23 or line 24			27	334,638
28	Enter the portion of line 24, if any, that was converted before 2010 (see instructions)			28	*
29	Subtract line 28 from line 27			29	328,267
30	Enter the amount, if any, from your 2010 Form 8606, line 33			30	*
31	Subtract line 30 from line 26			31	2,786,907
32	Enter the smaller of line 29 or line 31			32	121,536
33	Enter the total of lines 20a and 25a from your 2010 Form 8606			33	1,413,839
34	Add lines 32 and 33			34	1,535,375
35	Enter the smaller of line 31 or line 34			35	1,478,753
36	**Taxable amount.** Add lines 25 and 35. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			36	2,286,776
	Next. If the amount on line 26 is more than zero, complete lines 37 and 38 to refigure the amount you must include in your income in 2012; otherwise, skip lines 37 and 38.				
37	Add lines 30 and 35	37	1,516,700		
38	**Amount subject to tax in 2012**. Subtract line 37 from line 26. If you do not take a distribution in 2012 from a Roth IRA, enter this amount on the applicable line of your 2012 tax return	38	1,308,154		

Part IV **Certain Distributions from Designated Roth Accounts**

Complete this part only if you took a distribution from your designated Roth account in 2011 and, in 2010, you had an in-plan rollover to your designated Roth account and you completed lines 25a and 25b of your 2010 Form 8606 that you filed to report the in-plan rollover.

39	Enter the amount from box 10 of your 2011 Form 1099-R			39	*
40	Enter the total of lines 25a and 25b from your 2010 Form 8606			40	*
41	Enter the amount, if any, from line 3 of the Designated Roth Account Income Acceleration Worksheet in your 2010 Instructions for Form 8606			41	*
42	Subtract line 41 from line 40			42	*
43	Enter the smaller of line 39 or line 42			43	*
44	Enter the amount from line 25a of your 2010 Form 8606.			44	*
45	Add lines 43 and 44			45	*
46	**Taxable amount**. Enter the smaller of line 42 or line 45. Include this amount on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b			46	*
47	Add lines 41 and 46	47	*		
48	**Amount subject to tax in 2012**. Subtract line 47 from line 40. Include this amount on the applicable line of your 2012 tax return	48	*		

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature ▶ Date ▶

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Investment Income of More Than $1,900

▶ **Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.**
▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **33**

Child's name shown on return

Total Forms Filed = 273,657

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** *See instructions before completing.*

B Parent's social security number

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)	1	272,334
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,900. Otherwise, see instructions	2	273,657
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	268,259
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	259,187
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	259,187

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	230,298
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	96,996
8	Add lines 5, 6, and 7 (see instructions)	8	263,841
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 210,222 ▶ ☐	9	257,703
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here 147,577 ▶ ☐	10	225,441
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	238,473
12a	Add lines 5 and 7 — 12a: 261,830		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	265,616
13	Multiply line 11 by line 12b	13	236,939

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 — 14: 243,692		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 172,234 ▶ ☐	15	132,130
16	Add lines 13 and 15	16	239,074
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 188,504 ▶ ☐	17	160,296
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	239,074

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Investment Income of More Than $1,900

▶ **Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.**
▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **33**

Child's name shown on return

Total Forms Filed = 273,657

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** *See instructions before completing.*

B Parent's social security number

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)	1	3,931,723
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,900. Otherwise, see instructions	2	572,547
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	3,365,735
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	3,524,552
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	3,091,972

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	148,765,002
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	3,232,773
8	Add lines 5, 6, and 7 (see instructions)	8	155,089,747
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	9	41,190,263
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	39,750,968
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	1,439,295
12a	Add lines 5 and 7 — 12a: 6,324,745		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	214,389
13	Multiply line 11 by line 12b	13	642,811

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 — 14: 432,580		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	15	28,085
16	Add lines 13 and 15	16	670,896
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	17	450,739
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	676,095

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

▶ See separate instructions.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2011

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,153,369

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2010 Form 6251. Estates and trusts, see instructions	1	1,133,121	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	1,064,623	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(11,000)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $219,900 and you were married filing separately for 2010, see instructions	4	1,082,161	
5	Enter: $72,450 if married filing jointly or qualifying widow(er) for 2010; $47,450 if single or head of household for 2010; or $36,225 if married filing separately for 2010. Estates and trusts, enter $22,500	5	1,153,369	
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2010; $112,500 if single or head of household for 2010; or $75,000 if married filing separately for 2010. Estates and trusts, enter $75,000	6	1,153,369	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	845,175	
8	Multiply line 7 by 25% (.25)	8	845,175	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2010, see instructions	9	954,792	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	987,906	
11	• If **for 2010** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2010** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2010), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions.	11	Using Part 3 = 703,248 977,436	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	265,238	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	974,329	
14	Enter the amount from your 2010 Form 6251, line 34, or 2010 Form 1041, Schedule I, line 55	14	981,224	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	805,230	

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

▶ See separate instructions.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2011

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,153,369

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2010 Form 6251. Estates and trusts, see instructions	1	327,455,702	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	43,557,749	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(1,916,022)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $219,900 and you were married filing separately for 2010, see instructions	4	382,305,220	
5	Enter: $72,450 if married filing jointly or qualifying widow(er) for 2010; $47,450 if single or head of household for 2010; or $36,225 if married filing separately for 2010. Estates and trusts, enter $22,500	5	77,020,546	
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2010; $112,500 if single or head of household for 2010; or $75,000 if married filing separately for 2010. Estates and trusts, enter $75,000	6	162,688,178	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	244,017,063	
8	Multiply line 7 by 25% (.25)	8	61,004,375	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2010, see instructions	9	46,137,787	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	343,829,309	
11	• If **for 2010** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2010** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2010), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions.	11	80,839,411	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,276,421	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	79,579,787	
14	Enter the amount from your 2010 Form 6251, line 34, or 2010 Form 1041, Schedule I, line 55	14	72,907,966	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	7,902,611	

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2012

16	Enter the amount from your 2010 Form 6251, line 35, or 2010 Form 1041, Schedule I, line 56	16	875,834	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	695,006	
19	**2010 credit carryforward.** Enter the amount from your 2010 Form 8801, line 28	19	825,955	
20	Enter your 2010 unallowed qualified electric vehicle credit (see instructions)	20	*	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1,070,424	
22	Enter your 2011 regular income tax liability minus allowable credits (see instructions)	22	958,915	
23	Enter the amount from your 2011 Form 6251, line 33, or 2011 Form 1041, Schedule I, line 54	23	923,017	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	256,190	
25	**Current year nonrefundable credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2011 Form 1040, line 53 (check box **b**); Form 1040NR, line 50 (check box **b**); or Form 1041, Schedule G, line 2c	25	256,190	
26	**Estates and trusts:** Skip lines 26 and 27 and go to line 28. **Individuals:** Did you have a minimum tax credit carryforward to 2009 (on your 2008 Form 8801, line 31)? ☐ **No.** Leave lines 26 and 27 blank and go to line 28. ☐ **Yes.** Complete Part IV of Form 8801 to figure the amount to enter	26	258,858	
27	Is line 26 more than line 25? ☐ **No.** Leave line 27 blank and go to line 28. ☐ **Yes.** Subtract line 25 from line 26. This is your **current year refundable credit.** Enter the result here and on your 2011 Form 1040, line 71 (check box **c**), or Form 1040NR, line 67 (check box **c**)	27	223,685	
28	**Credit carryforward to 2012.** Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	874,620	

* Data not shown because of the small number of sample returns on which it is based.

Part II **Current Year Nonrefundable and Refundable Credits and Carryforward to 2012**

16	Enter the amount from your 2010 Form 6251, line 35, or 2010 Form 1041, Schedule I, line 56	16	8,754,954	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	852,343	
19	**2010 credit carryforward.** Enter the amount from your 2010 Form 8801, line 28	19	7,941,670	
20	Enter your 2010 unallowed qualified electric vehicle credit (see instructions)	20	*	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	9,162,221	
22	Enter your 2011 regular income tax liability minus allowable credits (see instructions)	22	75,335,839	
23	Enter the amount from your 2011 Form 6251, line 33, or 2011 Form 1041, Schedule I, line 54	23	81,720,086	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	1,762,169	
25	**Current year nonrefundable credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2011 Form 1040, line 53 (check box **b**); Form 1040NR, line 50 (check box **b**); or Form 1041, Schedule G, line 2c	25	565,207	
26	**Estates and trusts:** Skip lines 26 and 27 and go to line 28. **Individuals:** Did you have a minimum tax credit carryforward to 2009 (on your 2008 Form 8801, line 31)? ☐ **No.** Leave lines 26 and 27 blank and go to line 28. ☐ **Yes.** Complete Part IV of Form 8801 to figure the amount to enter	26	731,152	
27	Is line 26 more than line 25? ☐ **No.** Leave line 27 blank and go to line 28. ☐ **Yes.** Subtract line 25 from line 26. This is your **current year refundable credit.** Enter the result here and on your 2011 Form 1040, line 71 (check box **c**), or Form 1040NR, line 67 (check box **c**)	27	643,294	
28	**Credit carryforward to 2012.** Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	7,953,766	

* Data not shown because of the small number of sample returns on which it is based.

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2010 Qualified Dividends and Capital Gain Tax Worksheet, the 2010 Schedule D Tax Worksheet, or Part V of the 2010 Schedule D (Form 1041), see the instructions before completing this part.

29 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2010, enter the amount from line 3 of the worksheet in the instructions **29**

Caution. If **for 2010** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

30 Enter the amount from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2010 Schedule D Tax Worksheet, or the amount from line 22 of the 2010 Schedule D (Form 1041), whichever applies* **30**

If you figured your 2010 tax using the 2010 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.

31 Enter the amount from line 19 of your 2010 Schedule D (Form 1040), or line 14b, column (2), of the 2010 Schedule D (Form 1041) **31**

32 Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2010 Schedule D Tax Worksheet **32**

33 Enter the **smaller** of line 29 or line 32 . . . . . **33**

34 Subtract line 33 from line 29 . . . . . **34**

35 If line 34 is $175,000 or less ($87,500 or less if married filing separately for 2010), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions . . . . . ▶ **35**

36 Enter:
- $68,000 if married filing jointly or qualifying widow(er) for 2010,
- $34,000 if single or married filing separately for 2010,
- $45,550 if head of household for 2010, or
- $2,300 for an estate or trust.

Form 1040NR filers, see instructions **36**

37 Enter the amount from line 7 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2010 Schedule D Tax Worksheet, or the amount from line 23 of the 2010 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2010 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **37**

38 Subtract line 37 from line 36. If zero or less, enter -0- **38**

39 Enter the **smaller** of line 29 or line 30 . . . . . **39**

40 Enter the **smaller** of line 38 or line 39 . . . . . **40**

41 Subtract line 40 from line 39 . . . . . **41**

42 Multiply line 41 by 15% (.15) . . . . . ▶ **42**

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

43 Subtract line 39 from line 33 . . . . . **43**

44 Multiply line 43 by 25% (.25) . . . . . ▶ **44**

45 Add lines 35, 42, and 44 . . . . . **45**

46 If line 29 is $175,000 or less ($87,500 or less if married filing separately for 2010), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions **46**

47 Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2010, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions **47**

* The 2010 Qualified Dividends and Capital Gain Tax Worksheet is in the 2010 Instructions for Form 1040. The 2010 Schedule D Tax Worksheet is in the 2010 Instructions for Schedule D (Form 1040) (or the 2010 Instructions for Schedule D (Form 1041)).

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2010 Qualified Dividends and Capital Gain Tax Worksheet, the 2010 Schedule D Tax Worksheet, or Part V of the 2010 Schedule D (Form 1041), see the instructions before completing this part.

29	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2010, enter the amount from line 3 of the worksheet in the instructions		29
	Caution. If **for 2010** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.		
30	Enter the amount from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2010 Schedule D Tax Worksheet, or the amount from line 22 of the 2010 Schedule D (Form 1041), whichever applies*	30	
	If you figured your 2010 tax using the 2010 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.		
31	Enter the amount from line 19 of your 2010 Schedule D (Form 1040), or line 14b, column (2), of the 2010 Schedule D (Form 1041)	31	
32	Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2010 Schedule D Tax Worksheet	32	
33	Enter the **smaller** of line 29 or line 32		33
34	Subtract line 33 from line 29		34
35	If line 34 is $175,000 or less ($87,500 or less if married filing separately for 2010), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions ▶		35
36	Enter: • $68,000 if married filing jointly or qualifying widow(er) for 2010, • $34,000 if single or married filing separately for 2010, • $45,550 if head of household for 2010, or • $2,300 for an estate or trust. Form 1040NR filers, see instructions	36	
37	Enter the amount from line 7 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2010 Schedule D Tax Worksheet, or the amount from line 23 of the 2010 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2010 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions	37	
38	Subtract line 37 from line 36. If zero or less, enter -0-	38	
39	Enter the **smaller** of line 29 or line 30	39	
40	Enter the **smaller** of line 38 or line 39	40	
41	Subtract line 40 from line 39	41	
42	Multiply line 41 by 15% (.15) ▶		42
	If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.		
43	Subtract line 39 from line 33	43	
44	Multiply line 43 by 25% (.25) ▶		44
45	Add lines 35, 42, and 44		45
46	If line 29 is $175,000 or less ($87,500 or less if married filing separately for 2010), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions		46
47	Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2010, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions		47

* The 2010 Qualified Dividends and Capital Gain Tax Worksheet is in the 2010 Instructions for Form 1040. The 2010 Schedule D Tax Worksheet is in the 2010 Instructions for Schedule D (Form 1040) (or the 2010 Instructions for Schedule D (Form 1041)).

Part IV Tentative Refundable Credit

48	Enter the amount from line 21			48		
49	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	49	179,945			
50	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	50	173,499			
51	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0-	51	133,990			
52	Add lines 49 through 51			52	264,683	
53	**Long-term unused minimum tax credit.** Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. **Do not** complete the rest of Part IV)			53	258,963	
54	Multiply line 53 by 50% (.50)			54		
55	Enter the amount from your 2010 Form 8801, line 57			55	152,940	
56	Enter the **larger** of line 54 or line 55			56		
57	Enter the **smaller** of line 53 or line 56. Enter the result here and on line 26			57		

Part IV **Tentative Refundable Credit**

48	Enter the amount from line 21			48		
49	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	49	575,882			
50	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	50	514,486			
51	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0-	51	404,992			
52	Add lines 49 through 51			52	1,495,360	
53	**Long-term unused minimum tax credit.** Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. **Do not** complete the rest of Part IV)			53	1,192,652	
54	Multiply line 53 by 50% (.50)			54		
55	Enter the amount from your 2010 Form 8801, line 57			55	489,026	
56	Enter the **larger** of line 54 or line 55			56		
57	Enter the **smaller** of line 53 or line 56. Enter the result here and on line 26			57		

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **47**

Name(s) shown on return

Total Forms Filed = 21,226,694

Your social security number

Part I All Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			1	21,226,554	
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48			2	7,770,121	
3	Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit			3	21,207,343	
4a	Earned income (see instructions on back)		4a 21,171,139			
b	Nontaxable combat pay (see instructions on back)	4b 165,379				
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result		5 21,141,143			
6	Multiply the amount on line 5 by 15% (.15) and enter the result			6	21,141,113	
	Next. Do you have three or more qualifying children? ☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13. ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.					

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back		7 1,841,156			
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.		8 511,731			
9	Add lines 7 and 8		9 2,126,820			
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see instructions on back). **1040NR filers:** Enter the amount from Form 1040NR, line 65.		10 1,421,707			
11	Subtract line 10 from line 9. If zero or less, enter -0-			11	746,440	
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.			12	2,199,534	

Part III Additional Child Tax Credit

13	**This is your additional child tax credit**		13	21,151,049	

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 10644E

Form **8812** (2011)

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **47**

Name(s) shown on return

Your social security number

Total Forms Filed = 21,226,694

Part I All Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			1	40,106,824	
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48			2	5,954,164	
3	Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit			3	34,152,661	
4a	Earned income (see instructions on back)	4a	481,416,748			
b	Nontaxable combat pay (see instructions on back)	4b	2,964,276			
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result	5	417,271,334			
6	Multiply the amount on line 5 by 15% (.15) and enter the result			6	62,591,317	
	Next. Do you have three or more qualifying children? ☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13. ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.					

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	1,784,519			
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	8	466,768			
9	Add lines 7 and 8	9	2,251,287			
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see instructions on back). **1040NR filers:** Enter the amount from Form 1040NR, line 65.	10	6,860,119			
11	Subtract line 10 from line 9. If zero or less, enter -0-			11	910,499	
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.			12	4,720,128	

Part III Additional Child Tax Credit

13	**This is your additional child tax credit**			13	28,584,836

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ See instructions.
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **40**

Name(s) shown on your return | **Your social security number**

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

A Child's name (first, initial, and last) Total Forms Filed = 147,825 | **B Child's social security number**

C If more than one Form 8814 is attached, check here . . . . . ▶ ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions			1a	24,631
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	1b	2,284		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions			2a	84,455
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	29,425		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			3	16,044
4	Add lines 1a, 2a, and 3. If the total is $1,900 or less, skip lines 5 through 12 and go to line 13. If the total is $9,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income			4	95,545
5	Base amount			5	
6	Subtract line 5 from line 4			6	12,693
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	.		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	.		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	8,979		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	6,762		
11	Add lines 9 and 10			11	9,201
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below			12	11,550

Part II Tax on the First $1,900 of Child's Interest and Dividends

13	Amount not taxed	13	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	91,598
15	**Tax.** Is the amount on line 14 less than $950? ☐ **No.** Enter $95 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	15	91,595

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 10750J

Form **8814** (2011)

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ See instructions.
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **40**

Name(s) shown on your return | **Your social security number**

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

A Child's name (first, initial, and last) Total Forms Filed = 147,825 | **B Child's social security number**

C If more than one Form 8814 is attached, check here . . . . . ▶ ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions			1a	33,293
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	1b	3,425		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions			2a	160,596
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	44,371		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			3	20,237
4	Add lines 1a, 2a, and 3. If the total is $1,900 or less, skip lines 5 through 12 and go to line 13. If the total is $9,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income			4	214,126
5	Base amount			5	
6	Subtract line 5 from line 4			6	27,636
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	.		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	.		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	11,514		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	7,923		
11	Add lines 9 and 10			11	19,437
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below			12	8,188

Part II Tax on the First $1,900 of Child's Interest and Dividends

13	Amount not taxed	13	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	53,332
15	**Tax.** Is the amount on line 14 less than $950? ☐ **No.** Enter $95 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	15	5,308

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

2011

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 170,268

Identifying number

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ **Yes** ☐ **No**

Part II Related Party Exchange Information

8

Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? . . . . . ☐ **Yes** ☐ **No**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . . ☐ **Yes** ☐ **No**

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box:

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

2011

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 170,268

Identifying number

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III ☐ **Yes** ☐ **No**

Part II Related Party Exchange Information

8 Name of related party | Relationship to you | Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? ☐ **Yes** ☐ **No**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ **Yes** ☐ **No**

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box:

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

Name(s) shown on tax return. Do not enter name and social security number if shown on other side. | Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: *If you transferred **and** received **(a)** more than one group of like-kind properties or **(b)** cash or other (not like-kind) property, see* **Reporting of multi-asset exchanges** *in the instructions.*

Note: *Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.*

12	Fair market value (FMV) of other property given up	12	3,860		
13	Adjusted basis of other property given up	13	2,162		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale			14	4,721
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)			15	10,332
16	FMV of like-kind property you received			16	145,169
17	Add lines 15 and 16			17	146,030
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15 (see instructions)			18	164,876
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	158,021
20	Enter the smaller of line 15 or line 19, but not less than zero			20	6,664
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	1,630
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)			22	5,599
23	**Recognized gain.** Add lines 21 and 22			23	6,713
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	156,930
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	164,667

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: *This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.*

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ _____ – _____

27 Description of divested property ▶ _____

28 Description of replacement property ▶ _____

29	Date divested property was sold (month, day, year)			29	MM/DD/YYYY
30	Sales price of divested property (see instructions)	30			
31	Basis of divested property	31			
32	**Realized gain.** Subtract line 31 from line 30			32	
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)			35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)			36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	
38	**Basis of replacement property.** Subtract line 37 from line 33			38	

Name(s) shown on tax return. Do not enter name and social security number if shown on other side. | **Your social security number**

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: *If you transferred **and** received **(a)** more than one group of like-kind properties or **(b)** cash or other (not like-kind) property, see* **Reporting of multi-asset exchanges** *in the instructions.*

Note: *Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.*

12	Fair market value (FMV) of other property given up	12	289,416		
13	Adjusted basis of other property given up	13	68,974		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale			14	220,442
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)			15	1,787,432
16	FMV of like-kind property you received			16	15,311,387
17	Add lines 15 and 16			17	17,098,818
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15 (see instructions)			18	12,377,383
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	4,721,435
20	Enter the smaller of line 15 or line 19, but not less than zero			20	849,275
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	52,829
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)			22	796,668
23	**Recognized gain.** Add lines 21 and 22			23	849,498
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	3,871,938
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	11,439,449

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: *This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.*

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ _____ – _____

27 Description of divested property ▶ _____

28 Description of replacement property ▶ _____

29	Date divested property was sold (month, day, year)			29	MM/DD/YYYY
30	Sales price of divested property (see instructions)	30			
31	Basis of divested property	31			
32	**Realized gain.** Subtract line 31 from line 30			32	
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)			35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)			36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	
38	**Basis of replacement property.** Subtract line 37 from line 33			38	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**
▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,949,815

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	3,667,397
2	Total area of home	2	3,672,399
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
	For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.		
4	Multiply days used for daycare during year by hours used per day — 4 — hr.		
5	Total hours available for use during the year (365 days x 24 hours) (see instructions) — 5		
6	Divide line 4 by line 5. Enter the result as a decimal amount — 6 .		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions					8	3,727,345
	See instructions for columns (a) and (b) before completing lines 9–21.		(a) Direct expenses		(b) Indirect expenses		
9	Casualty losses (see instructions)	9	3,028		18,831		
10	Deductible mortgage interest (see instructions)	10	71,197		2,136,966		
11	Real estate taxes (see instructions)	11	78,696		2,379,305		
12	Add lines 9, 10, and 11	12	98,808		2,548,563		
13	Multiply line 12, column (b) by line 7			13	2,543,515		
14	Add line 12, column (a) and line 13					14	2,597,115
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	2,483,185
16	Excess mortgage interest (see instructions)	16	2,450		32,616		
17	Insurance	17	93,955		2,334,778		
18	Rent	18	70,220		703,956		
19	Repairs and maintenance	19	157,707		1,213,387		
20	Utilities	20	209,751		3,021,228		
21	Other expenses (see instructions)	21	124,132		895,930		
22	Add lines 16 through 21	22	387,470		3,225,668		
23	Multiply line 22, column (b) by line 7			23	3,216,519		
24	Carryover of operating expenses from 2010 Form 8829, line 42			24	892,391		
25	Add line 22 column (a), line 23, and line 24					25	3,543,093
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	2,363,479
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	2,299,552
28	Excess casualty losses (see instructions)			28	7,336		
29	Depreciation of your home from line 41 below			29	1,725,917		
30	Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43			30	500,702		
31	Add lines 28 through 30					31	1,764,243
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	1,059,827
33	Add lines 14, 26, and 32					33	3,284,951
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	25,933
35	**Allowable expenses for business use of your home.** Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶					35	3,278,324

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	1,721,442
37	Value of land included on line 36	37	1,030,816
38	Basis of building. Subtract line 37 from line 36	38	1,712,963
39	Business basis of building. Multiply line 38 by line 7	39	1,707,096
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,725,917

Part IV Carryover of Unallowed Expenses to 2012

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,409,956
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	782,846

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.
▶ See separate instructions.

OMB No. 1545-0074

2011

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,949,815

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	1,281,792
2	Total area of home	2	7,776,898
3	Divide line 1 by line 2. Enter the result as a percentage	3	%

For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.

4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions					8	65,532,563
	See instructions for columns (a) and (b) before completing lines 9–21.		(a) Direct expenses		(b) Indirect expenses		
9	Casualty losses (see instructions)	9	4,740		86,638		
10	Deductible mortgage interest (see instructions)	10	309,326		21,544,577		
11	Real estate taxes (see instructions)	11	106,671		8,697,993		
12	Add lines 9, 10, and 11	12	420,737		30,329,209		
13	Multiply line 12, column (b) by line 7			13	4,387,453		
14	Add line 12, column (a) and line 13					14	4,808,190
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	73,563,009
16	Excess mortgage interest (see instructions)	16	6,839		149,377		
17	Insurance	17	56,832		2,768,150		
18	Rent	18	338,763		8,615,709		
19	Repairs and maintenance	19	155,291		3,470,706		
20	Utilities	20	316,641		10,586,626		
21	Other expenses (see instructions)	21	141,249		7,281,657		
22	Add lines 16 through 21	22	1,015,615		32,872,226		
23	Multiply line 22, column (b) by line 7			23	6,028,391		
24	Carryover of operating expenses from 2010 Form 8829, line 42			24	2,925,515		
25	Add line 22 column (a), line 23, and line 24					25	9,969,522
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	4,089,051
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	69,473,957
28	Excess casualty losses (see instructions)			28	11,641		
29	Depreciation of your home from line 41 below			29	1,342,811		
30	Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43			30	1,200,143		
31	Add lines 28 through 30					31	2,554,595
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	919,433
33	Add lines 14, 26, and 32					33	9,816,674
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	32,630
35	**Allowable expenses for business use of your home.** Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶					35	9,784,044

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	430,172,064
37	Value of land included on line 36	37	74,568,708
38	Basis of building. Subtract line 37 from line 36	38	355,603,356
39	Business basis of building. Multiply line 38 by line 7	39	48,633,070
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,342,811

Part IV Carryover of Unallowed Expenses to 2012

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	5,880,470
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,635,163

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8834**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric and Electric Vehicle Credit

▶ **Attach to your tax return.**

OMB No. 1545-1374

2011

Attachment Sequence No. **111**

Name(s) shown on return

Total Forms Filed = 3,262

Identifying number

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit

Section A—Vehicle Information

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19.		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1	229	*
2 Vehicle identification number (see instructions)	2	0	0
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 Cost of the vehicle	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

5	Business/investment use percentage (see instructions)	5	%		%
6	Multiply line 4 by line 5	6			
7	Section 179 expense deduction (see instructions)	7			
8	Subtract line 7 from line 6	8			
9	Multiply line 8 by 10% (.10)	9			
10	Maximum credit per vehicle	10			
11	Enter the **smaller** of line 9 or line 10	11			
12	Add columns (a) and (b) on line 11	12	*		
13	Qualified plug-in electric vehicle credit from partnerships and S corporations	13	*		
14	**Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z	14	41		

Section C—Credit for Personal Use Part of Vehicle

15	If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4	15			
16	Multiply line 15 by 10% (.10)	16			
17	Maximum credit per vehicle. If you skipped Section B, enter $2,500. If you completed Section B, subtract line 11 from line 10	17			
18	Enter the **smaller** of line 16 or line 17	18			
19	Add columns (a) and (b) on line 18	19	908		
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20			
21	Personal credits from Form 1040 or 1040NR (see instructions)	21	762		
22	Subtract line 21 from line 20. If zero or less, **stop.** You cannot claim the personal use part of the credit	22	3,258		
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box **c** on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions	23	904		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8834**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric and Electric Vehicle Credit

▶ **Attach to your tax return.**

OMB No. 1545-1374

2011

Attachment Sequence No. **111**

Name(s) shown on return

Total Forms Filed = 3,262

Identifying number

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit

Section A—Vehicle Information

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19.		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 Cost of the vehicle	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%		
6 Multiply line 4 by line 5	6				
7 Section 179 expense deduction (see instructions)	7				
8 Subtract line 7 from line 6	8				
9 Multiply line 8 by 10% (.10)	9				
10 Maximum credit per vehicle	10				
11 Enter the **smaller** of line 9 or line 10	11				
12 Add columns (a) and (b) on line 11				12	*
13 Qualified plug-in electric vehicle credit from partnerships and S corporations				13	*
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z				14	40

Section C—Credit for Personal Use Part of Vehicle

15 If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4	15				
16 Multiply line 15 by 10% (.10)	16				
17 Maximum credit per vehicle. If you skipped Section B, enter $2,500. If you completed Section B, subtract line 11 from line 10	17				
18 Enter the **smaller** of line 16 or line 17	18				
19 Add columns (a) and (b) on line 18				19	1,012
20 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44				20	
21 Personal credits from Form 1040 or 1040NR (see instructions)				21	19,790
22 Subtract line 21 from line 20. If zero or less, **stop.** You cannot claim the personal use part of the credit				22	196,591
23 **Personal use part of credit.** Enter the **smaller** of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box **c** on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions				23	1,003

* Data not shown because of the small number of sample returns on which it is based.

Part II Qualified Electric Vehicle Credit

Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

24	Qualified electric vehicle passive activity credits allowed for 2011 (see instructions)			**24**	*
25	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.			**25**	
26	Credits that reduce regular tax before the qualified electric vehicle credit:				
a	Foreign tax credit	**26a**			
b	Personal credits from Form 1040 or 1040NR (see instructions)	**26b**	*		
c	American Samoa economic development credit (Form 5735)	**26c**	0		
d	Add lines 26a through 26c			**26d**	*
27	Net regular tax. Subtract line 26d from line 25. If zero or less, stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I			**27**	*
28	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.			**28**	*
29	Subtract line 28 from line 27. If zero or less, stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I			**29**	*
30	**Qualified electric vehicle credit.** Enter the **smaller** of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions ▶			**30**	*

What's New

The qualified plug-in electric vehicle credit is scheduled to expire for vehicles acquired after 2011. Do not report these vehicles on Form 8834 unless the credit is extended. See *www.irs.gov/form8834* for the latest information about this credit.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

Qualified Plug-in Electric Vehicle Credit

Qualified Plug-in Electric Vehicle

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

* Data not shown because of the small number of sample returns on which it is based.

Part II **Qualified Electric Vehicle Credit**

Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

24	Qualified electric vehicle passive activity credits allowed for 2011 (see instructions)			24	*
25	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.			25	
26	Credits that reduce regular tax before the qualified electric vehicle credit:				
a	Foreign tax credit	26a			
b	Personal credits from Form 1040 or 1040NR (see instructions)	26b	*		
c	American Samoa economic development credit (Form 5735)	26c	0		
d	Add lines 26a through 26c			26d	*
27	Net regular tax. Subtract line 26d from line 25. If zero or less, stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I			27	*
28	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.			28	*
29	Subtract line 28 from line 27. If zero or less, stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I			29	*
30	**Qualified electric vehicle credit.** Enter the **smaller** of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions ▶			30	0

What's New

The qualified plug-in electric vehicle credit is scheduled to expire for vehicles acquired after 2011. Do not report these vehicles on Form 8834 unless the credit is extended. See *www.irs.gov/form8834* for the latest information about this credit.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

Qualified Plug-in Electric Vehicle Credit

Qualified Plug-in Electric Vehicle

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-1362

2011

Attachment Sequence No. **95**

Name(s) shown on return

Total Forms Filed = 1,157

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions) . . . × 0.022	1	*
2	Phaseout adjustment (see instructions) . . . . . $ ×	2	0
3	Credit before reduction. Subtract line 2 from line 1	3	*
	Reduction for government grants, subsidized financing, and other credits:		
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . .	4	*
5	Total of additions to the capital account for the project for this and all prior tax years	5	*
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places	6	* .
7	Multiply line 3 by line 6	7	*
8	Subtract line 7 from line 3	8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts	9	65
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions)	10	68
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f	12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
13	Electricity produced at qualified facilities using:						
a	Wind	13a			*		
b	Closed-loop biomass . . .	13b			0		
c	Geothermal	13c			0		
d	Solar	13d			0		
e	Add column (c) of lines 13a through 13d and enter here					13e	*

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
14	Electricity produced at qualified facilities using:						
a	Open-loop biomass . . .	14a			*		
b	Small irrigation power . . .	14b			0		
c	Landfill gas	14c			0		
d	Trash	14d			0		
e	Hydropower	14e			0		
f	Marine and hydrokinetic renewables	14f			0		
g	Add column (c) of lines 14a through 14f and enter here					14g	*

15	Add lines 13e and 14g	15	*
16	Phaseout adjustment (see instructions) . . . . . $ ×	16	0
17	Subtract line 16 from line 15	17	*
	Refined coal produced at a qualified refined coal production facility		
18	Tons produced and sold (see instructions) . . . . . × $6.33	18	*
19	Phaseout adjustment (see instructions) . . . . . $ ×	19	0
20	Subtract line 19 from line 18	20	*
	Steel industry fuel produced at a qualified refined coal production facility		
21	Barrel-of-oil equivalents produced and sold (see instructions) × $2.89	21	0
	Indian coal produced at a qualified Indian coal production facility		
22	Tons produced and sold (see instructions) . . . . . × $2.20	22	0
23	Credit before reduction. Add lines 17, 20, 21, and 22	23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-1362

2011

Attachment Sequence No. **95**

Name(s) shown on return

Total Forms Filed = 1,157

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	× 0.022	1	*
2	Phaseout adjustment (see instructions)	$ ×	2	0
3	Credit before reduction. Subtract line 2 from line 1		3	*
	Reduction for government grants, subsidized financing, and other credits:			
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4	*
5	Total of additions to the capital account for the project for this and all prior tax years		5	*
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6	*
7	Multiply line 3 by line 6		7	*
8	Subtract line 7 from line 3		8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	918
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions)		10	5.732
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

13 Electricity produced at qualified facilities using:		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)
a Wind	13a			*
b Closed-loop biomass	13b			0
c Geothermal	13c			0
d Solar	13d			0

e Add column (c) of lines 13a through 13d and enter here	13e	*

14 Electricity produced at qualified facilities using:		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)
a Open-loop biomass	14a			*
b Small irrigation power	14b			0
c Landfill gas	14c			0
d Trash	14d			0
e Hydropower	14e			0
f Marine and hydrokinetic renewables	14f			0

g	Add column (c) of lines 14a through 14f and enter here	14g	*
15	Add lines 13e and 14g	15	*
16	Phaseout adjustment (see instructions) $ ×	16	0
17	Subtract line 16 from line 15	17	*
	Refined coal produced at a qualified refined coal production facility		
18	Tons produced and sold (see instructions) × $6.33	18	0
19	Phaseout adjustment (see instructions) $ ×	19	0
20	Subtract line 19 from line 18	20	0
	Steel industry fuel produced at a qualified refined coal production facility		
21	Barrel-of-oil equivalents produced and sold (see instructions) × $2.89	21	0
	Indian coal produced at a qualified Indian coal production facility		
22	Tons produced and sold (see instructions) × $2.20	22	0
23	Credit before reduction. Add lines 17, 20, 21, and 22	23	*

* Data not shown because of the small number of sample returns on which it is based.

	Reduction for government grants, subsidized financing, and other credits:		
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . .	24	*
25	Total of additions to the capital account for the project for this and all prior tax years	25	*
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	* .
27	Multiply line 23 by the smaller of 1/2 or line 26	27	*
28	Subtract line 27 from line 23	28	*
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	1,116
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30	1,123
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32	

* Data not shown because of the small number of sample returns on which it is based.

	Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	*	
25	Total of additions to the capital account for the project for this and all prior tax years	25	*	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	*	
27	Multiply line 23 by the smaller of 1/2 or line 26	27	*	
28	Subtract line 27 from line 23	28	*	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	15,444	
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30	15,942	
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31		
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32		

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

▶ **Attach to Form 1040 or 1040NR.**
▶ **Attach all required documents.**
▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **38**

Name(s) shown on return: Total Forms Filed = 49,707

Your social security number

Part I **Information About Your Eligible Child or Children**—You **must** complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name First	Last	(b) Child's year of birth	Check if child was— (c) born **before 1994** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2011 or earlier
Child 1			49,659	0	19,827	10,075	48,359	48,214
Child 2			14,784	0	8,192	*	14,484	13,781
Child 3			*	0	*	*	*	*

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) before you complete Part II or Part III. If you received **employer-provided adoption benefits,** complete Part III on the back next.

Part II **Adoption Credit**

			Child 1	Child 2	Child 3
2	Maximum adoption credit per child	2			
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3	5,168	*	*
4	Subtract line 3 from line 2	4			
5	**Qualified adoption expenses** (see instructions)	5	47,955	15,783	*
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2011.				
6	Enter the **smaller** of line 4 or line 5	6	47,955	15,783	*
7	Enter modified adjusted gross income (see instructions)	7			
8	Is line 7 more than $185,210? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $185,210 from line 7	8			
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	9	× .		
10	Multiply each amount on line 6 by line 9	10			
11	Subtract line 10 from line 6	11	47,494	15,782	*
12	Add the amounts on line 11. **This is your Adoption Credit.** Include this amount on Form 1040, line 71, or Form 1040NR, line 67. Check box **b** on that line and attach all **required** documentation	12	47,956		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 22843L Form **8839** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

▶ **Attach to Form 1040 or 1040NR.**
▶ **Attach all required documents.**
▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 49,707

Your social security number

Part I **Information About Your Eligible Child or Children**—You **must** complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name First	(a) Child's name Last	(b) Child's year of birth	Check if child was— (c) born **before 1994** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2011 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) before you complete Part II or Part III. If you received **employer-provided adoption benefits,** complete Part III on the back next.

Part II **Adoption Credit**

			Child 1	Child 2	Child 3		
2	Maximum adoption credit per child	2					
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3	60,551	*	*		
4	Subtract line 3 from line 2	4					
5	**Qualified adoption expenses** (see instructions)	5	673,037	146,924	*		
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2011.						
6	Enter the **smaller** of line 4 or line 5	6	469,732	136,485	*		
7	Enter modified adjusted gross income (see instructions)					7	
8	Is line 7 more than $185,210? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $185,210 from line 7					8	
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000					9	× .
10	Multiply each amount on line 6 by line 9	10					
11	Subtract line 10 from line 6	11	454,218	135,550	*		
12	Add the amounts on line 11. **This is your Adoption Credit.** Include this amount on Form 1040, line 71, or Form 1040NR, line 67. Check box **b** on that line and attach all **required** documentation					12	610,434

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 22843L

Form **8839** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part III **Employer-Provided Adoption Benefits**

Caution: *Before completing Part III, ensure that your employer has a written qualified adoption assistance program.*

			Child 1	Child 2	Child 3		
13	Maximum exclusion per child	13					
14	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	14					
15	Subtract line 14 from line 13	15					
16	Employer-provided adoption benefits you received in 2011. This amount should be shown in box 12 of your 2011 Form(s) W-2 with code **T**	16					
17	Add the amounts on line 16					17	4,333
18	Enter the **smaller** of line 15 or line 16. But if the child was a child with special needs and the adoption became final in 2011, enter the amount from line 15	18					
19	Enter modified adjusted gross income (from the worksheet in the instructions)	19					
20	Is line 19 more than $185,210? ☐ **No.** Skip lines 20 and 21, and enter -0- on line 22. ☐ **Yes.** Subtract $185,210 from line 19	20					
21	Divide line 20 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	21	× .				
22	Multiply each amount on line 18 by line 21	22					
23	**Excluded benefits.** Subtract line 22 from line 18	23	*	0	0		
24	Add the amounts on line 23					24	*
25	**Taxable benefits.** Is line 24 more than line 17? ☐ **No.** Subtract line 24 from line 17. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 17 from line 24. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 25. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. . .					25	*

TIP

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- You paid adoption expenses in 2010, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2010.
- The total adoption expenses you paid in 2011 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2011 or earlier.
- You adopted a child with special needs and the adoption became final in 2011.

* Data not shown because of the small number of sample returns on which it is based.

Part III **Employer-Provided Adoption Benefits**

Caution: *Before completing Part III, ensure that your employer has a written qualified adoption assistance program.*

			Child 1	Child 2	Child 3		
13	Maximum exclusion per child	13					
14	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	14					
15	Subtract line 14 from line 13	15					
16	Employer-provided adoption benefits you received in 2011. This amount should be shown in box 12 of your 2011 Form(s) W-2 with code **T**	16					
17	Add the amounts on line 16					17	21,902
18	Enter the **smaller** of line 15 or line 16. But if the child was a child with special needs and the adoption became final in 2011, enter the amount from line 15	18					
19	Enter modified adjusted gross income (from the worksheet in the instructions)	19					
20	Is line 19 more than $185,210? ☐ **No.** Skip lines 20 and 21, and enter -0- on line 22. ☐ **Yes.** Subtract $185,210 from line 19	20					
21	Divide line 20 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	21	× .				
22	Multiply each amount on line 18 by line 21	22					
23	**Excluded benefits.** Subtract line 22 from line 18	23	*	0	0		
24	Add the amounts on line 23					24	*
25	**Taxable benefits.** Is line 24 more than line 17? ☐ **No.** Subtract line 24 from line 17. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 17 from line 24. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 25. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. . .					25	*

TIP

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- You paid adoption expenses in 2010, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2010.
- The total adoption expenses you paid in 2011 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2011 or earlier.
- You adopted a child with special needs and the adoption became final in 2011.

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

▶ **Attach to your tax return.**

OMB No. 1545-1444

2011

Attachment Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 19,907

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2011 only (see instructions)			
a	Qualified empowerment zone wages . . . . . $ _____ × 20% (.20)	**1a**	76	
b	Skip line 1b (see instructions) . . . . . $ _____ × 0% (.00)	**1b**	0	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	**2**		
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	**4**	19,899	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	**6**		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2011)

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

▶ **Attach to your tax return.**

OMB No. 1545-1444

2011

Attachment Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 19,907

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2011 only (see instructions)			
a	Qualified empowerment zone wages . . . . . $ _____ × 20% (.20)	**1a**	2,654	
b	Skip line 1b (see instructions) . . . . . $ _____ × 0% (.00)	**1b**	0	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	**2**		
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	**4**	63,019	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	**6**		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16145S Form **8844** (2011)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8846**

Department of the Treasury
Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

▶ **Information on Form 8846 and its instructions is available at *www.irs.gov/form8846*.**

OMB No. 1545-1414

2011

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 33,600

Identifying number

Note. Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	**1**	4,736	
2	Tips not subject to the credit provisions (see instructions)	**2**	1,363	
3	Creditable tips. Subtract line 2 from line 1	**3**	4,736	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $106,800, see instructions and check here . . . . . ▶ ☐	**4**	4,736	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	29,400	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	**6**	32,519	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

Form **8846**

Department of the Treasury
Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

▶ **Information on Form 8846 and its instructions is available at *www.irs.gov/form8846*.**

OMB No. 1545-1414

2011

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 33,600

Identifying number

Note. Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	453,256	
2	Tips not subject to the credit provisions (see instructions)	2	44,894	
3	Creditable tips. Subtract line 2 from line 1	3	408,362	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $106,800, see instructions and check here . . . . . ▶ ☐	4	31,239	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	159,895	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	191,134	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **39**

Name(s) shown on return: Total Forms Filed = 139,049

Social security number of MSA account holder. If both spouses have MSAs, see instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I **Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2011 1		
2	Archer MSA contributions you made for 2011, including those made from January 1, 2012, through April 17, 2012, that were for 2011. Do not include rollovers (see instructions)	2	10,671
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	7,512
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4	8,860
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	7,460

Caution: *If line 2 is more than line 5, you may have to pay an additional tax (see instructions).*

Part II **Archer MSA Distributions**

6a	Total distributions you and your spouse received in 2011 from all Archer MSAs (see instructions) .	6a	27,076
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions)	6b	*
c	Subtract line 6b from line 6a	6c	27,075
7	Unreimbursed qualified medical expenses (see instructions)	7	19,695
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	7,383
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here . . . . . ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b	*

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2011 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2011 from all Medicare Advantage MSAs (see instructions) . .	10	*
11	Unreimbursed qualified medical expenses (see instructions)	11	*
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	*
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here . . . . . ▶ ☐		
b	**Additional 50% tax** (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	13b	*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 24091H

Form **8853** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **39**

Name(s) shown on return: Total Forms Filed = 139,049

Social security number of MSA account holder. If both spouses have MSAs, see instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I **Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2011	1		
2	Archer MSA contributions you made for 2011, including those made from January 1, 2012, through April 17, 2012, that were for 2011. Do not include rollovers (see instructions)	2	18,428	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	20,660	
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4	713,568	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	11,644	

Caution: *If line 2 is more than line 5, you may have to pay an additional tax (see instructions).*

Part II **Archer MSA Distributions**

6a	Total distributions you and your spouse received in 2011 from all Archer MSAs (see instructions)	6a	128,181	
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions)	6b	*	
c	Subtract line 6b from line 6a	6c	128,176	
7	Unreimbursed qualified medical expenses (see instructions)	7	130,957	
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	6,591	
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐			
b	**Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b	*	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2011 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2011 from all Medicare Advantage MSAs (see instructions)	10	*	
11	Unreimbursed qualified medical expenses (see instructions)	11	*	
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	*	
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ▶ ☐			
b	**Additional 50% tax** (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	13b	*	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 24091H Form **8853** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Name of policyholder (as shown on Form 1040) | Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** in the instructions before completing this section.

If more than one Section C is attached, check here . . . . . ▶ ☐

14a Name of insured ▶ _____ **b** Social security number of insured ▶ _____

15 In 2011, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . Yes = 5,144 ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . . Yes = 17,502 ☐ **Yes** ☐ **No**

Note: *If "Yes" and the **only** payments you received in 2011 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.*

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked			**17**	61,377
	Caution: ***Do not*** *use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	45,838
19	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions)			**19**	*
20	Add lines 18 and 19			**20**	46,844
	Note: *If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.*				
21	Multiply $300 by the number of days in the LTC period	**21**	59,773		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22**	71,581		
23	Enter the **larger** of line 21 or line 22	**23**	83,847		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	46,396		
	Caution: *If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.*				
25	Per diem limitation. Subtract line 24 from line 23			**25**	75,461
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount			**26**	2,198

* Data not shown because of the small number of sample returns on which it is based.

Name of policyholder (as shown on Form 1040) | Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** in the instructions before completing this section.

If more than one Section C is attached, check here ▶ ☐

14a Name of insured ▶ _____ **b** Social security number of insured ▶ _____

15 In 2011, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? ☐ **Yes** ☐ **No**

Note: *If "Yes" and the **only** payments you received in 2011 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.*

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked			**17**	1,515,975
	Caution: ***Do not*** *use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a* ***qualified*** *LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	1,161,526
19	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions)			**19**	*
20	Add lines 18 and 19			**20**	1,220,021
	Note: *If you checked "Yes" on line 15 above, see* ***Multiple Payees*** *in the instructions before completing lines 21 through 25.*				
21	Multiply $300 by the number of days in the LTC period	**21**	5,391,851		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22**	2,687,932		
23	Enter the **larger** of line 21 or line 22	**23**	6,255,096		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	1,187,451		
	Caution: *If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.*				
25	Per diem limitation. Subtract line 24 from line 23			**25**	5,235,130
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount			**26**	8,833

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2011

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 15,674,491

Your social security number

CAUTION

You cannot *take both an education credit and the tuition and fees deduction (see Form 8917) for the* ***same student*** *for the same year.*

Part I American Opportunity Credit

Caution: *You* ***cannot*** *take the American opportunity credit for more than* ***4*** *tax years for the* ***same student.***

1	**(a)** Student's name (as shown on page 1 of your tax return) First name / Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions). **Do not** enter more than $4,000 for each student.	**(d)** Subtract $2,000 from the amount in column (c). If zero or less, enter -0-.	**(e)** Multiply the amount in column (d) by 25% (.25)	**(f)** If column (d) is zero, enter the amount from column (c). Otherwise, add $2,000 to the amount in column (e).
	Student # 1	12,950,059	12,950,059			12,950,059
	Student # 2	1,194,185	1,194,185			1,194,185
	Student # 3	103,510	103,510			103,510
	Student # 4	*	*			*

2	**Tentative American opportunity credit.** Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . . ▶	2	12,950,059

Part II Lifetime Learning Credit

Caution: *You* ***cannot*** *take the American opportunity credit and the lifetime learning credit for the* ***same student*** *in the same year.*

3	**(a)** Student's name (as shown on page 1 of your tax return) First name / Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions)
	Student # 1 / Student # 2	2,884,346 88,142	2,884,346 88,142
	Student # 3 / Student # 4	* 0	* 0

4	Add the amounts on line 3, column (c), and enter the total	4	2,884,346
5	Enter the **smaller** of line 4 or $10,000	5	2,884,346
6	**Tentative lifetime learning credit.** Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV	6	2,884,346

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2011

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 15,674,491

Your social security number

CAUTION

You cannot *take both an education credit and the tuition and fees deduction (see Form 8917) for the* ***same student*** *for the same year.*

Part I American Opportunity Credit

Caution: *You* ***cannot*** *take the American opportunity credit for more than* ***4*** *tax years for the* ***same student.***

1	**(a)** Student's name (as shown on page 1 of your tax return) First name / Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions). **Do not** enter more than $4,000 for each student.	**(d)** Subtract $2,000 from the amount in column (c). If zero or less, enter -0-.	**(e)** Multiply the amount in column (d) by 25% (.25)	**(f)** If column (d) is zero, enter the amount from column (c). Otherwise, add $2,000 to the amount in column (e).
	Student # 1		38,696,144			26,703,149
	Student # 2		3,593,748			2,466,609
	Student # 3		321,906			219,496
	Student # 4		*			*

2	**Tentative American opportunity credit.** Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . . ▶	2	29,399,943

Part II Lifetime Learning Credit

Caution: *You* ***cannot*** *take the American opportunity credit and the lifetime learning credit for the* ***same student*** *in the same year.*

3	**(a)** Student's name (as shown on page 1 of your tax return) First name / Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions)
	Student # 1 / Student # 2		15,868,821 / 303,819
	Student # 3 / Student # 4		* / 0

4	Add the amounts on line 3, column (c), and enter the total	4	16,172,984
5	Enter the **smaller** of line 4 or $10,000	5	12,117,224
6	**Tentative lifetime learning credit.** Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV	6	2,423,453

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2			7	
8	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	8	12,950,059		
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9	12,724,975		
10	Subtract line 9 from line 8. If zero or less, **stop**; you cannot take any education credit	10	12,927,428		
11	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	11	12,927,428		
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)			12	12,927,428
13	Multiply line 7 by line 12. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions on page 4 of the instructions, you **cannot** take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box ▶ ☐			13	12,927,428
14	**Refundable American opportunity credit.** Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below			14	12,823,967

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13			15	12,927,428
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)			16	2,892,330
17	Enter: $122,000 if married filing jointly; $61,000 if single, head of household, or qualifying widow(er)	17	2,892,330		
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18	2,892,245		
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	2,874,051		
20	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	20	2,874,051		
21	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places)			21	2,874,051
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			22	2,874,051
23	**Nonrefundable education credits.** Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			23	12,054,606

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2			7	
8	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	8	1,622,894,179		
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9	577,239,755		
10	Subtract line 9 from line 8. If zero or less, **stop**; you cannot take any education credit	10	1,048,321,065		
11	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	11	179,956,613		
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)			12	12,788,994
13	Multiply line 7 by line 12. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions on page 4 of the instructions, you **cannot** take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box ▶ ☐			13	28,977,818
14	**Refundable American opportunity credit.** Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below			14	11,516,924

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13			15	17,460,894
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)			16	2,434,552
17	Enter: $122,000 if married filing jointly; $61,000 if single, head of household, or qualifying widow(er)	17	258,426,532		
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18	140,407,017		
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	119,257,346		
20	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	20	42,046,363		
21	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places)			21	28,219,470
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			22	2,359,627
23	**Nonrefundable education credits.** Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			23	12,366,511

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ **Attach to your tax return.**

OMB No. 1545-1924

2011

Attachment Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 5,638

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
1	Biodiesel (other than agri-biodiesel)	1			*	
2	Agri-biodiesel	2			*	
3	Renewable diesel	3			0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4			0	
5	Agri-biodiesel included in a biodiesel mixture	5			0	
6	Renewable diesel included in a renewable diesel mixture	6			0	
7	Qualified agri-biodiesel production	7			*	
8	Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)			8	533	
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	5,262	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnership and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1l			10	5,638	
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1l			12		

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2011. Do not report this fuel on Form 8864 unless the credit is extended. See *www.irs.gov/form8864* for the latest information about this credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

• Biodiesel credit,
• Renewable diesel credit,
• Biodiesel mixture credit,
• Renewable diesel mixture credit, and
• Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

• Certificate identification number.
• Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
• Total gallons claimed on Schedule 3 (Form 8849).
• Total gallons claimed on Schedule C (Form 720).
• Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

* Data not shown because of the small number of sample returns on which it is based.

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ **Attach to your tax return.**

OMB No. 1545-1924

2011

Attachment Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 5,638

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1			*
2	Agri-biodiesel	2			*
3	Renewable diesel	3			0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4			0
5	Agri-biodiesel included in a biodiesel mixture	5			0
6	Renewable diesel included in a renewable diesel mixture	6			0
7	Qualified agri-biodiesel production	7			*
8	Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)	8			423
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9			11,469
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnership and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1l	10			11,892
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11			
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1l	12			

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2011. Do not report this fuel on Form 8864 unless the credit is extended. See *www.irs.gov/form8864* for the latest information about this credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

• Biodiesel credit,
• Renewable diesel credit,
• Biodiesel mixture credit,
• Renewable diesel mixture credit, and
• Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

• Certificate identification number.
• Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
• Total gallons claimed on Schedule 3 (Form 8849).
• Total gallons claimed on Schedule C (Form 720).
• Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **See instructions on back.**

OMB No. 1545-0074

2011

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 6,936,285

Your social security number

You **cannot** take this credit if **either** of the following applies.

CAUTION

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $28,250 ($42,375 if head of household; $56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1994, **(b)** is claimed as a dependent on someone else's 2011 tax return, or **(c)** was a **student** (see instructions).

			(a) You		(b) Your spouse	
1	Traditional and Roth IRA contributions for 2011. **Do not** include rollover contributions	1	619,876		228,010	
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2011 (see instructions)	2	5,297,622		1,069,987	
3	Add lines 1 and 2	3	5,701,568		1,230,769	
4	Certain distributions received **after** 2008 and **before** the due date (including extensions) of your 2011 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	257,222		109,407	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	5,692,020		1,225,708	
6	In each column, enter the **smaller** of line 5 or $2,000	6	5,692,020		1,225,708	
7	Add the amounts on line 6. If zero, **stop**; you cannot take this credit				7	6,519,553
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	6,519,553			
9	Enter the applicable decimal amount shown below:				9	6,497,586 X .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$17,000	.5	.5	.5
$17,000	$18,250	.5	.5	.2
$18,250	$25,500	.5	.5	.1
$25,500	$27,375	.5	.2	.1
$27,375	$28,250	.5	.1	.1
$28,250	$34,000	.5	.1	.0
$34,000	$36,500	.2	.1	.0
$36,500	$42,375	.1	.1	.0
$42,375	$56,500	.1	.0	.0
$56,500	---	.0	.0	.0

Note: *If line 9 is zero,* ***stop****; you cannot take this credit.*

10	Multiply line 7 by line 9				10	6,497,586
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44	11	6,458,205			
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 45 and 46.	12	1,123,523			
13	Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit				13	6,416,811
14	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47				14	6,394,950

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 33394D

Form **8880** (2011)

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **See instructions on back.**

OMB No. 1545-0074
2011
Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 6,936,285

Your social security number

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $28,250 ($42,375 if head of household; $56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1994, **(b)** is claimed as a dependent on someone else's 2011 tax return, or **(c)** was a **student** (see instructions).

			(a) You		(b) Your spouse
1	Traditional and Roth IRA contributions for 2011. **Do not** include rollover contributions	1	1,774,426		763,385
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2011 (see instructions)	2	7,676,320		1,906,225
3	Add lines 1 and 2	3	9,450,746		2,669,610
4	Certain distributions received **after** 2008 and **before** the due date (including extensions) of your 2011 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	446,165		328,371
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	9,215,625		2,511,558
6	In each column, enter the **smaller** of line 5 or $2,000	6	6,306,949		1,448,056
7	Add the amounts on line 6. If zero, **stop**; you cannot take this credit			7	7,755,005
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	213,582,124		
9	Enter the applicable decimal amount shown below:			9	X .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$17,000	.5	.5	.5
$17,000	$18,250	.5	.5	.2
$18,250	$25,500	.5	.5	.1
$25,500	$27,375	.5	.2	.1
$27,375	$28,250	.5	.1	.1
$28,250	$34,000	.5	.1	.0
$34,000	$36,500	.2	.1	.0
$36,500	$42,375	.1	.1	.0
$42,375	$56,500	.1	.0	.0
$56,500	---	.0	.0	.0

Note: *If line 9 is zero, **stop**; you cannot take this credit.*

10	Multiply line 7 by line 9			10	1,376,261
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44	11	10,845,146		
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 45 and 46.	12	731,111		
13	Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit			13	10,114,035
14	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47			14	1,117,627

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8885**

Department of the Treasury
Internal Revenue Service

Health Coverage Tax Credit

▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR**

OMB No. 1545-0074

2011

Attachment Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)
Total Forms Filed = 19,943

Recipient's social security number

Note. See the instructions for line 7 if you received advance (monthly) payments and you are **only** filing Form 8885 to claim the additional credit as reported on your Form 1099-H. You will need to include this amount on line 7.

Before you begin: See **Definitions and Special Rules** in the instructions.

CAUTION **Do not** complete this form if you can be claimed as a dependent on someone else's 2011 tax return.

Part I Complete This Part To See if You Are Eligible To Take This Credit

1 Check the boxes below for each month in 2011 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
- You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury–HCTC."
- You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
- You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under federal, state, or local authority.
- Your employer **did not** pay 50% or more of the cost of coverage.
- You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January	☐ February	☐ March	☐ April	☐ May	☐ June
☐ July	☐ August	☐ September	☐ October	☐ November	☐ December

Part II Health Coverage Tax Credit

		Column A January and February	Column B March–December
2 Enter in each column the amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1	2	12,202	14,919
CAUTION *You **must** attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*			
3 Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column.	3	*	0
4 Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, **stop**; you cannot take the credit (but see **Note** above)	4	12,202	14,919
5 Applicable percentage	5		
6 Multiply the amount on line 4 in each column by the applicable percentage shown on line 5 for that column	6	12,202	14,919
7 **Health Coverage Tax Credit.** If you received an advance (monthly) payment in any month in 2011, add the amount reported in the box to the left of box 8 of your Form 1099-H to the total of any amount(s) on line 6 and enter it here. If you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 7 for more details. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 67 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9	7	19,943	

* Data not shown because of the small number of sample returns on which it is based.

Form **8885**

Department of the Treasury
Internal Revenue Service

Health Coverage Tax Credit

▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR**

OMB No. 1545-0074

2011

Attachment Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)
Total Forms Filed = 19,943

Recipient's social security number

Note. See the instructions for line 7 if you received advance (monthly) payments and you are **only** filing Form 8885 to claim the additional credit as reported on your Form 1099-H. You will need to include this amount on line 7.

Before you begin: See **Definitions and Special Rules** in the instructions.

CAUTION **Do not** complete this form if you can be claimed as a dependent on someone else's 2011 tax return.

Part I Complete This Part To See if You Are Eligible To Take This Credit

1 Check the boxes below for each month in 2011 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
- You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury–HCTC."
- You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
- You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under federal, state, or local authority.
- Your employer **did not** pay 50% or more of the cost of coverage.
- You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

Part II Health Coverage Tax Credit

		Column A January and February	Column B March–December
2 Enter in each column the amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1	2	11,888	50,763
3 Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column.	3	*	0
4 Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, **stop**; you cannot take the credit (but see **Note** above)	4	11,374	50,763
5 Applicable percentage	5		
6 Multiply the amount on line 4 in each column by the applicable percentage shown on line 5 for that column	6	9,100	36,803
7 **Health Coverage Tax Credit.** If you received an advance (monthly) payment in any month in 2011, add the amount reported in the box to the left of box 8 of your Form 1099-H to the total of any amount(s) on line 6 and enter it here. If you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 7 for more details. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 67 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9	7		53,721

*You **must** attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **53**

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 4,367,012

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2011 (see instructions) ▶				☐ Self-only ☐ Family
2	HSA contributions you made for 2011 (or those made on your behalf), including those made from January 1, 2012, through April 17, 2012, that were for 2011. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)			2	1,068,926
3	If you were under age 55 at the end of 2011, and on the first day of **every** month during 2011, you were, or were considered, an eligible individual with the **same** coverage, enter $3,050 ($6,150 for family coverage). **All others,** see the instructions for the amount to enter			3	3,472,024
4	Enter the amount you and your employer contributed to your Archer MSAs for 2011 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2011, also include any amount contributed to your spouse's Archer MSAs			4	13,586
5	Subtract line 4 from line 3. If zero or less, enter -0-			5	3,471,827
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2011, see the instructions for the amount to enter			6	3,402,124
7	If you were age 55 or older at the end of 2011, married, and you or your spouse had family coverage under an HDHP at any time during 2011, enter your additional contribution amount (see instructions)			7	379,446
8	Add lines 6 and 7			8	3,406,371
9	Employer contributions made to your HSAs for 2011	9	2,801,628		
10	Qualified HSA funding distributions	10	50,412		
11	Add lines 9 and 10			11	2,823,276
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	3,180,789
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25			13	1,019,297

Caution: *If line 2 is more than line 13, you may have to pay an additional tax (see instructions).*

Part II **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2011 from all HSAs (see instructions)	14a	3,131,289
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	47,666
c	Subtract line 14b from line 14a	14c	3,111,689
15	Unreimbursed qualified medical expenses (see instructions)	15	2,963,024
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	196,327
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b	182,927

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment Sequence No. **53**

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 4,367,012

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2011 (see instructions) ▶			☐ Self-only ☐ Family	
2	HSA contributions you made for 2011 (or those made on your behalf), including those made from January 1, 2012, through April 17, 2012, that were for 2011. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)			2	3,296,290
3	If you were under age 55 at the end of 2011, and on the first day of **every** month during 2011, you were, or were considered, an eligible individual with the **same** coverage, enter $3,050 ($6,150 for family coverage). **All others,** see the instructions for the amount to enter			3	17,356,456
4	Enter the amount you and your employer contributed to your Archer MSAs for 2011 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2011, also include any amount contributed to your spouse's Archer MSAs			4	24,107
5	Subtract line 4 from line 3. If zero or less, enter -0-			5	17,338,590
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2011, see the instructions for the amount to enter			6	16,614,595
7	If you were age 55 or older at the end of 2011, married, and you or your spouse had family coverage under an HDHP at any time during 2011, enter your additional contribution amount (see instructions)			7	399,778
8	Add lines 6 and 7			8	17,014,372
9	Employer contributions made to your HSAs for 2011	9	6,348,336		
10	Qualified HSA funding distributions	10	89,084		
11	Add lines 9 and 10			11	6,437,420
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	11,222,341
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25			13	3,078,052
	Caution: *If line 2 is more than line 13, you may have to pay an additional tax (see instructions).*				

Part II **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2011 from all HSAs (see instructions)	14a	7,072,937
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	69,024
c	Subtract line 14b from line 14a	14c	7,003,913
15	Unreimbursed qualified medical expenses (see instructions)	15	6,791,424
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	212,489
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b	39,506

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Qualified HSA distribution	18	8,622	
19	Last-month rule	19	*	
20	Qualified HSA funding distribution	20	*	
21	**Total income.** Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21	11,639	
22	**Additional tax.** Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	22	11,638	

* Data not shown because of the small number of sample returns on which it is based.

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Qualified HSA distribution	**18**	5,922	
19	Last-month rule	**19**	*	
20	Qualified HSA funding distribution	**20**	*	
21	**Total income.** Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	**21**	7,710	
22	**Additional tax.** Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	**22**	772	

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8903**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

▶ **Attach to your tax return.** ▶ **See separate instructions.**

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 775,623

Identifying number

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

			(a) Oil-related production activities		(b) All activities
1	Domestic production gross receipts (DPGR)	1	73,610		414,467
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	37,854		260,276
3	Enter deductions and losses allocable to DPGR (see instructions)	3	58,937		301,365
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	5,846		73,099
5	Add lines 2 through 4	5	67,802		397,062
6	Subtract line 5 from line 1	6	51,562		368,310
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	15,675		288,392
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8			
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9			
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	52,372		
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b			569,237
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)			11	567,559
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22			12	559,537
13	Enter 9% of line 12			13	556,557
14a	Enter the smaller of line 10a or line 12	14a	49,311		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%			14b	46,798
15	Subtract line 14b from line 13			15	553,634
16	Form W-2 wages (see instructions)			16	277,356
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			17	263,100
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20			18	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)			19	
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18			20	513,950
21	Form W-2 wage limitation. Enter 50% of line 20			21	513,950
22	Enter the smaller of line 15 or line 21.			22	513,498
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			23	150,004
24	Expanded affiliated group allocation (see instructions)			24	*
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return			25	637,849

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2010)

* Data not shown because of the small number of sample returns on which it is based.

Form **8903**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 775,623

Identifying number

	Note. **Do not** complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		(a) Oil-related production activities		(b) All activities
1	Domestic production gross receipts (DPGR)	1	36,142,762		940,470,913
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	23,300,407		639,289,305
3	Enter deductions and losses allocable to DPGR (see instructions)	3	7,166,692		168,947,220
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	906,566		52,991,699
5	Add lines 2 through 4	5	31,373,664		861,228,224
6	Subtract line 5 from line 1	6	4,769,098		79,242,689
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	2,058,099		49,952,766
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8			
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9			
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	7,544,653		
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b			139,343,218
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)			11	317,935,051
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22			12	99,717,775
13	Enter 9% of line 12			13	8,968,756
14a	Enter the smaller of line 10a or line 12	14a	4,726,785		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%			14b	141,804
15	Subtract line 14b from line 13			15	8,815,260
16	Form W-2 wages (see instructions)			16	125,827,476
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			17	84,147,749
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20			18	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)			19	
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18			20	209,975,225
21	Form W-2 wage limitation. Enter 50% of line 20			21	104,987,736
22	Enter the smaller of line 15 or line 21.			22	8,201,572
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			23	788,389
24	Expanded affiliated group allocation (see instructions)			24	*
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return			25	8,993,936

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2010)

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-1998

2011

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 9,422

Identifying number

Note.
- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1	8,339	0
2 Vehicle identification number (see instructions)	2	0	0
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	8/,095 /	/0 /
4 **Credit allowable** (see instructions for amount to enter)	4		
5 If you are not claiming the plug-in conversion credit, skip lines 5 through 9, enter -0- on line 10, and go to line 11. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle	5	*	0
6 Section 179 expense deduction (see instructions)	6	0	0
7 Subtract line 6 from line 5	7	*	0
8 Multiply line 7 by 10% (.10)	8	*	0
9 Maximum plug-in conversion credit amount allowable	9		
10 Enter the **smaller** of line 8 or line 9	10	*	0
11 **Tentative credit.** Add lines 4 and 10	11	8,397	0

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

12 Business/investment use percentage (see instructions)	12	%	%
13 Multiply line 11 by line 12	13		
14 Add columns (a) and (b) on line 13	14	*	
15 Alternative motor vehicle credit from partnerships and S corporations	15	0	
16 **Business/investment use part of credit.** Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r	16	*	

Part III Credit for Personal Use Part of Vehicle

17 If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11	17		
18 Add columns (a) and (b) on line 17	18	8,397	
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19		
20 Personal credits from Form 1040 or 1040NR (see instructions)	20	2,325	
21 Subtract line 20 from line 19. If zero or less, **stop**. You cannot claim the personal use part of the credit	21	8,416	
22 **Personal use part of credit.** Enter the **smaller** of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box **c** on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions	22	7,391	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-1998

2011

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 9,422

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 **Credit allowable** (see instructions for amount to enter)	4		
5 If you are not claiming the plug-in conversion credit, skip lines 5 through 9, enter -0- on line 10, and go to line 11. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle	5	*	0
6 Section 179 expense deduction (see instructions)	6	0	0
7 Subtract line 6 from line 5	7	*	0
8 Multiply line 7 by 10% (.10)	8	*	0
9 Maximum plug-in conversion credit amount allowable	9		
10 Enter the **smaller** of line 8 or line 9	10	*	0
11 **Tentative credit.** Add lines 4 and 10	11	23,622	0

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

12 Business/investment use percentage (see instructions)	12	%	%
13 Multiply line 11 by line 12	13		
14 Add columns (a) and (b) on line 13	14	*	
15 Alternative motor vehicle credit from partnerships and S corporations	15	0	
16 **Business/investment use part of credit.** Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r	16	*	

Part III Credit for Personal Use Part of Vehicle

17 If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11	17		
18 Add columns (a) and (b) on line 17	18	19,799	
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19		
20 Personal credits from Form 1040 or 1040NR (see instructions)	20	1,827	
21 Subtract line 20 from line 19. If zero or less, **stop**. You cannot claim the personal use part of the credit	21	191,746	
22 **Personal use part of credit.** Enter the **smaller** of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box **c** on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions	22	14,252	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2011)

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ **Attach to your tax return.**

OMB No. 1545-1981

2011

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 9,165

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see **What's New** in the instructions)	1	2,611

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	*
3	Section 179 expense deduction (see instructions)	3	
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	*
7	Enter the **smaller** of line 5 or line 6	7	*
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations	8	*
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	1,196

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the **smaller** of line 11 or line 12	13	3,457
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Personal credits from Form 1040 or 1040NR (see instructions) — 15b		
c	Non-business qualified electric vehicle credit from Form 8834, line 30 — 15c		
d	Add lines 15a through 15c	15d	5,751
16	Net regular tax. Subtract line 15d from line 14. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9	16	8,150
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	4,043
18	Subtract line 17 from line 16. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9	18	7,703
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	3,456

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ **Attach to your tax return.**

OMB No. 1545-1981

2011

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 9,165

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see **What's New** in the instructions)	1	8,978	

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	*	
3	Section 179 expense deduction (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	*	
7	Enter the **smaller** of line 5 or line 6.	7	*	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations	8	*	
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	2,994	

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10		
11	Multiply line 10 by 30% (.30)	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the **smaller** of line 11 or line 12	13	4,191	
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14		
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit — 15a			
b	Personal credits from Form 1040 or 1040NR (see instructions) — 15b			
c	Non-business qualified electric vehicle credit from Form 8834, line 30 — 15c			
d	Add lines 15a through 15c	15d	5,025	
16	Net regular tax. Subtract line 15d from line 14. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9	16	130,592	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	109,785	
18	Subtract line 17 from line 16. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9	18	25,788	
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	2,601	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2011)

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8917**

Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

See Instructions.
Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2011

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,944,003

Your social security number

CAUTION *You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.*

Before you begin:

✔ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2011 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return) First name / Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	Student 1 SSN =	1,936,671	1,936,671
	Student 2 SSN =	62,236	62,236
	Student 3 SSN =	5,746	5,746

2	Add the amounts on line 1, column (c), and enter the total . Student 4 SSN = * Student 4 exp = *	2	1,936,671
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or** • Form 1040A, lines 16 through 18	4	
5	Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees	5	1,939,914
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970, chapter 6, to figure the amount to enter on line 5.		
6	**Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)? ☐ **Yes.** Enter the smaller of line 2, or $2,000. ☐ **No.** Enter the smaller of line 2, or $4,000. **Also enter** this amount on Form 1040, line 34, or Form 1040A, line 19.	6	1,932,137

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form 8917, at *www.irs.gov/form8917*. Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

General Instructions

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2011.**

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify,* later, for more information.

TIP *You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about these credits.*

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2011 for academic periods beginning in 2011 and those beginning in the first 3 months of 2012.

CAUTION *Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See* Adjusted qualified education expenses, *later.*

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2011 and must claim an exemption for the student as a dependent on your 2011 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than $80,000 ($160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.
- You or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2011 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

* Data not shown because of the small number of sample returns on which it is based.

Form **8917**

Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

See Instructions.
Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2011

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,944,003

Your social security number

CAUTION *You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.*

Before you begin:
✔ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2011 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return) First name / Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
			10,984,840
			265,772
			22,046

2	Add the amounts on line 1, column (c), and enter the total . . . . Student 4 expenses = .* .	2	11,272,659
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or** • Form 1040A, lines 16 through 18.	4	
5	Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees	5	117,743,467
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970, chapter 6, to figure the amount to enter on line 5.		
6	**Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)? ☐ **Yes.** Enter the smaller of line 2, or $2,000. ☐ **No.** Enter the smaller of line 2, or $4,000. **Also enter** this amount on Form 1040, line 34, or Form 1040A, line 19.	6	4,309,625

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form 8917, at *www.irs.gov/form8917*. Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

General Instructions

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2011.**

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify,* later, for more information.

TIP *You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about these credits.*

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2011 for academic periods beginning in 2011 and those beginning in the first 3 months of 2012.

CAUTION *Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See* Adjusted qualified education expenses, *later.*

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2011 and must claim an exemption for the student as a dependent on your 2011 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than $80,000 ($160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.
- You or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2011 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

▶ **Attach to your tax return.**

OMB No. 1545-2137

2011

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 15,008

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 7 and 11.		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 **Tentative credit** (see instructions for amount to enter)	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5	6		
7 Add columns (a) and (b) on line 6	7	*	
8 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	8	33	
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y	9	1,223	

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10		
11 Add columns (a) and (b) on line 10	11	12,358	
12 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	12		
13 Personal credits from Form 1040 or 1040NR (see instructions)	13	5,549	
14 Subtract line 13 from line 12	14	14,892	
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8936" in the space next to that box. If line 14 is smaller than line 11, see instructions	15	12,248	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

▶ **Attach to your tax return.**

OMB No. 1545-2137

2011

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 15,008

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 7 and 11.		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 **Tentative credit** (see instructions for amount to enter)	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5	6		
7 Add columns (a) and (b) on line 6	7	*	
8 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	8	191	
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y	9	3,753	

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10		
11 Add columns (a) and (b) on line 10	11	76,918	
12 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	12		
13 Personal credits from Form 1040 or 1040NR (see instructions)	13	28,039	
14 Subtract line 13 from line 12	14	936,048	
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8936" in the space next to that box. If line 14 is smaller than line 11, see instructions	15	76,262	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2011)

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ **Information about Form 8941 and its instructions is available at *www.irs.gov/form8941*.**
▶ **Attach to your tax return.**

OMB No. 1545-2198

2011

Attachment Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 112,538

Identifying number

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1		
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2		
3	Average annual wages you paid for the tax year (see instructions). If you entered $50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	29,339	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	29,141	
6	Enter the **smaller** of line 4 or line 5	6	29,141	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	29,141	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	29,141	
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	29,107	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	29,339	
12	Enter the **smaller** of line 9 or line 11	12	29,107	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13		
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	74,205	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	102,792	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	20		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37757S Form **8941** (2011)

* Data not shown because of the small number of sample returns on which it is based.

NOTE: For Tax Year 2010, all taxpayers, individuals and business, were required to complete and file Form 8941 to calculate for the Credit for Small Employer Health Insurance Premiums and then claim the credit on Form 3800. For Tax Year 2011 and beyond, individual taxpayers only receiving a credit through a flow-through entity (shareholders through a 1120-S or partners through a 1065) are not required to complete and file Form 8941 to claim the tax credit. These partners and shareholders can report and claim their credit on the Form 3800.

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ Information about Form 8941 and its instructions is available at *www.irs.gov/form8941*.
▶ Attach to your tax return.

OMB No. 1545-2198

2011

Attachment Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 112,538

Identifying number

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	
3	Average annual wages you paid for the tax year (see instructions). If you entered $50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	391,116
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	503,499
6	Enter the **smaller** of line 4 or line 5	6	359,468
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	125,810
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	121,752
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	80,047
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	389,268
12	Enter the **smaller** of line 9 or line 11	12	79,935
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	106,836
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	186,771
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	20	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37757S Form **8941** (2011)

* Data not shown because of the small number of sample returns on which it is based.

NOTE: For Tax Year 2010, all taxpayers, individuals and business, were required to complete and file Form 8941 to calculate for the Credit for Small Employer Health Insurance Premiums and then claim the credit on Form 3800. For Tax Year 2011 and beyond, individual taxpayers only receiving a credit through a flow-through entity (shareholders through a 1120-S or partners through a 1065) are not required to complete and file Form 8941 to claim the tax credit. These partners and shareholders can report and claim their credit on the Form 3800.