



## Statistics of Income

# Individual Income Tax Returns Line Item Estimates

2018



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# Individual Income Tax Returns Line Item Estimates, 2018

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This 2018 Statistics of Income (SOI) line item estimates publication provides estimates of frequencies and amounts of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2018 Individual SOI Complete report weighted file. The estimates presented here are based on returns filed in Processing Year 2019 that were sampled statistically and then weighted to estimate the entire 2018 Tax Year.

Variations of the Form 1040 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 indicated that it would otherwise have been filed on paper as a 1040, then it was classified as such statistically.

2018 Complete Report estimates:

153,774,296    Total, all individual returns filed

Estimates of returns filed electronically:

137,645,234    Total, all individual returns filed

## **Suggested Citation**

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This publication was prepared by Adrian Dungan and Michael Parisi, economists with the Individual and Tax-Exempt Special Studies Section.



# Totals for Forms and Schedules

## Line Item Estimate Totals for Tax Year 2018

In total, the Statistics of Income (SOI) Division collected data from more than 60 IRS individual income tax forms and schedules to produce the estimates in this report. The table presented here breaks these forms and schedules out by number and name, and by total number filed and total number filed electronically.

### Totals for Forms and Schedules from Line Item Estimates for Tax Year 2018

Type of Form	Total	Electronically Filed
All returns filed	153,774,296	137,645,234
Schedule A, Itemized Deductions	17,777,541	15,590,949
Schedule B, Interest and Ordinary Dividends	23,230,181	27,006,822
Schedule C, Profit or Loss From Business (Sole Proprietorship)	30,835,295	25,849,184
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	5,352,334	4,670,448
Schedule D, Capital Gains and Losses	22,000,773	19,909,580
Schedule E, Supplemental Income and Loss	19,809,387	17,874,408
Schedule EIC, Earned Income Credit	19,556,755	18,529,320
Schedule F, Profit or Loss From Farming	1,837,828	1,663,906
Schedule R, Credit for the Elderly or Disabled	56,311	45,260
Schedule SE, Self-Employment Tax	21,424,937	18,746,220
Schedule 8812, Child Tax Credit	20,569,388	19,330,677
Form 461, Limitation on Business Losses	26,053	23,887
Form 965-A, Individual Report of Net 965 Tax Liability	35,558	34,471
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	96,064	85,139
Form 2106, Employee Business Expenses	9,408,647	8,431,644
Form 2439, Undistributed Long-Term Capital Gains	5,631	5,631
Form 2441, Child and Dependent Care Expenses	7,282,062	6,894,261
Form 3468, Investment Credit	20,319	18,192
Form 3800, General Business Credit	664,094	611,525
Form 3903, Moving Expenses	105,089	87,204
Form 4136, Credit for Federal Tax Paid on Fuels	296,578	266,964
Form 4562, Depreciation and Amortization	10,421,815	9,484,207
Form 4684, Casualties and Thefts	148,537	118,538
Form 4797, Sales of Business Property	3,511,163	3,226,905
Form 4835, Farm Rental Income and Expenses	506,219	455,677
Form 4952, Investment Interest Expense Deduction	1,589,821	1,441,079
Form 4972, Tax on Lump-Sum Distributions	7,851	3,684
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,501,861	2,281,539
Form 5405, Repayment of the First-Time Homebuyer Credit	122,351	105,825
Form 5695, Residential Energy Credits	949,368	846,062
Form 5884, Work Opportunity Credit	10,043	9,547



## Totals for Forms and Schedules from Line Item Estimates for Tax Year 2018—Continued

Type of Form	Total	Electronically Filed
Form 5884-A, Credits for Affected Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain CA Wildfires)	393	*
Form 6251, Alternative Minimum Tax-Individuals	6,992,546	6,431,165
Form 6252, Installment Sale Income	503,539	464,382
Form 6765, Credit for Increasing Research Activities	13,836	12,206
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	456,521	411,410
Form 8283, Noncash Charitable Contributions	4,132,339	3,688,442
Form 8396, Mortgage Interest Credit	105,556	99,708
Form 8582, Passive Activity Loss Limitations	7,996,141	7,293,357
Form 8586, Low-Income Housing Credit	4,851	4,534
Form 8606, Nondeductible IRAs	2,582,368	2,351,901
Form 8615, Tax for Certain Children Who Have Unearned Income	415,725	380,786
Form 8801, Credit for Prior Year Minimum Tax --Individuals, Estates, and Trusts	1,243,054	1,158,221
Form 8814, Parents' Election To Report Child's Interest and Dividends	120,344	106,844
Form 8824, Like-Kind Exchanges	57,502	44,013
Form 8829, Expenses for Business Use of Your Home	3,130,382	2,819,260
Form 8839, Qualified Adoption Expenses	109,253	104,952
"Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips"	29,603	27,199
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	170,105	153,419
Form 8863, Education Credits (American Opportunity & Lifetime Learning Credits)	10,092,884	9,421,968
Form 8880, Credit for Qualified Retirement Savings Contributions	9,357,008	8,770,858
Form 8889, Health Savings Accounts (HSAs)	13,105,231	12,285,902
Form 8903, Domestic Production Activities Deduction	191,117	182,855
Form 8910, Alternative Motor Vehicle Credit	11,545	10,073
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	234,455	213,094
Form 8959, Additional Medicare Tax	5,143,466	4,794,802
Form 8960, Net Investment Income Tax- Individuals, Estates, and Trusts	5,906,943	5,440,362
Form 8962, Premium Tax Credit	6,269,681	5,589,470
Form 8965, Health Coverage Exemptions	8,891,989	7,678,218
Form 8990, Limitation on Business Interest Expense Under Section 163(J)	59,903	57,693
"Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)"	19,612	17,513

# Limitations and Guidelines for the 2018 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2018 Individual SOI Complete Report File, they are subject to the same data limitations as the data included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts are estimates based on samples, and should not be mistaken for actual counts of the entire filing 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. SOI removed all line items with a sample count of fewer than 10.

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 126,556,452 and 127,103,644.) These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2018.

## 95-Percent Confidence Intervals for Number of Returns for Selected Items on All Forms 1040

Item	Line number on 1040	95% confidence interval
Salaries and wages	1	126,830,048 (126,556,452 , 127,103,644)
Taxable interest	2b	46,558,530 (46,259,276 , 46,857,785)
Tax-exempt interest	2a	6,286,465 (6,170,002 , 6,402,928)
Ordinary dividends	3b	28,702,055 (28,461,697 , 28,942,412)
Qualified dividends	3a	26,626,098 (26,394,710 , 26,857,486)
Gross IRAs, pensions and annuities	4a	37,166,371 (36,865,721 , 37,467,022)
Taxable IRAs, pensions and annuities	4b	34,701,850 (34,406,570 , 34,997,131)
Total social security benefits	5b	29,629,805 (29,343,831 , 29,915,779)
Taxable social security benefits	5a	21,792,987 (21,549,887 , 22,036,087)
Total income	6	153,261,401 (153,196,285 , 153,326,516)
Adjusted gross income (amount in thousands)	7	11,643,439,106 (11,624,632,985 , 11,662,245,226)
Basic standard deduction	8	134,270,136 (134,053,607 , 134,486,665)
Additional standard deduction	8	22,811,275 (22,550,727 , 23,071,823)
Total itemized deductions	8	17,532,592 (17,328,477 , 17,736,707)
Qualified business income deduction	9	
Taxable income	10	120,916,002 (120,634,407 , 121,197,598)
Income tax before credits	11	120,367,473 (120,083,843 , 120,651,103)
Total credits	12	59,066,955 (58,720,858 , 59,413,053)
Income tax after credits	13	100,404,160 (100,094,576 , 100,713,745)
Total tax liability	15	105,480,887 (105,172,045 , 105,789,730)
Tax due at time of filing	22	32,020,214 (31,744,371 , 32,296,056)
Overpayment	19	116,689,071 (116,389,796 , 116,988,346)

**Forms whose line entries have weak estimates (implying a return sampled count less than 50) are listed below:**

Form 4972

Form 5884-A



# Description of the Sample for the Line Item Estimates

**T**his section describes the domain of the study, the sample design and selection, data capture and cleaning, the method of estimation, the sampling variability of the estimates.

## Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns (Form 1040 (including electronic returns)) filed by U.S. citizens and residents during Calendar Year 2019.

All returns processed during 2019 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 had no income information, frivolous income information, or fraudulent income information, when recognized, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2018. While most of the returns processed during Calendar Year 2019 were filed for Tax Year 2018, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2017 and 2018.

## 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 an independent sample is randomly selected from each stratum. Strata are defined by the following characteristics:

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 2016. (See footnote [1] for details.)

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2019 were used to assign each taxpayer's record to the appropriate stratum and to determine whether 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 (SSN), or if their five ending 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 were loaded into 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.

After the completion of the 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 considering the 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 2018, about 0.10 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 sampled returns for that stratum. The weights were adjusted to correct for misclassified returns and were then applied

to the sample data to produce all the estimates in this report.

### Sampling Variability

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 standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

# Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2018

The total estimated line counts for each individual tax form and schedule follow. The number of returns for the lines appears on the pages on the left, while the corresponding amount (in thousands of dollars) for the lines appears on the colored pages on the right.

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**2018 Line Item Estimates—All figures are estimates based on samples.**  
**Number of returns filed for selected lines**

Total of all returns filed = **153,774,296**Electronically Filed Returns = **137,645,234**

Form	1040	Department of the Treasury—Internal Revenue Service (99)	2018	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																																				
U.S. Individual Income Tax Return																																									
Filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)																																									
Your first name and initial <b>73,824,221      54,784,251</b>		Last name <b>3,292,834      21,786,803      86,188</b>		Your social security number .....																																					
Your standard deduction: <input type="checkbox"/> Someone can claim you as a dependent <input type="checkbox"/> You were born before January 2, 1954 <input type="checkbox"/> You are blind <b>269,239</b>																																									
If joint return, spouse's first name and initial		Last name <b>26,686,849</b>		Spouse's social security number .....																																					
Spouse standard deduction: <input type="checkbox"/> Someone can claim your spouse as a dependent <input type="checkbox"/> Spouse was born before January 2, 1954 <input type="checkbox"/> Spouse is blind <b>75,785</b> <input type="checkbox"/> Spouse itemizes on a separate return or you were dual-status alien <b>11,260,158</b>				<input type="checkbox"/> Full-year health care coverage or exempt (see inst.)																																					
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	<b>Presidential Election Campaign</b> (see inst.) <input type="checkbox"/> You <input type="checkbox"/> Spouse If more than four dependents, see inst. and ✓ here <input type="checkbox"/>																																				
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.																																									
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">Dependents (see instructions):</th> <th style="text-align: center;">(2) Social security number</th> <th style="text-align: center;">(3) Relationship to you</th> <th colspan="2" style="text-align: center;">(4) ✓ if qualifies for (see inst.):</th> </tr> <tr> <th style="text-align: left;">(1) First name</th> <th style="text-align: left;">Last name</th> <th></th> <th></th> <th style="text-align: center;">Child tax credit</th> <th style="text-align: center;">Credit for other dependents</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;"><b>34,333,274</b></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;"><b>21,780,374</b></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;"><b>7,854,484</b></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;"><b>2,093,088</b></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table>						Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):		(1) First name	Last name			Child tax credit	Credit for other dependents					<b>34,333,274</b>	<input type="checkbox"/>					<b>21,780,374</b>	<input type="checkbox"/>					<b>7,854,484</b>	<input type="checkbox"/>					<b>2,093,088</b>	<input type="checkbox"/>
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				<b>7,854,484</b>	<input type="checkbox"/>																																				
				<b>2,093,088</b>	<input type="checkbox"/>																																				
<div style="display: flex;"> <div style="width: 15%; font-weight: bold; margin-right: 10px;">Sign Here</div> <div> <p style="font-size: 0.8em;">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.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Your signature</td> <td style="width: 10%;">Date</td> <td style="width: 30%;">Your occupation</td> <td style="width: 20%;">If the IRS sent you an Identity Protection PIN, enter it here (see inst.)</td> </tr> <tr> <td>Spouse's signature. If a joint return, <b>both</b> must sign.</td> <td>Date</td> <td>Spouse's occupation</td> <td>If the IRS sent you an Identity Protection PIN, enter it here (see inst.)</td> </tr> </table> </div> </div>						Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)																												
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)																																						
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)																																						
<div style="display: flex;"> <div style="width: 15%; font-weight: bold; margin-right: 10px;">Paid Preparer Use Only</div> <div> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Preparer's name</td> <td style="width: 35%;">Preparer's signature</td> <td style="width: 15%;">PTIN</td> <td style="width: 15%;">Firm's EIN</td> <td style="width: 10%;">Check if:</td> </tr> <tr> <td>Firm's name ▶</td> <td colspan="2">Phone no.</td> <td></td> <td><input type="checkbox"/> 3rd Party Designee</td> </tr> <tr> <td>Firm's address ▶</td> <td colspan="2"></td> <td></td> <td><input type="checkbox"/> Self-employed</td> </tr> </table> </div> </div>						Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:	Firm's name ▶	Phone no.			<input type="checkbox"/> 3rd Party Designee	Firm's address ▶				<input type="checkbox"/> Self-employed																					
Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:																																					
Firm's name ▶	Phone no.			<input type="checkbox"/> 3rd Party Designee																																					
Firm's address ▶				<input type="checkbox"/> Self-employed																																					

**55,179,378**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2018)

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

# Form 1040

2018

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

Form **1040** (2018)



**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 1040 (2018)

Page **2**

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	126,830,048	
	<b>2a</b>	Tax-exempt interest	<b>2a</b>	6,286,465	
	<b>3a</b>	Qualified dividends	<b>3a</b>	26,626,098	
	<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	37,166,371	
	<b>5a</b>	Social security benefits	<b>5a</b>	29,629,805	
	<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>6</b>	153,261,401	
	<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	153,274,209	
<b>Standard Deduction for—</b> • Single or married filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of household, \$18,000 • If you checked any box under Standard deduction, see instructions.	<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>8</b>	134,271,137	
	<b>9</b>	Qualified business income deduction (see instructions)	<b>9</b>	18,664,592	
	<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	<b>10</b>	120,916,002	
	<b>11</b>	<b>a</b> Tax (see inst.) (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )	<b>11</b>	120,367,473	
		<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>			
	<b>12</b>	<b>a</b> Child tax credit/credit for other dependents <b>39,377,143</b> <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>12</b>	57,348,837	
	<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	103,069,714	
	<b>14</b>	Other taxes. Attach Schedule 4	<b>14</b>	31,793,029	
	<b>15</b>	Total tax. Add lines 13 and 14	<b>15</b>	113,274,966	
	<b>16</b>	Federal income tax withheld from Forms W-2 and 1099	<b>16</b>	135,779,354	
	<b>17</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>26,492,486</b> <b>b</b> Sch. 8812 <b>20,450,468</b> <b>c</b> Form 8863 <b>7,382,500</b>	<b>17</b>	47,311,594	
	<b>18</b>	Add lines 16 and 17. These are your total payments	<b>18</b>	145,026,459	
<b>Refund</b>  Direct deposit? See instructions.	<b>19</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>19</b>		
	<b>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>	113,510,190	
	<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number			
	<b>21</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>21</b>	4,204,745	
<b>Amount You Owe</b>	<b>22</b>	<b>Amount you owe.</b> Subtract line 18 from line 15. For details on how to pay, see instructions	<b>22</b>	148,709,285	
	<b>23</b>	Estimated tax penalty (see instructions)	<b>23</b>	8,961,285	

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2018)

**2018 Line Item Estimates—All figures are estimates based on samples.  
Amounts of selected lines filed (in thousands of dollars)**

17

Form 1040 (2018)

Page **2**

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	<b>7,907,550,652</b>	
	<b>2a</b>	Tax-exempt interest	<b>2a</b>	<b>60,224,030</b>	
	<b>3a</b>	Qualified dividends	<b>3a</b>	<b>243,746,121</b>	
	<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	<b>1,625,642,430</b>	
	<b>5a</b>	Social security benefits	<b>5a</b>	<b>680,495,999</b>	
<b>Standard Deduction for—</b> • Single or married filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of household, \$18,000 • If you checked any box under Standard deduction, see instructions.	<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>6</b>	<b>11,785,277,945</b>	
	<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	<b>11,643,439,106</b>	
	<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>8</b>	<b>2,253,032,601</b>	
	<b>9</b>	Qualified business income deduction (see instructions)	<b>9</b>	<b>149,950,908</b>	
	<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	<b>10</b>	<b>8,941,445,098</b>	
	<b>11</b>	<b>a</b> Tax (see inst.) (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )	<b>11</b>	<b>1,651,822,411</b>	
	<b>12</b>	<b>a</b> Child tax credit/credit for other dependents <b>81,495,898</b> <b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>12</b>	<b>133,837,039</b>	
	<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	<b>1,517,985,372</b>	
	<b>14</b>	Other taxes. Attach Schedule 4	<b>14</b>	<b>111,072,390</b>	
	<b>15</b>	Total tax. Add lines 13 and 14	<b>15</b>	<b>1,634,280,926</b>	
	<b>16</b>	Federal income tax withheld from Forms W-2 and 1099	<b>16</b>	<b>1,216,721,923</b>	
	<b>17</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>64,923,556</b> <b>b</b> Sch. 8812 <b>36,235,241</b> <b>c</b> Form 8863 <b>6,393,866</b>	<b>17</b>	<b>641,656,633</b>	
	<b>18</b>	Add lines 16 and 17. These are your total payments	<b>18</b>	<b>1,882,737,804</b>	
	<b>19</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>19</b>		
	<b>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>	<b>331,948,424</b>	
	Direct deposit? See instructions.	<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
		<b>d</b>	Account number		
	<b>Amount You Owe</b>	<b>21</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>21</b>	<b>94,654,311</b>
<b>22</b>		<b>Amount you owe.</b> Subtract line 18 from line 15. For details on how to pay, see instructions	<b>22</b>	<b>-246,200,644</b>	
	<b>23</b>	Estimated tax penalty (see instructions)	<b>23</b>	<b>2,256,234</b>	

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form **1040** (2018)

Electronically Filed Returns = 137,645,234

Form <b>1040</b>	Department of the Treasury—Internal Revenue Service (99)	<b>2018</b>	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
Filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)				
Your first name and initial <b>65,410,155 49,249,007</b>		Last name <b>2,726,199 20,188,810 71,063</b>		Your social security number
Your standard deduction: <input type="checkbox"/> Someone can claim you as a dependent <input type="checkbox"/> You were born before January 2, 1954 <input type="checkbox"/> You are blind <b>226,463</b>				
If joint return, spouse's first name and initial		Last name <b>22,804,024</b>		Spouse's social security number
Spouse standard deduction: <input type="checkbox"/> Someone can claim your spouse as a dependent <input type="checkbox"/> Spouse was born before January 2, 1954 <input type="checkbox"/> Full-year health care coverage or exempt (see inst.)				Presidential Election Campaign (see inst.) <input type="checkbox"/> You <input type="checkbox"/> Spouse
<input type="checkbox"/> Spouse is blind <input type="checkbox"/> Spouse itemizes on a separate return or you were dual-status alien <b>9,658,749</b>				
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	Y = * <b>2,502,660</b> Y = ** <b>4,081,047</b>
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.				
in more than four dependents, see inst. and ✓ here <input type="checkbox"/>				
<b>Dependents</b> (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):
(1) First name	Last name			Child tax credit Credit for other dependents
				<b>32,047,902</b> <input type="checkbox"/>
				<b>20,412,631</b> <input type="checkbox"/>
				<b>7,376,971</b> <input type="checkbox"/>
				<b>1,940,978</b> <input type="checkbox"/>
<b>Sign Here</b> 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.				
Your signature		Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.		Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Preparer's name		Preparer's signature		PTIN
Firm's name ▶		Firm's EIN		Phone no.
Firm's address ▶		Check if:		
		<input type="checkbox"/> 3rd Party Designee		
		<input type="checkbox"/> Self-employed		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2018)

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

Electronically Filed Returns = 137,645,234

Form	1040	Department of the Treasury—Internal Revenue Service (99)	2018	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
U.S. Individual Income Tax Return					
Filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)					
Your first name and initial		Last name		Your social security number : : :	
Your standard deduction: <input type="checkbox"/> Someone can claim you as a dependent <input type="checkbox"/> You were born before January 2, 1954 <input type="checkbox"/> You are blind					
If joint return, spouse's first name and initial		Last name		Spouse's social security number : : :	
Spouse standard deduction: <input type="checkbox"/> Someone can claim your spouse as a dependent <input type="checkbox"/> Spouse was born before January 2, 1954 <input type="checkbox"/> Spouse is blind <input type="checkbox"/> Spouse itemizes on a separate return or you were dual-status alien				<input type="checkbox"/> Full-year health care coverage or exempt (see inst.)	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	Presidential Election Campaign (see inst.) <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.				If more than four dependents, see inst. and ✓ here <input type="checkbox"/>	
Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
<b>Sign Here</b> 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.					
Your signature		Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
Spouse's signature. If a joint return, <b>both</b> must sign.		Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
Preparer's name		Preparer's signature		PTIN	Firm's EIN
Firm's name ▶		Firm's address ▶		Phone no.	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Paid Preparer Use Only					

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2018)

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 1040 (2018)

Page **2**

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	115,138,625	
	<b>2a</b>	Tax-exempt interest	<b>2a</b>	5,664,683	
	<b>3a</b>	Qualified dividends	<b>3a</b>	24,062,267	
	<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	32,540,762	
	<b>5a</b>	Social security benefits	<b>5a</b>	25,455,152	
<b>Standard Deduction for—</b> • Single or married filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of household, \$18,000 • If you checked any box under Standard deduction, see instructions.	<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 <b>61,749,323</b>	<b>6</b>	137,481,743	
	<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	137,491,165	
	<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>8</b>	120,855,284	
	<b>9</b>	Qualified business income deduction (see instructions)	<b>9</b>	17,377,889	
	<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	<b>10</b>	109,265,862	
	<b>11</b>	<b>a</b> Tax (see inst.) (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> ) <b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>11</b>	108,781,911	
	<b>12</b>	<b>a</b> Child tax credit/credit for other dependents <b>36,750,880</b> <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>12</b>	53,307,033	
	<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	92,546,809	
	<b>14</b>	Other taxes. Attach Schedule 4	<b>14</b>	29,125,273	
	<b>15</b>	Total tax. Add lines 13 and 14	<b>15</b>	101,443,098	
	<b>16</b>	Federal income tax withheld from Forms W-2 and 1099	<b>16</b>	135,779,354	
	<b>17</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>24,651,549</b> <b>b</b> Sch. 8812 <b>19,237,646</b> <b>c</b> Form 8863 <b>6,872,819</b> Add any amount from Schedule 5 <b>12,728,944</b>	<b>17</b>	43,977,383	
	<b>18</b>	Add lines 16 and 17. These are your total payments	<b>18</b>	131,003,752	
	<b>19</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>19</b>		
	<b>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>	103,847,199	
	Direct deposit? See instructions.	<b>b</b> Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number				
	<b>21</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>21</b>	3,761,761	
<b>Amount You Owe</b>	<b>22</b> <b>Amount you owe.</b> Subtract line 18 from line 15. For details on how to pay, see instructions	<b>22</b>	133,785,790		
<b>23</b>	Estimated tax penalty (see instructions)	<b>23</b>	7,741,954		

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2018)

Form 1040 (2018)

Page **2**

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

**Standard Deduction for—**

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

**Refund**

Direct deposit? See instructions.

**Amount You Owe**

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	<b>7,246,315,508</b>
<b>2a</b>	Tax-exempt interest	<b>2a</b>	<b>54,003,701</b>
<b>3a</b>	Qualified dividends	<b>3a</b>	<b>212,050,836</b>
<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	<b>1,437,967,191</b>
<b>5a</b>	Social security benefits	<b>5a</b>	<b>587,559,652</b>
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>6</b>	<b>1,798,611,848</b>
<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	<b>10,568,183,939</b>
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>8</b>	<b>2,045,478,262</b>
<b>9</b>	Qualified business income deduction (see instructions)	<b>9</b>	<b>139,705,872</b>
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	<b>10</b>	<b>8,128,252,231</b>
<b>11</b>	<b>a</b> Tax (see inst.) (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )	<b>11</b>	<b>1,500,463,779</b>
<b>12</b>	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>12</b>	<b>120,243,505</b>
<b>13</b>	<b>a</b> Child tax credit/credit for other dependents <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>13</b>	<b>1,380,220,274</b>
<b>14</b>	Other taxes. Attach Schedule 4	<b>14</b>	<b>101,015,223</b>
<b>15</b>	Total tax. Add lines 13 and 14	<b>15</b>	<b>1,483,139,404</b>
<b>16</b>	Federal income tax withheld from Forms W-2 and 1099	<b>16</b>	<b>1,116,347,458</b>
<b>17</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>b</b> Sch. 8812 <b>c</b> Form 8863	<b>17</b>	<b>590,696,892</b>
<b>18</b>	Add lines 16 and 17. These are your total payments	<b>18</b>	<b>1,719,528,897</b>
<b>19</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>19</b>	
<b>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>	<b>309,062,195</b>
<b>21</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>21</b>	<b>84,116,481</b>
<b>22</b>	<b>Amount you owe.</b> Subtract line 18 from line 15. For details on how to pay, see instructions	<b>22</b>	<b>-234,412,969</b>
<b>23</b>	Estimated tax penalty (see instructions)	<b>23</b>	<b>1,976,524</b>

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form **1040** (2018)

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ Attach to Form 1040.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040

**Total Forms Filed = 77,379,334**

**Your social security number**

<b>Additional Income</b>	<b>1-9b</b>	Reserved . . . . .	<b>1-9b</b>	
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>10</b>	<b>18,642,580</b>
	<b>11</b>	Alimony received . . . . .	<b>11</b>	<b>416,409</b>
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ . . . . .	<b>12</b>	<b>26,556,132</b>
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	<b>13</b>	<b>21,240,543</b>
	<b>14</b>	Other gains or (losses). Attach Form 4797 . . . . . <b>4,185,790</b>	<b>14</b>	<b>2,143,372</b>
	<b>15a</b>	Reserved . . . . .	<b>15b</b>	
	<b>16a</b>	Reserved . . . . .	<b>16b</b>	
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>17</b>	<b>17,212,702</b>
	<b>18</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>18</b>	<b>1,767,566</b>
	<b>19</b>	Unemployment compensation . . . . .	<b>19</b>	<b>4,517,744</b>
	<b>20a</b>	Reserved . . . . .	<b>20b</b>	
<b>21</b>	Other income. List type and amount ▶	<b>21</b>	<b>6,322,140</b>	
<b>22</b>	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 . . . . .	<b>22</b>	<b>67,790,686</b>	
<b>Adjustments to Income</b>	<b>23</b>	Educator expenses . . . . .	<b>23</b>	<b>3,476,090</b>
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>24</b>	<b>303,402</b>
	<b>25</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>25</b>	<b>1,953,488</b>
	<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>26</b>	<b>104,471</b>
	<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE	<b>27</b>	<b>20,148,343</b>
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>	<b>984,817</b>
	<b>29</b>	Self-employed health insurance deduction . . . . .	<b>29</b>	<b>3,925,909</b>
	<b>30</b>	Penalty on early withdrawal of savings . . . . .	<b>30</b>	<b>496,463</b>
	<b>31a</b>	Alimony paid <b>b</b> Recipient's SSN ▶ <b>S023</b> . . . . .	<b>31a</b>	<b>578,087</b>
	<b>32</b>	IRA deduction . . . . .	<b>32</b>	<b>2,469,291</b>
	<b>33</b>	Student loan interest deduction . . . . .	<b>33</b>	<b>12,425,040</b>
	<b>34</b>	Reserved . . . . .	<b>34</b>	
	<b>35</b>	Reserved . . . . .	<b>35</b>	
	<b>36</b>	Add lines 23 through 35 . . . . .	<b>36</b>	<b>37,761,829</b>

**21. Net oper. loss= 1,171,273**  
**21. Stock options= 1,871**  
**21. Cancel. of debt= 547,798**  
**21. For. earn. inc. ex= 455,127**  
**21. Gambling inc.= 1,993,632**  
**21. Taxable HSA = 293,160**  
**21. Sec 965 = 33,692**  
**21. 461 Loss Limit = 24,809**  
**21. 8992 Low tx = 19,755**  
  
**36. Dom. Prod. Ded = 182,910**  
**36. Archer MSA Ded.= 6,256**  
**36. Housing ded.= 3,455**  
**36. Other adj.= 154,399**

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2018

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

► Attach to Form 1040.  
► Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040

**Total Forms Filed = 77,379**

Your social security number

<b>Additional Income</b>	<b>1-9b</b>	Reserved . . . . .	<b>1-9b</b>	
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>10</b>	<b>35,230.639</b>
	<b>11</b>	Alimony received . . . . .	<b>11</b>	<b>11,271.656</b>
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ . . . . .	<b>12</b>	<b>348,745.841</b>
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	<b>13</b>	<b>911,823.408</b>
	<b>14</b>	Other gains or (losses). Attach Form 4797 . . . . . <b>15,034,569</b>	<b>14</b>	<b>19,738.602</b>
	<b>15a</b>	Reserved . . . . .	<b>15b</b>	
	<b>16a</b>	Reserved . . . . .	<b>16b</b>	
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>17</b>	<b>778,647.324</b>
	<b>18</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>18</b>	<b>-23,395.195</b>
<b>19</b>	Unemployment compensation . . . . .	<b>19</b>	<b>21,998.211</b>	
<b>20a</b>	Reserved . . . . .	<b>20b</b>		
<b>21</b>	Other income. List type and amount ►	<b>21</b>	<b>44,746.257</b>	
<b>22</b>	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 . . . . .	<b>22</b>	<b>1,945,990.532</b>	
<b>Adjustments to Income</b>	<b>23</b>	Educator expenses . . . . .	<b>23</b>	<b>901,446</b>
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>24</b>	<b>2,094,747</b>
	<b>25</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>25</b>	<b>5,589,632</b>
	<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>26</b>	<b>321,940</b>
	<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE	<b>27</b>	<b>32,663.231</b>
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>	<b>25,495,517</b>
	<b>29</b>	Self-employed health insurance deduction . . . . .	<b>29</b>	<b>31,610,944</b>
	<b>30</b>	Penalty on early withdrawal of savings . . . . .	<b>30</b>	<b>266,021</b>
	<b>31a</b>	Alimony paid <b>b</b> Recipient's SSN ► <b>S023</b> . . . . .	<b>31a</b>	<b>13,582,240</b>
	<b>32</b>	IRA deduction . . . . .	<b>32</b>	<b>12,503,200</b>
	<b>33</b>	Student loan interest deduction . . . . .	<b>33</b>	<b>13,434,708</b>
	<b>34</b>	Reserved . . . . .	<b>34</b>	
	<b>35</b>	Reserved . . . . .	<b>35</b>	
	<b>36</b>	Add lines 23 through 35 . . . . .	<b>36</b>	<b>141,838,840</b>

**21. Net oper. los 209,243,963**  
**21. Stock option 106,259**  
**21. Cancel. of d 4,766,232**  
**21. For. earn. inc 29,715,021**  
**21. Gambling in 32,919,323**  
**21. Taxable HSA 406,148**  
**21. Sec 965 = 6,505,596**  
**21. 461 Loss Lin 32,554,968**  
**21. 8992 Low tx 1,764,899**

**36. Dom. Prod. 1,720,704**  
**36. Archer MSA 7,336**  
**36. Housing de 69,527**  
**36. Other adj.= 1,521,187**

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2018



**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Tax**

▶ Attach to Form 1040.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040

**Total Forms Filed = 3,273,361**

Your social security number

<b>Tax</b>	<b>38-44</b>	Reserved . . . . .	<b>38-44</b>	
	<b>45</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>45</b>	<b>244,007</b>
	<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>46</b>	<b>3,206,967</b>
	<b>47</b>	Add the amounts in the far right column. Enter here and include on Form 1040, line 11 . . . . .	<b>47</b>	<b>3,273,361</b>

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

Cat. No. 71478U

**Schedule 2 (Form 1040) 2018**

**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Tax**

► Attach to Form 1040.

► Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040

**Total Forms Filed = 3,273,361**

Your social security number

<b>Tax</b>	<b>38–44</b>	Reserved . . . . .	<b>38–44</b>	
	<b>45</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>45</b>	<b>4,022,755</b>
	<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>46</b>	<b>4,433,822</b>
	<b>47</b>	Add the amounts in the far right column. Enter here and include on Form 1040, line 11 . . . . .	<b>47</b>	<b>7,357,428</b>

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2018

SCHEDULE 3  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Nonrefundable Credits

▶ Attach to Form 1040.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

2018  
Attachment  
Sequence No. 03

Name(s) shown on Form 1040

Total Forms Filed = 32,045,300

Your social security number

Nonrefundable Credits	48	Foreign tax credit. Attach Form 1116 if required . . . . .	48	9,006,393	
	49	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	49	6,460,823	
	50	Education credits from Form 8863, line 19 . F8910 . . . . .	50	8,700,169	
	51	Retirement savings contributions credit. Attach Form 8880 . . . . .	51	9,259,299	
	52	Reserved . . . . .	52		
	53	Residential energy credit. Attach Form 5695 . . . . .	53	755,767	
	54	Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> 54a 477,291 54b 981,638	54		
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	55	32,045,300	

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2018

54c	F8910	11,153
54c	Sch R	56,046
54c	F8834	47
54c	F8911	157
54c	F8936	228,909
54c	F8396	94,664
54c	F8839	76,127
54c	Other Ci	4,223

**SCHEDULE 3**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Nonrefundable Credits**

► Attach to Form 1040.

► Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040

Your social security number

**Total Forms Filed = 32,045,300**

<b>Nonrefundable Credits</b>	<b>48</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>48</b>	<b>24,925,384</b>	
	<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>49</b>	<b>3,789,213</b>	
	<b>50</b>	Education credits from Form 8863, line 19 . . . . .	<b>50</b>	<b>8,930,906</b>	
	<b>51</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>51</b>	<b>1,735,419</b>	
	<b>52</b>	Reserved . . . . .	<b>52</b>		
	<b>53</b>	Residential energy credit. Attach Form 5695 . . . . .	<b>53</b>	<b>2,511,826</b>	
	<b>54</b>	Other credits from Form <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> <b>54a 5,356,507 54b 2,921,822</b>	<b>54</b>		
	<b>55</b>	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	<b>55</b>	<b>47,639,244</b>	

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2018

<b>54c</b>	<b>F8910</b>	<b>54,393</b>
<b>54c</b>	<b>Sch R</b>	<b>4,805</b>
<b>54c</b>	<b>F8834</b>	<b>345</b>
<b>54c</b>	<b>F8911</b>	<b>25</b>
<b>54c</b>	<b>F8936</b>	<b>1,540,909</b>
<b>54c</b>	<b>F8396</b>	<b>139,820</b>
<b>54c</b>	<b>F8839</b>	<b>386,390</b>
<b>54c</b>	<b>Other Ci</b>	<b>43,378</b>

**SCHEDULE 4**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Other Taxes**

▶ **Attach to Form 1040.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **04**

Name(s) shown on Form 1040

Your social security number

**Total Forms Filed = 31,796,944**

<b>Other Taxes</b>	<b>57</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>57</b>	<b>20,148,343</b>	
	<b>58</b>	Unreported social security and Medicare tax from: Form <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	<b>58a 122,097</b>	<b>58b 59,824</b>
	<b>59</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>59</b>	<b>5,080,752</b>	
	<b>60a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>60a</b>	<b>190,242</b>	
	<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>60b</b>	<b>567,892</b>	
	<b>61</b>	Health care: individual responsibility (see instructions) . . . . .	<b>61</b>	<b>3,716,577</b>	
	<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>62a 4,354,591</b> <b>62b 5,025,623</b> <b>c</b> <input type="checkbox"/> Instructions; enter code(s) <b>62c Recapture 4,132</b> <b>62c COBRA 300</b>	<b>62</b>	<b>62c Other Taxes 959,339</b> <b>62c Form 4970 *</b>	
	<b>63</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>63</b>	<b>24,636</b>	
<b>64</b>	Add the amounts in the far right column. These are your <b>total other taxes</b> . Enter here and on Form 1040, line 14 . . . . .	<b>64</b>	<b>31,793,029</b>		

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

Cat. No. 71481R

Schedule 4 (Form 1040) 2018

**SCHEDULE 4**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Other Taxes**

► Attach to Form 1040.

► Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **04**

Name(s) shown on Form 1040

Your social security number

**Total Forms Filed = 31,797**

**Other  
Taxes**

<b>57</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>57</b>	<b>65,306,977</b>	
<b>58</b>	Unreported social security and Medicare tax from: Form <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	<b>58a 18,099</b>	<b>58b 44,118</b>
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>59</b>	<b>5,916,650</b>	
<b>60a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>60a</b>	<b>1,232,349</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>60b</b>	<b>304,501</b>	
<b>61</b>	Health care: individual responsibility (see instructions) . . . . .	<b>61</b>	<b>3,122,683</b>	
<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>62a 9,538,883</b> <b>62b 30,052,632</b>		<b>62c Other Taxes 749,468</b>	
	<b>c</b> <input type="checkbox"/> Instructions; enter code(s) <b>62c Recapture 7,852</b> <b>62c COBRA 10</b>	<b>62</b>	<b>62c Form 4970 1,332</b>	
<b>63</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>63</b>	<b>706,475</b>	
<b>64</b>	Add the amounts in the far right column. These are your <b>total other taxes</b> . Enter here and on Form 1040, line 14 . . . . .	<b>64</b>	<b>111,072,390</b>	

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

Cat. No. 71481R

Schedule 4 (Form 1040) 2018

74a F2439	6,734
74c F8885	18,970
74d Sec 965	3,861
74d Other payment	18,556

**SCHEDULE 5**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Other Payments and Refundable Credits**

► **Attach to Form 1040.**  
► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **05**

Name(s) shown on Form 1040

**Total Forms Filed = 14,103,531**

Your social security number

<b>Other Payments and Refundable Credits</b>	<b>65</b>	Reserved . . . . .	<b>65</b>	
	<b>66</b>	2018 estimated tax payments and amount applied from 2017 return . . . . .	<b>66</b>	<b>403,806,363</b>
	<b>67a</b>	Reserved . . . . .	<b>67a</b>	
	<b>b</b>	Reserved . . . . .	<b>67b</b>	
	<b>68–69</b>	Reserved . . . . .	<b>68–69</b>	
	<b>70</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>70</b>	<b>1,844,866</b>
	<b>71</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>71</b>	<b>147,747,981</b>
	<b>72</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>72</b>	<b>3,473,419</b>
	<b>73</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>73</b>	<b>122,232</b>
	<b>74</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/> _____	<b>74</b>	
	<b>75</b>	Add the amounts in the far right column. These are your total <b>other payments and refundable credits</b> . Enter here and include on Form 1040, line 17. . . . .	<b>75</b>	<b>535,708,406</b>

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

Cat. No. 71482C

Schedule 5 (Form 1040) 2018

**74a F2439** **9,858**  
**74c F8885** **31,431**  
**74d Sec 965** **1,228,037**  
**74d Other payment** **197,082**



<b>SCHEDULE 6</b> <b>(Form 1040)</b>  Department of the Treasury Internal Revenue Service	<b>Foreign Address and Third Party Designee</b>  ▶ Attach to Form 1040. ▶ Go to <a href="http://www.irs.gov/Form1040">www.irs.gov/Form1040</a> for instructions and the latest information.		OMB No. 1545-0074  <b>2018</b> Attachment Sequence No. <b>05A</b>
Name(s) shown on Form 1040 <b>Total Forms Filed = 11,081,150</b>			Your social security number
<b>Foreign Address</b>	Foreign country name	Foreign province/county	Foreign postal code
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> <b>Yes.</b> Complete below. <input type="checkbox"/> <b>No</b>		
	Designee's name ▶ <b>55,179,378</b>	Phone no. ▶	Personal identification number (PIN) ▶
For Paperwork Reduction Act Notice, see your tax return instructions.		Cat. No. 71483N	<b>Schedule 6 (Form 1040) 2018</b>

**SCHEDULE 6**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Foreign Address and Third Party Designee**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **05A**

▶ Attach to Form 1040.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Name(s) shown on Form 1040

**Total Forms Filed = 11,081,150**

Your social security number

**Foreign  
Address**

Foreign country name

Foreign province/county

Foreign postal code

**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 ▶

**55,179,378**

Phone  
no. ▶

Personal identification number  
(PIN) ▶

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

Cat. No. 71483N

**Schedule 6 (Form 1040) 2018**

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

**Itemized Deductions**

► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

► Attach to Form 1040.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **07**

Your social security number

**Total schedules filed = 17,777,541**

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	4,598,812	
2	Enter amount from Form 1040, line 7 <b>2</b>			
3	Multiply line 2 by 7.5% (0.075)	3	4,597,811	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	4,598,812	
<b>Taxes You Paid</b>	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>		<b>Income Taxes = 12,621,331</b>	
	b State and local real estate taxes (see instructions)		<b>General Sales Tax = 4,328,926</b>	
	c State and local personal property taxes	5a	16,950,257	
	d Add lines 5a through 5c	5b	15,390,726	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5c	7,269,527	
	6 Other taxes. List type and amount ►	5d	16,295,953	
		5e	16,295,953	
		6	1,070,673	
	7 Add lines 5e and 6	7	17,379,986	
<b>Interest You Paid</b>	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
<b>Caution:</b> Your mortgage interest deduction may be limited (see instructions).	a Home mortgage interest and points reported to you on Form 1098	8a	13,730,708	
	b 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 ►	8b	380,431	
	c Points not reported to you on Form 1098. See instructions for special rules	8c	979,014	
	d Reserved	8d		
	e Add lines 8a through 8c	8e	13,122,396	
	9 Investment interest. Attach Form 4952 if required. See instructions	9	962,546	164,561
	10 Add lines 8e and 9	10		14,194,443
<b>Gifts to Charity</b>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	13,659,927	
<b>If you made a gift and got a benefit for it, see instructions.</b>	12 Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	12	9,206,492	
	13 Carryover from prior year	13	262,716	
	14 Add lines 11 through 13	14		14,844,596
<b>Casualty and Theft Losses</b>	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		25,440
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount ► <b>Gambling Loss Deduction = 489,108</b> <b>Other than gambl 416,301</b> <b>Property income, casualty &amp; 30,811</b>	16		927,619
<b>Total Itemized Deductions</b>	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8	17		17,532,592
	18 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>		17,532,592	

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

**Itemized Deductions**

► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

► Attach to Form 1040.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **07**

**Total schedules filed = 17,777,541**

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	106,976,311	
2	Enter amount from Form 1040, line 7 <b>2</b>			
3	Multiply line 2 by 7.5% (0.075)	3	28,478,854	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	78,497,457	
<b>Taxes You Paid</b>	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>		<b>Income Taxes =</b>	<b>199,419,293</b>
	b State and local real estate taxes (see instructions)	5b	104,665,172	
	c State and local personal property taxes	5c	4,785,332	
	d Add lines 5a through 5c	5d	304,343,710	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	128,841,772	
	6 Other taxes. List type and amount ►	6	1,697,031	
	7 Add lines 5e and 6	7	145,908,497	
<b>Interest You Paid</b>	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
<b>Caution:</b> Your mortgage interest deduction may be limited (see instructions).	a Home mortgage interest and points reported to you on Form 1098	8a	172,782,347	
	b 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 ►	8b	2,973,366	
	c Points not reported to you on Form 1098. See instructions for special rules	8c	940,132	
	d Reserved	8d		
	e Add lines 8a through 8c	8e	168,658,540	
	9 Investment interest. Attach Form 4952 if required. See instructions	9	20,684,424	1,072,026
	10 Add lines 8e and 9	10	197,472,356	
<b>Gifts to Charity</b>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	132,602,498	
	12 Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	12	83,501,257	
	13 Carryover from prior year	13	40,180,820	
	14 Add lines 11 through 13	14	196,956,414	
<b>Casualty and Theft Losses</b>	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	1,059,855	
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount ► <b>Gambling Loss Deduction = 20,131,219</b> <b>Other than gambling = 5,068,691</b> <b>Property income, casualty &amp; 1,295,298</b>	16	26,495,207	
<b>Total Itemized Deductions</b>	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8	17	650,991,653	
	18 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>		648,881,712	

SCHEDULE B  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

Interest and Ordinary Dividends

► Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.  
► Attach to Form 1040.

OMB No. 1545-0074

2018  
Attachment  
Sequence No. 08

Name(s) shown on return

Total schedules filed = 23,230,181

Your social security number

Part I

Interest

(See instructions  
and the  
instructions for  
Form 1040,  
line 2b.)

**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.

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 the instructions and list this interest first. Also, show that buyer's social security number and address ►

2 Add the amounts on line 1 . . . . .  
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .  
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b . . ►

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

Part II

Ordinary  
Dividends

(See instructions  
and the  
instructions for  
Form 1040,  
line 3b.)

**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.

5 List name of payer ►

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 3b . . ►

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

Part III

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.

Foreign  
Accounts  
and Trusts

(See instructions.)

7a At any time during 2018, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .  
b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►  
8 During 2018, 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 . . . . .

Yes	No

**SCHEDULE B**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

► Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.  
► Attach to Form 1040.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **08**

Name(s) shown on return

Total schedules filed = **23,230,181**

Your social security number

**Part I**

**Interest**

(See instructions and the instructions for Form 1040, line 2b.)

**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.

**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 the instructions and list this interest first. Also, show that buyer's social security number and address ►

**2** Add the amounts on line 1 . . . . .

**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .

**4** Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b . . ►

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

**Part II**

**Ordinary Dividends**

(See instructions and the instructions for Form 1040, line 3b.)

**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.

**5** List name of payer ►

**6** Add the amounts on line 5. Enter the total here and on Form 1040, line 3b . . ►

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

**Part III**

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.

**Foreign Accounts and Trusts**

(See instructions.)

**7a** At any time during 2018, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .

**b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►

**8** During 2018, 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 . . . . .

Yes	No

SCHEDULE C  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

Profit or Loss From Business  
(Sole Proprietorship)

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018  
Attachment  
Sequence No. 09

Name of proprietor

Total schedules filed = 30,801,037 Includes: 5,352,334 Schedule C-EZs

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 2018? If "No," see instructions for limit on losses ☐ Yes ☐ No

H If you started or acquired this business during 2018, check here ☐

I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . .	1	25,688,186
2	Returns and allowances . . . . .	2	564,486
3	Subtract line 2 from line 1 . . . . .	3	25,693,868
4	Cost of goods sold (from line 42) . . . . .	4	4,174,391
5	Gross profit. Subtract line 4 from line 3 . . . . .	5	25,733,039
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	6	945,040
7	Gross income. Add lines 5 and 6 . . . . .	7	25,936,651

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

8	Advertising . . . . .	8	6,618,516	18	Office expense (see instructions)	18	8,046,510
9	Car and truck expenses (see instructions). . . . .	9	13,654,569	19	Pension and profit-sharing plans . . . . .	19	93,345
10	Commissions and fees . . . . .	10	1,467,404	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	2,343,747	a	Vehicles, machinery, and equipment	20a	2,006,875
12	Depletion . . . . .	12	54,582	b	Other business property . . . . .	20b	3,436,350
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	13	5,327,692	21	Repairs and maintenance . . . . .	21	4,864,969
14	Employee benefit programs (other than on line 19) . . . . .	14	194,823	22	Supplies (not included in Part III) . . . . .	22	11,115,921
15	Insurance (other than health)	15	6,314,271	23	Taxes and licenses . . . . .	23	6,156,854
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a	450,277	a	Travel . . . . .	24a	5,210,544
b	Other . . . . .	16b	1,497,493	b	Deductible meals (see instructions) . . . . .	24b	7,214,952
17	Legal and professional services	17	8,441,921	25	Utilities . . . . .	25	13,303,993
				26	Wages (less employment credits) . . . . .	26	1,002,833
				27a	Other expenses (from line 48) . . . . .	27a	13,250,497
				b	Reserved for future use . . . . .	27b	

28	Total expenses before expenses for business use of home. Add lines 8 through 27a . . . . .	28	23,138,837
29	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	29	26,846,073

30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: 1,824,755 and (b) the part of your home used for business: 1,822,748 . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	30	3,879,905
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31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	26,556,132
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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 Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 178,201	Total Boxes Checked = 6,836,926	
		32a	<input type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> 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)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
 ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **09**

Name of proprietor		Total schedules filed = <b>30,801,037</b> Includes: <b>5,352,334</b> Schedule C-EZs		Social security number (SSN)	
<b>A</b>	Principal business or profession, including product or service (see instructions)	<b>B</b> Enter code from instructions ▶ <table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"></table>			
<b>C</b>	Business name. If no separate business name, leave blank.				
<b>E</b>	Business address (including suite or room no.) ▶ _____ City, town or post office, state, and ZIP code _____				
<b>F</b>	Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____				
<b>G</b>	Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>				
<b>H</b>	If you started or acquired this business during 2018, check here <span style="float:right"><input type="checkbox"/></span>				
<b>I</b>	Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>				
<b>J</b>	If "Yes," did you or will you file required Forms 1099? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>				

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <span style="float:right"><input type="checkbox"/></span>	<b>1</b>	<b>1,577,063.080</b>	
<b>2</b>	Returns and allowances	<b>2</b>	<b>7,023,990</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	<b>1,570,039,089</b>	
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	<b>442,132,514</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	<b>1,127,906,575</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	<b>20,642,912</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 <span style="float:right"><input type="checkbox"/></span>	<b>7</b>	<b>1,148,549,487</b>	

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising	<b>8</b>	<b>17,916,303</b>		<b>18</b>	Office expense (see instructions)	<b>18</b>	<b>14,768,294</b>	
<b>9</b>	Car and truck expenses (see instructions)	<b>9</b>	<b>105,613,457</b>		<b>19</b>	Pension and profit-sharing plans	<b>19</b>	<b>1,241,470</b>	
<b>10</b>	Commissions and fees	<b>10</b>	<b>18,621,113</b>		<b>20</b>	Rent or lease (see instructions):			
<b>11</b>	Contract labor (see instructions)	<b>11</b>	<b>69,234,989</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	<b>11,457,258</b>	
<b>12</b>	Depletion	<b>12</b>	<b>689,471</b>		<b>b</b>	Other business property	<b>20b</b>	<b>42,534,368</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	<b>50,729,301</b>		<b>21</b>	Repairs and maintenance	<b>21</b>	<b>21,855,896</b>	
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>	<b>3,099,008</b>		<b>22</b>	Supplies (not included in Part III)	<b>22</b>	<b>46,980,701</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>	<b>22,294,761</b>		<b>23</b>	Taxes and licenses	<b>23</b>	<b>21,118,293</b>	
<b>16</b>	Interest (see instructions):				<b>24</b>	Travel and meals:			
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>	<b>3,545,814</b>		<b>a</b>	Travel	<b>24a</b>	<b>19,067,960</b>	
<b>b</b>	Other	<b>16b</b>	<b>6,937,123</b>		<b>b</b>	Deductible meals (see instructions)	<b>24b</b>	<b>11,330,906</b>	
<b>17</b>	Legal and professional services	<b>17</b>	<b>14,965,989</b>		<b>25</b>	Utilities	<b>25</b>	<b>34,179,055</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a <span style="float:right"><input type="checkbox"/></span>	<b>28</b>	<b>790,368,773</b>		<b>26</b>	Wages (less employment credits)	<b>26</b>	<b>97,931,719</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	<b>358,180,714</b>		<b>27a</b>	Other expenses (from line 48)	<b>27a</b>	<b>149,636,801</b>	
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: <b>3,852,222</b> and (b) the part of your home used for business: <b>354,693</b> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>	<b>10,581,680</b>		<b>b</b>	<b>Reserved for future use</b>	<b>27b</b>		
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>348,745,841</b>						
<b>32</b>	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 <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. <b>1,146,807</b>				<b>32a</b>	<input type="checkbox"/> All investment is at risk.			
					<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.			



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

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)		
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>	<b>1,167,535</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	<b>2,266,513</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	<b>504,112</b>
<b>38</b>	Materials and supplies . . . . .	<b>38</b>	<b>1,828,373</b>
<b>39</b>	Other costs . . . . .	<b>39</b>	<b>895,350</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>	
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>	<b>1,157,290</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	

**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.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year)    ▶    /    /		
<b>44</b>	Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:		
<b>a</b>	Business	<b>b</b>	Commuting (see instructions)
<b>a</b>	Other	<b>c</b>	Other
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b>

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

33	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	35	43,913,042
36	Purchases less cost of items withdrawn for personal use . . . . .	36	255,728,394
37	Cost of labor. Do not include any amounts paid to yourself . . . . .	37	39,967,345
38	Materials and supplies . . . . .	38	70,517,017
39	Other costs . . . . .	39	76,435,298
40	Add lines 35 through 39 . . . . .	40	
41	Inventory at end of year . . . . .	41	44,428,581
42	<b>Cost of goods sold.</b> 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 2018, enter the number of miles you used your vehicle for:		
	<b>a</b> Business <b>b</b> Commuting (see instructions) <b>c</b> Other		
45	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?. . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47a	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<b>b</b> If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

48	<b>Total other expenses.</b> Enter here and on line 27a . . . . .	48

SCHEDULE C-EZ  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2018

Attachment  
Sequence No. 09A

Total schedules filed = 5,352,334

Data is tabulated with the Schedule C's

Social security number (SSN)

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,

And you:

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- 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.

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 2018 that would require you to file Form(s) 1099? (see the Instructions for Schedule C)

Yes No

G If "Yes," did you or will you file required Forms 1099?

Yes No

Part II Figure Your Net Profit

1 Gross receipts. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here

1

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 1. If less than zero, you must use Schedule C. Enter on both Schedule 1 (Form 1040), line 12, and Schedule SE, line 2, or on Form 1040NR, line 13, and Schedule SE, line 2 (see page 2). (Statutory employees do not report this amount 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 2018, 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)

Name of proprietor

**Net Profit From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **09A**

Total schedules filed = **5,352,334**

Data is tabulated with the Schedule C's

Social security number (SSN)

**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,

**And you:**

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- 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.

**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 2018 that would require you to file Form(s) 1099? (see the Instructions for Schedule C)

☐ Yes ☐ No

**G** If "Yes," did you or will you file required Forms 1099?

☐ Yes ☐ No

**Part II** Figure Your Net Profit

**1 Gross receipts. Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here

1

**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 1. If less than zero, you **must** use Schedule C. Enter on both **Schedule 1 (Form 1040), line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13**, and **Schedule SE, line 2** (see page 2). (Statutory employees **do not** report this amount 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 2018, 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 D

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.  
▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2018  
Attachment  
Sequence No. 12

Name(s) shown on return

Total schedules filed = 22,000,472
Total Sales Reported with Form 1099 = 17,575,606

Your social security number

Part I

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

(see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .	2,846,584	2,828,907		2,764,912
1b Totals for all transactions reported on Form(s) 8949 with Box A checked . . . . .	8,317,928	8,293,009	2,463,979	8,037,276
2 Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . .	2,169,346	1,893,934	217,386	1,826,529
3 Totals for all transactions reported on Form(s) 8949 with Box C checked . . . . .	626,214	653,787	83,073	631,085
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				4 460,672
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				5 1,012,707
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions . . . . .				6 ( 1,936,605 )
7 Net short-term capital gain or (loss). Combine lines 1a 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 12,774,739

Part II

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

(see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .	3,104,307	3,065,668		3,027,920
8b Totals for all transactions reported on Form(s) 8949 with Box D checked . . . . .	8,529,955	8,518,806	1,902,052	8,341,564
9 Totals for all transactions reported on Form(s) 8949 with Box E checked . . . . .	6,164,537	5,869,667	353,941	5,856,990
10 Totals for all transactions reported on Form(s) 8949 with Box F checked . . . . .	2,144,044	1,944,928	928,034	1,523,517
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 2,409,499
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				12 1,981,150
13 Capital gain distributions. See the instructions . . . . .				13 10,014,594
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions . . . . .				14 ( 4,082,129 )
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				15 18,924,292

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

► Attach to Form 1040 or Form 1040NR.  
► Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **12**

Name(s) shown on return

**Total schedules filed = 22,000,472 Total Sales Reported with Form 1099 = 7,134,776,892**

Your social security number

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .	420,757,462	430,019,263		-9,261,801
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	3,827,259,424	4,047,018,123	178,907,147	-40,851,552
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	254,475,782	258,164,667	2,606,089	-1,082,792
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	166,927,197	168,751,246	-1,127,145	-2,951,195
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			4	1,803,243
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			5	6,405,182
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			6	( 167,188,728 )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a 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	-213,126,106

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .	311,595,675	283,400,795		28,194,880
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	1,047,152,457	975,875,390	12,428,688	83,705,755
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	491,838,039	361,058,506	-6,044,497	124,735,090
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	614,765,172	447,803,657	-86,838,728	80,122,788
<b>11</b> 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	271,700,899
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			12	259,908,299
<b>13</b> Capital gain distributions. See the instructions . . . . .			13	86,024,212
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			14	( 289,064,779 )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .			15	645,337,660

Part III

Summary

16	Combine lines 7 and 15 and enter the result . . . . .	16	21,240,543
	<ul style="list-style-type: none"> <li>If line 16 is a <b>gain</b>, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17	Are lines 15 and 16 <b>both</b> gains?		
	<input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ►	18	52,504
19	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ►	19	1,684,363
20	Are lines 18 and 19 <b>both</b> zero or blank?		
	<input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the <b>smaller</b> of:	21	( )
	<ul style="list-style-type: none"> <li>The loss on line 16; or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul>		
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?		
	<input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		



**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ►</p> <p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ►</p> <p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.   <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p> <p><b>21</b> If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the <b>smaller</b> of:   <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> <p>.....</p> </div> </div> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?   <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).   <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p> </p>	<p><b>16</b></p> <p><b>18</b></p> <p><b>19</b></p> <p><b>21</b></p>	<p><b>432,211,554</b></p> <p><b>5,476,502</b></p> <p><b>35,095,441</b></p> <p>( )</p>
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SCHEDULE E  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss

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

► Attach to Form 1040, 1040NR, or Form 1041.

► Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment  
Sequence No. 13

Total schedules filed = 19,809,387

Your social security number

**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.

**A** Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ Yes ☐ No

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

**1a** Physical address of each property (street, city, state, ZIP code)

**A** Number of Returns with Rental Properties = 10,337,461 Total Number of Rental Properties = 17,744,899

**B** Number of Returns with Royalties = 2,042,153 Total Number of Royalties = 2,976,908

**C**

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A		A				<input type="checkbox"/>
B		B				<input type="checkbox"/>
C		C				<input type="checkbox"/>

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)

Income:	Properties:	RENT A	ROYALTY B	C
3 Rents received . . . . .	3	9,661,896		
4 Royalties received . . . . .	4		1,971,352	

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	5,126,125		
13 Other interest. . . . .	13			540,675
14 Repairs. . . . .	14			
15 Supplies . . . . .	15			
16 Taxes . . . . .	16	8,695,964		
17 Utilities. . . . .	17			
18 Depreciation expense or depletion . . . . .	18	7,952,586	770,707	
19 Other (list) ► . . . . .	19			
20 Total expenses. Add lines 5 through 19 . . . . .	20	9,786,458	1,290,556	

**21** Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198** . . . . . **21** 10,015,530 1,968,796

**22** Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) . . . . . **22** ( 4,826,893 nondeductible rental loss = 1,737,048 suspended loss carryover = 885,022 )

<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 9,661,896	
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b> 1,971,352	
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b> 5,126,125	
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b> 8,590,501	
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 10,802,688	

**24** **Income.** Add positive amounts shown on line 21. **Do not** include any losses . . . . . **24** 7,328,910

**25** **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . . **25** ( 5,216,306 )

**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 Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. . . . . **26** 10,321,785

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Supplemental Income and Loss**

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

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **13**

**Total schedules filed = 19,809,387**

Your social security number

**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.

**A** Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ **Yes** ☐ **No**

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

**1a** Physical address of each property (street, city, state, ZIP code)

**A** **Number of Returns with Rental Properties = 10,337,461** **Total Number of Rental Properties = 17,744,899**

**B** **Number of Returns with Royalties = 2,042,153** **Total Number of Royalties = 2,976,908**

**C**

<b>1b</b>	Type of Property (from list below)	<b>2</b>	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>		<b>A</b>				<input type="checkbox"/>
<b>B</b>		<b>B</b>				<input type="checkbox"/>
<b>C</b>		<b>C</b>				<input type="checkbox"/>

**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)

<b>Income:</b>	<b>Properties:</b>	<b>RENT A</b>	<b>ROYALTY B</b>	<b>C</b>
<b>3</b> Rents received . . . . .	<b>3</b>	<b>353,716,759</b>		
<b>4</b> Royalties received . . . . .	<b>4</b>		<b>38,637,510</b>	
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions. . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	<b>57,288,128</b>		
<b>13</b> Other interest. . . . .	<b>13</b>			<b>6,804,691</b>
<b>14</b> Repairs. . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>	<b>53,697,839</b>		
<b>17</b> Utilities. . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>	<b>89,431,861</b>	<b>4,343,132</b>	
<b>19</b> Other (list) ▶ . . . . .	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>	<b>334,219,223</b>	<b>10,786,809</b>	
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b>	<b>19,497,536</b>	<b>27,850,702</b>	
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	<b>( 52,058,790</b>	nondeductible rental loss = 26,282,140 suspended loss carryover = 13,182,693 )	
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>	<b>353,716,759</b>		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>	<b>38,637,510</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>	<b>57,288,128</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>	<b>93,774,993</b>		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>	<b>345,006,032</b>		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		<b>126,231,543</b>	
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>		<b>( 65,783,859</b>	<b>)</b>
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> 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 Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. . . . .	<b>26</b>		<b>60.447.684</b>	

Name(s) shown on return. Do not enter name and social security number if shown on other side.	Your social security number
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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, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. 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 (f) 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, excess farm loss, 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 basis computation is required	(f) Check if any amount is not at risk
A	Number of PARTNERSHIPS		6,664,339	31,250	<input type="checkbox"/>	10,353,408
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C	Number of S-CORPS		5,389,309		<input type="checkbox"/>	315,760
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss						
(g) Passive loss allowed (attach Form 8582 if required)		(h) Passive income from Schedule K-1		(i) Nonpassive loss from Schedule K-1		(j) Section 179 expense deduction from Form 4562		(k) Nonpassive income from Schedule K-1		
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	
B	1,248,967	1,759,002	1,814,108	252,563	2,443,860					
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS	
D	177,089	550,031	1,462,162	675,108	3,446,753					
29a	Totals	2,192,664						5,425,981		
b	Totals	1,365,965		3,097,744	911,049					
30	Add columns (h) and (k) of line 29a. . . . .							30	6,853,093	
31	Add columns (g), (i), and (j) of line 29b. . . . .							31	( 4,674,315 )	
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31 . . . . .							32	9,034,859	

**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	296,350		400,013	
b	Totals	43,671	52,241		
35	Add columns (d) and (f) of line 34a . . . . .			35	622,536
36	Add columns (c) and (e) of line 34b . . . . .			36	( 91,640 )
37	Total estate and trust income or (loss). Combine lines 35 and 36 . . . . .			37	658,517

**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	
			3,487	14,880		
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39	18,528

**Part V** **Summary**

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . . . . .	40	450,805	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18 ▶	41	17,212,702	
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 AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions) .	42	662,399	
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	448,825	

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, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. 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 (f) 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, excess farm loss, 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**

<b>28</b>	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
<b>A</b>	<b>Number of PARTNERSHIPS</b>		<b>15,303</b>	<b>54</b>	<input type="checkbox"/>	<b>21,573</b>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>	<b>Number of S-CORPS</b>		<b>6,789</b>		<input type="checkbox"/>	<b>481</b>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss						
(g) Passive loss allowed (attach <b>Form 8582</b> if required)			(h) Passive income from <b>Schedule K-1</b>		(i) Nonpassive loss from <b>Schedule K-1</b>		(j) Section 179 expense deduction from <b>Form 4562</b>		(k) Nonpassive income from <b>Schedule K-1</b>	
<b>A</b>	<b>PARTNERSHIPS</b>		<b>PARTNERSHIPS</b>		<b>PARTNERSHIPS</b>		<b>PARTNERSHIPS</b>		<b>PARTNERSHIPS</b>	
<b>B</b>	<b>38,147,004</b>		<b>74,197,924</b>		<b>139,606,324</b>		<b>5,732,293</b>		<b>335,387,194</b>	
<b>C</b>	<b>S-CORPS</b>		<b>S-CORPS</b>		<b>S-CORPS</b>		<b>S-CORPS</b>		<b>S-CORPS</b>	
<b>D</b>	<b>5,093,775</b>		<b>38,946,819</b>		<b>79,473,993</b>		<b>25,038,796</b>		<b>527,876,538</b>	
<b>29a</b>	Totals		<b>113,144,743</b>						<b>863,263,732</b>	
<b>b</b>	Totals	<b>43,240,779</b>			<b>219,080,317</b>		<b>30,771,089</b>			
<b>30</b>	Add columns (h) and (k) of line 29a.							<b>30</b>	<b>976,408,475</b>	
<b>31</b>	Add columns (g), (i), and (j) of line 29b.							<b>31</b>	<b>( 293,092,185 )</b>	
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31							<b>32</b>	<b>683,316,290</b>	

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</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			15,407,115			21,384,218	
b	Totals	1,390,048				4,846,952		
35	Add columns (d) and (f) of line 34a . . . . .						35	36,791,334
36	Add columns (c) and (e) of line 34b . . . . .						36	( 6,237,000 )
37	Total estate and trust income or (loss). Combine lines 35 and 36 . . . . .						37	30,554,334

**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			
			52		-27,471					
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below						39	-25,827		

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .	<b>40</b>	<b>4,354,843</b>
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18 ▶	<b>41</b>	<b>778,647,324</b>
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> 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 AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions) .	<b>42</b>	<b>138,208,568</b>
<b>43</b>	<b>Reconciliation for real estate professionals.</b> 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 .	<b>43</b>	<b>44,341,213</b>

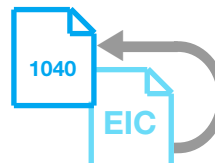
**SCHEDULE EIC**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Earned Income Credit**

Qualifying Child Information

- ▶ **Complete and attach to Form 1040 only if you have a qualifying child.**
- ▶ **Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.**



OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **43**

Name(s) shown on return

**Total schedules filed = 19,556,755**

Your social security number

**Before you begin:**

- See the instructions for Form 1040, line 17a, 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.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- 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 the instructions 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**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.						
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 17a, unless the child was born and died in 2018. If your child was born and died in 2018 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 showing a live birth.	<b>19,556,755</b>		<b>9,948,388</b>		<b>3,319,825</b>	
<b>3 Child's year of birth</b>	Year <b>19,556,755</b> ____ <i>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year <b>9,948,388</b> ____ <i>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year <b>3,319,825</b> ____ <i>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
<b>4 a</b> Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <b>1,414,705</b> line 5. line 4b.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <b>440,772</b> line 5. line 4b.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <b>115,232</b> line 5. line 4b.	
<b>b</b> Was the child permanently and totally disabled during any part of 2018?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <b>513,989</b> line 5. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <b>116,943</b> line 5. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <b>37,537</b> line 5. The child is not a qualifying child.	
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	<b>19,556,755</b>		<b>9,948,388</b>		<b>3,319,825</b>	
<b>6 Number of months child lived with you in the United States during 2018</b>  • If the child lived with you for more than half of 2018 but less than 7 months, enter "7." • If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, enter "12."	<b>19,554,753</b> months Do not enter more than 12 months.		<b>9,947,386</b> months Do not enter more than 12 months.		<b>3,318,824</b> months Do not enter more than 12 months.	



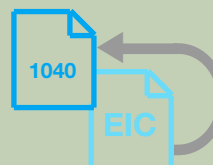
**SCHEDULE EIC**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Earned Income Credit**

Qualifying Child Information

- **Complete and attach to Form 1040 only if you have a qualifying child.**  
► **Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.**



OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **43**

Name(s) shown on return

**Total schedules filed = 19,556,755**

Your social security number

**Before you begin:**

- See the instructions for Form 1040, line 17a, 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.



- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *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 the instructions 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**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.						
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 17a, unless the child was born and died in 2018. If your child was born and died in 2018 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 showing a live birth.						
<b>3 Child's year of birth</b>	Year _____ <i>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
<b>4 a</b> Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Go to line 4b.</i>	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Go to line 4b.</i>	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2018?	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)						
<b>6 Number of months child lived with you in the United States during 2018</b>  • If the child lived with you for more than half of 2018 but less than 7 months, enter "7." • If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

**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, or Form 1065.

▶ Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **14**

Name of proprietor

**Total schedules filed = 1,837,828**

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 2018? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

**F** Did you make any payments in 2018 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No

**G** If "Yes," did you or will you file 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.)

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>	<b>349,416</b>			
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>	<b>197,510</b>			
<b>c</b> Subtract line 1b from line 1a	<b>1c</b>	<b>369,624</b>			
<b>2</b> Sales of livestock, produce, grains, and other products you raised	<b>2</b>	<b>1,010,478</b>			
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	<b>** 460,315</b>		<b>3b</b> Taxable amount	<b>3b</b>
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>	<b>** 467,888</b>		<b>4b</b> Taxable amount	<b>4b</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election				<b>5a</b>	<b>** 5,395</b>
<b>b</b> CCC loans forfeited	<b>5b</b>	<b>** 1,013</b>		<b>5c</b> Taxable amount	<b>5c</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)					
<b>a</b> Amount received in 2018	<b>6a</b>	<b>140,875</b>		<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2019 is attached, check here <input type="checkbox"/>				<b>6d</b> Amount deferred from 2017	<b>6d</b>
<b>7</b> Custom hire (machine work) income				<b>7</b>	<b>** 154,955</b>
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				<b>8</b>	<b>** 525,232</b>
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	<b>g</b>				<b>1,540,910</b>

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>	<b>518,873</b>		<b>23</b> Pension and profit-sharing plans	<b>23</b>	<b>2,876</b>
<b>11</b> Chemicals	<b>11</b>	<b>487,308</b>		<b>24</b> Rent or lease (see instructions):		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>	<b>28,582</b>		<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	
<b>13</b> Custom hire (machine work)	<b>13</b>	<b>435,279</b>		<b>b</b> Other (land, animals, etc.)	<b>24b</b>	
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>	<b>1,353,499</b>		<b>25</b> Repairs and maintenance	<b>25</b>	<b>1,215,961</b>
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>	<b>23,625</b>		<b>26</b> Seeds and plants	<b>26</b>	<b>564,534</b>
<b>16</b> Feed	<b>16</b>	<b>955,108</b>		<b>27</b> Storage and warehousing	<b>27</b>	
<b>17</b> Fertilizers and lime	<b>17</b>	<b>668,587</b>		<b>28</b> Supplies	<b>28</b>	<b>1,098,409</b>
<b>18</b> Freight and trucking	<b>18</b>			<b>29</b> Taxes	<b>29</b>	<b>1,027,959</b>
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	<b>1,101,564</b>		<b>30</b> Utilities	<b>30</b>	
<b>20</b> Insurance (other than health)	<b>20</b>	<b>936,704</b>		<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	
<b>21</b> Interest (see instructions)				<b>32</b> Other expenses (specify):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>	<b>349,019</b>		<b>a</b> _____	<b>32a</b>	
<b>b</b> Other	<b>21b</b>	<b>440,297</b>		<b>b</b> _____	<b>32b</b>	
<b>22</b> Labor hired (less employment credits)	<b>22</b>	<b>273,970</b>		<b>c</b> _____	<b>32c</b>	
				<b>d</b> _____	<b>32d</b>	
				<b>e</b> _____	<b>32e</b>	
				<b>f</b> _____	<b>32f</b>	

<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions	<b>33</b>	<b>1,753,738</b>
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9 <b>Total of all unmarked expenses</b>	<b>34</b>	<b>1,531,370</b>
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. <b>Nondeductible Loss (+) / Suspended Carryover (-)</b>		
<b>35</b> Reserved for future use.		<b>18,158</b>
<b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss.		
<b>a</b> <input type="checkbox"/> All investment is at risk.	<b>b</b> <input type="checkbox"/> Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2018

**\*\*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, or Form 1065.  
► Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **14**

Name of proprietor

**Total schedules filed = 1,837,828**

Social security number (SSN)

<b>A</b> Principal crop or activity	<b>B</b> Enter code from Part IV ▶	<b>C</b> Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	<b>D</b> Employer ID number (EIN), (see instr)
-------------------------------------	---------------------------------------	-----------------------------------------------------------------------------------------------	------------------------------------------------

**E** Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

**F** Did you make any payments in 2018 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No

**G** If "Yes," did you or will you file 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.)

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>	<b>36,215,359</b>	
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>	<b>20,751,419</b>	
<b>c</b> Subtract line 1b from line 1a	<b>1c</b>	<b>15,463,940</b>	
<b>2</b> Sales of livestock, produce, grains, and other products you raised	<b>2</b>	<b>91,838,850</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	<b>** 23,674,162</b>	<b>3b</b> Taxable amount
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>	<b>** 7,170,459</b>	<b>4b</b> Taxable amount
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election	<b>5a</b>	<b>** 675,560</b>	<b>5c</b> Taxable amount
<b>b</b> CCC loans forfeited	<b>5b</b>	<b>** 100,360</b>	<b>5c</b> Taxable amount
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)			
<b>a</b> Amount received in 2018	<b>6a</b>	<b>4,340,852</b>	<b>6b</b> Taxable amount
<b>c</b> If election to defer to 2019 is attached, check here <input type="checkbox"/>	<b>6d</b>		Amount deferred from 2017
<b>7</b> Custom hire (machine work) income	<b>7</b>	<b>** 5,016,401</b>	
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>8</b>	<b>** 10,947,678</b>	
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	<b>g</b>	<b>150,857,013</b>	

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

<b>10</b> Car and truck expenses (see instructions). Also attach Form 4562	<b>10</b>	<b>1,868,473</b>	<b>23</b> Pension and profit-sharing plans	<b>23</b>	<b>9,847</b>
<b>11</b> Chemicals	<b>11</b>	<b>7,657,789</b>	<b>24</b> Rent or lease (see instructions):		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>	<b>99,435</b>	<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	
<b>13</b> Custom hire (machine work)	<b>13</b>	<b>4,830,924</b>	<b>b</b> Other (land, animals, etc.)	<b>24b</b>	
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>	<b>33,475,765</b>	<b>25</b> Repairs and maintenance	<b>25</b>	<b>10,495,216</b>
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>	<b>328,998</b>	<b>26</b> Seeds and plants	<b>26</b>	<b>10,371,768</b>
<b>16</b> Feed	<b>16</b>	<b>17,320,053</b>	<b>27</b> Storage and warehousing	<b>27</b>	
<b>17</b> Fertilizers and lime	<b>17</b>	<b>13,098,303</b>	<b>28</b> Supplies	<b>28</b>	<b>5,235,469</b>
<b>18</b> Freight and trucking	<b>18</b>		<b>29</b> Taxes	<b>29</b>	<b>4,078,057</b>
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	<b>6,705,711</b>	<b>30</b> Utilities	<b>30</b>	
<b>20</b> Insurance (other than health)	<b>20</b>	<b>6,029,331</b>	<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	
<b>21</b> Interest (see instructions)			<b>32</b> Other expenses (specify):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>	<b>4,691,723</b>	<b>a</b>	<b>32a</b>	
<b>b</b> Other	<b>21b</b>	<b>4,145,847</b>	<b>b</b>	<b>32b</b>	
<b>22</b> Labor hired (less employment credits)	<b>22</b>	<b>6,883,761</b>	<b>c</b>	<b>32c</b>	
			<b>d</b>	<b>32d</b>	
			<b>e</b>	<b>32e</b>	
			<b>f</b>	<b>32f</b>	

<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions	<b>33</b>	<b>175,923,773</b>
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9 <b>Total of all unmarked expenses</b>	<b>34</b>	<b>-23,395,195</b>
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. <b>Nondeductible Loss (+) / Suspended Carryover (-)</b>		
<b>35</b> Reserved for future use.		<b>181,692</b>
<b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss.		
<b>a</b> <input type="checkbox"/> All investment is at risk.	<b>b</b> <input type="checkbox"/> Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2018

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



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

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)	<b>37</b>	<b>1,010,478</b>
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	<b>** 460,315</b>
<b>38b</b>	Taxable amount	<b>38b</b>	<b>** 450,494</b>
<b>39a</b>	Agricultural program payments	<b>39a</b>	<b>** 467,888</b>
<b>39b</b>	Taxable amount	<b>39b</b>	<b>** 458,144</b>
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election	<b>40a</b>	<b>** 5,395</b>
<b>b</b>	CCC loans forfeited	<b>40b</b>	<b>** 1,013</b>
<b>40c</b>	Taxable amount	<b>40c</b>	<b>** 953</b>
<b>41</b>	Crop insurance proceeds	<b>41</b>	<b>** 135,099</b>
<b>42</b>	Custom hire (machine work) income	<b>42</b>	<b>** 154,955</b>
<b>43</b>	Other income (see instructions)	<b>43</b>	<b>** 525,232</b>
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	<b>44</b>	<b>6,329</b>
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>	
<b>47</b>	Add lines 45 and 46	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>	
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9	<b>50</b>	<b>6,467</b>

\*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**



**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).

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)	<b>37</b>	<b>91,838,850</b>
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	<b>** 23,674,162</b>
<b>38b</b>	Taxable amount	<b>38b</b>	<b>** 18,269,981</b>
<b>39a</b>	Agricultural program payments	<b>39a</b>	<b>** 7,170,459</b>
<b>39b</b>	Taxable amount	<b>39b</b>	<b>** 7,092,903</b>
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election	<b>40a</b>	<b>** 675,560</b>
<b>b</b>	CCC loans forfeited	<b>40b</b>	<b>** 100,360</b>
<b>40c</b>	Taxable amount	<b>40c</b>	<b>** 68,404</b>
<b>41</b>	Crop insurance proceeds	<b>41</b>	<b>** 3,788,255</b>
<b>42</b>	Custom hire (machine work) income	<b>42</b>	<b>** 5,016,401</b>
<b>43</b>	Other income (see instructions)	<b>43</b>	<b>** 10,947,678</b>
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	<b>44</b>	<b>2,922,522</b>
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>	
<b>47</b>	Add lines 45 and 46	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>	
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9	<b>50</b>	<b>1,489,873</b>

\*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**



*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**

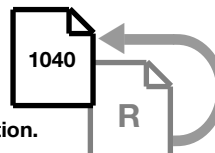
- 113000 Forestry and logging (including forest nurseries and timber tracts)

**Schedule R  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Credit for the Elderly or the Disabled**

► **Complete and attach to Form 1040.**  
► **Go to [www.irs.gov/ScheduleR](http://www.irs.gov/ScheduleR) for instructions and the latest information.**



OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **16**

Name(s) shown on Form 1040

**Total schedules filed = 56,046**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2018:

- 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 2018:** **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** ☐

**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** ☐

Married filing jointly

**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 2018 . . **8** ☐

**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2018 . . . . . **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 2018, check this box . . . . . **►** ☐

- If you checked this box, you don't have to get another statement for 2018.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

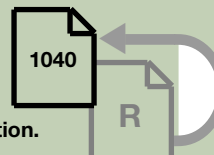
**Schedule R  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Credit for the Elderly or the Disabled**

► Complete and attach to Form 1040.

► Go to [www.irs.gov/ScheduleR](http://www.irs.gov/ScheduleR) for instructions and the latest information.



OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **16**

Name(s) shown on Form 1040

**Total schedules filed = 56,046**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2018:

- 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 2018:** **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** ☐

**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** ☐

Married filing jointly

**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 2018 . . . **8** ☐

**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2018 . . . . . **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 2018, check this box . . . . . **►** ☐

- If you checked this box, you don't have to get another statement for 2018.

- If you **didn't** 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**

<b>10</b>	<b>If you checked (in Part I):</b> Box 1, 2, 4, or 7 . . . . . \$5,000 Box 3, 5, or 6 . . . . . \$7,500 Box 8 or 9 . . . . . \$3,750	<b>Enter:</b> } . . . . .	<b>10</b>	
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b> </div> Yes → You <b>must</b> complete line 11. No → Enter the amount from line 10 on line 12 and go to line 13.				
<b>11</b>	<b>If you checked (in Part I):</b> • 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.	} . . . . .	<b>11</b>	1,214
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>TIP</b> For more details on what to include on line 11, see <i>Figure Your Credit</i> in the instructions.                 </div>				
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10 . . . . .		<b>12</b>	56,311
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2018.			
<b>a</b>	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). . . . .	<b>13a</b>	23	
<b>b</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). . . . .	<b>13b</b>	*	
<b>c</b>	Add lines 13a and 13b. (Even though these income items aren't taxable, they <b>must</b> be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . . .	<b>13c</b>	25	
<b>14</b>	Enter the amount from Form 1040, line 7 . . . . .	<b>14</b>		
<b>15</b>	<b>If you checked (in Part I):</b> Box 1 or 2 . . . . . \$7,500 Box 3, 4, 5, 6, or 7 . . . . \$10,000 Box 8 or 9 . . . . . \$5,000	<b>Enter:</b> } . . . . .	<b>15</b>	
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	54,434	
<b>17</b>	Enter one-half of line 16 . . . . .	<b>17</b>	54,434	
<b>18</b>	Add lines 13c and 17 . . . . .		<b>18</b>	54,456
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>can't</b> take the credit. Otherwise, go to line 20 . . . . .		<b>19</b>	56,046
<b>20</b>	Multiply line 19 by 15% (0.15) . . . . .		<b>20</b>	
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .		<b>21</b>	
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 54 (check box <b>c</b> and enter "Sch R" on the line next to that box) . . . . .		<b>22</b>	56,046

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

**Part III Figure Your Credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>		
	Box 1, 2, 4, or 7 . . . . .	\$5,000	}	<b>10</b>
	Box 3, 5, or 6 . . . . .	\$7,500		
	Box 8 or 9 . . . . .	\$3,750		
	<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	<b>Yes</b> → You <b>must</b> complete line 11. <b>No</b> → Enter the amount from line 10 on line 12 and go to line 13.		
<b>11</b>	<b>If you checked (in Part I):</b>			
	<ul style="list-style-type: none"> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>	}	<b>11</b>	<b>20,517</b>
<b>TIP</b>	For more details on what to include on line 11, see <i>Figure Your Credit</i> in the instructions.			
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10 . . . . .		<b>12</b>	<b>281,755</b>
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2018.			
<b>a</b>	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). . . . .	<b>13a</b>	<b>108</b>	
<b>b</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). . . . .	<b>13b</b>	*	
<b>c</b>	Add lines 13a and 13b. (Even though these income items aren't taxable, they <b>must</b> be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . . .	<b>13c</b>	<b>109</b>	
<b>14</b>	Enter the amount from Form 1040, line 7 . . . . .	<b>14</b>		
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>		
	Box 1 or 2 . . . . .	\$7,500	}	<b>15</b>
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000		
	Box 8 or 9 . . . . .	\$5,000		
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	<b>446,060</b>	
<b>17</b>	Enter one-half of line 16 . . . . .	<b>17</b>	<b>223,039</b>	
<b>18</b>	Add lines 13c and 17 . . . . .		<b>18</b>	<b>223,148</b>
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>can't</b> take the credit. Otherwise, go to line 20 . . . . .		<b>19</b>	<b>72,515</b>
<b>20</b>	Multiply line 19 by 15% (0.15) . . . . .		<b>20</b>	
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .		<b>21</b>	
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 54 (check box <b>c</b> and enter "Sch R" on the line next to that box) . . . . .		<b>22</b>	<b>4,805</b>

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

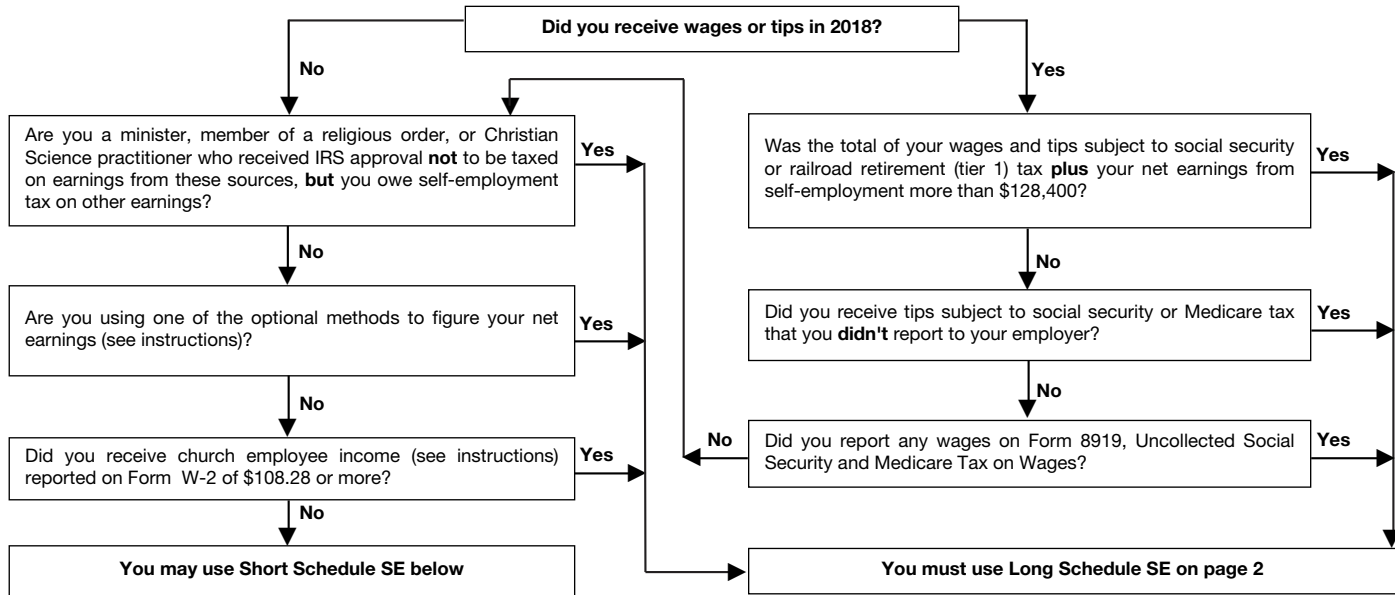


<b>SCHEDULE SE</b> <b>(Form 1040)</b>  <small>Department of the Treasury Internal Revenue Service (99)</small>	<h2 style="margin:0;">Self-Employment Tax</h2> <p>► Go to <a href="http://www.irs.gov/ScheduleSE">www.irs.gov/ScheduleSE</a> for instructions and the latest information.  ► Attach to Form 1040 or Form 1040NR.</p>	<small>OMB No. 1545-0074</small>  <div style="font-size: 2em; font-weight: bold; margin: 0;">2018</div> <small>Attachment Sequence No. <b>17</b></small>
Name of person with <b>self-employment</b> income (as shown on Form 1040 or Form 1040NR) <div style="text-align: center; color: blue; font-weight: bold;">Total schedules filed = 21,424,937</div>		Social security number of person with <b>self-employment</b> 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.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	546,267	
<b>b</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 AH	<b>1b</b>	( 17,353 )	
<b>2</b> 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 . . . . .	<b>2</b>	19,873,357	
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>		
<b>4</b> Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b. . . . . ► <b>Note:</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4</b>	20,193,804	
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> • More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> . . .	<b>5</b>	20,148,343	
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27</b> .	<b>6</b>		

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

## Self-Employment Tax

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2018  
Attachment  
Sequence No. 17

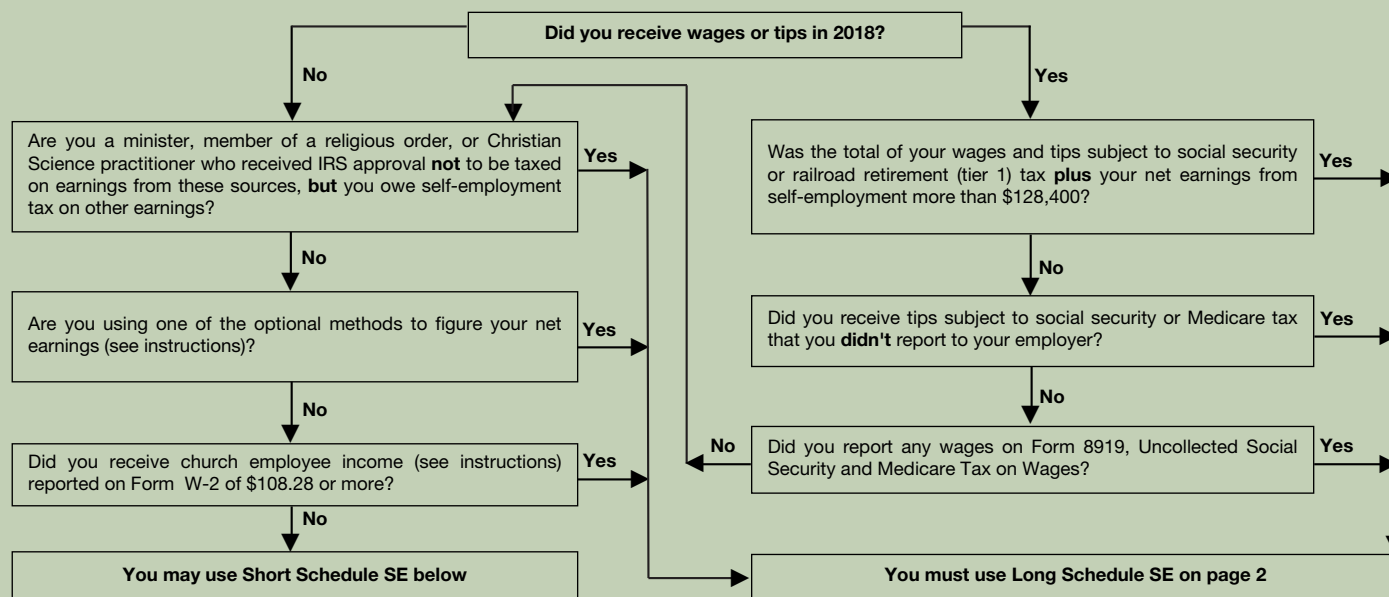
Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)Social security number of person with **self-employment** income ►

**Total schedules filed = 21,424,937**

**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.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	<b>10,644,813</b>	
<b>b</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 AH . . . . .	<b>1b</b>	<b>( 171,061</b>	
<b>2</b>	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 . . . . .	<b>2</b>	<b>656,319,968</b>	
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b. . . . . <b>►</b>	<b>4</b>	<b>615,654,071</b>	
<b>Note:</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.				
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> • More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> . . .	<b>5</b>	<b>65,306,977</b>	
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27</b> . . .	<b>6</b>		



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

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.

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I . . . . .	►	<input type="checkbox"/>
<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note:</b> Skip lines 1a and 1b if you use the farm optional method (see instructions)	<b>1a</b>	<b>546,267</b>
<b>b</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 AH	<b>1b</b> (	<b>17,353</b> )
<b>2</b>	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. <b>Note:</b> Skip this line if you use the nonfarm optional method (see instructions) . . . . .	<b>2</b>	<b>19,873,357</b>
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b>	<b>20,193,804</b>
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue ►	<b>4c</b>	<b>20,136,835</b>
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b>	<b>25,857</b>
<b>b</b>	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	
<b>6</b>	Add lines 4c and 5b . . . . .	<b>6</b>	<b>20,148,343</b>
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018 . . . . .	<b>7</b>	
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$128,400 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	<b>2,080,946</b>
<b>b</b>	Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b>	<b>16,478</b>
<b>c</b>	Wages subject to social security tax (from Form 8919, line 10)	<b>8c</b>	<b>6,242</b>
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	<b>2,085,142</b>
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>	
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	<b>10</b>	<b>19,459,745</b>
<b>11</b>	Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>	<b>20,148,343</b>
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> . . . . .	<b>12</b>	<b>20,148,343</b>
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27</b> . . . . .	<b>13</b>	

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

<b>Farm Optional Method.</b> You may use this method <b>only</b> if (a) your gross farm income <sup>1</sup> wasn't more than \$7,920, or (b) your net farm profits <sup>2</sup> were less than \$5,717.			
<b>14</b>	Maximum income for optional methods . . . . .	<b>14</b>	
<b>15</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income <sup>1</sup> (not less than zero) or \$5,280. Also include this amount on line 4b above . . . . .	<b>15</b>	<b>15,981</b>
<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits <sup>3</sup> were less than \$5,717 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.			
<b>16</b>	Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . .	<b>17</b>	<b>16,079</b>

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Schedule SE (Form 1040) 2018

Attachment Sequence No. **17**

Page **2**

Name of person with <b>self-employment</b> income (as shown on Form 1040 or Form 1040NR)	Social security number of person with <b>self-employment</b> income ►
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**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.

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I . . . . .	► <input type="checkbox"/>
<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note:</b> Skip lines 1a and 1b if you use the farm optional method (see instructions)	<b>1a</b> <b>10,644,813</b>
<b>b</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 AH	<b>1b</b> ( <b>171,061</b> )
<b>2</b>	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. <b>Note:</b> Skip this line if you use the nonfarm optional method (see instructions) . . . . .	<b>2</b> <b>656,319.968</b>
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b> <b>615,654,071</b>
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue ►	<b>4c</b> <b>617,458,239</b>
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b> <b>807,556</b>
<b>b</b>	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>
<b>6</b>	Add lines 4c and 5b . . . . .	<b>6</b> <b>618,203,955</b>
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018 . . . . .	<b>7</b>
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$128,400 or more, skip lines 8b through 10, and go to line 11	<b>8a</b> <b>153,486,194</b>
<b>b</b>	Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b> <b>28,229</b>
<b>c</b>	Wages subject to social security tax (from Form 8919, line 10)	<b>8c</b> <b>66,832</b>
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b> <b>153,581,255</b>
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	<b>10</b> <b>47,378,448</b>
<b>11</b>	Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b> <b>17,927,716</b>
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> . . . . .	<b>12</b> <b>65,306,977</b>
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27</b> . . . . .	<b>13</b>

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

<b>Farm Optional Method.</b> You may use this method <b>only</b> if (a) your gross farm income <sup>1</sup> wasn't more than \$7,920, or (b) your net farm profits <sup>2</sup> were less than \$5,717.	
<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>
<b>15</b> Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income <sup>1</sup> (not less than zero) or \$5,280. Also include this amount on line 4b above . . . . .	<b>15</b> <b>81,061</b>
<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits <sup>3</sup> were less than \$5,717 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.	
<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . .	<b>17</b> <b>67,317</b>

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> 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.

<sup>3</sup> 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.

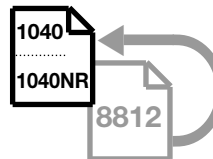
<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

**SCHEDULE 8812**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

# Additional Child Tax Credit

► Attach to Form 1040 or Form 1040NR.  
► Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.



OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **47**

Name(s) shown on return

Total schedules filed = **20,569,388**

Your social security number

## Part I All Filers

**Caution:** If you file Form 2555 or 2555-EZ, **stop here;** you cannot claim the additional child tax credit.

<b>1</b>	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise: <b>1040 filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a). <b>1040NR filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).	<b>1</b>	<b>20,567,849</b>
<b>2</b>	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49 . . . . .	<b>2</b>	<b>12,813,592</b>
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop here;</b> you cannot claim this credit . . . . .	<b>3</b>	<b>20,516,674</b>
<b>4</b>	Number of qualifying children under 17 with the required social security number: _____ X \$1,400. Enter the result. If zero, <b>stop here;</b> you cannot claim this credit . . . . . <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.	<b>4</b>	<b>20,184,946</b>
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4 . . . . .	<b>5</b>	<b>20,146,277</b>
<b>6a</b>	Earned income (see separate instructions) . . . . .	<b>6a</b>	<b>20,512,228</b>
<b>b</b>	Nontaxable combat pay (see separate instructions) . . . . .	<b>6b</b>	<b>71,845</b>
<b>7</b>	Is the amount on line 6a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 7 blank and enter -0- on line 8. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 6a. Enter the result . . . . .	<b>7</b>	<b>20,485,960</b>
<b>8</b>	Multiply the amount on line 7 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 4, is the amount \$4,200 or more? <input type="checkbox"/> <b>No.</b> If line 8 is zero, <b>stop here;</b> you cannot claim this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 5 or line 8 on line 15. <input type="checkbox"/> <b>Yes.</b> If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.	<b>8</b>	<b>20,485,960</b>

## Part II Certain Filers Who Have Three or More Qualifying Children

<b>9</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions . . . . .	<b>9</b>	<b>1,586,138</b>
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62. <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	<b>10</b>	<b>606,034</b>
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	<b>1,888,579</b>
<b>12</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72. <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.	<b>12</b>	<b>1,701,417</b>
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	<b>13</b>	<b>256,132</b>
<b>14</b>	Enter the <b>larger</b> of line 8 or line 13 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 5 or line 14 on line 15.	<b>14</b>	<b>1,922,726</b>

## Part III Additional Child Tax Credit

<b>15</b>	This is your additional child tax credit . . . . .	<b>15</b>	<b>20,449,462</b>
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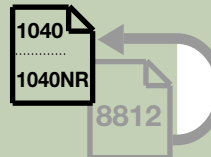
Enter this amount on  
Form 1040, line 17b, or  
Form 1040NR, line 64.

**SCHEDULE 8812**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Additional Child Tax Credit**

▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.**



OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **47**

Name(s) shown on return

Total schedules filed = **20,569,388**

Your social security number

**Part I All Filers**

**Caution:** If you file Form 2555 or 2555-EZ, **stop here;** you cannot claim the additional child tax credit.

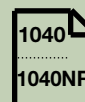
<b>1</b>	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise: <b>1040 filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a). <b>1040NR filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).	<b>1</b>	<b>75,771,875</b>
<b>2</b>	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49 . . . . .	<b>2</b>	<b>19,877,172</b>
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop here;</b> you cannot claim this credit . . . . .	<b>3</b>	<b>55,894,704</b>
<b>4</b>	Number of qualifying children under 17 with the required social security number: _____ X \$1,400. Enter the result. If zero, <b>stop here;</b> you cannot claim this credit . . . . . <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.	<b>4</b>	<b>51,000,197</b>
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4 . . . . .	<b>5</b>	<b>43,195,391</b>
<b>6a</b>	Earned income (see separate instructions) . . . . .	<b>6a</b>	<b>585,893,402</b>
<b>b</b>	Nontaxable combat pay (see separate instructions) . . . . .	<b>6b</b>	<b>1,283,218</b>
<b>7</b>	Is the amount on line 6a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 7 blank and enter -0- on line 8. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 6a. Enter the result . . . . .	<b>7</b>	<b>534,466,787</b>
<b>8</b>	Multiply the amount on line 7 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 4, is the amount \$4,200 or more? <input type="checkbox"/> <b>No.</b> If line 8 is zero, <b>stop here;</b> you cannot claim this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 5 or line 8 on line 15. <input type="checkbox"/> <b>Yes.</b> If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.	<b>8</b>	<b>80,170,595</b>

**Part II Certain Filers Who Have Three or More Qualifying Children**

<b>9</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions . . . . .	<b>9</b>	<b>2,342,645</b>
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62. <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	<b>10</b>	<b>624,194</b>
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	<b>2,966,838</b>
<b>12</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72. <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.	<b>12</b>	<b>9,077,563</b>
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	<b>13</b>	<b>461,637</b>
<b>14</b>	Enter the <b>larger</b> of line 8 or line 13 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 5 or line 14 on line 15.	<b>14</b>	<b>5,184,188</b>

**Part III Additional Child Tax Credit**

<b>15</b>	This is your additional child tax credit . . . . .	<b>15</b>	<b>36,235,028</b>
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Enter this amount on  
Form 1040, line 17b, or  
Form 1040NR, line 64.

## Limitation on Business Losses

OMB No. 1545-2283

2018

Attachment  
Sequence No. **461**

► **Attach to your tax return.**

► Go to [www.irs.gov/Form461](http://www.irs.gov/Form461) for instructions and the latest information.

Name(s) shown on return

**Total Forms Filed = 26,053**

Identifying number

## Part I Total Income/Loss Items

See instructions if you are filing a tax return other than Form 1040.

<b>1</b>	Enter amount from Form 1040, line 1 . . . . .	<b>1</b>	<b>15,382</b>	
<b>2</b>	Enter amount from Schedule 1 (Form 1040), line 12 . . . . .	<b>2</b>		
<b>3</b>	Enter amount from Schedule 1 (Form 1040), line 13 . . . . .	<b>3</b>		
<b>4</b>	Enter amount from Schedule 1 (Form 1040), line 14 . . . . .	<b>4</b>		
<b>5</b>	Enter amount from Schedule 1 (Form 1040), line 17 . . . . .	<b>5</b>		
<b>6</b>	Enter amount from Schedule 1 (Form 1040), line 18 . . . . .	<b>6</b>		
<b>7</b>	Enter amount from Schedule 1 (Form 1040), line 19 . . . . .	<b>7</b>		
<b>8</b>	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7 . .	<b>8</b>	<b>2,660</b>	
<b>9</b>	Combine lines 1 through 8. . . . .	<b>9</b>	<b>26,053</b>	

## Part II Adjustment for Amounts Not Attributable to Trade or Business

See instructions if you are filing a tax return other than Form 1040.

<b>10</b>	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	<b>10</b>	<b>13,824</b>	
<b>11</b>	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions.	<b>11</b>	<b>7,431</b>	
<b>12</b>	Subtract line 11 from line 10	<b>12</b>	<b>17,819</b>	

### Part III Limitation on Losses

<b>13</b>	If line 12 is a negative number, enter it here as a positive number. If line 12 is a positive number, enter it here as a negative number . . . . .	<b>13</b>	<b>17,819</b>	
<b>14</b>	Add lines 9 and 13 . . . . .	<b>14</b>	<b>26,053</b>	
<b>15</b>	Enter \$250,000 (or \$500,000 if married filing jointly) . . . . .	<b>15</b>	<b>26,053</b>	
<b>16</b>	Add lines 14 and 15. If less than zero, enter the amount from line 16 as a positive number on Schedule 1 (Form 1040), line 21. See instructions if you are filing a tax return other than a Form 1040. If zero or greater, do not attach this form to your tax return . . . . .	<b>16</b>	<b>23,456</b>	

**For Paperwork Reduction Act Notice, see the separate instructions.**

Cat. No. 166541

Form **461** (2018)

Form **461**

## Limitation on Business Losses

OMB No. 1545-2283

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

► Go to [www.irs.gov/Form461](http://www.irs.gov/Form461) for instructions and the latest information.

**2018**

Attachment  
Sequence No. **461**

Name(s) shown on return

**Total Forms Filed = 26,053**

Identifying number

### Part I Total Income/Loss Items

See instructions if you are filing a tax return other than Form 1040.

<b>1</b>	Enter amount from Form 1040, line 1 . . . . .	<b>1</b>	<b>3,141,292</b>	
<b>2</b>	Enter amount from Schedule 1 (Form 1040), line 12 . . . . .	<b>2</b>		
<b>3</b>	Enter amount from Schedule 1 (Form 1040), line 13 . . . . .	<b>3</b>		
<b>4</b>	Enter amount from Schedule 1 (Form 1040), line 14 . . . . .	<b>4</b>		
<b>5</b>	Enter amount from Schedule 1 (Form 1040), line 17 . . . . .	<b>5</b>		
<b>6</b>	Enter amount from Schedule 1 (Form 1040), line 18 . . . . .	<b>6</b>		
<b>7</b>	Enter amount from Schedule 1 (Form 1040), line 19 . . . . .	<b>7</b>		
<b>8</b>	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7 . . . . .	<b>8</b>	<b>17,165</b>	
<b>9</b>	Combine lines 1 through 8. . . . .	<b>9</b>	<b>-8,405,239</b>	

### Part II Adjustment for Amounts Not Attributable to Trade or Business

See instructions if you are filing a tax return other than Form 1040.

<b>10</b>	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business . . . . .	<b>10</b>	<b>32,996,352</b>	
<b>11</b>	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions. . . . .	<b>11</b>	<b>895,344</b>	
<b>12</b>	Subtract line 11 from line 10 . . . . .	<b>12</b>	<b>32,101,008</b>	

### Part III Limitation on Losses

<b>13</b>	If line 12 is a negative number, enter it here as a positive number. If line 12 is a positive number, enter it here as a negative number . . . . .	<b>13</b>	<b>-32,101,008</b>	
<b>14</b>	Add lines 9 and 13 . . . . .	<b>14</b>	<b>-40,506,246</b>	
<b>15</b>	Enter \$250,000 (or \$500,000 if married filing jointly) . . . . .	<b>15</b>	<b>10,648,600</b>	
<b>16</b>	Add lines 14 and 15. If less than zero, enter the amount from line 16 as a positive number on Schedule 1 (Form 1040), line 21. See instructions if you are filing a tax return other than a Form 1040. If zero or greater, do not attach this form to your tax return . . . . .	<b>16</b>	<b>-32,136,327</b>	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 16654I

Form **461** (2018)



**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form **965-A**

(January 2019)  
Department of the Treasury  
Internal Revenue Service

**Individual Report of Net 965 Tax Liability**

OMB No. 1545-0074

► Go to [www.irs.gov/Form965A](http://www.irs.gov/Form965A) for instructions and the latest information.

Check this box if this is an amended report ☐

Name of taxpayer with a net 965 tax liability	<b>Total Forms Filed = 35,558</b>	Identifying number	Taxable year of reporting
-----------------------------------------------	-----------------------------------	--------------------	---------------------------

**Part I Report of Net 965 Tax Liability and Election To Pay in Installments**

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)
1					
2					
3					
4					
5					
6					
7					

	(f) Net 965 Tax Liability eligible for installment payment election (subtract column (e) from column (d), see instructions)	(g) Installment Election Made <div>YesNo</div>	(h) Net 965 Tax Liability to be paid in full for Year 1 (if column (g) is "No," enter amount from column (f))	(i) Net 965 Tax Liability to be paid in installments (if column (g) is "Yes," enter amount from column (f) and see instructions)	(j) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(k) Tax Identification Number of buyer/transferee or seller/transferor
1						
2						
3						
4						
5						
6						
7						

**Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)**

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Triggering Event	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5
1						
2						
3						
4						
5						
6						
7						

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 71277H

Form **965-A** (1-2019)

Form **965-A**  
(January 2019)  
Department of the Treasury  
Internal Revenue Service

# Individual Report of Net 965 Tax Liability

OMB No. 1545-0074

► Go to [www.irs.gov/Form965A](http://www.irs.gov/Form965A) for instructions and the latest information.

Check this box if this is an amended report ☐

Name of taxpayer with a net 965 tax liability	Total Forms Filed = <b>35,558</b>	Identifying number	Taxable year of reporting
-----------------------------------------------	-----------------------------------	--------------------	---------------------------

## Part I Report of Net 965 Tax Liability and Election To Pay in Installments

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)
1					
2					
3					
4					
5					
6					
7					

	(f) Net 965 Tax Liability eligible for installment payment election (subtract column (e) from column (d), see instructions)	(g) Installment Election Made <div>YesNo</div>	(h) Net 965 Tax Liability to be paid in full for Year 1 (if column (g) is "No," enter amount from column (f))	(i) Net 965 Tax Liability to be paid in installments (if column (g) is "Yes," enter amount from column (f) and see instructions)	(j) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(k) Tax Identification Number of buyer/transferee or seller/transferor
1						
2						
3						
4						
5						
6						
7						

## Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Triggering Event	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5
1						
2						
3						
4						
5						
6						
7						

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 71277H

Form **965-A** (1-2019)



**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 965-A (1-2019)

Page **2****Part II** Record of Amount of Net 965 Tax Liability Paid by the Taxpayer *(continued)*

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>6</b>					
<b>7</b>					
<b>Totals</b> . . . . . ▶				<b>9,985</b>	<b>24,179</b>

**Part III** S Corporation Shareholder: Report of Calculation of Net 965 Tax Liability Related to 965 Amounts Allocated From an S Corporation and Election To Defer Such Net 965 Tax Liability

Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made		(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
						Yes	No	
<b>1</b> 2017 (i)								
(ii)								
(iii)								
(iv)								
(v)								
<b>Total</b> . . . . . ▶								<b>1,381</b>
<b>2</b> 2018 (i)								
(ii)								
(iii)								
(iv)								
(v)								
<b>Total</b> . . . . . ▶								<b>50</b>

Form **965-A** (1-2019)

**Part II** Record of Amount of Net 965 Tax Liability Paid by the Taxpayer *(continued)*

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>6</b>					
<b>7</b>					
<b>Totals</b>	▶			<b>2,462,670</b>	<b>690,577</b>

**Part III** S Corporation Shareholder: Report of Calculation of Net 965 Tax Liability Related to 965 Amounts Allocated From an S Corporation and Election To Defer Such Net 965 Tax Liability

Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made		(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
						Yes	No	
<b>1</b>	<b>2017</b>	(i)						
		(ii)						
		(iii)						
		(iv)						
		(v)						
<b>Total</b>	▶							<b>1,148,819</b>
<b>2</b>	<b>2018</b>	(i)						
		(ii)						
		(iii)						
		(iv)						
		(v)						
<b>Total</b>	▶							<b>45,161</b>

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 965-A (1-2019)

Page **3**

**Part IV Annual Report of Deferred Net 965 Tax Liability Related to 965 Amounts Allocated From S Corporations**  
(required every year until the liability is fully paid)

	(a) Election or Transfer Year	(b) S Corporation Name	(c) S Corporation Tax Identification Number	(d) Beginning Deferred Net 965 Tax Liability (see instructions)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (e), (f), and (g)) (see instructions)
1		( )			
2		( )			
3		( )			
4		( )			
5		( )			
6		( )			
7		( )			
8		( )			
9		( )			
10		( )			
<b>Total</b>					<b>1,255</b>

If more lines are needed for any Part on this form, attach additional sheets.

Form **965-A** (1-2019)

	(a) Election or Transfer Year	(b) S Corporation Name	(c) S Corporation Tax Identification Number	(d) Beginning Deferred Net 965 Tax Liability (see instructions)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (e), (f), and (g)) (see instructions)
1		( )			
2		( )			
3		( )			
4		( )			
5		( )			
6		( )			
7		( )			
8		( )			
9		( )			
10		( )			

<b>Total</b>	<b>1,247,991</b>
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Form **965-A** (1-2019)

**Form 982**  
(Rev. March 2018)  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0046

Attachment  
Sequence No. **94**

▶ Attach this form to your income tax return.

▶ Go to [www.irs.gov/Form982](http://www.irs.gov/Form982) for instructions and the latest information.

Name shown on return

**Total Forms Filed = 96,064**

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 (**Caution:** See instructions before checking this box if debt was discharged after 2017.) ☐
- 2** Total amount of discharged indebtedness excluded from gross income **2 96,064**
- 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:**

- |                                                                                                                                                                                       |            |               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|
| <b>4</b> For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property                                                    | <b>4</b>   | <b>7,481</b>  |
| <b>5</b> That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property                                                       | <b>5</b>   | <b>*</b>      |
| <b>6</b> 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                                     | <b>6</b>   | <b>344</b>    |
| <b>7</b> Applied to reduce any general business credit carryover to or from the tax year of the discharge                                                                             | <b>7</b>   | <b>*</b>      |
| <b>8</b> Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge                                                 | <b>8</b>   | <b>*</b>      |
| <b>9</b> 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                             | <b>9</b>   | <b>482</b>    |
| <b>10a</b> Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i> | <b>10a</b> | <b>21,370</b> |
| <b>b</b> Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i>                                                                 | <b>10b</b> | <b>6,776</b>  |
| <b>11</b> For a discharge of qualified farm indebtedness applied to reduce the basis of:                                                                                              |            |               |
| <b>a</b> Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5                                                    | <b>11a</b> | <b>*</b>      |
| <b>b</b> Land used or held for use in a trade or business of farming                                                                                                                  | <b>11b</b> | <b>*</b>      |
| <b>c</b> Other property used or held for use in a trade or business or for the production of income                                                                                   | <b>11c</b> | <b>0</b>      |
| <b>12</b> Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge                                                                        | <b>12</b>  | <b>*</b>      |
| <b>13</b> Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge                                                                                 | <b>13</b>  | <b>*</b>      |

**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.

Form **982**  
(Rev. March 2018)  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0046

Attachment  
Sequence No. **94**

▶ Attach this form to your income tax return.

▶ Go to [www.irs.gov/Form982](http://www.irs.gov/Form982) for instructions and the latest information.

Name shown on return

Total Forms Filed = **96,064**

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 (**Caution:** See instructions before checking this box if debt was discharged after 2017.) ☐
- 2 Total amount of discharged indebtedness excluded from gross income **2** **4,237,847**
- 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   | 981,676 |
| 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   | 261,058 |
| 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   | 56,576  |
| 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i> | 10a | 419,895 |
| b Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i>                                                                 | 10b | 318,917 |
| 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 | 0       |
| 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.

Form

2106

Department of the Treasury

Internal Revenue Service (99)

Your name

Total Forms Filed = 594,664

Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

► Attach to Form 1040 or Form 1040NR.

► Go to [www.irs.gov/Form2106](http://www.irs.gov/Form2106) for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. 129

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	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	1 321,607	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	2 168,242	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Don't</b> include meals . . . . .	3 188,017	
4 Business expenses not included on lines 1 through 3. <b>Don't</b> include meals . . . . .	4 383,365	
5 Meals expenses (see instructions) . . . . .		5 241,177
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	6 564,888	

Note: If you weren't 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 <b>weren't</b> 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 20,785	5,525
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------	-------

Step 3 Figure Expenses To Deduct

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 1 (or on Form 1040NR, line 8) . . . . .	8 557,164	241,176
<div>Note: If <b>both columns</b> of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.</div>		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50) . . . . .	9	241,176
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 24 (or Form 1040NR, line 34). Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return . . . . . ►	10	563,716

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

Cat. No. 11700N

Form 2106 (2018)

Form <b>2106</b>  Department of the Treasury Internal Revenue Service (99)	<b>Employee Business Expenses</b> (for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)  ▶ Attach to Form 1040 or Form 1040NR. ▶ Go to <a href="http://www.irs.gov/Form2106">www.irs.gov/Form2106</a> for instructions and the latest information.	OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold;">2018</div> Attachment Sequence No. <b>129</b>
Your name _____		Social security number _____
<b>Total Forms Filed = 594,664</b>		Occupation in which you incurred expenses _____

**Part I Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses	Column A Other Than Meals			Column B Meals		
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	1	2,278,547				
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	2	286,830				
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Don't</b> include meals . . . . .	3	549,898				
4 Business expenses not included on lines 1 through 3. <b>Don't</b> include meals . . . . .	4	1,524,452				
5 Meals expenses (see instructions) . . . . .	5			697,741		
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	6	4,639,726				

**Note:** If you weren't 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 <b>weren't</b> 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	127,068		16,619	
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**Step 3 Figure Expenses To Deduct**

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 1 (or on Form 1040NR, line 8) . . . . .	8	4,531,296		684,585	
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you can't 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% (0.50) . . . . .	9			375,142	
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 24 (or Form 1040NR, line 34). Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return . . . ▶	10			4,906,439	

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

Cat. No. 11700N

Form **2106** (2018)



**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
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2018 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

<b>22</b>	Multiply line 13 by 54.5¢ (0.545). Enter the result here and on line 1 . . . . .	<b>22</b> 269,805
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**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b>	Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b>	Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b>	Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	<b>25</b>	
<b>26</b>	Add lines 23, 24c, and 25. . . . .	<b>26</b>	
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b>	Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .	<b>29</b> 38,449	

**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
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). . . . .	<b>32</b>	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> 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 . . . . .	<b>38</b>	

**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
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2018 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

<b>22</b>	Multiply line 13 by 54.5¢ (0.545). Enter the result here and on line 1 . . . . .	<b>22</b> 1,823,816
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**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b>	Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b>	Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b>	Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	<b>25</b>	
<b>26</b>	Add lines 23, 24c, and 25. . . . .	<b>26</b>	
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b>	Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .	<b>29</b> 326,973	

**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
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). . . . .	<b>32</b>	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> 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 . . . . .	<b>38</b>	

**2018 Line Item Estimates—All figures are estimates based on samples.**  
**Number of returns filed for selected lines**

☐ VOID

☐ CORRECTED

Name, address, and ZIP code of RIC or REIT   <p align="center"><b>Total Forms Filed = 4,714</b></p>	OMB No. 1545-0145  <p align="center"><b>2018</b></p> <p align="center">Form <b>2439</b></p>	<p><b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b></p> <p>For calendar year 2018, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2018, and ending _____, 20 _____</p>	
Identification number of RIC or REIT	<b>1a</b> Total undistributed long-term capital gains <p align="center"><b>4,710</b></p>		<p align="center"><b>Copy A</b> Attach to Form 1120-RIC or Form 1120-REIT.</p>
Shareholder's identifying number	<b>1b</b> Unrecaptured section 1250 gain <p align="center">*</p>		
Shareholder's name, address, and ZIP code	<b>1c</b> Section 1202 gain <p align="center">*</p>	<b>1d</b> Collectibles (28%) gain <p align="center">*</p>	<p align="center"><b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b></p>
	<b>2</b> Tax paid by the RIC or REIT on the box 1a gains <p align="center"><b>4,701</b></p>		

Form **2439**

Cat. No. 11858E

www.irs.gov/Form2439

Department of the Treasury - Internal Revenue Service

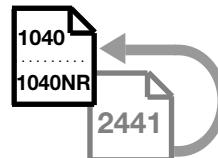
\* Data not shown because of the small number of sample returns on which they are based.

Form **2439** Cat. No. 11858E [www.irs.gov/Form2439](http://www.irs.gov/Form2439) Department of the Treasury - Internal Revenue Service

**\* Data not shown because of the small number of sample returns on which they are based.**

Form **2441****Child and Dependent Care Expenses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

OMB No. 1545-0074

**2018**Attachment  
Sequence No. **21**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Total Forms Filed = 7,279,342**

Your social security number

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. ☐

**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)
				<b>7,166,166</b>

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. For details, see the instructions for Schedule 4 (Form 1040), line 60a; or Form 1040NR, line 59a.

**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		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2018 for the person listed in column (a)
First	Last		
			<b>6,684,342</b>
			<b>2,543,214</b>

**3** Add the amounts in column (c) of line 2. **Don't** 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 . . . . .

**4** Enter your **earned income**. See instructions . . . . .

**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . . . . .

**6** Enter the **smallest** of line 3, 4, or 5 . . . . .

**7** Enter the amount from Form 1040, line 7; or Form 1040NR, line 36 . . . . . **7**

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions . . . . .

**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. . . . . **10**

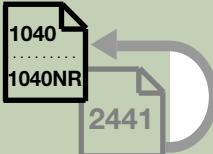
**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47 . . . . .

<b>3</b>	<b>6,595,043</b>
<b>4</b>	<b>7,221,386</b>
<b>5</b>	<b>4,507,790</b>
<b>6</b>	<b>6,533,833</b>
<b>8</b>	<b>7,278,337</b> X .
<b>9</b>	<b>6,530,353</b>
<b>11</b>	<b>6,460,823</b>

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

Cat. No. 11862M

Form **2441** (2018)

Form <b>2441</b>  Department of the Treasury Internal Revenue Service (99)	<b>Child and Dependent Care Expenses</b>  ▶ Attach to Form 1040 or Form 1040NR.  ▶ Go to <a href="http://www.irs.gov/Form2441">www.irs.gov/Form2441</a> for instructions and the latest information.		OMB No. 1545-0074  <b>2018</b>  Attachment Sequence No. <b>21</b>
Name(s) shown on return		Your social security number	
<b>Total Forms Filed = 7,279,342</b>			

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. ☐

**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)
			<b>42,039,899</b>

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. For details, see the instructions for Schedule 4 (Form 1040), line 60a; or Form 1040NR, line 59a.

**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 2018 for the person listed in column (a)
		<b>26,789,759</b>
		<b>10,641,105</b>

<b>3</b> Add the amounts in column (c) of line 2. <b>Don't</b> 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 . . . . .	<b>3</b>	<b>19,153,583</b>																																																						
<b>4</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>4</b>	<b>573,595,354</b>																																																						
<b>5</b> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>	<b>291,841,042</b>																																																						
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>	<b>18,724,412</b>																																																						
<b>7</b> Enter the amount from Form 1040, line 7; or Form 1040NR, line 36 . . . . . <b>7</b>																																																								
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7 <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p><b>If line 7 is:</b></p> <table style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> <tr><td>\$0—15,000</td><td></td><td>.35</td></tr> <tr><td>15,000—17,000</td><td></td><td>.34</td></tr> <tr><td>17,000—19,000</td><td></td><td>.33</td></tr> <tr><td>19,000—21,000</td><td></td><td>.32</td></tr> <tr><td>21,000—23,000</td><td></td><td>.31</td></tr> <tr><td>23,000—25,000</td><td></td><td>.30</td></tr> <tr><td>25,000—27,000</td><td></td><td>.29</td></tr> <tr><td>27,000—29,000</td><td></td><td>.28</td></tr> </table> </div> <div style="width: 45%;"> <p><b>If line 7 is:</b></p> <table style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> <tr><td>\$29,000—31,000</td><td></td><td>.27</td></tr> <tr><td>31,000—33,000</td><td></td><td>.26</td></tr> <tr><td>33,000—35,000</td><td></td><td>.25</td></tr> <tr><td>35,000—37,000</td><td></td><td>.24</td></tr> <tr><td>37,000—39,000</td><td></td><td>.23</td></tr> <tr><td>39,000—41,000</td><td></td><td>.22</td></tr> <tr><td>41,000—43,000</td><td></td><td>.21</td></tr> <tr><td>43,000—No limit</td><td></td><td>.20</td></tr> </table> </div> </div>	Over	But not over	Decimal amount is	\$0—15,000		.35	15,000—17,000		.34	17,000—19,000		.33	19,000—21,000		.32	21,000—23,000		.31	23,000—25,000		.30	25,000—27,000		.29	27,000—29,000		.28	Over	But not over	Decimal amount is	\$29,000—31,000		.27	31,000—33,000		.26	33,000—35,000		.25	35,000—37,000		.24	37,000—39,000		.23	39,000—41,000		.22	41,000—43,000		.21	43,000—No limit		.20	<b>8</b>	<b>156,968 X .</b>
Over	But not over	Decimal amount is																																																						
\$0—15,000		.35																																																						
15,000—17,000		.34																																																						
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41,000—43,000		.21																																																						
43,000—No limit		.20																																																						
<b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions . . . . .	<b>9</b>	<b>4,012,724</b>																																																						
<b>10</b> Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. . . . . <b>10</b>																																																								
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47 . . . . .	<b>11</b>	<b>3,789,213</b>																																																						

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2018. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> 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 . . . . .	<b>12</b>	<b>1,577,902</b>	
<b>13</b>	Enter the amount, if any, you carried over from 2017 and used in 2018 during the grace period. See instructions . . . . .	<b>13</b>	<b>6,894</b>	
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2019. See instructions . . . . .	<b>14</b>	( <b>71,516</b> )	
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>		
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2018 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	<b>1,453,907</b>	
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>		
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	<b>7,221,386</b>	
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	<b>4,507,790</b>	
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>		
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .	<b>21</b>		
<b>22</b>	Is any amount on line 12 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	<b>583</b>	
<b>23</b>	Subtract line 22 from line 15 . . . . .	<b>23</b>		
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	*	
<b>25</b>	<b>Excluded benefits.</b> 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- . . . . .	<b>25</b>	<b>1,302,504</b>	
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 1; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 1; or Form 1040NR, line 8, enter "DCB" . . . . .	<b>26</b>	<b>381,587</b>	

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>		
<b>28</b>	Add lines 24 and 25 . . . . .	<b>28</b>	<b>1,303,082</b>	
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2017 expenses in 2018, see the instructions for line 9 . . . . .	<b>29</b>		
<b>30</b>	Complete line 2 on the front of this form. <b>Don't</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>30</b>		
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .	<b>31</b>	<b>6,595,043</b>	



**Part III Dependent Care Benefits**

<b>12</b> Enter the total amount of <b>dependent care benefits</b> you received in 2018. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> 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 . . . . .	<b>12</b>	<b>5,359,473</b>	
<b>13</b> Enter the amount, if any, you carried over from 2017 and used in 2018 during the grace period. See instructions . . . . .	<b>13</b>	<b>4,390</b>	
<b>14</b> Enter the amount, if any, you forfeited or carried forward to 2019. See instructions . . . . .	<b>14</b>	<b>( 104,116 )</b>	
<b>15</b> Combine lines 12 through 14. See instructions . . . . .	<b>15</b>		
<b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2018 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	<b>13,652,489</b>	
<b>17</b> Enter the <b>smaller</b> of line 15 or 16. . . . .	<b>17</b>		
<b>18</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	<b>573,595,354</b>	
<b>19</b> Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	<b>291,841,042</b>	
<b>20</b> Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>		
<b>21</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .	<b>21</b>		
<b>22</b> Is any amount on line 12 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	<b>3,281</b>	
<b>23</b> Subtract line 22 from line 15 . . . . .	<b>23</b>		
<b>24</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	<b>*</b>	
<b>25</b> <b>Excluded benefits.</b> 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- . . . . .	<b>25</b>	<b>4,591,745</b>	
<b>26</b> <b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 1; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 1; or Form 1040NR, line 8, enter "DCB" . . . . .	<b>26</b>	<b>664,721</b>	

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>		
<b>28</b> Add lines 24 and 25 . . . . .	<b>28</b>	<b>4,594,013</b>	
<b>29</b> Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2017 expenses in 2018, see the instructions for line 9 . . . . .	<b>29</b>		
<b>30</b> Complete line 2 on the front of this form. <b>Don't</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>30</b>		
<b>31</b> Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .	<b>31</b>	<b>19,153,583</b>	

\* Data not shown because of the small number of sample returns on which they are based.

Form

3468

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Investment Credit

► Attach to your tax return.

► Go to [www.irs.gov/Form3468](http://www.irs.gov/Form3468) for instructions and the latest information.

OMB No. 1545-0155

2018

Attachment Sequence No. 174

Total Forms Filed = 20,319

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, and Qualifying Advanced Energy 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% (0.20)	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% (0.15)	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% (0.30)	5c	
d	Total. Add lines 5a, 5b, and 5c . . . . .	5d	1,531
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% (0.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year . . . . . \$ _____ × 20% (0.20)	6b	
c	Total. Add lines 6a and 6b . . . . .	6c	507
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . \$ _____ × 30% (0.30)	7	2,071
8	Reserved for future use . . . . .	8	
9	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	9	255
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a . . . . .	10	2,564

Form **3468**  
Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

## Investment Credit

► Attach to your tax return.  
► Go to [www.irs.gov/Form3468](http://www.irs.gov/Form3468) for instructions and the latest information.

OMB No. 1545-0155

**2018**  
Attachment  
Sequence No. **174**

Total Forms Filed = 20,319

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, and Qualifying Advanced Energy Project Credit

<b>5</b> Qualifying advanced coal project credit (see instructions):			
<b>a</b> 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% (0.20)	<b>5a</b>		
<b>b</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% (0.15)	<b>5b</b>		
<b>c</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)(iii) . . . . . \$ _____ × 30% (0.30)	<b>5c</b>		
<b>d</b> Total. Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>	<b>2,014</b>	
<b>6</b> Qualifying gasification project credit (see instructions):			
<b>a</b> 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% (0.30)	<b>6a</b>		
<b>b</b> Qualified investment in property other than in <b>a</b> above placed in service during the tax year . . . . . \$ _____ × 20% (0.20)	<b>6b</b>		
<b>c</b> Total. Add lines 6a and 6b . . . . .	<b>6c</b>	<b>341</b>	
<b>7</b> Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . \$ _____ × 30% (0.30)		<b>7</b>	<b>10,195</b>
<b>8</b> Reserved for future use . . . . .		<b>8</b>	
<b>9</b> Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .		<b>9</b>	<b>1,693</b>
<b>10</b> Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a . . . . .		<b>10</b>	<b>14,243</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2018)

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):			
<b>a</b>	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. <b>Note:</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . <input type="checkbox"/>		
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____		
<b>d</b>	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:		
<b>e</b>	Pre-1936 buildings under the transition rule (see instructions) \$ _____ × 10% (0.10)	<b>11e</b>	1,872
<b>f</b>	Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)	<b>11f</b>	3,281
<b>g</b>	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ × 4% (0.04) <b>Note:</b> This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.	<b>11g</b>	232
<b>h</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .		
<b>i</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . .		
<b>j</b>	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .	<b>11j</b>	*
<b>12</b> Energy credit:			
<b>a</b>	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . \$ _____ × 10% (0.10)	<b>12a</b>	138
<b>b</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% (0.30) Qualified fuel cell property (see instructions):	<b>12b</b>	11,146
<b>c</b>	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% (0.30)	<b>12c</b>	
<b>d</b>	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × \$1,000	<b>12d</b>	
<b>e</b>	Enter the lesser of line 12c or line 12d . . . . .	<b>12e</b>	*
<b>f</b>	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% (0.30)	<b>12f</b>	
<b>g</b>	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × \$3,000	<b>12g</b>	
<b>h</b>	Enter the lesser of line 12f or line 12g . . . . . Qualified microturbine property (see instructions):	<b>12h</b>	157
<b>i</b>	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% (0.10)	<b>12i</b>	
<b>j</b>	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × \$200	<b>12j</b>	
<b>k</b>	Enter the lesser of line 12i or line 12j . . . . .	<b>12k</b>	*

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):			
<b>a</b>	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. <b>Note:</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . <input type="checkbox"/>		
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____		
<b>d</b>	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:		
<b>e</b>	Pre-1936 buildings under the transition rule (see instructions) \$ _____ × 10% (0.10)	<b>11e</b>	<b>16,477</b>
<b>f</b>	Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)	<b>11f</b>	<b>331,277</b>
<b>g</b>	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ × 4% (0.04) <b>Note:</b> This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.	<b>11g</b>	<b>129,137</b>
<b>h</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .		
<b>i</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . .		
<b>j</b>	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .	<b>11j</b>	*
<b>12</b> Energy credit:			
<b>a</b>	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . \$ _____ × 10% (0.10)	<b>12a</b>	<b>1,227</b>
<b>b</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% (0.30) Qualified fuel cell property (see instructions):	<b>12b</b>	<b>738,126</b>
<b>c</b>	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% (0.30)	<b>12c</b>	
<b>d</b>	Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000	<b>12d</b>	
<b>e</b>	Enter the lesser of line 12c or line 12d . . . . .	<b>12e</b>	*
<b>f</b>	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% (0.30)	<b>12f</b>	
<b>g</b>	Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000	<b>12g</b>	
<b>h</b>	Enter the lesser of line 12f or line 12g . . . . . Qualified microturbine property (see instructions):	<b>12h</b>	<b>3,376</b>
<b>i</b>	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% (0.10)	<b>12i</b>	
<b>j</b>	Kilowatt capacity of property on line 12i . . . . . ► _____ × \$200	<b>12j</b>	
<b>k</b>	Enter the lesser of line 12i or line 12j . . . . .	<b>12k</b>	*

\* Data not shown because of the small number of sample returns on which they are based.

**Part III Rehabilitation Credit and Energy Credit (continued)**

Combined heat and power system property (see instructions):		
<b>Caution:</b> You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.		
<b>l</b> 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% (0.10)	<b>12l</b>	
<b>m</b> 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.	<b>12m</b>	
• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less . . . . .		
<b>n</b> Multiply line 12l by line 12m . . . . .	<b>12n</b>	697
Qualified small wind energy property (see instructions):		
<b>o</b> 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% (0.30)	<b>12o</b>	
<b>p</b> Enter the smaller of line 12o or \$4,000 . . . . .	<b>12p</b>	0
<b>q</b> 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% (0.30)	<b>12q</b>	0
Geothermal heat pump systems (see instructions):		
<b>r</b> 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% (0.10)	<b>12r</b>	27
Qualified investment credit facility property (see instructions):		
<b>s</b> Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . \$ _____ × 30% (0.30)	<b>12s</b>	308
<b>t</b> Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 . . . . . \$ _____ × 24% (0.24)	<b>12t</b>	*
<b>u</b> Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 . . . . . \$ _____ × 18% (0.18)	<b>12u</b>	0
<b>v</b> Basis of wind facility property placed in service during the tax year and the construction of which begins during 2019 . . . . . \$ _____ × 12% (0.12)	<b>12v</b>	*
<b>13</b> Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>13</b>	296
<b>14</b> Add lines 11e, 11f, 11g, 11j, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, 12v, and 13. Report this amount on Form 3800, Part III, line 4a . . . . .	<b>14</b>	17,789

**Part III Rehabilitation Credit and Energy Credit (continued)**

Combined heat and power system property (see instructions):			
<b>Caution:</b> You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.			
<b>l</b>	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% (0.10)	<b>12l</b>	
<b>m</b>	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 . . . . .	<b>12m</b>	
<b>n</b>	Multiply line 12l by line 12m . . . . .	<b>12n</b>	<b>652</b>
Qualified small wind energy property (see instructions):			
<b>o</b>	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% (0.30)	<b>12o</b>	
<b>p</b>	Enter the smaller of line 12o or \$4,000 . . . . .	<b>12p</b>	<b>0</b>
<b>q</b>	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% (0.30)	<b>12q</b>	<b>0</b>
Geothermal heat pump systems (see instructions):			
<b>r</b>	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% (0.10)	<b>12r</b>	<b>912</b>
Qualified investment credit facility property (see instructions):			
<b>s</b>	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . \$ _____ × 30% (0.30)	<b>12s</b>	<b>20,448</b>
<b>t</b>	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 . . . . . \$ _____ × 24% (0.24)	<b>12t</b>	<b>0</b>
<b>u</b>	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 . . . . . \$ _____ × 18% (0.18)	<b>12u</b>	<b>0</b>
<b>v</b>	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2019 . . . . . \$ _____ × 12% (0.12)	<b>12v</b>	<b>0</b>
<b>13</b>	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>13</b>	<b>408</b>
<b>14</b>	Add lines 11e, 11f, 11g, 11j, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, 12v, and 13. Report this amount on Form 3800, Part III, line 4a . . . . .	<b>14</b>	<b>1,244,312</b>

\* Data not shown because of the small number of sample returns on which they are based.



## General Business Credit

OMB No. 1545-0089

2018  
Attachment  
Sequence No. 22

▶ Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.

▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return

**Total Forms Filed = 664,094**

Identifying number	
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## 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.)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>	<b>90,194</b>	
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked <span style="border: 1px solid black; padding: 2px;">2</span> <span style="border: 1px solid black; padding: 2px;">53.087</span> . . . . .			
<b>3</b>	Enter the applicable passive activity credits allowed for 2018. See instructions . . . . .	<b>3</b>	<b>46,501</b>	
<b>4</b>	Carryforward of general business credit to 2018. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	<b>4</b>	<b>169.033</b>	
<b>5</b>	Carryback of general business credit from 2019. Enter the amount from line 2 of Part III with box D checked. See instructions . . . . .	<b>5</b>		
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>	<b>274.399</b>	

Part II	Allowable Credit
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<b>7</b>	Regular tax before credits:			
	<ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return</li> <li>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</li> </ul>		<b>7</b>	<b>607.968</b>
<b>8</b>	Alternative minimum tax:			
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 11</li> <li>Corporations. Enter -0-</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56</li> </ul>		<b>8</b>	<b>30,755</b>
<b>9</b>	Add lines 7 and 8		<b>9</b>	<b>609,408</b>
<b>10a</b>	Foreign tax credit	<b>10a</b>		
<b>b</b>	Certain allowable credits (see instructions)	<b>10b</b>	<b>183,597</b>	
<b>c</b>	Add lines 10a and 10b		<b>10c</b>	<b>422,406</b>
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		<b>11</b>	<b>580.969</b>
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	<b>12</b>	<b>579,438</b>	
<b>13</b>	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	<b>13</b>	<b>383,587</b>	
<b>14</b>	Tentative minimum tax:			
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 9</li> <li>Corporations. Enter -0-</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54</li> </ul>	<b>14</b>	<b>480,585</b>	
<b>15</b>	Enter the greater of line 13 or line 14		<b>15</b>	<b>481.089</b>
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0-		<b>16</b>	<b>542.462</b>
<b>17</b>	Enter the <b>smaller</b> of line 6 or line 16		<b>17</b>	<b>229.064</b>
<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

Form **3800**  
Department of the Treasury  
Internal Revenue Service (99)

## General Business Credit

OMB No. 1545-0895

**2018**  
Attachment  
Sequence No. **22**

- Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return

Total Forms Filed = **664,094**

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	<b>835,058</b>	
2	Passive activity credits from line 2 of all Parts III with box B checked <b>2</b>		<b>149,512</b>	
3	Enter the applicable passive activity credits allowed for 2018. See instructions . . . . .	3	<b>146,075</b>	
4	Carryforward of general business credit to 2018. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	4	<b>4,011,420</b>	
5	Carryback of general business credit from 2019. 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	<b>4,992,553</b>	

### Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • 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	<b>184,637,728</b>	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 . . . . . • Corporations. Enter -0- . . . . . • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .	8	<b>1,427,470</b>	
9	Add lines 7 and 8 . . . . .	9	<b>186,065,198</b>	
10a	Foreign tax credit . . . . .	10a		
b	Certain allowable credits (see instructions) . . . . .	10b	<b>607,302</b>	
c	Add lines 10a and 10b . . . . .	10c	<b>6,972,335</b>	
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	<b>179,092,471</b>	
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	12	<b>177,666,805</b>	
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions . . . . .	13	<b>41,541,968</b>	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 . . . . . • Corporations. Enter -0- . . . . . • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .	14	<b>152,286,190</b>	
15	Enter the greater of line 13 or line 14 . . . . .	15	<b>152,356,225</b>	
16	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	16	<b>26,848,590</b>	
17	Enter the <b>smaller</b> of line 6 or line 16 . . . . . <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	<b>1,375,362</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2018)

**Part II Allowable Credit** *(continued)*

**Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

<b>18</b>	Multiply line 14 by 75% (0.75). See instructions . . . . .	<b>18</b>	<b>23,002</b>	
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>	<b>23,012</b>	
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>	<b>31,295</b>	
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>	<b>30,835</b>	
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>	<b>4,981</b>	
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked	<b>23</b>	<b>3,035</b>	
<b>24</b>	Enter the applicable passive activity credit allowed for 2018. See instructions . . . . .	<b>24</b>	<b>1,673</b>	
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>	<b>6,617</b>	
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>	<b>4,665</b>	
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>	<b>580,969</b>	
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>	<b>231,365</b>	
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	<b>568,001</b>	
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>	<b>222,644</b>	
<b>31</b>	Reserved . . . . .	<b>31</b>		
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked	<b>32</b>	<b>158,668</b>	
<b>33</b>	Enter the applicable passive activity credits allowed for 2018. See instructions . . . . .	<b>33</b>	<b>98,727</b>	
<b>34</b>	Carryforward of business credit to 2018. 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 statement to attach . . . . .	<b>34</b>	<b>65,848</b>	
<b>35</b>	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions . . . . .	<b>35</b>		
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>	<b>347,617</b>	
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>	<b>297,300</b>	
<b>38</b>	<b>Credit allowed for the current year.</b> 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. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	<b>38</b>	<b>477,291</b>	

**Part II Allowable Credit** *(continued)*

**Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

<b>18</b>	Multiply line 14 by 75% (0.75). See instructions . . . . .	<b>18</b>	<b>7,300,036</b>						
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>	<b>7,276,411</b>						
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>	<b>4,010,653</b>						
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>	<b>3,912,551</b>						
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>	<b>58,052</b>						
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked	<b>23</b>	<b>573</b>						
<b>24</b>	Enter the applicable passive activity credit allowed for 2018. See instructions . . . . .	<b>24</b>	<b>3,684</b>						
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>	<b>61,735</b>						
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>	<b>16,923</b>						
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>	<b>137,550,503</b>						
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>	<b>1,392,285</b>						
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	<b>136,158,218</b>						
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>	<b>4,068,458</b>						
<b>31</b>	Reserved . . . . .	<b>31</b>							
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked	<b>32</b>	<b>563,653</b>						
<b>33</b>	Enter the applicable passive activity credits allowed for 2018. See instructions . . . . .	<b>33</b>	<b>428,933</b>						
<b>34</b>	Carryforward of business credit to 2018. 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 statement to attach . . . . .	<b>34</b>	<b>3,095,081</b>						
<b>35</b>	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions . . . . .	<b>35</b>							
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>	<b>7,604,615</b>						
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>	<b>3,964,222</b>						
<b>38</b>	<b>Credit allowed for the current year.</b> 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. <table border="0" style="margin-left: 20px;"> <tr> <td>• Individuals. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 . . . . .</td> <td rowspan="3" style="font-size: 3em; vertical-align: middle;">}</td> <td rowspan="3"></td> </tr> <tr> <td>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</td> </tr> <tr> <td>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</td> </tr> </table>	• Individuals. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 . . . . .	}		• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .	• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .	<b>38</b>	<b>5,356,507</b>	
• Individuals. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 . . . . .	}								
• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .									
• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .									

Name(s) shown on return	Identifying number
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**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      **E** ☐ Reserved  
**B** ☐ General Business Credit From a Passive Activity      **F** ☐ Reserved  
**C** ☐ General Business Credit Carryforwards      **G** ☐ Eligible Small Business Credit Carryforwards  
**D** ☐ General Business Credit Carrybacks      **H** ☐ Reserved

**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . . . ☐

(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468) . . . . .	<b>1a</b>	<b>2,684</b>	
<b>b</b> Reserved . . . . .	<b>1b</b>		
<b>c</b> Increasing research activities (Form 6765) . . . . .	<b>1c</b>	<b>62,578</b>	
<b>d</b> Low-income housing (Form 8586, Part I only) . . . . .	<b>1d</b>	<b>7,332</b>	
<b>e</b> Disabled access (Form 8826) (see instructions for limitation) . . . . .	<b>1e</b>	<b>7,120</b>	
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835) . . . . .	<b>1f</b>	<b>1,383</b>	
<b>g</b> Indian employment (Form 8845) . . . . .	<b>1g</b>	<b>1,147</b>	
<b>h</b> Orphan drug (Form 8820) . . . . .	<b>1h</b>	<b>2,956</b>	
<b>i</b> New markets (Form 8874) . . . . .	<b>1i</b>	<b>297</b>	
<b>j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation) . . . . .	<b>1j</b>	<b>4,947</b>	
<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) . . . . .	<b>1k</b>	<b>19,112</b>	
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864) . . . . .	<b>1l</b>	<b>2,263</b>	
<b>m</b> Low sulfur diesel fuel production (Form 8896) . . . . .	<b>1m</b>	<b>*</b>	
<b>n</b> Distilled spirits (Form 8906) . . . . .	<b>1n</b>	<b>122</b>	
<b>o</b> Nonconventional source fuel (carryforward only) . . . . .	<b>1o</b>	<b>*</b>	
<b>p</b> Energy efficient home (Form 8908) . . . . .	<b>1p</b>	<b>1,668</b>	
<b>q</b> Energy efficient appliance (carryforward only) . . . . .	<b>1q</b>	<b>0</b>	
<b>r</b> Alternative motor vehicle (Form 8910) . . . . .	<b>1r</b>	<b>1,166</b>	
<b>s</b> Alternative fuel vehicle refueling property (Form 8911) . . . . .	<b>1s</b>	<b>422</b>	
<b>t</b> Enhanced oil recovery credit (Form 8830) . . . . .	<b>1t</b>	<b>7,577</b>	
<b>u</b> Mine rescue team training (Form 8923) . . . . .	<b>1u</b>	<b>18</b>	
<b>v</b> Agricultural chemicals security (carryforward only) . . . . .	<b>1v</b>	<b>*</b>	
<b>w</b> Employer differential wage payments (Form 8932) . . . . .	<b>1w</b>	<b>1,124</b>	
<b>x</b> Carbon oxide sequestration (Form 8933) . . . . .	<b>1x</b>	<b>*</b>	
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936) . . . . .	<b>1y</b>	<b>14,289</b>	
<b>z</b> Qualified plug-in electric vehicle (carryforward only) . . . . .	<b>1z</b>	<b>*</b>	
<b>aa</b> Employee retention (Form 5884-A) . . . . .	<b>1aa</b>	<b>6,059</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) . . . . .	<b>1bb</b>	<b>4,275</b>	
<b>zz</b> Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions) . . . . .	<b>1zz</b>	<b>2,174</b>	
<b>2</b> Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>		
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II	<b>3</b>	<b>5,678</b>	
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468) . . . . .	<b>4a</b>	<b>17,897</b>	
<b>b</b> Work opportunity (Form 5884) . . . . .	<b>4b</b>	<b>80,671</b>	
<b>c</b> Biofuel producer (Form 6478) . . . . .	<b>4c</b>	<b>218</b>	
<b>d</b> Low-income housing (Form 8586, Part II) . . . . .	<b>4d</b>	<b>10,907</b>	
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835) . . . . .	<b>4e</b>	<b>1,193</b>	
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846) . . . . .	<b>4f</b>	<b>203,222</b>	
<b>g</b> Qualified railroad track maintenance (Form 8900) . . . . .	<b>4g</b>	<b>113</b>	
<b>h</b> Small employer health insurance premiums (Form 8941) . . . . .	<b>4h</b>	<b>2,162</b>	
<b>i</b> Increasing research activities (Form 6765) . . . . .	<b>4i</b>	<b>99,033</b>	
<b>j</b> Employer credit for paid family and medical leave (Form 8994) . . . . .	<b>4j</b>	<b>11,068</b>	
<b>z</b> Other . . . . .	<b>4z</b>	<b>112</b>	
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II	<b>5</b>		
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	<b>6</b>		

Form 3800 (2018)

Page **3**

Name(s) shown on return

Identifying number

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- |                                                                                       |                                                                                |
|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <b>A</b> <input type="checkbox"/> General Business Credit From a Non-Passive Activity | <b>E</b> <input type="checkbox"/> Reserved                                     |
| <b>B</b> <input type="checkbox"/> General Business Credit From a Passive Activity     | <b>F</b> <input type="checkbox"/> Reserved                                     |
| <b>C</b> <input type="checkbox"/> General Business Credit Carryforwards               | <b>G</b> <input type="checkbox"/> Eligible Small Business Credit Carryforwards |
| <b>D</b> <input type="checkbox"/> General Business Credit Carrybacks                  | <b>H</b> <input type="checkbox"/> Reserved                                     |

**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . . . ☐

(a) Description of credit		(b)	(c)	
If claiming the credit from a pass-through entity, enter the EIN		Enter the appropriate amount		
<b>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.				
<b>1a</b>	Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	<b>73,507</b>	
<b>b</b>	Reserved	<b>1b</b>		
<b>c</b>	Increasing research activities (Form 6765)	<b>1c</b>	<b>702,489</b>	
<b>d</b>	Low-income housing (Form 8586, Part I only)	<b>1d</b>	<b>36,733</b>	
<b>e</b>	Disabled access (Form 8826) (see instructions for limitation)	<b>1e</b>	<b>10,549</b>	
<b>f</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>	<b>23,210</b>	
<b>g</b>	Indian employment (Form 8845)	<b>1g</b>	<b>3,265</b>	
<b>h</b>	Orphan drug (Form 8820)	<b>1h</b>	<b>11,648</b>	
<b>i</b>	New markets (Form 8874)	<b>1i</b>	<b>1,674</b>	
<b>j</b>	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	<b>1j</b>	<b>1,577</b>	
<b>k</b>	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	<b>1k</b>	<b>7,168</b>	
<b>l</b>	Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>	<b>11,066</b>	
<b>m</b>	Low sulfur diesel fuel production (Form 8896)	<b>1m</b>	<b>*</b>	
<b>n</b>	Distilled spirits (Form 8906)	<b>1n</b>	<b>6,914</b>	
<b>o</b>	Nonconventional source fuel (carryforward only)	<b>1o</b>	<b>*</b>	
<b>p</b>	Energy efficient home (Form 8908)	<b>1p</b>	<b>12,702</b>	
<b>q</b>	Energy efficient appliance (carryforward only)	<b>1q</b>	<b>0</b>	
<b>r</b>	Alternative motor vehicle (Form 8910)	<b>1r</b>	<b>3,744</b>	
<b>s</b>	Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>	<b>287</b>	
<b>t</b>	Enhanced oil recovery credit (Form 8830)	<b>1t</b>	<b>44,431</b>	
<b>u</b>	Mine rescue team training (Form 8923)	<b>1u</b>	<b>20</b>	
<b>v</b>	Agricultural chemicals security (carryforward only)	<b>1v</b>	<b>*</b>	
<b>w</b>	Employer differential wage payments (Form 8932)	<b>1w</b>	<b>417</b>	
<b>x</b>	Carbon oxide sequestration (Form 8933)	<b>1x</b>	<b>*</b>	
<b>y</b>	Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>	<b>67,294</b>	
<b>z</b>	Qualified plug-in electric vehicle (carryforward only)	<b>1z</b>	<b>*</b>	
<b>aa</b>	Employee retention (Form 5884-A)	<b>1aa</b>	<b>19,227</b>	
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>	<b>1,030</b>	
<b>zz</b>	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	<b>1zz</b>	<b>5,037</b>	
<b>2</b>	Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>		
<b>3</b>	Enter the amount from Form 8844 here and on the applicable line of Part II	<b>3</b>	<b>3,768</b>	
<b>4a</b>	Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>	<b>1,247,470</b>	
<b>b</b>	Work opportunity (Form 5884)	<b>4b</b>	<b>563,849</b>	
<b>c</b>	Biofuel producer (Form 6478)	<b>4c</b>	<b>477</b>	
<b>d</b>	Low-income housing (Form 8586, Part II)	<b>4d</b>	<b>95,199</b>	
<b>e</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>	<b>36,803</b>	
<b>f</b>	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>	<b>1,581,383</b>	
<b>g</b>	Qualified railroad track maintenance (Form 8900)	<b>4g</b>	<b>794</b>	
<b>h</b>	Small employer health insurance premiums (Form 8941)	<b>4h</b>	<b>5,964</b>	
<b>i</b>	Increasing research activities (Form 6765)	<b>4i</b>	<b>1,231,937</b>	
<b>j</b>	Employer credit for paid family and medical leave (Form 8994)	<b>4j</b>	<b>7,266</b>	
<b>z</b>	Other	<b>4z</b>	<b>85</b>	
<b>5</b>	Add lines 4a through 4z and enter here and on the applicable line of Part II	<b>5</b>		
<b>6</b>	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	<b>6</b>		

\* Data not shown because of the small number of sample returns on which they are based.

Form **3903**Department of the Treasury  
Internal Revenue Service (99)**Moving Expenses**

► Go to [www.irs.gov/Form3903](http://www.irs.gov/Form3903) for instructions and the latest information.  
 ► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
 Attachment  
 Sequence No. **170**

Name(s) shown on return

**Total Forms Filed = 105,089**

Your social security number

**Before you begin:** ✓ You can deduct moving expenses only if you are a **Member of the Armed Forces** and meet certain other requirements. See the instructions to find out if you qualify.

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . .	<b>1</b>	<b>76,564</b>	
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	<b>88,571</b>	
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	<b>103,777</b>	
<b>4</b>	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is <b>not</b> 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 <b>P</b> . . . . .	<b>4</b>	<b>25,230</b>	
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> 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 1, or Form 1040NR, line 8.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . .	<b>5</b>	<b>102,476</b>	

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

Cat. No. 12490K

Form **3903** (2018)



Form **3903**  
Department of the Treasury  
Internal Revenue Service (99)

## Moving Expenses

► Go to [www.irs.gov/Form3903](http://www.irs.gov/Form3903) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **170**

Name(s) shown on return

**Total Forms Filed = 105,089**

Your social security number

**Before you begin:** ✓ You can deduct moving expenses only if you are a **Member of the Armed Forces** and meet certain other requirements. See the instructions to find out if you qualify.

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . .	<b>1</b>	<b>217,268</b>	
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	<b>169,437</b>	
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	<b>386,704</b>	
<b>4</b>	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is <b>not</b> 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 <b>P</b> . . . . .	<b>4</b>	<b>72,908</b>	
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> 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 1, or Form 1040NR, line 8.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . .	<b>5</b>	<b>314,624</b>	

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

Cat. No. 12490K

Form **3903** (2018)

Form **4136**Department of the Treasury  
Internal Revenue Service (99)**Credit for Federal Tax Paid on Fuels**► Go to [www.irs.gov/Form4136](http://www.irs.gov/Form4136) for instructions and the latest information.

OMB No. 1545-0162

**2018**  
Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

**Total Forms Filed = 296,578**

Taxpayer identification number

**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 or 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 or 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>263,659</b>	362
b	Use on a farm for farming purposes				
c	Other nontaxable use (see <b>Caution</b> above line 1)				
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)			\$ <b>193</b>	
b	Other nontaxable use (see <b>Caution</b> above line 1)			<b>1,762</b>	
c	Exported			<b>0</b>	
d	LUST tax on aviation fuels used in foreign trade			<b>0</b>	

**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>45,154</b>	
b	Use on a farm for farming purposes				
c	Use in trains			*	
d	Use in certain intercity and local buses (see <b>Caution</b> 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>8,262</b>	
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)			*	
d	Exported			*	
e	Nontaxable use taxed at \$.044			*	
f	Nontaxable use taxed at \$.219			*	

**For Paperwork Reduction Act Notice, see the separate instructions.**

Cat. No. 12625R

Form **4136** (2018)

\* Data not shown because of the small number of sample returns on which they are based.

Form **4136**

Department of the Treasury  
Internal Revenue Service (99)

## Credit for Federal Tax Paid on Fuels

► Go to [www.irs.gov/Form4136](http://www.irs.gov/Form4136) for instructions and the latest information.

OMB No. 1545-0162

**2018**  
Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

**Total Forms Filed = 296,578**

Taxpayer identification number

**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 or 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 or 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>94,105</b>	362
b	Use on a farm for farming purposes				
c	Other nontaxable use (see <b>Caution</b> above line 1)				
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)			\$ <b>28</b>	
b	Other nontaxable use (see <b>Caution</b> above line 1)			<b>789</b>	
c	Exported			<b>0</b>	
d	LUST tax on aviation fuels used in foreign trade			<b>0</b>	

### 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>18,416</b>	
b	Use on a farm for farming purposes				
c	Use in trains			*	
d	Use in certain intercity and local buses (see <b>Caution</b> 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>3,430</b>	
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)			*	
d	Exported			*	
e	Nontaxable use taxed at \$.044			*	
f	Nontaxable use taxed at \$.219			*	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2018)

\* Data not shown because of the small number of sample returns on which they are based.

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4136 (2018)

Page **2****5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244			\$ <b>175</b>	
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219			<b>44</b>	
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244			<b>8,262</b>	
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219			*	
<b>e</b>	LUST tax on aviation fuels used in foreign trade			<b>0</b>	

**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
<b>a</b>	Use by a state or local government		\$ <b>45,154</b>	
<b>b</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
<b>a</b>	Use by a state or local government			
<b>b</b>	Sales from a blocked pump		\$ <b>8,262</b>	
<b>c</b>	Use in certain intercity and local buses		*	

**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
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219			\$ <b>44</b>	
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244			<b>175</b>	
<b>c</b>	Nonexempt use in noncommercial aviation			<b>8</b>	
<b>d</b>	Other nontaxable uses taxed at \$.244			<b>8,262</b>	
<b>e</b>	Other nontaxable uses taxed at \$.219			*	
<b>f</b>	LUST tax on aviation fuels used in foreign trade			<b>0</b>	

Form **4136** (2018)

\* Data not shown because of the small number of sample returns on which they are 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
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244			\$ <b>314</b>	
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219			<b>94</b>	
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244			<b>3,430</b>	
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219			*	
<b>e</b>	LUST tax on aviation fuels used in foreign trade			<b>0</b>	

**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
<b>a</b>	Use by a state or local government		\$ <b>18,416</b>	
<b>b</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
<b>a</b>	Use by a state or local government			
<b>b</b>	Sales from a blocked pump		\$ <b>3,430</b>	
<b>c</b>	Use in certain intercity and local buses		*	

**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
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219			\$ <b>94</b>	
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244			<b>314</b>	
<b>c</b>	Nonexempt use in noncommercial aviation			<b>3</b>	
<b>d</b>	Other nontaxable uses taxed at \$.244			<b>3,430</b>	
<b>e</b>	Other nontaxable uses taxed at \$.219			*	
<b>f</b>	LUST tax on aviation fuels used in foreign trade			<b>0</b>	

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4136 (2018)

Page **3****9 Reserved for future use****Registration No. ►**

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
<b>a</b> Reserved for future use			\$	
<b>b</b> Reserved for future use				

**10 Reserved for future use****Registration No. ►**

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
<b>a</b> Reserved for future use			\$	
<b>b</b> Reserved for future use				
<b>c</b> Reserved for future use				

**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 or diesel gallon equivalents	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG) (see instructions)				\$ <b>2,187</b>	
<b>b</b> "P Series" fuels				*	
<b>c</b> Compressed natural gas (CNG) (see instructions)				*	
<b>d</b> Liquefied hydrogen				*	
<b>e</b> Fischer-Tropsch process liquid fuel from coal (including peat)				*	
<b>f</b> Liquid fuel derived from biomass				*	
<b>g</b> Liquefied natural gas (LNG) (see instructions)				*	
<b>h</b> Liquefied gas derived from biomass				*	

**12 Reserved for future use****Registration No. ►**

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
<b>a</b> Reserved for future use			\$	
<b>b</b> Reserved for future use				
<b>c</b> Reserved for future use				
<b>d</b> Reserved for future use				
<b>e</b> Reserved for future use				
<b>f</b> Reserved for future use				
<b>g</b> Reserved for future use				
<b>h</b> Reserved for future use				
<b>i</b> Reserved for future use				

Form **4136** (2018)

\* Data not shown because of the small number of sample returns on which they are based.

**9 Reserved for future use**

Registration No. ►

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				

**10 Reserved for future use**

Registration No. ►

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				
c Reserved for future use				

**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 or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)				\$ <b>923</b>	
b "P Series" fuels				*	
c Compressed natural gas (CNG) (see instructions)				*	
d Liquefied hydrogen				*	
e Fischer-Tropsch process liquid fuel from coal (including peat)				*	
f Liquid fuel derived from biomass				*	
g Liquefied natural gas (LNG) (see instructions)				*	
h Liquefied gas derived from biomass				*	

**12 Reserved for future use**

Registration No. ►

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				
c Reserved for future use				
d Reserved for future use				
e Reserved for future use				
f Reserved for future use				
g Reserved for future use				
h Reserved for future use				
i Reserved for future use				

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4136 (2018)

Page **4****13 Registered Credit Card Issuers****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government			\$ <b>45,154</b>	
<b>b</b> Kerosene sold for the exclusive use of a state or local government			<b>8,262</b>	
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219			*	

**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
<b>a</b> Nontaxable use				\$ <b>0</b>	
<b>b</b> Exported				<b>0</b>	

**15 Diesel-Water Fuel Emulsion Blending****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ *	

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ *	
<b>b</b> Exported dyed kerosene			*	

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Schedule 5 (Form 1040), line 73; Form 1120, Schedule J, line 20b; Form 1120S, line 23c; Form 1041, line 25h; or the proper line of other returns. ►

**17** \$ **296,578**Form **4136** (2018)

\* Data not shown because of the small number of sample returns on which they are based.



**13 Registered Credit Card Issuers**

**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government			\$ <b>18,416</b>	
<b>b</b> Kerosene sold for the exclusive use of a state or local government			<b>3,430</b>	
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219			*	

**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
<b>a</b> Nontaxable use				\$ <b>0</b>	
<b>b</b> Exported				<b>0</b>	

**15 Diesel-Water Fuel Emulsion Blending**

**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ *	

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ *	
<b>b</b> Exported dyed kerosene			*	

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Schedule 5 (Form 1040), line 73; Form 1120, Schedule J, line 20b; Form 1120S, line 23c; Form 1041, line 25h; or the proper line of other returns. ►

<b>17</b>	\$ <b>122,232</b>		
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\* Data not shown because of the small number of sample returns on which they are based.

Form **4562**Department of the Treasury  
Internal Revenue Service (99)

## Depreciation and Amortization

(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2018**Attachment  
Sequence No. **179**

Name(s) shown on return

**Total Forms Filed = 10,421,815**

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	<b>1,594,808</b>
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	<b>2,862,015</b>
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	<b>133,419</b>
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	<b>2,574,023</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	<b>2,573,967</b>
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	<b>194,030</b>
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	<b>2,663,640</b>
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	<b>2,539,654</b>
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't 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	<b>1,547,994</b>
15	Property subject to section 168(f)(1) election	15	<b>182</b>
16	Other depreciation (including ACRS)	16	<b>950,045</b>

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	<b>5,776,467</b>
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 <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2018 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		<b>74,463</b>				<b>73,913</b>
b 5-year property		<b>752,759</b>				<b>750,229</b>
c 7-year property		<b>636,428</b>				<b>632,836</b>
d 10-year property		<b>78,737</b>				<b>78,711</b>
e 15-year property		<b>163,573</b>				<b>162,232</b>
f 20-year property		<b>40,679</b>				<b>40,672</b>
g 25-year property		<b>3,043</b>				<b>2,045</b>
h Residential rental property		<b>999,273</b>				<b>998,609</b>
i Nonresidential real property	<b>undetermined type</b>	<b>4,733</b>				<b>4,724</b>
	<b>Total GDS cost</b>	<b>2,685,858</b>				<b>2,681,574</b>

**Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

(a) Class life	(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
20a Class life		<b>17,827</b>				<b>17,826</b>
b 12-year		<b>1,113</b>				<b>1,093</b>
c 30-year		<b>5,406</b>				<b>5,405</b>
d 40-year		<b>6,657</b>				<b>6,657</b>

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	<b>1,947,341</b>
22	<b>Total.</b> 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	<b>10,159,813</b>
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	<b>*</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2018)**\* Data not shown because of the small number of sample returns on which they are based.**

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

# **Depreciation and Amortization** (Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2018**

Attachment  
Sequence No. **179**

Name(s) shown on return

**Total Forms Filed = 10,421,815**

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.

<b>1</b>	Maximum amount (see instructions)	<b>1</b>	
<b>2</b>	Total cost of section 179 property placed in service (see instructions)	<b>2</b>	<b>41,687,678</b>
<b>3</b>	Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
<b>5</b>	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	<b>2,774,280,076</b>
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property. Enter the amount from line 29	<b>7</b>	<b>1,814,084</b>
<b>8</b>	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	<b>50,873,885</b>
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	<b>50,840,337</b>
<b>10</b>	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	<b>10</b>	<b>3,447,978</b>
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	<b>11</b>	<b>570,621,057</b>
<b>12</b>	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	<b>50,173,265</b>
<b>13</b>	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	<b>13</b>	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

## **Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

<b>14</b>	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	<b>14</b>	<b>30,741,515</b>
<b>15</b>	Property subject to section 168(f)(1) election	<b>15</b>	<b>10,891</b>
<b>16</b>	Other depreciation (including ACRS)	<b>16</b>	<b>6,287,750</b>

## **Part III MACRS Depreciation (Don't include listed property. See instructions.)**

### **Section A**

<b>17</b>	MACRS deductions for assets placed in service in tax years beginning before 2018	<b>17</b>	<b>50,996,861</b>
<b>18</b>	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

### **Section B—Assets Placed in Service During 2018 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
<b>19a</b> 3-year property		<b>2,411,601</b>				<b>628,757</b>
<b>b</b> 5-year property		<b>18,630,027</b>				<b>2,904,790</b>
<b>c</b> 7-year property		<b>15,252,802</b>				<b>1,775,866</b>
<b>d</b> 10-year property		<b>3,297,591</b>				<b>328,962</b>
<b>e</b> 15-year property		<b>5,300,757</b>				<b>215,381</b>
<b>f</b> 20-year property		<b>2,073,386</b>				<b>64,110</b>
<b>g</b> 25-year property		<b>171,371</b>				<b>4,622</b>
<b>h</b> Residential rental property		<b>181,005,971</b>				<b>3,847,414</b>
<b>i</b> Nonresidential real property	<b>undetermined type</b>	<b>105,047</b>				<b>104,548</b>
<b>Total GDS cost</b>		<b>289,205,792</b>				<b>10,786,655</b>

### **Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life		<b>1,397,941</b>				<b>47,265</b>
<b>b</b> 12-year		<b>76,878</b>				<b>6,982</b>
<b>c</b> 30-year		<b>1,541,229</b>				<b>30,159</b>
<b>d</b> 40-year		<b>2,110,680</b>				<b>30,160</b>

## **Part IV Summary (See instructions.)**

<b>21</b>	Listed property. Enter amount from line 28	<b>21</b>	<b>10,812,717</b>
<b>22</b>	<b>Total.</b> 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	<b>22</b>	<b>159,924,220</b>
<b>23</b>	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	<b>*</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2018)

\* Data not shown because of the small number of sample returns on which they are based.

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4562 (2018)

Page **2**

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, 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.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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
<b>25</b> 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 .							<b>25</b>	<b>279,309</b>
<b>26</b> Property used more than 50% in a qualified business use:								
		%		<b>1,661,726</b>			<b>1,439,095</b>	
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%		<b>445,230</b>		S/L –	<b>383,383</b>	
		%		<b>total 26e + 27e</b>		S/L –		
		%		<b>2,008,365</b>		S/L –		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>	<b>1,947,341</b>
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>	<b>133,419</b>

**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
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .						
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . .						
<b>36</b> 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 **aren't** more than 5% owners or related persons. See instructions.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
<b>38</b> 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 . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions. . . . .		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," don't 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
<b>42</b> Amortization of costs that begins during your 2018 tax year (see instructions):					
		<b>252,287</b>			
<b>43</b> Amortization of costs that began before your 2018 tax year . . . . .					<b>43</b>
					<b>618,496</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>
					<b>790,549</b>

Form 4562 (2018)

Page **2**

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, 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.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
<b>25</b> 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 .							<b>25</b>	<b>5,525,483</b>	
<b>26</b> Property used more than 50% in a qualified business use:									
		%		<b>44,132,057</b>			<b>4,961,347</b>		
		%							
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%		<b>9,908,724</b>		S/L –	<b>370,265</b>		
		%		<b>total 26e + 27e</b>		S/L –			
		%		<b>54,040,781</b>		S/L –			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>	<b>10,812,717</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>	<b>1,814,084</b>	

**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	
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . .												
<b>36</b> 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 **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions. . . . .		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," don't 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
<b>42</b> Amortization of costs that begins during your 2018 tax year (see instructions):					
		<b>9,086,216</b>			
<b>43</b> Amortization of costs that began before your 2018 tax year . . . . .				<b>43</b>	<b>2,161,961</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	<b>2,953,310</b>

Form **4684**Department of the Treasury  
Internal Revenue Service

Name(s) shown on tax return

**Casualties and Thefts**► Go to [www.irs.gov/Form4684](http://www.irs.gov/Form4684) for instructions and the latest information.

► Attach to your tax return.

► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

**2018**  
Attachment  
Sequence No. **26**
**Total Forms Filed = 148,537**

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. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property. **If reporting a casualty loss sustained in 2018 from a federally declared disaster that occurred in 2016, or from Hurricane Harvey, Tropical Storm Harvey, Hurricane Irma, Hurricane Maria, or the California Wildfires, see the instructions before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here ☐ and enter the FEMA disaster declaration number. (See instructions.)

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
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			
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is <b>more</b> 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 <b>before</b> casualty or theft . . . . .	5			
6 Fair market value <b>after</b> casualty or theft . . . . .	6			
7 Subtract line 6 from line 5 . . . . .	7			
8 Enter the <b>smaller</b> 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 \$100 (\$500 if qualified disaster loss rules apply; see instructions) . . . . .	11			
12 Subtract line 11 from line 10. If zero or less, enter -0- . . . . .	12			
<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.				
13 Add the amounts on line 4 of all Forms 4684 . . . . .	13		4,259	
14 Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions . . . . .	14		95,730	
<b>Caution:</b> See instructions before completing line 15.				
15 • If line 13 is <b>more</b> than line 14, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section. • If line 13 is <b>equal</b> to line 14, enter -0- here. <b>Do not</b> complete the rest of this section. • If line 13 is <b>less</b> than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.	15		60,651	
16 Add lines 13 and 15. Subtract the result from line 14 . . . . .	16		35,105	
17 Enter 10% of your adjusted gross income from Form 1040, line 7, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .	17		42,924	
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .	18		29,188	



Form **4684**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on tax return

## Casualties and Thefts

- Go to [www.irs.gov/Form4684](http://www.irs.gov/Form4684) for instructions and the latest information.  
► Attach to your tax return.  
► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

**2018**  
Attachment  
Sequence No. **26**

Total Forms Filed = 148,537

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. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property. **If reporting a casualty loss sustained in 2018 from a federally declared disaster that occurred in 2016, or from Hurricane Harvey, Tropical Storm Harvey, Hurricane Irma, Hurricane Maria, or the California Wildfires, see the instructions before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here ☐ and enter the FEMA disaster declaration number. (See instructions.)

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
Property A				
Property B				
Property C				
Property D				

		Properties			
		A	B	C	D
2	Cost or other basis of each property . . . . .				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .				
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.					
4	Gain from casualty or theft. If line 3 is <b>more</b> 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 . . . . .				
5	Fair market value <b>before</b> casualty or theft . . . . .				
6	Fair market value <b>after</b> casualty or theft . . . . .				
7	Subtract line 6 from line 5 . . . . .				
8	Enter the <b>smaller</b> of line 2 or line 7 . . . . .				
9	Subtract line 3 from line 8. If zero or less, enter -0- . . . . .				
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .				
11	Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions) . . . . .				
12	Subtract line 11 from line 10. If zero or less, enter -0- . . . . .				
<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.					
13	Add the amounts on line 4 of all Forms 4684 . . . . .				26,794
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions . . . . .				2,641,371
<b>Caution:</b> See instructions before completing line 15.					
15	<ul style="list-style-type: none"> <li>If line 13 is <b>more</b> than line 14, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section.</li> <li>If line 13 is <b>equal</b> to line 14, enter -0- here. <b>Do not</b> complete the rest of this section.</li> <li>If line 13 is <b>less</b> than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.</li> </ul>				1,256,434
16	Add lines 13 and 15. Subtract the result from line 14 . . . . .				1,380,166
17	Enter 10% of your adjusted gross income from Form 1040, line 7, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .				673,124
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .				1,091,726

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4684 (2018)

Attachment Sequence No. 26

Page **2**

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. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property **A** \_\_\_\_\_Property **B** \_\_\_\_\_Property **C** \_\_\_\_\_Property **D** \_\_\_\_\_

		Properties							
		A		B		C		D	
<b>20</b>	Cost or adjusted basis of each property . . . . .	<b>20</b>							
<b>21</b>	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . . <b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.	<b>21</b>							
<b>22</b>	Gain from casualty or theft. If line 21 is <b>more</b> 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	<b>22</b>							
<b>23</b>	Fair market value <b>before</b> casualty or theft . . . . .	<b>23</b>							
<b>24</b>	Fair market value <b>after</b> casualty or theft . . . . .	<b>24</b>							
<b>25</b>	Subtract line 24 from line 23 . . . . .	<b>25</b>							
<b>26</b>	Enter the <b>smaller</b> of line 20 or line 25 . . . . . <b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	<b>26</b>							
<b>27</b>	Subtract line 21 from line 26. If zero or less, enter -0- . . . . .	<b>27</b>							
<b>28</b>	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 <b>or</b> line 34 (see instructions) . . . . .	<b>28</b>							

**Part II Summary of Gains and Losses** (from separate Parts I)

(b) Losses from casualties or thefts

(i) Trade, business, rental, or royalty property

(ii) Income-producing property

(c) Gains from casualties or thefts includible in income

(a) Identify casualty or theft

**Casualty or Theft of Property Held One Year or Less**

<b>29</b>		( )	( )	( )	( )		
<b>30</b>	Totals. Add the amounts on line 29 . . . . .	<b>30</b>	( )	( )	( )		
<b>31</b>	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 . . . . .	<b>31</b>	16,908				
<b>32</b>	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions . . . . .	<b>32</b>					

**Casualty or Theft of Property Held More Than One Year**

<b>33</b>	Casualty or theft gains from Form 4797, line 32 . . . . .	<b>33</b>	1,345		
<b>34</b>		( )	( )	( )	( )
<b>35</b>	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	<b>35</b>	( 22,794 )	( 5,640 )	
<b>36</b>	Total gains. Add lines 33 and 34, column (c) . . . . .	<b>36</b>	8,408		
<b>37</b>	Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .	<b>37</b>	28,389		
<b>38</b>	If the loss on line 37 is <b>more</b> than the gain on line 36: <b>a</b> Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>38a</b>	22,410		
	<b>b</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 16, or Form 1040NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the <b>Note</b> below . . . . .	<b>38b</b>	5,932		
<b>39</b>	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 3 . . . . . <b>Note:</b> 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.	<b>39</b>	8,131		



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. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property **A** \_\_\_\_\_  
 Property **B** \_\_\_\_\_  
 Property **C** \_\_\_\_\_  
 Property **D** \_\_\_\_\_

		Properties							
		<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
<b>20</b>	Cost or adjusted basis of each property . . . . .	<b>20</b>							
<b>21</b>	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . . <b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.	<b>21</b>							
<b>22</b>	Gain from casualty or theft. If line 21 is <b>more</b> 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	<b>22</b>							
<b>23</b>	Fair market value <b>before</b> casualty or theft . . . . .	<b>23</b>							
<b>24</b>	Fair market value <b>after</b> casualty or theft . . . . .	<b>24</b>							
<b>25</b>	Subtract line 24 from line 23 . . . . .	<b>25</b>							
<b>26</b>	Enter the <b>smaller</b> of line 20 or line 25 . . . . . <b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	<b>26</b>							
<b>27</b>	Subtract line 21 from line 26. If zero or less, enter -0- . . . . .	<b>27</b>							
<b>28</b>	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 <b>or</b> line 34 (see instructions) . . . . .	<b>28</b>							

**Part II Summary of Gains and Losses** (from separate Parts I)

(a) Identify casualty or theft		(i) Trade, business, rental, or royalty property		(ii) Income-producing 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				-268,739	
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 16, or Form 1040NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions . . . . .	32					

**Casualty or Theft of Property Held More Than One Year**

<b>33</b>	Casualty or theft gains from Form 4797, line 32 . . . . .	<b>33</b>	94,203	
<b>34</b>		( )	( )	
<b>35</b>	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	<b>35</b>	(1,004,203)	( 743,875)
<b>36</b>	Total gains. Add lines 33 and 34, column (c) . . . . .	<b>36</b>	384,260	
<b>37</b>	Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .	<b>37</b>	1,748,078	
<b>38</b>	If the loss on line 37 is <b>more</b> than the gain on line 36:			
<b>a</b>	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>38a</b>	-1,001,738	
<b>b</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 16, or Form 1040NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the <b>Note</b> below . . . . .	<b>38b</b>	751,272	
<b>39</b>	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 3 . . . . . <b>Note:</b> 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.	<b>39</b>	381,540	

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4684 (2018)

Attachment Sequence No. 26

Page **3**

Name(s) shown on tax return

Identifying number

**SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20** (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

**Part I Computation of Deduction**

<b>40</b>	Initial investment . . . . .	<b>40</b>			
<b>41</b>	Subsequent investments (see instructions) . . . . .	<b>41</b>			
<b>42</b>	Income reported on your tax returns for tax years prior to the discovery year (see instructions) . . . . .	<b>42</b>			
<b>43</b>	Add lines 40, 41, and 42 . . . . .	<b>43</b>			
<b>44</b>	Withdrawals for all years (see instructions) . . . . .	<b>44</b>			
<b>45</b>	Subtract line 44 from line 43. This is your total qualified investment . . . . .	<b>45</b>			
<b>46</b>	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery . . . . .	<b>46</b>			
<b>47</b>	Multiply line 46 by line 45 . . . . .	<b>47</b>			
<b>48</b>	Actual recovery . . . . .	<b>48</b>			
<b>49</b>	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery . . . . .	<b>49</b>			
<b>50</b>	Add lines 48 and 49. This is your total recovery . . . . .	<b>50</b>			
<b>51</b>	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II . . . . .	<b>51</b>			
					1,774

**Part II Required Statements and Declarations (See instructions.)**

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

Name of individual or entity \_\_\_\_\_

Taxpayer identification number (if known) \_\_\_\_\_

Address \_\_\_\_\_

- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor, as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using 0.95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

Name(s) shown on tax return

Identifying number

**SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20** (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

**Part I Computation of Deduction**

<b>40</b>	Initial investment . . . . .	<b>40</b>			
<b>41</b>	Subsequent investments (see instructions) . . . . .	<b>41</b>			
<b>42</b>	Income reported on your tax returns for tax years prior to the discovery year (see instructions) . . . . .	<b>42</b>			
<b>43</b>	Add lines 40, 41, and 42 . . . . .	<b>43</b>			
<b>44</b>	Withdrawals for all years (see instructions) . . . . .	<b>44</b>			
<b>45</b>	Subtract line 44 from line 43. This is your total qualified investment . . . . .	<b>45</b>			
<b>46</b>	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery . . . . .	<b>46</b>			
<b>47</b>	Multiply line 46 by line 45 . . . . .	<b>47</b>			
<b>48</b>	Actual recovery . . . . .	<b>48</b>			
<b>49</b>	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery . . . . .	<b>49</b>			
<b>50</b>	Add lines 48 and 49. This is your total recovery . . . . .	<b>50</b>			
<b>51</b>	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II . . . . .	<b>51</b>			
					584,739

**Part II Required Statements and Declarations (See instructions.)**

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.  
Name of individual or entity \_\_\_\_\_  
Taxpayer identification number (if known) \_\_\_\_\_  
Address \_\_\_\_\_
- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor, as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using 0.95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4684 (2018)

Attachment Sequence No. **26**Page **4**

Name(s) shown on tax return

Identifying number

**SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year** (See instructions.)

**Part I Election Statement**

By providing all of the information below and attaching this Section D to a return or amended return for the preceding tax year which takes advantage of the disaster loss deduction, you hereby elect, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

- 52** Provide the name or a description of the federally declared disaster. \_\_\_\_\_
- 53** Provide the date or dates (mm/dd/yyyy) of the loss or losses that arose from the federally declared disaster. \_\_\_\_\_
- 54** Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster. \_\_\_\_\_

**Part II Revocation of Prior Election**

By providing all of the information below and attaching this Section D to an amended return for the preceding tax year which eliminates the previous disaster loss deduction, you hereby revoke a prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

- 55** Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. \_\_\_\_\_
- 56** Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) \_\_\_\_\_
- 57** Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). \_\_\_\_\_

Name(s) shown on tax return

Identifying number

**SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year** (See instructions.)

**Part I Election Statement**

By providing all of the information below and attaching this Section D to a return or amended return for the preceding tax year which takes advantage of the disaster loss deduction, you hereby elect, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

- 52 Provide the name or a description of the federally declared disaster. \_\_\_\_\_
- 53 Provide the date or dates (mm/dd/yyyy) of the loss or losses that arose from the federally declared disaster. \_\_\_\_\_
- 54 Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster. \_\_\_\_\_

**Part II Revocation of Prior Election**

By providing all of the information below and attaching this Section D to an amended return for the preceding tax year which eliminates the previous disaster loss deduction, you hereby revoke a prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

- 55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. \_\_\_\_\_
- 56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) \_\_\_\_\_
- 57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). \_\_\_\_\_

Form **4797**

Department of the Treasury  
Internal Revenue Service

**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))**

▶ **Attach to your tax return.**  
▶ **Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.**

OMB No. 1545-0184

**2018**

Attachment  
Sequence No. **27**

Name(s) shown on return	<b>Total Forms Filed = 3,511,163</b>	Identifying number
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- |                                                                                                                                                                                                                  |          |                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------|
| <b>1</b> Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . | <b>1</b> | <b>318,463</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------|

**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)	
							2,427,685	
3	Gain, if any, from Form 4684, line 39 . . . . .						3	8,077
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						4	191,710
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						5	8,892
6	Gain, if any, from line 32, from other than casualty or theft . . . . .						6	671,290
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .						7	3,049,347
<b>Partnerships and S corporations.</b> 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.								
<b>Individuals, partners, S corporation shareholders, and all others.</b> 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 didn't 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	336,290
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	193,721

**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):

							522,117	
11	Loss, if any, from line 7 . . . . .						11	( 1,014,355
12	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						12	336,290
13	Gain, if any, from line 31 . . . . .						13	510,406
14	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .						14	12,802
15	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						15	123
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .						16	2,378
17	Combine lines 10 through 16 . . . . .						17	2,110,912
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 loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) 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 Schedule 1 (Form 1040), line 14						18b	2,110,912

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 130861

Form **4797** (2018)

**\* Data not shown because of the small number of sample returns on which they are based.**

Form <b>4797</b>  Department of the Treasury Internal Revenue Service	<b>Sales of Business Property</b> <b>(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))</b>  ► Attach to your tax return. ► Go to <a href="http://www.irs.gov/Form4797">www.irs.gov/Form4797</a> for instructions and the latest information.	OMB No. 1545-0184  <div style="font-size: 2em; font-weight: bold;">2018</div> Attachment Sequence No. <b>27</b>
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Name(s) shown on return	Total Forms Filed = <b>3,511,163</b>	Identifying number
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- |                                                                                                                                                                                                           |   |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------------|
| 1 Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . | 1 | <b>107,528,640</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------------|

**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)
							<b>150,517,957</b>
3	Gain, if any, from Form 4684, line 39 . . . . .						<b>381,347</b>
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>9,501,397</b>
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>1,591,171</b>
6	Gain, if any, from line 32, from other than casualty or theft . . . . .						<b>59,066,024</b>
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .						<b>221,057,896</b>
<b>Partnerships and S corporations.</b> 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.  <b>Individuals, partners, S corporation shareholders, and all others.</b> 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 didn't 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 . . . . .						<b>13,552,223</b>
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 . . . . .						<b>50,092,958</b>

**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):

							<b>21,021,438</b>
11	Loss, if any, from line 7 . . . . .						<b>( 15,619,511 )</b>
12	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						<b>3,964,870</b>
13	Gain, if any, from line 31 . . . . .						<b>11,690,626</b>
14	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .						<b>-728,568</b>
15	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						<b>97,315</b>
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>47,931</b>
17	Combine lines 10 through 16 . . . . .						<b>20,474,101</b>
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 loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .						<b>18a *</b>
	b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14						<b>18b 20,474,101</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2018)

\* Data not shown because of the small number of sample returns on which they are 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.)
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
<b>20</b>	Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .	<b>20</b>			
<b>21</b>	Cost or other basis plus expense of sale . . . . .	<b>21</b>			
<b>22</b>	Depreciation (or depletion) allowed or allowable . . . . .	<b>22</b>			
<b>23</b>	Adjusted basis. Subtract line 22 from line 21. . . . .	<b>23</b>			
<b>24</b>	Total gain. Subtract line 23 from line 20 . . . . .	<b>24</b>			
<b>25</b>	<b>If section 1245 property:</b>				
<b>a</b>	Depreciation allowed or allowable from line 22 . . . . .	<b>25a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 25a. . . . .	<b>25b</b>	<b>577,385</b>		
<b>26</b>	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
<b>a</b>	Additional depreciation after 1975. See instructions . . . . .	<b>26a</b>			
<b>b</b>	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions. . . . .	<b>26b</b>			
<b>c</b>	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	<b>26c</b>			
<b>d</b>	Additional depreciation after 1969 and before 1976. . . . .	<b>26d</b>			
<b>e</b>	Enter the <b>smaller</b> of line 26c or 26d . . . . .	<b>26e</b>			
<b>f</b>	Section 291 amount (corporations only) . . . . .	<b>26f</b>			
<b>g</b>	Add lines 26b, 26e, and 26f . . . . .	<b>26g</b>	<b>13,695</b>		
<b>27</b>	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
<b>a</b>	Soil, water, and land clearing expenses . . . . .	<b>27a</b>			
<b>b</b>	Line 27a multiplied by applicable percentage. See instructions	<b>27b</b>			
<b>c</b>	Enter the <b>smaller</b> of line 24 or 27b . . . . .	<b>27c</b>	*		
<b>28</b>	<b>If section 1254 property:</b>				
<b>a</b>	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	<b>28a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 28a. . . . .	<b>28b</b>	<b>694</b>		
<b>29</b>	<b>If section 1255 property:</b>				
<b>a</b>	Applicable percentage of payments excluded from income under section 126. See instructions . . . . .	<b>29a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 29a. See instructions . . . . .	<b>29b</b>	<b>657</b>		

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b>	Total gains for all properties. Add property columns A through D, line 24 . . . . .	<b>30</b>	<b>998,468</b>
<b>31</b>	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	<b>31</b>	<b>510,412</b>
<b>32</b>	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 . . . . .	<b>32</b>	<b>672,566</b>

**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)
<b>33</b>	Section 179 expense deduction or depreciation allowable in prior years. . . . .	<b>33</b>	
<b>34</b>	Recomputed depreciation. See instructions . . . . .	<b>34</b>	
<b>35</b>	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	<b>35</b>	



**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.)
<b>A</b>		
<b>B</b>		
<b>C</b>		
<b>D</b>		

These columns relate to the properties on lines 19A through 19D. ►	Property A	Property B	Property C	Property D
<b>20</b> Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .	<b>20</b>			
<b>21</b> Cost or other basis plus expense of sale . . . . .	<b>21</b>			
<b>22</b> Depreciation (or depletion) allowed or allowable . . . . .	<b>22</b>			
<b>23</b> Adjusted basis. Subtract line 22 from line 21. . . . .	<b>23</b>			
<b>24</b> Total gain. Subtract line 23 from line 20 . . . . .	<b>24</b>			
<b>25 If section 1245 property:</b>				
<b>a</b> Depreciation allowed or allowable from line 22 . . . . .	<b>25a</b>			
<b>b</b> Enter the <b>smaller</b> of line 24 or 25a. . . . .	<b>25b</b>	13,017,244		
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
<b>a</b> Additional depreciation after 1975. See instructions . . . . .	<b>26a</b>			
<b>b</b> Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions. . . . .	<b>26b</b>			
<b>c</b> Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	<b>26c</b>			
<b>d</b> Additional depreciation after 1969 and before 1976. . . . .	<b>26d</b>			
<b>e</b> Enter the <b>smaller</b> of line 26c or 26d . . . . .	<b>26e</b>			
<b>f</b> Section 291 amount (corporations only) . . . . .	<b>26f</b>			
<b>g</b> Add lines 26b, 26e, and 26f . . . . .	<b>26g</b>	265,390		
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
<b>a</b> Soil, water, and land clearing expenses . . . . .	<b>27a</b>			
<b>b</b> Line 27a multiplied by applicable percentage. See instructions	<b>27b</b>			
<b>c</b> Enter the <b>smaller</b> of line 24 or 27b . . . . .	<b>27c</b>	*		
<b>28 If section 1254 property:</b>				
<b>a</b> Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	<b>28a</b>			
<b>b</b> Enter the <b>smaller</b> of line 24 or 28a. . . . .	<b>28b</b>	47,455		
<b>29 If section 1255 property:</b>				
<b>a</b> Applicable percentage of payments excluded from income under section 126. See instructions . . . . .	<b>29a</b>			
<b>b</b> Enter the <b>smaller</b> of line 24 or 29a. See instructions . . . . .	<b>29b</b>	13,294		

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b> Total gains for all properties. Add property columns A through D, line 24 . . . . .	<b>30</b>	<b>70,850,853</b>
<b>31</b> Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	<b>31</b>	<b>11,690,626</b>
<b>32</b> 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 . . . . .	<b>32</b>	<b>59,160,227</b>

**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)
<b>33</b> Section 179 expense deduction or depreciation allowable in prior years. . . . .	<b>33</b>		
<b>34</b> Recomputed depreciation. See instructions . . . . .	<b>34</b>		
<b>35</b> Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	<b>35</b>		

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.  
▶ Go to [www.irs.gov/Form4835](http://www.irs.gov/Form4835) for the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **37**

Name(s) shown on tax return

**Total Forms Filed = 506,219**

Your social security number

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2018? See instructions ☐ Yes ☐ No

**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	<b>215,657</b>	
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	<b>87,238</b>	
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>	<b>163,435</b>	
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):			
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	*	
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	<b>0</b>	
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b>	Amount received in 2018 . . . . .	<b>5a</b>	<b>20,245</b>	
<b>c</b>	If election to defer to 2019 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2017	<b>5b</b>	<b>18,234</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	<b>225,587</b>	
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶	<b>7</b>	<b>465,295</b>	

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b> . . . . .	<b>8</b>	<b>44,376</b>		<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	*	
<b>9</b>	Chemicals . . . . .	<b>9</b>	<b>56,374</b>		<b>22</b>	Rent or lease:			
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>	<b>5,984</b>		<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>		
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>	<b>32,855</b>		<b>b</b>	Other (land, animals, etc.)	<b>22b</b>		
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>	<b>150,431</b>		<b>23</b>	Repairs and maintenance	<b>23</b>	<b>116,003</b>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . . . .	<b>13</b>	*		<b>24</b>	Seeds and plants . . . . .	<b>24</b>	<b>59,302</b>	
<b>14</b>	Feed . . . . .	<b>14</b>	<b>11,851</b>		<b>25</b>	Storage and warehousing	<b>25</b>		
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>	<b>75,184</b>		<b>26</b>	Supplies . . . . .	<b>26</b>	<b>66,111</b>	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>			<b>27</b>	Taxes . . . . .	<b>27</b>	<b>336,818</b>	
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	<b>82,099</b>		<b>28</b>	Utilities . . . . .	<b>28</b>		
<b>18</b>	Insurance (other than health)	<b>18</b>	<b>201,785</b>		<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>		
<b>19</b>	Interest (see instructions):				<b>30</b>	Other expenses (specify):			
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	<b>34,355</b>		<b>a</b>	-----	<b>30a</b>		
<b>b</b>	Other . . . . .	<b>19b</b>	<b>21,789</b>		<b>b</b>	-----	<b>30b</b>		
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>	<b>18,884</b>		<b>c</b>	-----	<b>30c</b>		
					<b>d</b>	-----	<b>30d</b>		
					<b>e</b>	-----	<b>30e</b>		
					<b>f</b>	-----	<b>30f</b>		
					<b>g</b>	-----	<b>30g</b>		
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g. See instructions . . . . . ▶	<b>31</b>	<b>416,015</b>						
<b>32</b>	<b>Net farm rental income or (loss).</b> 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 <b>must</b> go to line 34. See instructions . . . . .	<b>32</b>	<b>475,400</b>						
<b>33</b>	Reserved for future use . . . . .	<b>33</b>			<b>34a</b>	<input type="checkbox"/> All investment is at risk.			
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity. See instructions . . . . .	<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.						
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40. See instructions . . . . .	<b>34c</b>	<b>99,852</b>						
	<b>Nondeductible loss (+) / suspended loss carryover (-) = 40,691</b>								

<p><b>Form 4835</b></p> <p>Department of the Treasury Internal Revenue Service (99)</p>	<p><b>Farm Rental Income and Expenses</b> (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. ▶ Go to <a href="http://www.irs.gov/Form4835">www.irs.gov/Form4835</a> for the latest information.</p>	<p>OMB No. 1545-0074</p> <p><b>2018</b> Attachment Sequence No. <b>37</b></p>
<p>Name(s) shown on tax return</p>		<p>Your social security number</p>
<p><b>Total Forms Filed = 506,219</b></p>		<p>Employer ID number (EIN), if any</p>

**A** Did you actively participate in the operation of this farm during 2018? See instructions ☐ Yes ☐ No

**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	<b>4,865,614</b>	
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	<b>989,540</b>	
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>	<b>853,364</b>	
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):			
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	*	
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	<b>0</b>	
		<b>4c</b>		
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b>	Amount received in 2018 . . . . .	<b>5a</b>	<b>106,333</b>	
<b>c</b>	If election to defer to 2019 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2017	<b>5b</b>	<b>103,647</b>	
		<b>5d</b>		
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	<b>3,338,364</b>	
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶	<b>7</b>	<b>9,861,555</b>	

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b> . . . . .	<b>8</b>	<b>53,315</b>		<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	*	
<b>9</b>	Chemicals . . . . .	<b>9</b>	<b>325,369</b>		<b>22</b>	Rent or lease:			
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>	<b>25,127</b>		<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>		
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>	<b>110,239</b>		<b>b</b>	Other (land, animals, etc.)	<b>22b</b>		
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>	<b>949,021</b>		<b>23</b>	Repairs and maintenance	<b>23</b>	<b>334,534</b>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . . .	<b>13</b>	*		<b>24</b>	Seeds and plants . . . . .	<b>24</b>	<b>326,257</b>	
<b>14</b>	Feed . . . . .	<b>14</b>	<b>17,008</b>		<b>25</b>	Storage and warehousing	<b>25</b>		
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>	<b>460,475</b>		<b>26</b>	Supplies . . . . .	<b>26</b>	<b>73,600</b>	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>			<b>27</b>	Taxes . . . . .	<b>27</b>	<b>1,034,096</b>	
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	<b>84,707</b>		<b>28</b>	Utilities . . . . .	<b>28</b>		
<b>18</b>	Insurance (other than health)	<b>18</b>	<b>280,807</b>		<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>		
<b>19</b>	Interest (see instructions):				<b>30</b>	Other expenses (specify):			
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	<b>307,018</b>		<b>a</b>	-----	<b>30a</b>		
<b>b</b>	Other . . . . .	<b>19b</b>	<b>199,984</b>		<b>b</b>	-----	<b>30b</b>		
					<b>c</b>	-----	<b>30c</b>		
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>	<b>61,389</b>		<b>d</b>	-----	<b>30d</b>		
					<b>e</b>	-----	<b>30e</b>		
					<b>f</b>	-----	<b>30f</b>		
					<b>g</b>	-----	<b>30g</b>		
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g. See instructions . . . . . ▶	<b>31</b>	<b>5,685,713</b>						
<b>32</b>	<b>Net farm rental income or (loss).</b> 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 <b>must</b> go to line 34. See instructions . . . . .	<b>32</b>	<b>4,175,842</b>						
<b>33</b>	Reserved for future use . . . . .	<b>33</b>							
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity. See instructions . . . . .	<b>34a</b>	<input type="checkbox"/> All investment is at risk.						
		<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.						
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40. See instructions . . . <b>Nondeductible loss (+) / suspended loss carryover (-) = 179,001</b>	<b>34c</b>	<b>695,698</b>						

Form **4952**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Investment Interest Expense Deduction**► Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.

► Attach to your tax return.

OMB No. 1545-0191

**2018**  
 Attachment  
 Sequence No. **51**
**Total Forms Filed = 1,589,821**

Identifying number

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2018 (see instructions)	<b>1</b>	<b>1,053,894</b>
<b>2</b>	Disallowed investment interest expense from 2017 Form 4952, line 7	<b>2</b>	<b>863,601</b>
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	<b>1,576,380</b>

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	<b>1,443,586</b>	
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	<b>1,181,680</b>	
<b>4c</b>	Subtract line 4b from line 4a	<b>4c</b>	<b>1,397,256</b>	
<b>4d</b>	Net gain from the disposition of property held for investment	<b>4d</b>	<b>691,561</b>	
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	<b>4e</b>	<b>657,201</b>	
<b>4f</b>	Subtract line 4e from line 4d	<b>4f</b>	<b>221,985</b>	
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	<b>4g</b>	<b>150,292</b>	
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>	<b>1,415,291</b>	
<b>5</b>	Investment expenses (see instructions)	<b>5</b>	<b>436,609</b>	
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>	<b>1,369,159</b>	

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2019. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	<b>774,400</b>
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions	<b>8</b>	<b>1,356,218</b>

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2018)

Form **4952**  
Department of the Treasury  
Internal Revenue Service (99)

## Investment Interest Expense Deduction

► Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.  
► Attach to your tax return.

OMB No. 1545-0191

**2018**  
Attachment  
Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,589,821

Identifying number

### Part I Total Investment Interest Expense

<b>1</b>	Investment interest expense paid or accrued in 2018 (see instructions)	<b>1</b>	<b>27,397,947</b>
<b>2</b>	Disallowed investment interest expense from 2017 Form 4952, line 7	<b>2</b>	<b>34,354,448</b>
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	<b>61,752,395</b>

### Part II Net Investment Income

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	<b>187,448,361</b>	
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	<b>92,610,483</b>	
<b>4c</b>	Subtract line 4b from line 4a	<b>4c</b>	<b>94,837,879</b>	
<b>4d</b>	Net gain from the disposition of property held for investment	<b>4d</b>	<b>314,356,966</b>	
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	<b>4e</b>	<b>287,223,699</b>	
<b>4f</b>	Subtract line 4e from line 4d	<b>4f</b>	<b>27,133,267</b>	
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	<b>4g</b>	<b>4,806,362</b>	
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>	<b>126,777,507</b>	
<b>5</b>	Investment expenses (see instructions)	<b>5</b>	<b>7,350,284</b>	
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>	<b>120,391,855</b>	

### Part III Investment Interest Expense Deduction

<b>7</b>	Disallowed investment interest expense to be carried forward to 2019. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	<b>33,585,620</b>
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions	<b>8</b>	<b>28,166,775</b>

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2018)

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)**

▶ Go to [www.irs.gov/Form4972](http://www.irs.gov/Form4972) for the latest information.  
 ▶ Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

**2018**  
 Attachment  
 Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = **7,851**

Identifying number

**Part I Complete this part to see if you can use Form 4972**

	Yes	No
<b>1</b> 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 (for example, pension, profit-sharing, or stock bonus)? If "No," <b>don't</b> use this form . . . . .	<b>1</b>	
<b>2</b> Did you roll over any part of the distribution? If "Yes," <b>don't</b> use this form . . . . .	<b>2</b>	
<b>3</b> Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	<b>3</b>	
<b>4</b> Were you <b>(a)</b> a plan participant who received this distribution, <b>(b)</b> born before January 2, 1936, and <b>(c)</b> a participant in the plan for at least 5 years before the year of the distribution? . . . . . If you answered "No" to both questions 3 and 4, <b>don't</b> use this form.	<b>4</b>	
<b>5a</b> Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>don't</b> use this form for a 2018 distribution from your own plan . . . . .	<b>5a</b>	
<b>b</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 as a beneficiary of that participant after 1986? If "Yes," <b>don't</b> use this form for this distribution . . . . .	<b>5b</b>	

**Part II Complete this part to choose the 20% capital gain election** (see instructions)

<b>6</b> Capital gain part from Form 1099-R, box 3 . . . . .	<b>6</b>	*	
<b>7</b> Multiply line 6 by 20% (0.20) . . . . . ▶	<b>7</b>		
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 11; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b. Be sure to check box <b>2</b> on Form 1040, line 11, or check box <b>b</b> on Form 1040NR, line 42.			

**Part III Complete this part to choose the 10-year tax option** (see instructions)

<b>8</b> If you completed Part II, enter the amount from Form 1099-R, box 2a, minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income), see instructions . . . . .	<b>8</b>	7,844	
<b>9</b> Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	<b>9</b>	0	
<b>10</b> Total taxable amount. Subtract line 9 from line 8 . . . . .	<b>10</b>	7,844	
<b>11</b> Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	<b>11</b>	0	
<b>12</b> Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	<b>12</b>	7,844	
<b>13</b> Multiply line 12 by 50% (0.50), but <b>don't</b> enter more than \$10,000 . . . . .	<b>13</b>		
<b>14</b> Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .	<b>14</b>		
<b>15</b> Multiply line 14 by 20% (0.20) . . . . .	<b>15</b>		
<b>16</b> Minimum distribution allowance. Subtract line 15 from line 13 . . . . .	<b>16</b>	7,840	
<b>17</b> Subtract line 16 from line 12 . . . . .	<b>17</b>		
<b>18</b> Federal estate tax attributable to lump-sum distribution . . . . .	<b>18</b>	0	
<b>19</b> Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .	<b>19</b>		
<b>20</b> Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .	<b>20</b>	.	
<b>21</b> Multiply line 16 by the decimal on line 20 . . . . .	<b>21</b>		
<b>22</b> Subtract line 21 from line 11 . . . . .	<b>22</b>		
<b>23</b> Multiply line 19 by 10% (0.10) . . . . .	<b>23</b>		
<b>24</b> Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .	<b>24</b>	7,844	
<b>25</b> Multiply line 24 by 10.0. If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .	<b>25</b>		
<b>26</b> Multiply line 22 by 10% (0.10) . . . . .	<b>26</b>		
<b>27</b> Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .	<b>27</b>	0	
<b>28</b> Multiply line 27 by 10.0 . . . . .	<b>28</b>	7,844	
<b>29</b> Subtract line 28 from line 25. Multiple recipients, see instructions . . . . . ▶	<b>29</b>		
<b>30</b> <b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 11 (check box <b>2</b> ); Form 1040NR, line 42 (check box <b>b</b> ); or Form 1041, Schedule G, line 1b . . . . . ▶	<b>30</b>	7,851	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2018)

\* Data not shown because of the small number of sample returns on which they are 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)

► Go to [www.irs.gov/Form4972](http://www.irs.gov/Form4972) for the latest information.  
► Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

**2018**  
Attachment  
Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = **7,851**

Identifying number

**Part I Complete this part to see if you can use Form 4972**

	Yes	No
<b>1</b> 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 (for example, pension, profit-sharing, or stock bonus)? If "No," <b>don't</b> use this form . . . . .	<b>1</b>	
<b>2</b> Did you roll over any part of the distribution? If "Yes," <b>don't</b> use this form . . . . .	<b>2</b>	
<b>3</b> Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	<b>3</b>	
<b>4</b> Were you <b>(a)</b> a plan participant who received this distribution, <b>(b)</b> born before January 2, 1936, and <b>(c)</b> a participant in the plan for at least 5 years before the year of the distribution? . . . . . If you answered "No" to both questions 3 and 4, <b>don't</b> use this form.	<b>4</b>	
<b>5a</b> Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>don't</b> use this form for a 2018 distribution from your own plan . . . . .	<b>5a</b>	
<b>b</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 as a beneficiary of that participant after 1986? If "Yes," <b>don't</b> use this form for this distribution . . . . .	<b>5b</b>	

**Part II Complete this part to choose the 20% capital gain election** (see instructions)

<b>6</b> Capital gain part from Form 1099-R, box 3 . . . . .	<b>6</b>	*
<b>7</b> Multiply line 6 by 20% (0.20) . . . . . ► 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 11; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b. Be sure to check box <b>2</b> on Form 1040, line 11, or check box <b>b</b> on Form 1040NR, line 42.	<b>7</b>	

**Part III Complete this part to choose the 10-year tax option** (see instructions)

<b>8</b> If you completed Part II, enter the amount from Form 1099-R, box 2a, minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income), see instructions . . . . .	<b>8</b>	<b>81,969</b>
<b>9</b> Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	<b>9</b>	<b>0</b>
<b>10</b> Total taxable amount. Subtract line 9 from line 8 . . . . .	<b>10</b>	<b>81,969</b>
<b>11</b> Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	<b>11</b>	<b>0</b>
<b>12</b> Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	<b>12</b>	<b>81,969</b>
<b>13</b> Multiply line 12 by 50% (0.50), but <b>don't</b> enter more than \$10,000 . . . . .	<b>13</b>	
<b>14</b> Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .	<b>14</b>	
<b>15</b> Multiply line 14 by 20% (0.20) . . . . .	<b>15</b>	
<b>16</b> Minimum distribution allowance. Subtract line 15 from line 13 . . . . .	<b>16</b>	<b>30,100</b>
<b>17</b> Subtract line 16 from line 12 . . . . .	<b>17</b>	
<b>18</b> Federal estate tax attributable to lump-sum distribution . . . . .	<b>18</b>	<b>0</b>
<b>19</b> Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .	<b>19</b>	
<b>20</b> Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .	<b>20</b>	.
<b>21</b> Multiply line 16 by the decimal on line 20 . . . . .	<b>21</b>	
<b>22</b> Subtract line 21 from line 11 . . . . .	<b>22</b>	
<b>23</b> Multiply line 19 by 10% (0.10) . . . . .	<b>23</b>	
<b>24</b> Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .	<b>24</b>	<b>590</b>
<b>25</b> Multiply line 24 by 10.0. If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .	<b>25</b>	
<b>26</b> Multiply line 22 by 10% (0.10) . . . . .	<b>26</b>	
<b>27</b> Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .	<b>27</b>	<b>0</b>
<b>28</b> Multiply line 27 by 10.0 . . . . .	<b>28</b>	<b>5.896</b>
<b>29</b> Subtract line 28 from line 25. Multiple recipients, see instructions . . . . . ►	<b>29</b>	
<b>30</b> <b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 11 (check box <b>2</b> ); Form 1040NR, line 42 (check box <b>b</b> ); or Form 1041, Schedule G, line 1b . . . . . ►	<b>30</b>	<b>6,042</b>



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.**▶ **Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.**

OMB No. 1545-0074

**2018**Attachment  
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

**Total Forms Filed = 2,501,861****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 you have a foreign address, also complete the spaces below. See instructions.

If this is an amended  
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Schedule 4 (Form 1040), line 59, or for Form 1040NR, line 57.

**Part I Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution (other than a qualified 2017 disaster 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.

<b>1</b>	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	<b>1</b>	<b>1,731,906</b>	
<b>2</b>	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	<b>2</b>	<b>787,969</b>	
<b>3</b>	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>1,258,116</b>	
<b>4</b>	<b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57 <b>Caution:</b> 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.	<b>4</b>	<b>1,239,327</b>	

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLE Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLE account.

<b>5</b>	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account . . . . .	<b>5</b>	<b>237,513</b>	
<b>6</b>	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	<b>6</b>		
<b>7</b>	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	<b>7</b>	<b>155,543</b>	
<b>8</b>	<b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>8</b>	<b>150,193</b>	

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2018 than is allowable or you had an amount on line 17 of your 2017 Form 5329.

<b>9</b>	Enter your excess contributions from line 16 of your 2017 Form 5329. See instructions. If zero, go to line 15	<b>9</b>		
<b>10</b>	If your traditional IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>10</b>		
<b>11</b>	2018 traditional IRA distributions included in income (see instructions) . . . . .	<b>11</b>		
<b>12</b>	2018 distributions of prior year excess contributions (see instructions) . . . . .	<b>12</b>		
<b>13</b>	Add lines 10, 11, and 12 . . . . .	<b>13</b>		
<b>14</b>	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>		
<b>15</b>	Excess contributions for 2018 (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Total excess contributions. Add lines 14 and 15 . . . . .	<b>16</b>	<b>35,296</b>	
<b>17</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57 . . . . .	<b>17</b>	<b>32,396</b>	

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2018 than is allowable or you had an amount on line 25 of your 2017 Form 5329.

<b>18</b>	Enter your excess contributions from line 24 of your 2017 Form 5329. See instructions. If zero, go to line 23	<b>18</b>	<b>45,180</b>	
<b>19</b>	If your Roth IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>19</b>		
<b>20</b>	2018 distributions from your Roth IRAs (see instructions) . . . . .	<b>20</b>	<b>6,204</b>	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>		
<b>22</b>	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b>	Excess contributions for 2018 (see instructions) . . . . .	<b>23</b>	<b>44,664</b>	
<b>24</b>	Total excess contributions. Add lines 22 and 23 . . . . .	<b>24</b>	<b>72,078</b>	
<b>25</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57 . . . . .	<b>25</b>	<b>70,206</b>	

Form **5329**

# Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

OMB No. 1545-0074

**2018**

Department of the Treasury  
Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

► Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.

Attachment  
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

**Total Forms Filed = 2,501,861**

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 you have a foreign address, also complete the spaces below. See instructions.

If this is an amended  
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Schedule 4 (Form 1040), line 59, or for Form 1040NR, line 57.

**Part I Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution (other than a qualified 2017 disaster 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.

<b>1</b>	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	<b>1</b>	<b>26,887,443</b>	
<b>2</b>	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: . . . . .	<b>2</b>	<b>9,439,520</b>	
<b>3</b>	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>17,447,923</b>	
<b>4</b>	<b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57 <b>Caution:</b> 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.	<b>4</b>	<b>1,762,775</b>	

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLER account.

<b>5</b>	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account . . . . .	<b>5</b>	<b>768,533</b>	
<b>6</b>	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	<b>6</b>		
<b>7</b>	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	<b>7</b>	<b>408,385</b>	
<b>8</b>	<b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>8</b>	<b>40,845</b>	

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2018 than is allowable or you had an amount on line 17 of your 2017 Form 5329.

<b>9</b>	Enter your excess contributions from line 16 of your 2017 Form 5329. See instructions. If zero, go to line 15	<b>9</b>		
<b>10</b>	If your traditional IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>10</b>		
<b>11</b>	2018 traditional IRA distributions included in income (see instructions) .	<b>11</b>		
<b>12</b>	2018 distributions of prior year excess contributions (see instructions) .	<b>12</b>		
<b>13</b>	Add lines 10, 11, and 12 . . . . .	<b>13</b>		
<b>14</b>	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>		
<b>15</b>	Excess contributions for 2018 (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Total excess contributions. Add lines 14 and 15 . . . . .	<b>16</b>	<b>192,707</b>	
<b>17</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57 . . . . .	<b>17</b>	<b>10,620</b>	

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2018 than is allowable or you had an amount on line 25 of your 2017 Form 5329.

<b>18</b>	Enter your excess contributions from line 24 of your 2017 Form 5329. See instructions. If zero, go to line 23	<b>18</b>	<b>154,840</b>	
<b>19</b>	If your Roth IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>19</b>		
<b>20</b>	2018 distributions from your Roth IRAs (see instructions) . . . . .	<b>20</b>	<b>15,789</b>	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>		
<b>22</b>	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b>	Excess contributions for 2018 (see instructions) . . . . .	<b>23</b>	<b>188,002</b>	
<b>24</b>	Total excess contributions. Add lines 22 and 23 . . . . .	<b>24</b>	<b>310,826</b>	
<b>25</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57 . . . . .	<b>25</b>	<b>70,206</b>	

**Part V Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2018 were more than is allowable or you had an amount on line 33 of your 2017 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2017 Form 5329. See instructions. If zero, go to line 31	<b>26</b>	
<b>27</b>	If the contributions to your Coverdell ESAs for 2018 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>	
<b>28</b>	2018 distributions from your Coverdell ESAs (see instructions)	<b>28</b>	
<b>29</b>	Add lines 27 and 28	<b>29</b>	
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	<b>30</b>	
<b>31</b>	Excess contributions for 2018 (see instructions)	<b>31</b>	
<b>32</b>	Total excess contributions. Add lines 30 and 31	<b>32</b>	*
<b>33</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>33</b>	*

**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 2018 than is allowable or you had an amount on line 41 of your 2017 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2017 Form 5329. See instructions. If zero, go to line 39	<b>34</b>	
<b>35</b>	If the contributions to your Archer MSAs for 2018 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>	
<b>36</b>	2018 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>	
<b>37</b>	Add lines 35 and 36	<b>37</b>	
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	<b>38</b>	
<b>39</b>	Excess contributions for 2018 (see instructions)	<b>39</b>	
<b>40</b>	Total excess contributions. Add lines 38 and 39	<b>40</b>	9,241
<b>41</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>41</b>	7.116

**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 2018 than is allowable or you had an amount on line 49 of your 2017 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2017 Form 5329. If zero, go to line 47	<b>42</b>	
<b>43</b>	If the contributions to your HSAs for 2018 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>	
<b>44</b>	2018 distributions from your HSAs from Form 8889, line 16	<b>44</b>	
<b>45</b>	Add lines 43 and 44	<b>45</b>	
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	<b>46</b>	
<b>47</b>	Excess contributions for 2018 (see instructions)	<b>47</b>	
<b>48</b>	Total excess contributions. Add lines 46 and 47	<b>48</b>	351,817
<b>49</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 48 <b>or</b> the value of your HSAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>49</b>	265,286

**Part VIII Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2018 were more than is allowable.

<b>50</b>	Excess contributions for 2018 (see instructions)	<b>50</b>	*
<b>51</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 50 <b>or</b> the value of your ABLE account on December 31, 2018. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>51</b>	*

**Part IX 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.

<b>52</b>	Minimum required distribution for 2018 (see instructions)	<b>52</b>	
<b>53</b>	Amount actually distributed to you in 2018	<b>53</b>	
<b>54</b>	Subtract line 53 from line 52. If zero or less, enter -0-	<b>54</b>	11,775
<b>55</b>	<b>Additional tax.</b> Enter 50% (0.50) of line 54. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>55</b>	11,775

**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 <input type="checkbox"/> if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			

**Part V Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2018 were more than is allowable or you had an amount on line 33 of your 2017 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2017 Form 5329. See instructions. If zero, go to line 31	<b>26</b>	
<b>27</b>	If the contributions to your Coverdell ESAs for 2018 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>	
<b>28</b>	2018 distributions from your Coverdell ESAs (see instructions)	<b>28</b>	
<b>29</b>	Add lines 27 and 28	<b>29</b>	
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	<b>30</b>	
<b>31</b>	Excess contributions for 2018 (see instructions)	<b>31</b>	
<b>32</b>	Total excess contributions. Add lines 30 and 31	<b>32</b>	*
<b>33</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>33</b>	*

**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 2018 than is allowable or you had an amount on line 41 of your 2017 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2017 Form 5329. See instructions. If zero, go to line 39	<b>34</b>	
<b>35</b>	If the contributions to your Archer MSAs for 2018 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>	
<b>36</b>	2018 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>	
<b>37</b>	Add lines 35 and 36	<b>37</b>	
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	<b>38</b>	
<b>39</b>	Excess contributions for 2018 (see instructions)	<b>39</b>	
<b>40</b>	Total excess contributions. Add lines 38 and 39	<b>40</b>	9,241
<b>41</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>41</b>	7.116

**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 2018 than is allowable or you had an amount on line 49 of your 2017 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2017 Form 5329. If zero, go to line 47	<b>42</b>	
<b>43</b>	If the contributions to your HSAs for 2018 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>	
<b>44</b>	2018 distributions from your HSAs from Form 8889, line 16	<b>44</b>	
<b>45</b>	Add lines 43 and 44	<b>45</b>	
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	<b>46</b>	
<b>47</b>	Excess contributions for 2018 (see instructions)	<b>47</b>	
<b>48</b>	Total excess contributions. Add lines 46 and 47	<b>48</b>	743,242
<b>49</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 48 <b>or</b> the value of your HSAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>49</b>	24,765

**Part VIII Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2018 were more than is allowable.

<b>50</b>	Excess contributions for 2018 (see instructions)	<b>50</b>	*
<b>51</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 50 <b>or</b> the value of your ABLE account on December 31, 2018. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>51</b>	*

**Part IX 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.

<b>52</b>	Minimum required distribution for 2018 (see instructions)	<b>52</b>	
<b>53</b>	Amount actually distributed to you in 2018	<b>53</b>	
<b>54</b>	Subtract line 53 from line 52. If zero or less, enter -0-	<b>54</b>	74,845
<b>55</b>	<b>Additional tax.</b> Enter 50% (0.50) of line 54. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	<b>55</b>	37,425

**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.




<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			



Form **5405**  
(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

## Repayment of the First-Time Homebuyer Credit

▶ **Attach to Form 1040, Form 1040NR, or Form 1040X.**  
▶ **Go to [www.irs.gov/Form5405](http://www.irs.gov/Form5405) for instructions and the latest information.**

OMB No. 1545-0074

Attachment  
Sequence No. **58**

Name shown on return

**Total Forms Filed = 122,351**

Your social security number

### Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

- 1** 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) . . . . . ▶
- 2** 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.
- 3** 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 isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.
  - b** ☐ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III 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 II 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 II 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 didn't have a gain (see instructions).
  - h** ☐ The taxpayer who claimed the credit died in 2018. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2018 with the deceased taxpayer, see instructions. Otherwise, stop here.

### Part II Repayment of the Credit

<b>4</b>	Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g . . . . .	<b>4</b>	<b>64,071</b>	
<b>5</b>	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2017 . . . . .	<b>5</b>	<b>61,042</b>	
<b>6</b>	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8 . . . . .	<b>6</b>	<b>63,070</b>	
<b>7</b>	Enter the gain on the disposition of your main home (from line 15 below) . . . . .	<b>7</b>	<b>12,417</b>	
<b>8</b>	<b>Amount of the credit to be repaid.</b> See instructions . . . . .	<b>8</b>	<b>82,330</b>	

**Next:** Enter the amount from line 8 on your 2018 Schedule 4 (Form 1040), line 60b; or Form 1040NR, line 59b.

### Part III Form 5405 Gain or (Loss) Worksheet

**Note:** Complete this part only if your home was destroyed or you sold your home to someone who isn't 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 9, 10, and 12. 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 9 and 10.

<b>9</b>	Selling price of home, insurance proceeds, or gross condemnation award . . . . .	<b>9</b>	<b>20,725</b>	
<b>10</b>	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award . . . . .	<b>10</b>	<b>13,757</b>	
<b>11</b>	Subtract line 10 from line 9. This is the amount realized on the sale of the home . . . . .	<b>11</b>	<b>20,725</b>	
<b>12</b>	Adjusted basis of home sold (see instructions) . . . . .	<b>12</b>	<b>20,725</b>	
<b>13</b>	Enter the first-time homebuyer credit claimed on Form 5405 <b>minus</b> the amount of the credit you repaid with your tax returns for the years 2010 through 2017 . . . . .	<b>13</b>	<b>20,726</b>	
<b>14</b>	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit . . . . .	<b>14</b>	<b>20,726</b>	
<b>15</b>	Subtract line 14 from line 11 . . . . .	<b>15</b>	<b>20,726</b>	

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However**, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2016.

• If line 15 is -0- or less, check the box on line 3b. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You don't have to repay the credit.

Form **5405**  
(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

## Repayment of the First-Time Homebuyer Credit

► Attach to Form 1040, Form 1040NR, or Form 1040X.  
► Go to [www.irs.gov/Form5405](http://www.irs.gov/Form5405) for instructions and the latest information.

OMB No. 1545-0074

Attachment  
Sequence No. **58**

Name shown on return

**Total Forms Filed = 122,351**

Your social security number

### Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

- 1 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) . . . . . ►
- 2 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.
- 3 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 isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.
  - b ☐ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III 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 II 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 II 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 didn't have a gain (see instructions).
  - h ☐ The taxpayer who claimed the credit died in 2018. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2018 with the deceased taxpayer, see instructions. Otherwise, stop here.

### Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g . . . . .	4	<b>404,904</b>	
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2017 . . . . .	5	<b>213,852</b>	
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8 . . . . .	6	<b>191,051</b>	
7	Enter the gain on the disposition of your main home (from line 15 below) . . . . .	7	<b>592,655</b>	
8	<b>Amount of the credit to be repaid.</b> See instructions . . . . .	8	<b>72,991</b>	

**Next:** Enter the amount from line 8 on your 2018 Schedule 4 (Form 1040), line 60b; or Form 1040NR, line 59b.

### Part III Form 5405 Gain or (Loss) Worksheet

**Note:** Complete this part only if your home was destroyed or you sold your home to someone who isn't 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 9, 10, and 12. 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 9 and 10.

9	Selling price of home, insurance proceeds, or gross condemnation award . . . . .	9	<b>4,153,740</b>	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award . . . . .	10	<b>250,139</b>	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home . . . . .	11	<b>3,903,600</b>	
12	Adjusted basis of home sold (see instructions) . . . . .	12	<b>3,648,723</b>	
13	Enter the first-time homebuyer credit claimed on Form 5405 <b>minus</b> the amount of the credit you repaid with your tax returns for the years 2010 through 2017 . . . . .	13	<b>60,588</b>	
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit . . . . .	14	<b>3,588,135</b>	
15	Subtract line 14 from line 11 . . . . .	15	<b>315,465</b>	

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However**, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2016.

• If line 15 is -0- or less, check the box on line 3b. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You don't have to repay the credit.

Form **5695**  
Department of the Treasury  
Internal Revenue Service

## Residential Energy Credit

► Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 949,368

Your social security number

### Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)

**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2017**.

1	Qualified solar electric property costs . . . . .	1	479,108	
2	Qualified solar water heating property costs . . . . .	2	111,198	
3	Qualified small wind energy property costs . . . . .	3	38,592	
4	Qualified geothermal heat pump property costs . . . . .	4	49,486	
5	Add lines 1 through 4 . . . . .	5	595,334	
6	Multiply line 5 by 30% (0.30) . . . . .	6	595,334	
7a	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.) ►	7a	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<p><b>Caution:</b> If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.</p> <p><b>b</b> Print the complete address of the main home where you installed the fuel cell property.</p> <p align="center">_____ Number and street Unit No.</p> <p align="center">_____ City, State, and ZIP code</p>				
8	Qualified fuel cell property costs . . . . .	8	14,141	
9	Multiply line 8 by 30% (0.30) . . . . .	9	14,141	
10	Kilowatt capacity of property on line 8 above ► _____ x \$1,000	10	12,250	
11	Enter the smaller of line 9 or line 10 . . . . .	11	12,105	
12	Credit carryforward from 2017. Enter the amount, if any, from your 2017 Form 5695, line 16 . . .	12	270,114	
13	Add lines 6, 11, and 12 . . . . .	13	837,965	
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions) . . . . .	14	830,184	
15	<b>Residential energy efficient property credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 53; or Form 1040NR, line 50 . . . . .	15	734,750	
16	Credit carryforward to 2019. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	16	295,125	

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

Cat. No. 13540P

Form **5695** (2018)

Form **5695**  
Department of the Treasury  
Internal Revenue Service

## Residential Energy Credit

► Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **158**

Name(s) shown on return

**Total Forms Filed = 949,368**

Your social security number

### Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)

**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2017**.

1	Qualified solar electric property costs . . . . .	1	<b>7,526,677</b>	
2	Qualified solar water heating property costs . . . . .	2	<b>447,450</b>	
3	Qualified small wind energy property costs . . . . .	3	<b>163,077</b>	
4	Qualified geothermal heat pump property costs . . . . .	4	<b>392,763</b>	
5	Add lines 1 through 4 . . . . .	5	<b>8,529,967</b>	
6	Multiply line 5 by 30% (0.30) . . . . .	6	<b>2,559,027</b>	
7a	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.) ► <b>Caution:</b> If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.	7a	<input type="checkbox"/> Yes <input type="checkbox"/> No	
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			
8	Qualified fuel cell property costs . . . . .	8	<b>80,514</b>	
9	Multiply line 8 by 30% (0.30) . . . . .	9	<b>24,156</b>	
10	Kilowatt capacity of property on line 8 above ► _____ x \$1,000	10	<b>11,907,612</b>	
11	Enter the smaller of line 9 or line 10 . . . . .	11	<b>20,077</b>	
12	Credit carryforward from 2017. Enter the amount, if any, from your 2017 Form 5695, line 16 . . . . .	12	<b>1,037,604</b>	
13	Add lines 6, 11, and 12 . . . . .	13	<b>3,616,709</b>	
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions) . . . . .	14	<b>15,323,925</b>	
15	<b>Residential energy efficient property credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 53; or Form 1040NR, line 50 . . . . .	15	<b>2,503,535</b>	
16	Credit carryforward to 2019. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	16	<b>1,113,174</b>	

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

Cat. No. 13540P

Form **5695** (2018)



Form **5884**

(Rev. December 2016)  
Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Work Opportunity Credit**▶ **Attach to your tax return.**▶ **Information about Form 5884 and its separate instructions is at [www.irs.gov/form5884](http://www.irs.gov/form5884).**

OMB No. 1545-0219

Attachment  
Sequence No. **77****Total Forms Filed = 10,043****Identifying number**

<b>1</b>	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.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . . \$ _____ × 25% (0.25)	<b>1a</b>	<b>1,289</b>
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (0.40)	<b>1b</b>	<b>1,336</b>
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (0.50)	<b>1c</b>	<b>1,062</b>
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	<b>1,389</b>
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	<b>8,793</b>
<b>4</b>	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 4b . . . . .	<b>4</b>	<b>10,043</b>
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 13570D

Form **5884** (Rev. 12-2016)

Form **5884**

(Rev. December 2016)  
Department of the Treasury  
Internal Revenue Service

## Work Opportunity Credit

► Attach to your tax return.

► Information about Form 5884 and its separate instructions is at [www.irs.gov/form5884](http://www.irs.gov/form5884).

OMB No. 1545-0219

Attachment  
Sequence No. **77**

Name(s) shown on return

**Total Forms Filed = 10,043**

Identifying number

<b>1</b>	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.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ _____ × 25% (0.25)	<b>1a</b>	<b>1,884</b>
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (0.40)	<b>1b</b>	<b>8,190</b>
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (0.50)	<b>1c</b>	<b>1,293</b>
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	<b>11,366</b>
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	<b>61,977</b>
<b>4</b>	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 4b . . . . .	<b>4</b>	<b>73,342</b>
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (Rev. 12-2016)

Form **5884-A**

(Rev. February 2018)

Department of the Treasury  
Internal Revenue Service

**Credits for Affected Disaster Area Employers  
(for Employers Affected by Hurricane Harvey, Irma, or Maria or  
Certain California Wildfires)**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form5884A](http://www.irs.gov/Form5884A) for instructions and the latest information.

OMB No. 1545-1978

Attachment  
Sequence No. **77A**

Name(s) shown on return

**Total Forms Filed = 393**

Identifying number

**SECTION A. Employee Retention Credit** (see instructions)

<b>1a</b>	Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable . . . . .	*	
<b>1b</b>	Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable . . . . .	0	
<b>1c</b>	Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable . . . . .	0	
<b>1d</b>	Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable . . . . .	0	
<b>1e</b>	Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable . . . . .	0	
<b>1f</b>	Add amounts from lines 1a, 1b, 1c, 1d, and 1e . . . . .	*	
<b>2</b>	Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages . . . . .	*	
<b>3</b>	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	86	
<b>4</b>	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 1aa . . . . .	393	
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .		
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa . . . . .		

**SECTION B. Reserved for Future Use**

<b>7</b>	Reserved for future use . . . . .	<b>7</b>	
<b>8</b>	Reserved for future use . . . . .	<b>8</b>	
<b>9</b>	Reserved for future use . . . . .	<b>9</b>	
<b>10</b>	Reserved for future use . . . . .	<b>10</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

Form **5884-A** (Rev. 2-2018)

\* Data not shown because of the small number of sample returns on which they are based.

Form **5884-A**

(Rev. February 2018)

Department of the Treasury  
Internal Revenue Service

**Credits for Affected Disaster Area Employers**  
**(for Employers Affected by Hurricane Harvey, Irma, or Maria or**  
**Certain California Wildfires)**

► Attach to your tax return.

► Go to [www.irs.gov/Form5884A](http://www.irs.gov/Form5884A) for instructions and the latest information.

OMB No. 1545-1978

Attachment  
Sequence No. **77A**

Name(s) shown on return

**Total Forms Filed = 393**

Identifying number

**SECTION A. Employee Retention Credit** (see instructions)

<b>1a</b>	Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable . . . . .				
<b>1b</b>	Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable . . . . .				
<b>1c</b>	Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable . . . . .				
<b>1d</b>	Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable . . . . .				
<b>1e</b>	Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable . . . . .				
<b>1f</b>	Add amounts from lines 1a, 1b, 1c, 1d, and 1e . . . . .				
<b>2</b>	Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages . . . . .				
<b>3</b>	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .				
<b>4</b>	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 1aa . . . . .				
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .				
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa . . . . .				

**SECTION B. Reserved for Future Use**

<b>7</b>	Reserved for future use . . . . .			
<b>8</b>	Reserved for future use . . . . .			
<b>9</b>	Reserved for future use . . . . .			
<b>10</b>	Reserved for future use . . . . .			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

Form **5884-A** (Rev. 2-2018)

\* Data not shown because of the small number of sample returns on which they are based.

Form **6251**

Department of the Treasury  
Internal Revenue Service (99)

## Alternative Minimum Tax—Individuals

► Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

**Total Forms Filed = 6,992,546**

Your social security number

### Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

<b>1</b>	Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.)	<b>1</b>	<b>6,987,427</b>	
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040, line 8	<b>2a</b>	<b>6,854,921</b>	
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 10 or line 21	<b>2b</b>	<b>( 1,831,534 )</b>	
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>	<b>114,830</b>	
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>	<b>35,341</b>	
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 21. Enter as a positive amount	<b>2e</b>	<b>202,090</b>	
<b>f</b>	Alternative tax net operating loss deduction	<b>2f</b>	<b>( 114,913 )</b>	
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>	<b>818,097</b>	
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>	<b>16,018</b>	
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>	<b>11,848</b>	
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>	<b>166,871</b>	
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>	<b>479,667</b>	
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>2l</b>	<b>1,053,849</b>	
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss)	<b>2m</b>	<b>1,112,881</b>	
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>	<b>432,421</b>	
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>	<b>2,979</b>	
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>	<b>5,739</b>	
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>	<b>15,702</b>	
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>	<b>17,747</b>	
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b>	<b>( * )</b>	
<b>t</b>	Intangible drilling costs preference	<b>2t</b>	<b>2,147</b>	
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>	<b>175,562</b>	
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$718,800, see instructions.)	<b>4</b>	<b>6,984,591</b>	

### Part II Alternative Minimum Tax (AMT)

<b>5</b>	Exemption. (If you were under age 24 at the end of 2018, see instructions.) <b>IF your filing status is . . . AND line 4 is not over . . . THEN enter on line 5 . . .</b> Single or head of household . . . \$ 500,000 . . . \$ 70,300 Married filing jointly or qualifying widow(er) . . . 1,000,000 . . . 109,400 Married filing separately . . . 500,000 . . . 54,700 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>5</b>	<b>6,755,495</b>	
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	<b>6</b>	<b>4,088,154</b>	
<b>7</b>	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a; <b>or</b> 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 40 here. • <b>All others:</b> If line 6 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result.	<b>7</b>	<b>4,000,858</b>	
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)	<b>8</b>	<b>1,692,629</b>	
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7	<b>9</b>	<b>3,942,949</b>	
<b>10</b>	Add Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 46. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 48. If you used Schedule J to figure your tax on Form 1040, line 11a, refigure that tax without using Schedule J before completing this line (see instructions)	<b>10</b>	<b>6,113,849</b>	
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 45	<b>11</b>	<b>244,007</b>	

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

Cat. No. 13600G

Form **6251** (2018)

\* Data not shown because of the small number of sample returns on which they are based.

Form **6251**  
Department of the Treasury  
Internal Revenue Service (99)

## Alternative Minimum Tax—Individuals

► Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

**Total Forms Filed = 6,992,546**

Your social security number

### Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

<b>1</b>	Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.)	<b>1</b>	<b>2,037,067,435</b>
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040, line 8	<b>2a</b>	<b>116,049,838</b>
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 10 or line 21	<b>2b</b>	<b>( 12,810,967 )</b>
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>	<b>1,899,408</b>
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>	<b>320,755</b>
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 21. Enter as a positive amount	<b>2e</b>	<b>95,573,514</b>
<b>f</b>	Alternative tax net operating loss deduction	<b>2f</b>	<b>( 19,306,618 )</b>
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>	<b>1,002,741</b>
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>	<b>338,820</b>
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>	<b>2,900,479</b>
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>	<b>473,676</b>
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>	<b>-3,094,918</b>
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>2l</b>	<b>-1,561,222</b>
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss)	<b>2m</b>	<b>1,548,434</b>
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>	<b>1,162,498</b>
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>	<b>55,917</b>
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>	<b>230,923</b>
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>	<b>96,960</b>
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>	<b>-252,947</b>
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b>	<b>( 313 )</b>
<b>t</b>	Intangible drilling costs preference	<b>2t</b>	<b>258,720</b>
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>	<b>-80,023</b>
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$718,800, see instructions.)	<b>4</b>	<b>2,222,782,224</b>

### Part II Alternative Minimum Tax (AMT)

<b>5</b>	Exemption. (If you were under age 24 at the end of 2018, see instructions.) <b>IF your filing status is . . . AND line 4 is not over . . . THEN enter on line 5 . . .</b> Single or head of household . . . \$ 500,000 . . . \$ 70,300 Married filing jointly or qualifying widow(er) . . . 1,000,000 . . . 109,400 Married filing separately . . . 500,000 . . . 54,700 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>5</b>	<b>612,524,037</b>
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	<b>6</b>	<b>1,752,128,798</b>
<b>7</b>	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a; <b>or</b> 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 40 here. • <b>All others:</b> If line 6 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result.	<b>7</b>	<b>423,882,391</b>
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)	<b>8</b>	<b>19,291,864</b>
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7	<b>9</b>	<b>404,688,127</b>
<b>10</b>	Add Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 46. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 48. If you used Schedule J to figure your tax on Form 1040, line 11a, refigure that tax without using Schedule J before completing this line (see instructions)	<b>10</b>	<b>488,608,934</b>
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 45	<b>11</b>	<b>4,022,755</b>

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

Cat. No. 13600G

Form **6251** (2018)

\* Data not shown because of the small number of sample returns on which they are based.



**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b>	Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7 . . . . .	<b>12</b>		
<b>13</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, 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 . . . . .	<b>13</b>	<b>3,054,942</b>	
<b>14</b>	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 . . . . .	<b>14</b>	<b>379,268</b>	
<b>15</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> 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 . . . . .	<b>15</b>	<b>3,037,848</b>	
<b>16</b>	Enter the <b>smaller</b> of line 12 or line 15 . . . . .	<b>16</b>		
<b>17</b>	Subtract line 16 from line 12 . . . . .	<b>17</b>		
<b>18</b>	If line 17 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result . . . . . ▶	<b>18</b>	<b>2,359,700</b>	
<b>19</b>	Enter: <ul style="list-style-type: none"> <li>• \$77,200 if married filing jointly or qualifying widow(er),</li> <li>• \$38,600 if single or married filing separately, or</li> <li>• \$51,700 if head of household.</li> </ul>	<b>19</b>		
<b>20</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, 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 the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>		
<b>22</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>22</b>		
<b>23</b>	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% . . . . .	<b>23</b>		
<b>24</b>	Subtract line 23 from line 22 . . . . .	<b>24</b>		
<b>25</b>	Enter: <ul style="list-style-type: none"> <li>• \$425,800 if single</li> <li>• \$239,500 if married filing separately</li> <li>• \$479,000 if married filing jointly or qualifying widow(er)</li> <li>• \$452,400 if head of household</li> </ul>	<b>25</b>		
<b>26</b>	Enter the amount from line 21 . . . . .	<b>26</b>		
<b>27</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter . . . . .	<b>27</b>		
<b>28</b>	Add line 26 and line 27 . . . . .	<b>28</b>		
<b>29</b>	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	<b>29</b>		
<b>30</b>	Enter the smaller of line 24 or line 29 . . . . .	<b>30</b>		
<b>31</b>	Multiply line 30 by 15% (0.15) . . . . . ▶	<b>31</b>	<b>2,176,997</b>	
<b>32</b>	Add lines 23 and 30 . . . . .	<b>32</b>		
<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>				
<b>33</b>	Subtract line 32 from line 22 . . . . .	<b>33</b>		
<b>34</b>	Multiply line 33 by 20% (0.20) . . . . . ▶	<b>34</b>	<b>671,041</b>	
<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>				
<b>35</b>	Add lines 17, 32, and 33 . . . . .	<b>35</b>		
<b>36</b>	Subtract line 35 from line 12 . . . . .	<b>36</b>		
<b>37</b>	Multiply line 36 by 25% (0.25) . . . . . ▶	<b>37</b>	<b>261,388</b>	
<b>38</b>	Add lines 18, 31, 34, and 37 . . . . .	<b>38</b>		
<b>39</b>	If line 12 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result . . . . .	<b>39</b>	<b>2,754,615</b>	
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 . . . . .	<b>40</b>		



**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b>	Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7 . . . . .	<b>12</b>		
<b>13</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, 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 . . . . .	<b>13</b>	697,213,839	
<b>14</b>	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 . . . . .	<b>14</b>	20,156,957	
<b>15</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> 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 . . . . .	<b>15</b>	716,335,581	
<b>16</b>	Enter the <b>smaller</b> of line 12 or line 15 . . . . .	<b>16</b>		
<b>17</b>	Subtract line 16 from line 12 . . . . .	<b>17</b>		
<b>18</b>	If line 17 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result . . . . . ▶	<b>18</b>	248,308,425	
<b>19</b>	Enter: <ul style="list-style-type: none"> <li>• \$77,200 if married filing jointly or qualifying widow(er),</li> <li>• \$38,600 if single or married filing separately, or</li> <li>• \$51,700 if head of household.</li> </ul>	<b>19</b>		
<b>20</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, 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 the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>		
<b>22</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>22</b>		
<b>23</b>	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% . . . . .	<b>23</b>		
<b>24</b>	Subtract line 23 from line 22 . . . . .	<b>24</b>		
<b>25</b>	Enter: <ul style="list-style-type: none"> <li>• \$425,800 if single</li> <li>• \$239,500 if married filing separately</li> <li>• \$479,000 if married filing jointly or qualifying widow(er)</li> <li>• \$452,400 if head of household</li> </ul>	<b>25</b>		
<b>26</b>	Enter the amount from line 21 . . . . .	<b>26</b>		
<b>27</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter . . . . .	<b>27</b>		
<b>28</b>	Add line 26 and line 27 . . . . .	<b>28</b>		
<b>29</b>	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	<b>29</b>		
<b>30</b>	Enter the smaller of line 24 or line 29 . . . . .	<b>30</b>		
<b>31</b>	Multiply line 30 by 15% (0.15) . . . . . ▶	<b>31</b>	16,508,124	
<b>32</b>	Add lines 23 and 30 . . . . .	<b>32</b>		
	<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>			
<b>33</b>	Subtract line 32 from line 22 . . . . .	<b>33</b>		
<b>34</b>	Multiply line 33 by 20% (0.20) . . . . . ▶	<b>34</b>	104,055,519	
	<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>			
<b>35</b>	Add lines 17, 32, and 33 . . . . .	<b>35</b>		
<b>36</b>	Subtract line 35 from line 12 . . . . .	<b>36</b>		
<b>37</b>	Multiply line 36 by 25% (0.25) . . . . . ▶	<b>37</b>	3,487,335	
<b>38</b>	Add lines 18, 31, 34, and 37 . . . . .	<b>38</b>		
<b>39</b>	If line 12 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result . . . . .	<b>39</b>	429,620,827	
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 . . . . .	<b>40</b>		

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.**

▶ **Go to [www.irs.gov/Form6252](http://www.irs.gov/Form6252) for the latest information.**

OMB No. 1545-0228

**2018**  
 Attachment  
 Sequence No. **79**

Name(s) shown on return

**Total Forms Filed = 503,539**

Identifying number

<b>1</b>	Description of property ▶		
<b>2a</b>	Date acquired (mm/dd/yyyy) ▶	<b>b</b>	Date sold (mm/dd/yyyy) ▶
<b>3</b>	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>4</b>	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 . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

<b>5</b>	Selling price including mortgages and other debts. <b>Don't</b> include interest, whether stated or unstated	<b>5</b>	<b>107,665</b>	
<b>6</b>	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) . . . . .	<b>6</b>		
<b>7</b>	Subtract line 6 from line 5 . . . . .	<b>7</b>		
<b>8</b>	Cost or other basis of property sold . . . . .	<b>8</b>		
<b>9</b>	Depreciation allowed or allowable . . . . .	<b>9</b>		
<b>10</b>	Adjusted basis. Subtract line 9 from line 8 . . . . .	<b>10</b>		
<b>11</b>	Commissions and other expenses of sale . . . . .	<b>11</b>		
<b>12</b>	Income recapture from Form 4797, Part III (see instructions) . . . . .	<b>12</b>		
<b>13</b>	Add lines 10, 11, and 12 . . . . .	<b>13</b>	<b>93,623</b>	
<b>14</b>	Subtract line 13 from line 5. If zero or less, <b>don't</b> complete the rest of this form (see instructions) . . . . .	<b>14</b>	<b>107,496</b>	
<b>15</b>	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- . . . . .	<b>15</b>	<b>3,441</b>	
<b>16</b>	<b>Gross profit.</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	<b>104,416</b>	
<b>17</b>	Subtract line 13 from line 6. If zero or less, enter -0- . . . . .	<b>17</b>	<b>2,990</b>	
<b>18</b>	<b>Contract price.</b> Add line 7 and line 17 . . . . .	<b>18</b>	<b>106,496</b>	

**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.

<b>19</b>	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions) . . . . .	<b>19</b>		
<b>20</b>	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- . . . . .	<b>20</b>		
<b>21</b>	Payments received during year (see instructions). <b>Don't</b> include interest, whether stated or unstated . . . . .	<b>21</b>	<b>454,137</b>	
<b>22</b>	Add lines 20 and 21 . . . . .	<b>22</b>	<b>455,493</b>	
<b>23</b>	Payments received in prior years (see instructions). <b>Don't</b> include interest, whether stated or unstated . . . . .	<b>23</b>	<b>418,954</b>	
<b>24</b>	<b>Installment sale income.</b> Multiply line 22 by line 19 . . . . .	<b>24</b>	<b>447,242</b>	
<b>25</b>	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) . . . . .	<b>25</b>	<b>1,203</b>	
<b>26</b>	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions). . . . .	<b>26</b>	<b>447,218</b>	

**Part III Related Party Installment Sale Income.** **Don't** complete if you received the final payment this tax year.

<b>27</b>	Name, address, and taxpayer identifying number of related party			
<b>28</b>	Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>29</b>	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.			
<b>a</b>	<input type="checkbox"/> 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>b</b>	<input type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.			
<b>c</b>	<input type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.			
<b>d</b>	<input type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.			
<b>e</b>	<input type="checkbox"/> It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).			
<b>30</b>	Selling price of property sold by related party (see instructions) . . . . .	<b>30</b>	<b>22</b>	
<b>31</b>	Enter contract price from line 18 for year of first sale . . . . .	<b>31</b>	<b>36</b>	
<b>32</b>	Enter the <b>smaller</b> of line 30 or line 31 . . . . .	<b>32</b>	<b>19</b>	
<b>33</b>	Total payments received by the end of your 2018 tax year (see instructions) . . . . .	<b>33</b>	<b>*</b>	
<b>34</b>	Subtract line 33 from line 32. If zero or less, enter -0- . . . . .	<b>34</b>	<b>*</b>	
<b>35</b>	Multiply line 34 by the gross profit percentage on line 19 for year of first sale . . . . .	<b>35</b>	<b>*</b>	
<b>36</b>	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) . . . . .	<b>36</b>	<b>0</b>	
<b>37</b>	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions). . . . .	<b>37</b>	<b>*</b>	

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.**  
► **Go to [www.irs.gov/Form6252](http://www.irs.gov/Form6252) for the latest information.**

OMB No. 1545-0228

**2018**  
Attachment  
Sequence No. **79**

Name(s) shown on return

**Total Forms Filed = 503,539**

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.

<b>5</b>	Selling price including mortgages and other debts. <b>Don't</b> include interest, whether stated or unstated	<b>5</b>	<b>81,513,569</b>
<b>6</b>	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	<b>6</b>	
<b>7</b>	Subtract line 6 from line 5	<b>7</b>	
<b>8</b>	Cost or other basis of property sold	<b>8</b>	
<b>9</b>	Depreciation allowed or allowable	<b>9</b>	
<b>10</b>	Adjusted basis. Subtract line 9 from line 8	<b>10</b>	
<b>11</b>	Commissions and other expenses of sale	<b>11</b>	
<b>12</b>	Income recapture from Form 4797, Part III (see instructions)	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12	<b>13</b>	<b>21,879,095</b>
<b>14</b>	Subtract line 13 from line 5. If zero or less, <b>don't</b> complete the rest of this form (see instructions)	<b>14</b>	<b>59,634,474</b>
<b>15</b>	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	<b>15</b>	<b>408,112</b>
<b>16</b>	<b>Gross profit.</b> Subtract line 15 from line 14	<b>16</b>	<b>59,362,576</b>
<b>17</b>	Subtract line 13 from line 6. If zero or less, enter -0-	<b>17</b>	<b>114,229</b>
<b>18</b>	<b>Contract price.</b> Add line 7 and line 17	<b>18</b>	<b>80,646,180</b>

**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.

<b>19</b>	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions)	<b>19</b>	
<b>20</b>	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	<b>20</b>	
<b>21</b>	Payments received during year (see instructions). <b>Don't</b> include interest, whether stated or unstated	<b>21</b>	<b>72,646,766</b>
<b>22</b>	Add lines 20 and 21	<b>22</b>	<b>72,757,766</b>
<b>23</b>	Payments received in prior years (see instructions). <b>Don't</b> include interest, whether stated or unstated	<b>23</b>	<b>162,007,795</b>
<b>24</b>	<b>Installment sale income.</b> Multiply line 22 by line 19	<b>24</b>	<b>47,967,122</b>
<b>25</b>	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	<b>25</b>	<b>175,859</b>
<b>26</b>	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	<b>26</b>	<b>47,791,263</b>

**Part III Related Party Installment Sale Income.** **Don't** 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 wasn't 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** **28,032**  
**31** Enter contract price from line 18 for year of first sale . . . . . **31** **35,984**  
**32** Enter the **smaller** of line 30 or line 31 . . . . . **32** **16,177**  
**33** Total payments received by the end of your 2018 tax year (see instructions) . . . . . **33** **\***  
**34** Subtract line 33 from line 32. If zero or less, enter -0- . . . . . **34** **\***  
**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** **0**  
**37** Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) . . . . . **37** **\***

Form **6765**  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

## Credit for Increasing Research Activities

OMB No. 1545-0619

▶ **Attach to your tax return.**  
▶ **Go to [www.irs.gov/Form6765](http://www.irs.gov/Form6765) for instructions and the latest information.**

Attachment  
Sequence No. **81**Total Forms Filed = **13,836**

Identifying number

**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

<b>1</b>	Certain amounts paid or incurred to energy consortia (see instructions)		<b>1</b>	*	
<b>2</b>	Basic research payments to qualified organizations (see instructions)	<b>2</b>			
<b>3</b>	Qualified organization base period amount	<b>3</b>			
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-		<b>4</b>	*	
<b>5</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>5</b>			
<b>6</b>	Cost of supplies	<b>6</b>			
<b>7</b>	Rental or lease costs of computers (see instructions)	<b>7</b>			
<b>8</b>	Enter the applicable percentage of contract research expenses. See instructions	<b>8</b>			
<b>9</b>	Total qualified research expenses. Add lines 5 through 8	<b>9</b>			
<b>10</b>	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	<b>10</b>		%	
<b>11</b>	Enter average annual gross receipts. See instructions	<b>11</b>			
<b>12</b>	Multiply line 11 by the percentage on line 10	<b>12</b>			
<b>13</b>	Subtract line 12 from line 9. If zero or less, enter -0-	<b>13</b>			
<b>14</b>	Multiply line 9 by 50% (0.50)	<b>14</b>			
<b>15</b>	Enter the <b>smaller</b> of line 13 or line 14		<b>15</b>		<b>1,578</b>
<b>16</b>	Add lines 1, 4, and 15		<b>16</b>		<b>1,583</b>
<b>17</b>	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Fiscal year filers: see instructions. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached		<b>17</b>		<b>1,583</b>

**Section B—Alternative Simplified Credit.** Skip this section if you are completing Section A.

<b>18</b>	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		<b>18</b>		<b>0</b>
<b>19</b>	Basic research payments to qualified organizations (see the line 2 instructions)	<b>19</b>			
<b>20</b>	Qualified organization base period amount (see the line 3 instructions)	<b>20</b>			
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-		<b>21</b>		<b>0</b>
<b>22</b>	Add lines 18 and 21		<b>22</b>		<b>0</b>
<b>23</b>	Multiply line 22 by 20% (0.20)		<b>23</b>		<b>0</b>
<b>24</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>24</b>			
<b>25</b>	Cost of supplies	<b>25</b>			
<b>26</b>	Rental or lease costs of computers (see the line 7 instructions)	<b>26</b>			
<b>27</b>	Enter the applicable percentage of contract research expenses. See the line 8 instructions	<b>27</b>			
<b>28</b>	Total qualified research expenses. Add lines 24 through 27	<b>28</b>			
<b>29</b>	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	<b>29</b>			
<b>30</b>	Divide line 29 by 6.0	<b>30</b>			
<b>31</b>	Subtract line 30 from line 28. If zero or less, enter -0-	<b>31</b>			
<b>32</b>	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		<b>32</b>		<b>541</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2018)

\* Data not shown because of the small number of sample returns on which they are based.

Form **6765**  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

## Credit for Increasing Research Activities

OMB No. 1545-0619

► **Attach to your tax return.**  
► Go to [www.irs.gov/Form6765](http://www.irs.gov/Form6765) for instructions and the latest information.

Attachment  
Sequence No. **81**

**Total Forms Filed = 13,836**

Identifying number

**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

<b>1</b>	Certain amounts paid or incurred to energy consortia (see instructions)		<b>1</b>	*
<b>2</b>	Basic research payments to qualified organizations (see instructions)	<b>2</b>		
<b>3</b>	Qualified organization base period amount	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-		<b>4</b>	*
<b>5</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>5</b>		
<b>6</b>	Cost of supplies	<b>6</b>		
<b>7</b>	Rental or lease costs of computers (see instructions)	<b>7</b>		
<b>8</b>	Enter the applicable percentage of contract research expenses. See instructions	<b>8</b>		
<b>9</b>	Total qualified research expenses. Add lines 5 through 8	<b>9</b>		
<b>10</b>	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	<b>10</b>		%
<b>11</b>	Enter average annual gross receipts. See instructions	<b>11</b>		
<b>12</b>	Multiply line 11 by the percentage on line 10	<b>12</b>		
<b>13</b>	Subtract line 12 from line 9. If zero or less, enter -0-	<b>13</b>		
<b>14</b>	Multiply line 9 by 50% (0.50)	<b>14</b>		
<b>15</b>	Enter the <b>smaller</b> of line 13 or line 14	<b>15</b>		<b>94,059</b>
<b>16</b>	Add lines 1, 4, and 15	<b>16</b>		<b>94,387</b>
<b>17</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Fiscal year filers: see instructions. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	<b>17</b>		<b>15,639</b>

**Section B—Alternative Simplified Credit.** Skip this section if you are completing Section A.

<b>18</b>	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	<b>18</b>		<b>0</b>
<b>19</b>	Basic research payments to qualified organizations (see the line 2 instructions)	<b>19</b>		
<b>20</b>	Qualified organization base period amount (see the line 3 instructions)	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-	<b>21</b>		<b>0</b>
<b>22</b>	Add lines 18 and 21	<b>22</b>		<b>0</b>
<b>23</b>	Multiply line 22 by 20% (0.20)	<b>23</b>		<b>0</b>
<b>24</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>24</b>		
<b>25</b>	Cost of supplies	<b>25</b>		
<b>26</b>	Rental or lease costs of computers (see the line 7 instructions)	<b>26</b>		
<b>27</b>	Enter the applicable percentage of contract research expenses. See the line 8 instructions	<b>27</b>		
<b>28</b>	Total qualified research expenses. Add lines 24 through 27	<b>28</b>		
<b>29</b>	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	<b>29</b>		
<b>30</b>	Divide line 29 by 6.0	<b>30</b>		
<b>31</b>	Subtract line 30 from line 28. If zero or less, enter -0-	<b>31</b>		
<b>32</b>	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)	<b>32</b>		<b>21,312</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2018)

\* Data not shown because of the small number of sample returns on which they are based.



**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 6765 (Rev. 12-2018)

Page **2****Section B—Alternative Simplified Credit** *(continued)*

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>	<b>541</b>	
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>34</b>	<b>541</b>	

**Section C—Current Year Credit**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>	<b>238</b>	
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-. . . . .	<b>36</b>	<b>1,896</b>	
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>	<b>11,900</b>	
<b>38</b>	Add lines 36 and 37 . . . . . • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. <b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	<b>38</b>	<b>13,648</b>	
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>		
<b>40</b>	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c . . . . .	<b>40</b>		

**Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit.** Skip this section if the payroll tax election does not apply. See instructions.

<b>41</b>	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>			
<b>42</b>	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions . . . . .	<b>42</b>	*	
<b>43</b>	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44 . . . . .	<b>43</b>	*	
<b>44</b>	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>44</b>	*	

Form **6765** (Rev. 12-2018)

\* Data not shown because of the small number of sample returns on which they are based.

**Section B—Alternative Simplified Credit** *(continued)*

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>	<b>21,312</b>	
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>34</b>	<b>17,382</b>	

**Section C—Current Year Credit**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>	<b>3,663</b>	
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-. . . . .	<b>36</b>	<b>29,357</b>	
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>	<b>178,365</b>	
<b>38</b>	Add lines 36 and 37 . . . . . • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. <b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	<b>38</b>	<b>207,722</b>	
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>		
<b>40</b>	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c . . . . .	<b>40</b>		

**Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit.** Skip this section if the payroll tax election does not apply. See instructions.

<b>41</b>	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>			
<b>42</b>	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions . . . . .	<b>42</b>	*	
<b>43</b>	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44 . . . . .	<b>43</b>	*	
<b>44</b>	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>44</b>	*	

\* Data not shown because of the small number of sample returns on which they are based.



Form **6781**Department of the Treasury  
Internal Revenue Service

## Gains and Losses From Section 1256 Contracts and Straddles

▶ Go to [www.irs.gov/Form6781](http://www.irs.gov/Form6781) for the latest information.  
 ▶ Attach to your tax return.

OMB No. 1545-0644

**2018**Attachment  
Sequence No. **82**

Name(s) shown on tax return

**Total Forms Filed = 456,521****Identifying number**

Check all applicable boxes (see instructions).

**A** ☐ Mixed straddle election**C** ☐ Mixed straddle account election**B** ☐ Straddle-by-straddle identification election**D** ☐ Net section 1256 contracts loss election**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain
<b>1</b>		
<b>2</b> Add the amounts on line 1 in columns (b) and (c) . . . . .	<b>2</b> ( )	
<b>3</b> Net gain or (loss). Combine line 2, columns (b) and (c) . . . . .		<b>3</b> <b>453,242</b>
<b>4</b> Form 1099-B adjustments. See instructions and attach statement . . . . .		<b>4</b> <b>3,768</b>
<b>5</b> Combine lines 3 and 4 . . . . .		<b>5</b> <b>451,710</b>
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
<b>6</b> 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. If you didn't check box D, enter -0- . . . . .		<b>6</b> <b>1,949</b>
<b>7</b> Combine lines 5 and 6 . . . . .		<b>7</b> <b>452,298</b>
<b>8</b> <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions) . . . . .		<b>8</b> <b>420,901</b>
<b>9</b> <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions) . . . . .		<b>9</b> <b>451,202</b>

**Part II Gains and Losses From Straddles.** Attach a separate statement 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-
<b>10</b>							
<b>11a</b> Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949 (see instructions) . . . . .						<b>11a</b> ( <b>2,902</b> )	
<b>b</b> Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions) . . . . .						<b>11b</b> ( <b>69</b> )	

**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-
<b>12</b>					
<b>13a</b> Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949 (see instructions) . . . . .					<b>13a</b> <b>1,562</b>
<b>b</b> Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions) . . . . .					<b>13b</b> <b>516</b>

**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-
<b>14</b>				

Form **6781**  
Department of the Treasury  
Internal Revenue Service

# Gains and Losses From Section 1256 Contracts and Straddles

► Go to [www.irs.gov/Form6781](http://www.irs.gov/Form6781) for the latest information.  
► Attach to your tax return.

OMB No. 1545-0644

**2018**

Attachment  
Sequence No. **82**

Name(s) shown on tax return

**Total Forms Filed = 456,521**

Identifying number

Check all applicable boxes (see instructions). **A** ☐ Mixed straddle election **C** ☐ Mixed straddle account election  
**B** ☐ Straddle-by-straddle identification 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 <b>2,147,956</b>	
4 Form 1099-B adjustments. See instructions and attach statement . . . . .		4 <b>-80,451</b>	
5 Combine lines 3 and 4 . . . . .		5 <b>2,067,504</b>	
<b>Note:</b> 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. If you didn't check box D, enter -0- . . . . .		6 <b>231,034</b>	
7 Combine lines 5 and 6 . . . . .		7 <b>2,298,538</b>	
8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions) . . . . .		8 <b>919,415</b>	
9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions) . . . . .		9 <b>1,379,123</b>	

## Part II Gains and Losses From Straddles. Attach a separate statement 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 line 4 of Schedule D or on Form 8949 (see instructions) . . . . .						11a ( <b>60,395</b> )	
b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions) . . . . .						11b ( <b>33,739</b> )	

### 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 line 4 of Schedule D or on Form 8949 (see instructions) . . . . .					13a <b>756,048</b>
b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions) . . . . .					13b <b>517,933</b>

## 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 **8283**  
 (Rev. December 2014)  
 Department of the Treasury  
 Internal Revenue Service  
 Name(s) shown on your income tax return

## Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

▶ **Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).**

OMB No. 1545-0908

Attachment  
Sequence No. **155**

Identifying number

**Total Forms Filed = 4,132,339**

**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 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 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) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				<b>2,598,443</b>	<b>4,046,867</b>	
B						
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 ▶ \_\_\_\_\_

**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . . 

Yes	No

**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? . . . . . 

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Form **8283**  
(Rev. December 2014)  
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.

► Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).

OMB No. 1545-0908

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 4,132,339

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 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 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) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				32,653,306	52,457,825	
B						
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 ►

3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .	Yes	No
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? . . . . .		

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 8283 (Rev. 12-2014)

Page **2**

Name(s) shown on your income tax return

Identifying number

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)**—Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. 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:

- a** ☐ Art\* (contribution of \$20,000 or more)    **d** ☐ Art\* (contribution of less than \$20,000)    **g** ☐ Collectibles\*\*    **j** ☐ Other  
**b** ☐ Qualified Conservation Contribution    **e** ☐ Other Real Estate    **h** ☐ Intellectual Property  
**c** ☐ Equipment    **f** ☐ Securities    **i** ☐ Vehicles

\*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.

<b>5</b>	(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
<b>A</b>			<b>145,488</b>
<b>B</b>			
<b>C</b>			
<b>D</b>			

	(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) Date of contribution
<b>A</b>			<b>125,640</b>	<b>4,586</b>	<b>111,922</b>	
<b>B</b>						
<b>C</b>						
<b>D</b>						

**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 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 I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. 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

Form 8283 (Rev. 12-2014)

Page **2**

Name(s) shown on your income tax return	Identifying number
-----------------------------------------	--------------------

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)**—Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. 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:

- |                                                                           |                                                                             |                                                         |                                         |
|---------------------------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------|
| <b>a</b> <input type="checkbox"/> Art* (contribution of \$20,000 or more) | <b>d</b> <input type="checkbox"/> Art* (contribution of less than \$20,000) | <b>g</b> <input type="checkbox"/> Collectibles**        | <b>j</b> <input type="checkbox"/> Other |
| <b>b</b> <input type="checkbox"/> Qualified Conservation Contribution     | <b>e</b> <input type="checkbox"/> Other Real Estate                         | <b>h</b> <input type="checkbox"/> Intellectual Property |                                         |
| <b>c</b> <input type="checkbox"/> Equipment                               | <b>f</b> <input type="checkbox"/> Securities                                | <b>i</b> <input type="checkbox"/> Vehicles              |                                         |

\*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.

<b>5</b>	(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
<b>A</b>			<b>77,878,662</b>
<b>B</b>			
<b>C</b>			
<b>D</b>			

	(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) Date of contribution
<b>A</b>			<b>11,261,644</b>	<b>3,201,119</b>	<b>20,659,166</b>	
<b>B</b>						
<b>C</b>						
<b>D</b>						

**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 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 I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. 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



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)

► Go to [www.irs.gov/Form8396](http://www.irs.gov/Form8396) for the latest information.

► Attach to Form 1040 or 1040NR.

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **138**

Name(s) shown on your tax return

**Total Forms Filed = 105,556**

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, and qualified plug-in electric drive motor vehicle credit.

### Part I Current Year Mortgage Interest Credit

<b>1</b>	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 . . . . .	<b>1</b>		
<b>2</b>	Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . Do not enter the interest rate on your home mortgage . . . . .	<b>2</b>		%
<b>3</b>	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 . <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	<b>3</b>	<b>96,727</b>	
<b>4</b>	Enter any 2015 credit carryforward from line 16 of your 2017 Form 8396 . . . . .	<b>4</b>	*	
<b>5</b>	Enter any 2016 credit carryforward from line 14 of your 2017 Form 8396 . . . . .	<b>5</b>	<b>11,936</b>	
<b>6</b>	Enter any 2017 credit carryforward from line 17 of your 2017 Form 8396 . . . . .	<b>6</b>	<b>18,003</b>	
<b>7</b>	Add lines 3 through 6 . . . . .	<b>7</b>	<b>103,278</b>	
<b>8</b>	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .	<b>8</b>	<b>96,941</b>	
<b>9</b>	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount in the total on Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8396" in the space next to that box . . . . .	<b>9</b>	<b>94,664</b>	

### Part II Mortgage Interest Credit Carryforward to 2019. (Complete **only** if line 9 is less than line 7.)

<b>10</b>	Add lines 3 and 4 . . . . .	<b>10</b>		
<b>11</b>	Enter the amount from line 7. . . . .	<b>11</b>		
<b>12</b>	Enter the <b>larger</b> of line 9 or line 10. . . . .	<b>12</b>		
<b>13</b>	Subtract line 12 from line 11 . . . . .	<b>13</b>		
<b>14</b>	<b>2017 credit carryforward to 2019.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	<b>14</b>		
<b>15</b>	Subtract line 14 from line 13 . . . . .	<b>15</b>		
<b>16</b>	<b>2016 credit carryforward to 2019.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	<b>16</b>		
<b>17</b>	<b>2018 credit carryforward to 2019.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	<b>17</b>		

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

Cat. No. 62502X

Form **8396** (2018)

\* Data not shown because of the small number of sample returns on which they are 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)

► Go to [www.irs.gov/Form8396](http://www.irs.gov/Form8396) for the latest information.

► Attach to Form 1040 or 1040NR.

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **138**

Name(s) shown on your tax return

**Total Forms Filed = 105,556**

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, and qualified plug-in electric drive motor vehicle credit.

### Part I Current Year Mortgage Interest Credit

<b>1</b>	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 . . . . .	<b>1</b>		
<b>2</b>	Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . Do not enter the interest rate on your home mortgage . . . . .	<b>2</b>		%
<b>3</b>	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 . . . . . <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	<b>3</b>	<b>157,448</b>	
<b>4</b>	Enter any 2015 credit carryforward from line 16 of your 2017 Form 8396 . . . . .	<b>4</b>	*	
<b>5</b>	Enter any 2016 credit carryforward from line 14 of your 2017 Form 8396 . . . . .	<b>5</b>	<b>23,205</b>	
<b>6</b>	Enter any 2017 credit carryforward from line 17 of your 2017 Form 8396 . . . . .	<b>6</b>	<b>57,446</b>	
<b>7</b>	Add lines 3 through 6 . . . . .	<b>7</b>	<b>259,722</b>	
<b>8</b>	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .	<b>8</b>	<b>594,471</b>	
<b>9</b>	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount in the total on Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8396" in the space next to that box . . . . .	<b>9</b>	<b>139,820</b>	

### Part II Mortgage Interest Credit Carryforward to 2019. (Complete **only** if line 9 is less than line 7.)

<b>10</b>	Add lines 3 and 4 . . . . .	<b>10</b>		
<b>11</b>	Enter the amount from line 7. . . . .	<b>11</b>		
<b>12</b>	Enter the <b>larger</b> of line 9 or line 10. . . . .	<b>12</b>		
<b>13</b>	Subtract line 12 from line 11. . . . .	<b>13</b>		
<b>14</b>	<b>2017 credit carryforward to 2019.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	<b>14</b>		
<b>15</b>	Subtract line 14 from line 13. . . . .	<b>15</b>		
<b>16</b>	<b>2016 credit carryforward to 2019.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	<b>16</b>		
<b>17</b>	<b>2018 credit carryforward to 2019.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	<b>17</b>		

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

Cat. No. 62502X

Form **8396** (2018)

\* Data not shown because of the small number of sample returns on which they are 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.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2018**  
Attachment  
Sequence No. **88**

Name(s) shown on return

**Total Forms Filed = 7,996,141**

Identifying number

### Part I 2018 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)) . . . . .
- b** Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .
- c** Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .
- d** Combine lines 1a, 1b, and 1c . . . . .

<b>1a</b>	<b>2,619,355</b>	
<b>1b</b>	<b>( 3,447,122 )</b>	
<b>1c</b>	<b>( 1,587,565 )</b>	

<b>1d</b>	<b>4,923,410</b>	
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### Commercial Revitalization Deductions From Rental Real Estate Activities

- 2a** Commercial revitalization deductions from Worksheet 2, column (a) . . . . .
- b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .
- c** Add lines 2a and 2b . . . . .

<b>2a</b>	<b>*</b>	
<b>2b</b>	<b>53</b>	

<b>2c</b>	<b>( 60 )</b>	
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### All Other Passive Activities

- 3a** Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .
- b** Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .
- c** Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .
- d** Combine lines 3a, 3b, and 3c . . . . .

<b>3a</b>	<b>2,706,950</b>	
<b>3b</b>	<b>( 1,846,340 )</b>	
<b>3c</b>	<b>( 1,371,678 )</b>	

<b>3d</b>	<b>3,999,763</b>	
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- 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 . . . . .

<b>4</b>	<b>7,983,955</b>	
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- 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 . . . . .
- 6** Enter \$150,000. If married filing separately, see instructions . . . . .
- 7** Enter modified adjusted gross income, but not less than zero (see instructions)

<b>5</b>	<b>2,869,629</b>	
<b>6</b>	<b>2,849,257</b>	
<b>7</b>	<b>3,003,602</b>	

<b>5</b>	<b>2,869,629</b>	
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**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 . . . . .
- 9** Multiply line 8 by 50% (0.50). **Do not** enter more than \$25,000. If married filing separately, see instructions
- 10** Enter the **smaller** of line 5 or line 9 . . . . .

<b>8</b>	<b>1,477,540</b>	
<b>9</b>	<b>1,477,540</b>	
<b>10</b>	<b>1,477,534</b>	

<b>8</b>	<b>1,477,540</b>	
<b>9</b>	<b>1,477,540</b>	
<b>10</b>	<b>1,477,534</b>	

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
- 12** Enter the loss from line 4 . . . . .
- 13** Reduce line 12 by the amount on line 10 . . . . .
- 14** Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13 . . . . .

<b>11</b>	<b>*</b>	
<b>12</b>		
<b>13</b>	<b>*</b>	
<b>14</b>	<b>*</b>	

### Part IV Total Losses Allowed

- 15** Add the income, if any, on lines 1a and 3a and enter the total . . . . .
- 16** **Total losses allowed from all passive activities for 2018.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .

<b>15</b>	<b>1,261,300</b>	
<b>16</b>	<b>3,824,755</b>	

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 63704F

Form **8582** (2018)

\* Data not shown because of the small number of sample returns on which they are based.

Form <b>8582</b>  Department of the Treasury Internal Revenue Service (99)	<b>Passive Activity Loss Limitations</b> ▶ See separate instructions. ▶ Attach to Form 1040 or Form 1041. ▶ Go to <a href="http://www.irs.gov/Form8582">www.irs.gov/Form8582</a> for instructions and the latest information.	OMB No. 1545-1008  <div style="font-size: 2em; font-weight: bold;">2018</div> Attachment Sequence No. <b>88</b>
Name(s) shown on return		Identifying number
<b>Total Forms Filed = 7,996,141</b>		

**Part I 2018 Passive Activity Loss**

**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.

<b>Rental Real Estate Activities With Active Participation</b> (For the definition of active participation, see <b>Special Allowance for Rental Real Estate Activities</b> in the instructions.)					
<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>	94,164.806			
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b> (	53,429.693	)		
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b> (	90,008.167	)		
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>			-49,273,054	
<b>Commercial Revitalization Deductions From Rental Real Estate Activities</b>					
<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a)	<b>2a</b> (	*	)		
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	<b>2b</b> (	1,039	)		
<b>c</b> Add lines 2a and 2b	<b>2c</b> (	1,143	)		
<b>All Other Passive Activities</b>					
<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a))	<b>3a</b>	172,609,551			
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b))	<b>3b</b> (	64,036,028	)		
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	<b>3c</b> (	97,321,877	)		
<b>d</b> Combine lines 3a, 3b, and 3c	<b>3d</b>			11,251,646	
<b>4</b> 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	<b>4</b>			-38,022,551	

- 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.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	<b>5</b>	120,379,294			
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>	426,576.109			
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)	<b>7</b>	841,645,466			
<b>Note:</b> 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.					
<b>8</b> Subtract line 7 from line 6	<b>8</b>	90,724,191			
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	27,991,986			
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9	<b>10</b>	13,963,675			

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.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	<b>11</b>	*			
<b>12</b> Enter the loss from line 4	<b>12</b>				
<b>13</b> Reduce line 12 by the amount on line 10	<b>13</b>	*			
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13	<b>14</b>	*			

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>	31,653,067			
<b>16</b> <b>Total losses allowed from all passive activities for 2018.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>	81,396,776			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F

Form **8582** (2018)

\* Data not shown because of the small number of sample returns on which they are based.

Form **8586**  
(Rev. December 2016)  
Department of the Treasury  
Internal Revenue Service (99)

## Low-Income Housing Credit

OMB No. 1545-0984

Attachment  
Sequence No. **36a**

▶ **Attach to your tax return.**  
▶ Information about Form 8586 and its instructions is at [www.irs.gov/form8586](http://www.irs.gov/form8586).

Name(s) shown on return

**Total Forms Filed = 4,851**

Identifying number

### Part I Buildings Placed in Service Before 2008

<b>1</b>	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ▶		
<b>2</b>	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? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> 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) _____		
<b>3</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . . . .	<b>3</b>	<b>34</b>
<b>4</b>	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .	<b>4</b>	<b>1,126</b>
<b>5</b>	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, Part III, line 1d, column (c) . . . . .	<b>5</b>	<b>1,152</b>
<b>6</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c) . . . . .	<b>7</b>	

### Part II Buildings Placed in Service After 2007

<b>8</b>	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ▶		
<b>9</b>	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? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> 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) _____		
<b>10</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . . . .	<b>10</b>	<b>*</b>
<b>11</b>	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . . .	<b>11</b>	<b>704</b>
<b>12</b>	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, Part III, line 4d, column (c) . . . . .	<b>12</b>	<b>705</b>
<b>13</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c) . . . . .	<b>14</b>	

For Paperwork Reduction Act Notice, see General Instructions.

Cat. No. 63987I

Form **8586** (Rev. 12-2016)

\* Data not shown because of the small number of sample returns on which they are based.

Form **8586**  
(Rev. December 2016)  
Department of the Treasury  
Internal Revenue Service (99)

## Low-Income Housing Credit

OMB No. 1545-0984

► **Attach to your tax return.**  
► Information about Form 8586 and its instructions is at [www.irs.gov/form8586](http://www.irs.gov/form8586).

Attachment  
Sequence No. **36a**

Name(s) shown on return

**Total Forms Filed = 4,851**

Identifying number

### Part I Buildings Placed in Service Before 2008

<b>1</b>	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ►		
<b>2</b>	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? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> 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) _____		
<b>3</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . . . .	<b>3</b>	<b>2</b>
<b>4</b>	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .	<b>4</b>	<b>12,168</b>
<b>5</b>	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, Part III, line 1d, column (c) . . . . .	<b>5</b>	<b>12,170</b>
<b>6</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c) . . . . .	<b>7</b>	

### Part II Buildings Placed in Service After 2007

<b>8</b>	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ►		
<b>9</b>	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? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> 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) _____		
<b>10</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . . . .	<b>10</b>	<b>*</b>
<b>11</b>	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . . .	<b>11</b>	<b>16,311</b>
<b>12</b>	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, Part III, line 4d, column (c) . . . . .	<b>12</b>	<b>16,313</b>
<b>13</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c) . . . . .	<b>14</b>	

**For Paperwork Reduction Act Notice, see General Instructions.**

Cat. No. 63987I

Form **8586** (Rev. 12-2016)

\* Data not shown because of the small number of sample returns on which they are based.

Form **8606**  
Department of the Treasury  
Internal Revenue Service (99)

## Nondeductible IRAs

► Go to [www.irs.gov/Form8606](http://www.irs.gov/Form8606) for instructions and the latest information.

► Attach to 2018 Form 1040 or 2018 Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2018 Form 8606. See instructions.

**Total Forms Filed = 2,582,368**

**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 you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here <input type="checkbox"/>
Foreign country name	Foreign province/state/county	Foreign postal 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 2018.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2018 **and** you made nondeductible contributions to a traditional IRA in 2018 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified 2017 disaster distribution (see 2018 Form 8915B)), 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 2018 **and** you made nondeductible contributions to a traditional IRA in 2018 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2018, including those made for 2018 from January 1, 2019, through April 15, 2019. See instructions . . . . .	<b>1</b>	<b>823,472</b>	
<b>2</b>	Enter your total basis in traditional IRAs. See instructions . . . . .	<b>2</b>	<b>1,024,698</b>	
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	<b>1,540,003</b>	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2018, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <b>No</b> ► Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <b>Yes</b> ► Go to line 4.				
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2019, through April 15, 2019 . . . . .	<b>4</b>	<b>23,243</b>	
<b>5</b>	Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>1,530,218</b>	
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2018, plus any outstanding rollovers. Subtract any repayments of qualified 2017 disaster distributions (see 2018 Form 8915B). If the result is zero or less, enter -0-. See instructions . . . . .	<b>6</b>	<b>413,145</b>	
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2018. <b>Do not</b> include rollovers (other than repayments of qualified 2017 disaster distributions (see 2018 Form 8915B)), 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) . . . . .	<b>7</b>	<b>510,981</b>	
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018. Also enter this amount on line 16 . . . . .	<b>8</b>	<b>77,993</b>	
<b>9</b>	Add lines 6, 7, and 8 . . . . .	<b>9</b>	<b>588,321</b>	
<b>10</b>	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" . . . . .	<b>10</b>	×	
<b>11</b>	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 . . . . .	<b>11</b>	<b>73,331</b>	
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA . . . . .	<b>12</b>	<b>468,505</b>	
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	<b>13</b>	<b>656,223</b>	
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2018 and earlier years</b> . . . . .	<b>14</b>	<b>1,385,599</b>	
<b>15a</b>	Subtract line 12 from line 7 . . . . .	<b>15a</b>	<b>475,722</b>	
<b>b</b>	Enter the amount on line 15a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 22 . . . . .	<b>15b</b>	<b>1,410</b>	
<b>c</b>	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b . . . . .	<b>15c</b>	<b>478,101</b>	
<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.				



Form **8606**  
Department of the Treasury  
Internal Revenue Service (99)

## Nondeductible IRAs

► Go to [www.irs.gov/Form8606](http://www.irs.gov/Form8606) for instructions and the latest information.

► Attach to 2018 Form 1040 or 2018 Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2018 Form 8606. See instructions.

**Total Forms Filed = 2,582,368**

**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 you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here <input type="checkbox"/>
Foreign country name	Foreign province/state/county	Foreign postal 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 2018.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2018 **and** you made nondeductible contributions to a traditional IRA in 2018 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified 2017 disaster distribution (see 2018 Form 8915B)), 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 2018 **and** you made nondeductible contributions to a traditional IRA in 2018 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2018, including those made for 2018 from January 1, 2019, through April 15, 2019. See instructions . . . . .	<b>1</b>	<b>5,177,952</b>	
<b>2</b>	Enter your total basis in traditional IRAs. See instructions . . . . .	<b>2</b>	<b>31,608,653</b>	
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	<b>36,786,605</b>	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2018, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <b>No</b> ► Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <b>Yes</b> ► Go to line 4.				
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2019, through April 15, 2019 . . . . .	<b>4</b>	<b>134,256</b>	
<b>5</b>	Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>36,652,349</b>	
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2018, plus any outstanding rollovers. Subtract any repayments of qualified 2017 disaster distributions (see 2018 Form 8915B). If the result is zero or less, enter -0-. See instructions . . . . .	<b>6</b>	<b>246,983,558</b>	
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2018. <b>Do not</b> include rollovers (other than repayments of qualified 2017 disaster distributions (see 2018 Form 8915B)), 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) . . . . .	<b>7</b>	<b>16,890,810</b>	
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018. Also enter this amount on line 16 . . . . .	<b>8</b>	<b>1,794,427</b>	
<b>9</b>	Add lines 6, 7, and 8 . . . . .	<b>9</b>	<b>265,668,795</b>	
<b>10</b>	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" . . . . .	<b>10</b>	×	
<b>11</b>	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 . . . . .	<b>11</b>	<b>606,979</b>	
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA . . . . .	<b>12</b>	<b>1,461,355</b>	
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	<b>13</b>	<b>3,286,913</b>	
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2018 and earlier years</b> . . . . .	<b>14</b>	<b>33,499,693</b>	
<b>15a</b>	Subtract line 12 from line 7 . . . . .	<b>15a</b>	<b>15,670,446</b>	
<b>b</b>	Enter the amount on line 15a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 22 . . . . .	<b>15b</b>	<b>33,869</b>	
<b>c</b>	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b . . . . .	<b>15c</b>	<b>15,641,608</b>	
<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.				



**Part II 2018 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 2018.

<b>16</b>	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 2018. . . . .	<b>16</b>	<b>309,751</b>	
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions) . . . . .	<b>17</b>	<b>195,022</b>	
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b . . . . .	<b>18</b>	<b>203,556</b>	

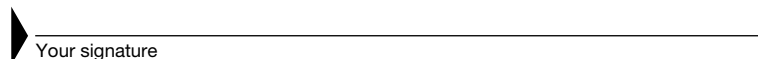
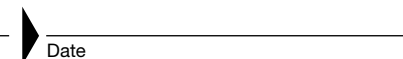
**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2018. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified 2017 disaster distribution (see 2018 Form 8915B)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2018, including any qualified first-time homebuyer distributions, and any qualified 2017 disaster distributions (see instructions). Also see 2018 Form 8915B . . . . .	<b>19</b>	<b>400,736</b>	
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 . . . . .	<b>20</b>	<b>10,072</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	<b>393,725</b>	
<b>22</b>	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, <b>stop here</b> . . . . .	<b>22</b>	<b>230,159</b>	
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions) . . . . .	<b>23</b>	<b>213,670</b>	
<b>24</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions . . . . .	<b>24</b>	<b>21,118</b>	
<b>25a</b>	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .	<b>25a</b>	<b>199,917</b>	
<b>b</b>	Enter the amount on line 25a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 23 . . . . .	<b>25b</b>	<b>*</b>	
<b>c</b>	<b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b . . . . .	<b>25c</b>	<b>199,916</b>	

**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.

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> 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 they are based.

**Part II 2018 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 2018.

<b>16</b>	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 2018. . . . .	<b>16</b>	<b>7,669,399</b>	
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions) . . . . .	<b>17</b>	<b>1,990,669</b>	
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b . . . . .	<b>18</b>	<b>5,678,730</b>	

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2018. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified 2017 disaster distribution (see 2018 Form 8915B)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2018, including any qualified first-time homebuyer distributions, and any qualified 2017 disaster distributions (see instructions). Also see 2018 Form 8915B . . . . .	<b>19</b>	<b>3,482,734</b>	
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 . . . . .	<b>20</b>	<b>72,289</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	<b>3,417,507</b>	
<b>22</b>	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, <b>stop here</b> . . . . .	<b>22</b>	<b>3,727,085</b>	
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions) . . . . .	<b>23</b>	<b>1,364,868</b>	
<b>24</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions . . . . .	<b>24</b>	<b>956,435</b>	
<b>25a</b>	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .	<b>25a</b>	<b>1,066,566</b>	
<b>b</b>	Enter the amount on line 25a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 23 . . . . .	<b>25b</b>	<b>*</b>	
<b>c</b>	<b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b . . . . .	<b>25c</b>	<b>1,066,565</b>	

**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 <input type="checkbox"/> 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 they are based.

Form **8615**Department of the Treasury  
Internal Revenue Service (99)

## Tax for Certain Children Who Have Unearned Income

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

▶ **Go to [www.irs.gov/Form8615](http://www.irs.gov/Form8615) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **33**

Name shown on return

**Total Forms Filed = 415,725**

Your social security number

**Before you begin:** If you must use the Schedule D Tax Worksheet or have income from farming or fishing, see the instructions. Also see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure your 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

### Part I Net Unearned Income

<b>1</b>	Enter your unearned income (see instructions) . . . . .	<b>1</b>	<b>415,725</b>	
<b>2</b>	If you <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$2,100. Otherwise, see instructions . . . . .	<b>2</b>	<b>415,725</b>	
<b>3</b>	Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to your return . . . . .	<b>3</b>	<b>414,724</b>	
<b>4</b>	Enter your <b>taxable income</b> from Form 1040, line 10, or Form 1040NR, line 41. If you file Form 2555 or 2555-EZ, see the instructions . . . . .	<b>4</b>	<b>364,629</b>	
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to your return . . . . .	<b>5</b>	<b>364,629</b>	

### Part II Tax

<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	<b>324,761</b>	
<b>7</b>	Enter the tax on the amount on line 4 (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. If applicable, include this amount on your Form 1040, line 11, or Form 1040NR, line 42 (see instructions). If you file Form 2555 or 2555-EZ, see the instructions . . . . . ▶ <input type="checkbox"/>	<b>7</b>	<b>290,405</b>	

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

Cat. No. 64113U

Form **8615** (2018)

Form **8615**  
Department of the Treasury  
Internal Revenue Service (99)

## Tax for Certain Children Who Have Unearned Income

► Attach to your Form 1040 or Form 1040NR.  
► Go to [www.irs.gov/Form8615](http://www.irs.gov/Form8615) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **33**

Name shown on return

**Total Forms Filed = 415,725**

Your social security number

**Before you begin:** If you must use the Schedule D Tax Worksheet or have income from farming or fishing, see the instructions. Also see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure your 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

### Part I Net Unearned Income

1	Enter your unearned income (see instructions) . . . . .	1	<b>6,382,237</b>	
2	If you <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$2,100. Otherwise, see instructions . . . . .	2	<b>881,620</b>	
3	Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to your return . . . . .	3	<b>5,502,187</b>	
4	Enter your <b>taxable income</b> from Form 1040, line 10, or Form 1040NR, line 41. If you file Form 2555 or 2555-EZ, see the instructions . . . . .	4	<b>5,715,556</b>	
5	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to your return . . . . .	5	<b>5,029,025</b>	

### Part II Tax

6	Subtract line 5 from line 4 . . . . .	6	<b>686,532</b>	
7	Enter the tax on the amount on line 4 (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. If applicable, include this amount on your Form 1040, line 11, or Form 1040NR, line 42 (see instructions). If you file Form 2555 or 2555-EZ, see the instructions . . . . . ► <input type="checkbox"/>	7	<b>1,095,001</b>	

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

Cat. No. 64113U

Form **8615** (2018)

Form **8801**  
Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**  
► Go to [www.irs.gov/Form8801](http://www.irs.gov/Form8801) for instructions and the latest information.  
► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

**2018**  
Attachment  
Sequence No. **74**

Total Forms Filed = **1,243,054**

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

<b>1</b>	Combine lines 1, 6, and 10 of your 2017 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	<b>1,210,424</b>	
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	<b>1,126,089</b>	
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	( <b>12,449</b> )	
<b>4</b>	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 \$249,450 and you were married filing separately for 2017, see instructions . . . . .	<b>4</b>	<b>1,177,247</b>	
<b>5</b>	Enter: \$84,500 if married filing jointly or qualifying widow(er) for 2017; \$54,300 if single or head of household for 2017; or \$42,250 if married filing separately for 2017. Estates and trusts, enter \$24,100	<b>5</b>	<b>1,243,054</b>	
<b>6</b>	Enter: \$160,900 if married filing jointly or qualifying widow(er) for 2017; \$120,700 if single or head of household for 2017; or \$80,450 if married filing separately for 2017. Estates and trusts, enter \$80,450 . . . . .	<b>6</b>	<b>1,243,054</b>	
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	<b>1,016,988</b>	
<b>8</b>	Multiply line 7 by 25% (0.25) . . . . .	<b>8</b>	<b>1,016,988</b>	
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2017, see instructions	<b>9</b>	<b>1,011,245</b>	
<b>10</b>	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 . . . . .	<b>10</b>	<b>1,093,326</b>	
<b>11</b>	<ul style="list-style-type: none"> <li>• If <b>for 2017</b> you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>• If <b>for 2017</b> 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)); <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$187,800 or less (\$93,900 or less if married filing separately for 2017), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions.</li> </ul>	<b>11</b>	<b>1,080,224</b>	
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	<b>339,131</b>	
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	<b>1,078,159</b>	
<b>14</b>	Enter the amount from your 2017 Form 6251, line 34, or 2017 Form 1041, Schedule I, line 55 . . .	<b>14</b>	<b>1,087,405</b>	
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . .	<b>15</b>	<b>912,431</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2018)

Form **8801**  
Department of the Treasury  
Internal Revenue Service (99)

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**  
► Go to [www.irs.gov/Form8801](http://www.irs.gov/Form8801) for instructions and the latest information.  
► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

**2018**  
Attachment  
Sequence No. **74**

Name(s) shown on return

**Total Forms Filed = 1,243,054**

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

<b>1</b>	Combine lines 1, 6, and 10 of your 2017 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	<b>466,862,442</b>	
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	<b>70,627,586</b>	
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	( <b>2,428,297</b> )	
<b>4</b>	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 \$249,450 and you were married filing separately for 2017, see instructions . . . . .	<b>4</b>	<b>544,604,980</b>	
<b>5</b>	Enter: \$84,500 if married filing jointly or qualifying widow(er) for 2017; \$54,300 if single or head of household for 2017; or \$42,250 if married filing separately for 2017. Estates and trusts, enter \$24,100	<b>5</b>	<b>95,386,485</b>	
<b>6</b>	Enter: \$160,900 if married filing jointly or qualifying widow(er) for 2017; \$120,700 if single or head of household for 2017; or \$80,450 if married filing separately for 2017. Estates and trusts, enter \$80,450 . . . . .	<b>6</b>	<b>186,538,233</b>	
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	<b>378,968,424</b>	
<b>8</b>	Multiply line 7 by 25% (0.25). . . . .	<b>8</b>	<b>94,742,231</b>	
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2017, see instructions	<b>9</b>	<b>50,745,552</b>	
<b>10</b>	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 . . . . .	<b>10</b>	<b>501,476,908</b>	
<b>11</b>	<ul style="list-style-type: none"> <li>• If <b>for 2017</b> you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>• If <b>for 2017</b> 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)); <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$187,800 or less (\$93,900 or less if married filing separately for 2017), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions.</li> </ul>	<b>11</b>	<b>117,927,561</b>	
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	<b>2,175,245</b>	
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	<b>115,778,324</b>	
<b>14</b>	Enter the amount from your 2017 Form 6251, line 34, or 2017 Form 1041, Schedule I, line 55 . . .	<b>14</b>	<b>106,976,311</b>	
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . .	<b>15</b>	<b>11,141,853</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2018)

**Part II Minimum Tax Credit and Carryforward to 2019**

<b>16</b>	Enter the amount from your 2017 Form 6251, line 35, or 2017 Form 1041, Schedule I, line 56 . . . . .	<b>16</b>	<b>994,740</b>	
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	<b>734,672</b>	
<b>19</b>	<b>2017 credit carryforward.</b> Enter the amount from your 2017 Form 8801, line 26 . . . . .	<b>19</b>	<b>860,981</b>	
<b>20</b>	Enter your 2017 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	<b>1,773</b>	
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>	<b>1,160,673</b>	
<b>22</b>	Enter your 2018 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	<b>1,074,549</b>	
<b>23</b>	Enter the amount from your 2018 Form 6251, line 9, or 2018 Form 1041, Schedule I, line 54. . . . .	<b>23</b>	<b>1,027,308</b>	
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	<b>980,250</b>	
<b>25</b>	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2018 Schedule 3 (Form 1040), line 54 (check box <b>b</b> ); Form 1040NR, line 51 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c. . . . .	<b>25</b>	<b>980,250</b>	
<b>26</b>	<b>Credit carryforward to 2019.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>26</b>	<b>333,138</b>	



**Part II Minimum Tax Credit and Carryforward to 2019**

<b>16</b>	Enter the amount from your 2017 Form 6251, line 35, or 2017 Form 1041, Schedule I, line 56 . . . . .	<b>16</b>	<b>12,489,233</b>	
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	<b>1,347,380</b>	
<b>19</b>	<b>2017 credit carryforward.</b> Enter the amount from your 2017 Form 8801, line 26 . . . . .	<b>19</b>	<b>9,421,238</b>	
<b>20</b>	Enter your 2017 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	<b>7,568</b>	
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>	<b>11,066,487</b>	
<b>22</b>	Enter your 2018 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	<b>111,652,406</b>	
<b>23</b>	Enter the amount from your 2018 Form 6251, line 9, or 2018 Form 1041, Schedule I, line 54. . . . .	<b>23</b>	<b>101,247,444</b>	
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	<b>12,538,574</b>	
<b>25</b>	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2018 Schedule 3 (Form 1040), line 54 (check box <b>b</b> ); Form 1040NR, line 51 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c. . . . .	<b>25</b>	<b>2,910,190</b>	
<b>26</b>	<b>Credit carryforward to 2019.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>26</b>	<b>8,156,297</b>	

### **Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>Caution:</b> If you didn't complete the 2017 Qualified Dividends and Capital Gain Tax Worksheet, the 2017 Schedule D Tax Worksheet, or Part V of the 2017 Schedule D (Form 1041), see the instructions before completing this part.*			
<b>27</b>	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2017, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . .	<b>27</b>	
<b>Caution:</b> If for <b>2017</b> you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.			
<b>28</b>	Enter the amount from line 6 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2017 Schedule D Tax Worksheet, or the amount from line 26 of the 2017 Schedule D (Form 1041), whichever applies* . . . . .	<b>28</b>	
<b>If you figured your 2017 tax using the 2017 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</b>			
<b>29</b>	Enter the amount from line 19 of your 2017 Schedule D (Form 1040), or line 18b, column (2), of the 2017 Schedule D (Form 1041) . . . . .	<b>29</b>	
<b>30</b>	Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2017 Schedule D Tax Worksheet . . . . .	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 27 or line 30 . . . . .	<b>31</b>	
<b>32</b>	Subtract line 31 from line 27 . . . . .	<b>32</b>	
<b>33</b>	If line 32 is \$187,800 or less (\$93,900 or less if married filing separately for 2017), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions . . . . . ▶	<b>33</b>	
<b>34</b>	Enter: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• \$75,900 if married filing jointly or qualifying widow(er) for 2017,</li> <li>• \$37,950 if single or married filing separately for 2017,</li> <li>• \$50,800 if head of household for 2017, or</li> <li>• \$2,550 for an estate or trust.</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>           . . . . .         </div> </div> Form 1040NR filers, see instructions.	<b>34</b>	
<b>35</b>	Enter the amount from line 7 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2017 Schedule D Tax Worksheet, or the amount from line 27 of the 2017 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2017 Schedule D (Form 1041), enter the amount from your 2017 Form 1040, line 43, or 2017 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . .	<b>35</b>	
<b>36</b>	Subtract line 35 from line 34. If zero or less, enter -0- . . . . .	<b>36</b>	
<b>37</b>	Enter the <b>smaller</b> of line 27 or line 28 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>38</b>	
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>	
<b>40</b>	Enter: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• \$418,400 if single for 2017,</li> <li>• \$235,350 if married filing separately for 2017,</li> <li>• \$470,700 if married filing jointly or qualifying widow(er) for 2017,</li> <li>• \$444,550 if head of household for 2017, or</li> <li>• \$12,500 for an estate or trust.</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>           . . . . .         </div> </div> Form 1040NR filers, see instructions.	<b>40</b>	
<b>41</b>	Enter the amount from line 36 . . . . .	<b>41</b>	
<b>42</b>	Form 1040 filers, enter the amount from line 7 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2017 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2017 Schedule D (Form 1041) or line 18 of your 2017 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2017 Schedule D (Form 1041), enter the amount from your 2017 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . .	<b>42</b>	

\* The 2017 Qualified Dividends and Capital Gain Tax Worksheet is in the 2017 Instructions for Form 1040. The 2017 Schedule D Tax Worksheet is in the 2017 Instructions for Schedule D (Form 1040) (or the 2017 Instructions for Schedule D (Form 1041)).

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>Caution:</b> If you didn't complete the 2017 Qualified Dividends and Capital Gain Tax Worksheet, the 2017 Schedule D Tax Worksheet, or Part V of the 2017 Schedule D (Form 1041), see the instructions before completing this part.*			
<b>27</b>	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2017, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . .	<b>27</b>	
<b>Caution:</b> If for <b>2017</b> you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.			
<b>28</b>	Enter the amount from line 6 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2017 Schedule D Tax Worksheet, or the amount from line 26 of the 2017 Schedule D (Form 1041), whichever applies* . . . . .	<b>28</b>	
<b>If you figured your 2017 tax using the 2017 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</b>			
<b>29</b>	Enter the amount from line 19 of your 2017 Schedule D (Form 1040), or line 18b, column (2), of the 2017 Schedule D (Form 1041) . . . . .	<b>29</b>	
<b>30</b>	Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2017 Schedule D Tax Worksheet . . . . .	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 27 or line 30 . . . . .	<b>31</b>	
<b>32</b>	Subtract line 31 from line 27 . . . . .	<b>32</b>	
<b>33</b>	If line 32 is \$187,800 or less (\$93,900 or less if married filing separately for 2017), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions . . . . . ▶	<b>33</b>	
<b>34</b>	Enter: <ul style="list-style-type: none"> <li>• \$75,900 if married filing jointly or qualifying widow(er) for 2017,</li> <li>• \$37,950 if single or married filing separately for 2017,</li> <li>• \$50,800 if head of household for 2017, or</li> <li>• \$2,550 for an estate or trust.</li> </ul> Form 1040NR filers, see instructions.	<b>34</b>	
<b>35</b>	Enter the amount from line 7 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2017 Schedule D Tax Worksheet, or the amount from line 27 of the 2017 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2017 Schedule D (Form 1041), enter the amount from your 2017 Form 1040, line 43, or 2017 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . .	<b>35</b>	
<b>36</b>	Subtract line 35 from line 34. If zero or less, enter -0- . . . . .	<b>36</b>	
<b>37</b>	Enter the <b>smaller</b> of line 27 or line 28 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>38</b>	
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>	
<b>40</b>	Enter: <ul style="list-style-type: none"> <li>• \$418,400 if single for 2017,</li> <li>• \$235,350 if married filing separately for 2017,</li> <li>• \$470,700 if married filing jointly or qualifying widow(er) for 2017,</li> <li>• \$444,550 if head of household for 2017, or</li> <li>• \$12,500 for an estate or trust.</li> </ul> Form 1040NR filers, see instructions.	<b>40</b>	
<b>41</b>	Enter the amount from line 36 . . . . .	<b>41</b>	
<b>42</b>	Form 1040 filers, enter the amount from line 7 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2017 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2017 Schedule D (Form 1041) or line 18 of your 2017 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2017 Schedule D (Form 1041), enter the amount from your 2017 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . .	<b>42</b>	

\* The 2017 Qualified Dividends and Capital Gain Tax Worksheet is in the 2017 Instructions for Form 1040. The 2017 Schedule D Tax Worksheet is in the 2017 Instructions for Schedule D (Form 1040) (or the 2017 Instructions for Schedule D (Form 1041)).

Form **8814**  
 Department of the Treasury  
 Internal Revenue Service (99)

**Parents' Election To Report  
 Child's Interest and Dividends**  
 ▶ Go to [www.irs.gov/Form8814](http://www.irs.gov/Form8814) for the latest information.  
 ▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
 Attachment  
 Sequence No. **40**

Name(s) shown on your return

**Total Forms Filed = 120,344**

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)**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**

<b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	<b>14,989</b>	
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	<b>1b</b>	<b>576</b>	
<b>2a</b> 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 . . . . .	<b>2a</b>	<b>65,491</b>	
<b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	<b>2b</b>	<b>25,581</b>	
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	<b>21,991</b>	
<b>4</b> Add lines 1a, 2a, and 3. If the total is \$2,100 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	<b>4</b>	<b>72,174</b>	
<b>5</b> Base amount . . . . .	<b>5</b>		
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	<b>21,515</b>	
<b>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.</b>			
<b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>		
<b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>		
<b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	<b>17,390</b>	
<b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	<b>15,191</b>	
<b>11</b> Add lines 9 and 10 . . . . .	<b>11</b>	<b>19,089</b>	
<b>12</b> Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (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 . . . . .	<b>12</b>	<b>16,938</b>	

**Part II Tax on the First \$2,100 of Child's Interest and Dividends**

<b>13</b> Amount not taxed . . . . .	<b>13</b>		
<b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	<b>14</b>	<b>71,459</b>	
<b>15 Tax.</b> Is the amount on line 14 less than \$1,050? <input type="checkbox"/> <b>No.</b> Enter \$105 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (0.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	<b>71,459</b>	

**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 11, or Form 1040NR, line 42. Be sure to check box **1** on Form 1040, line 11, or check box **a** on Form 1040NR, line 42.

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

Cat. No. 10750J

Form **8814** (2018)

Form **8814**  
Department of the Treasury  
Internal Revenue Service (99)

# Parents' Election To Report Child's Interest and Dividends

► Go to [www.irs.gov/Form8814](http://www.irs.gov/Form8814) for the latest information.  
► Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **40**

Name(s) shown on your return

**Total Forms Filed = 120,344**

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)

**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

<b>1a</b>	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	<b>25,881</b>
<b>b</b>	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	<b>1b</b>	<b>365</b>
<b>2a</b>	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 . . . . .	<b>2a</b>	<b>164,281</b>
<b>b</b>	Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	<b>2b</b>	<b>39,418</b>
<b>3</b>	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	<b>69,225</b>
<b>4</b>	Add lines 1a, 2a, and 3. If the total is \$2,100 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	<b>4</b>	<b>259,387</b>
<b>5</b>	Base amount . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	<b>55,234</b>
<b>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.</b>			
<b>7</b>	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>	
<b>8</b>	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	
<b>9</b>	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	<b>16,973</b>
<b>10</b>	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	<b>21,647</b>
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	<b>38,620</b>
<b>12</b>	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (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 . . . . .	<b>12</b>	<b>16,373</b>

## Part II Tax on the First \$2,100 of Child's Interest and Dividends

<b>13</b>	Amount not taxed . . . . .	<b>13</b>	
<b>14</b>	Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	<b>14</b>	<b>79,143</b>
<b>15</b>	<b>Tax.</b> Is the amount on line 14 less than \$1,050? <input type="checkbox"/> <b>No.</b> Enter \$105 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (0.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	<b>7,916</b>

**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 11, or Form 1040NR, line 42. Be sure to check box **1** on Form 1040, line 11, or check box **a** on Form 1040NR, line 42.

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

Cat. No. 10750J

Form **8814** (2018)

Form **8824**  
 Department of the Treasury  
 Internal Revenue Service

**Like-Kind Exchanges**  
**(and section 1043 conflict-of-interest sales)**

▶ **Attach to your tax return.**  
 ▶ **Go to [www.irs.gov/Form8824](http://www.irs.gov/Form8824) for instructions and the latest information.**

OMB No. 1545-1190

**2018**Attachment  
Sequence No. **109**

Name(s) shown on tax return

**Total Forms Filed = 57,502**

Identifying number

**Part I Information on the Like-Kind Exchange**

**Note:** Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. 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/YYYY4 Date you actually transferred your property to the other party (month, day, year) . . . . . **4** MM/DD/YYYY5 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/YYYY6 Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY7 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**

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

**Part II Related Party Exchange Information**

<b>8</b>	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? . . . . . ☐ **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.  
▶ Go to [www.irs.gov/Form8824](http://www.irs.gov/Form8824) for instructions and the latest information.

OMB No. 1545-1190

**2018**

Attachment  
Sequence No. **109**

Name(s) shown on tax return

**Total Forms Filed = 57,502**

Identifying number

**Part I Information on the Like-Kind Exchange**

**Note:** Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. 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:

<b>3</b> Date like-kind property given up was originally acquired (month, day, year)	<b>3</b>	MM/DD/YYYY
<b>4</b> Date you actually transferred your property to the other party (month, day, year)	<b>4</b>	MM/DD/YYYY
<b>5</b> 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	<b>5</b>	MM/DD/YYYY
<b>6</b> Date you actually received the like-kind property from other party (month, day, year). See instructions	<b>6</b>	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

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

**Part II Related Party Exchange Information**

<b>8</b> 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? ☐ 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	4.499		
13	Adjusted basis of other property given up . . . . .	13	3,612		
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	3,196		
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> 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	14,374		
16	FMV of like-kind property you received . . . . .	16	52,367		
17	Add lines 15 and 16 . . . . .	17	53,320		
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions . . . . .	18	56,157		
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19	54,369		
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20	12,395		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . . .	21	1,648		
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	12,221		
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23	13,163		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24	53,390		
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25	56,114		

**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. ( <b>Do not</b> 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	<b>Realized gain.</b> 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	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37			
38	<b>Basis of replacement property.</b> 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	955.829		
13	Adjusted basis of other property given up . . . . .	13	429.162		
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	526.668		
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> 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	2.894.212		
16	FMV of like-kind property you received . . . . .	16	55.091.429		
17	Add lines 15 and 16 . . . . .	17	57.985.642		
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions . . . . .	18	31.367.831		
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19	26.617.811		
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20	2.474.127		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . . .	21	46.936		
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	2.441.823		
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23	2.488.759		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24	24.129.420		
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25	30.962.377		

**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. ( <b>Do not</b> 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	<b>Realized gain.</b> 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	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37			
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38			

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.**  
► **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **176**

Name(s) of proprietor(s)

**Total Forms Filed = 3,130,382**

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	<b>2,906,548</b>	
2	Total area of home	2	<b>2,908,904</b>	
3	Divide line 1 by line 2. Enter the result as a percentage	3		%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>				
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		hr.
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, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions). <b>See instructions for columns (a) and (b) before completing lines 9-22.</b>	8	<b>2,958,277</b>	
		(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions)	9	<b>*</b>	<b>18,367</b>
10	Deductible mortgage interest (see instructions)	10	<b>71,451</b>	<b>1,231,805</b>
11	Real estate taxes (see instructions)	11	<b>69,977</b>	<b>382,342</b>
12	Add lines 9, 10, and 11	12	<b>119,415</b>	<b>1,278,649</b>
13	Multiply line 12, column (b), by line 7.	13	<b>1,277,373</b>	
14	Add line 12, column (a), and line 13	14	<b>1,349,170</b>	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	<b>2,102,484</b>	
16	Excess mortgage interest (see instructions)	16	<b>12,225</b>	<b>412,656</b>
17	Excess real estate taxes (see instructions)	17	<b>21,459</b>	<b>362,658</b>
18	Insurance	18	<b>98,619</b>	<b>1,937,358</b>
19	Rent	19	<b>61,870</b>	<b>581,505</b>
20	Repairs and maintenance	20	<b>141,115</b>	<b>904,545</b>
21	Utilities	21	<b>187,553</b>	<b>2,332,883</b>
22	Other expenses (see instructions)	22	<b>87,683</b>	<b>787,225</b>
23	Add lines 16 through 22	23	<b>353,947</b>	<b>2,531,478</b>
24	Multiply line 23, column (b), by line 7.	24	<b>2,529,089</b>	
25	Carryover of prior year operating expenses (see instructions)	25	<b>676,036</b>	
26	Add line 23, column (a), line 24, and line 25	26	<b>2,794,484</b>	
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	<b>1,995,986</b>	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	<b>1,932,419</b>	
29	Excess casualty losses (see instructions)	29	<b>7,255</b>	
30	Depreciation of your home from line 42 below	30	<b>1,261,020</b>	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	<b>338,553</b>	
32	Add lines 29 through 31	32	<b>1,288,873</b>	
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	<b>835,902</b>	
34	Add lines 14, 27, and 33.	34	<b>2,456,431</b>	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> (see instructions)	35	<b>11,753</b>	
36	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	<b>2,454,036</b>	

### Part III Depreciation of Your Home

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	37	<b>1,242,034</b>	
38	Value of land included on line 37	38	<b>735,588</b>	
39	Basis of building. Subtract line 38 from line 37	39	<b>1,230,766</b>	
40	Business basis of building. Multiply line 39 by line 7.	40	<b>1,226,930</b>	
41	Depreciation percentage (see instructions)	41	<b>3,566</b>	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	<b>1,261,020</b>	

### Part IV Carryover of Unallowed Expenses to 2019

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	<b>1,007,890</b>	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	<b>502,860</b>	

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

Cat. No. 13232M

Form **8829** (2018)

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

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.**  
► **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **176**

Name(s) of proprietor(s)

**Total Forms Filed = 3,130,382**

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	
2	Total area of home	2	
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
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	hr.
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, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions). <b>See instructions for columns (a) and (b) before completing lines 9–22.</b>	8	<b>77,826,291</b>
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	<b>* 85,945</b>
10	Deductible mortgage interest (see instructions)	10	<b>309,748</b>
11	Real estate taxes (see instructions)	11	<b>85,678</b>
12	Add lines 9, 10, and 11	12	<b>399,068</b>
13	Multiply line 12, column (b), by line 7.	13	<b>2,039,014</b>
14	Add line 12, column (a), and line 13	14	<b>2,438,082</b>
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	<b>86,362,876</b>
16	Excess mortgage interest (see instructions)	16	<b>49,672</b>
17	Excess real estate taxes (see instructions)	17	<b>54,871</b>
18	Insurance	18	<b>105,967</b>
19	Rent	19	<b>410,521</b>
20	Repairs and maintenance	20	<b>195,246</b>
21	Utilities	21	<b>379,610</b>
22	Other expenses (see instructions)	22	<b>109,973</b>
23	Add lines 16 through 22	23	<b>1,305,861</b>
24	Multiply line 23, column (b), by line 7.	24	<b>5,709,739</b>
25	Carryover of prior year operating expenses (see instructions)	25	<b>3,115,368</b>
26	Add line 23, column (a), line 24, and line 25	26	<b>10,130,969</b>
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	<b>5,379,751</b>
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	<b>80,983,125</b>
29	Excess casualty losses (see instructions)	29	<b>13,216</b>
30	Depreciation of your home from line 42 below	30	<b>1,250,080</b>
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	<b>1,320,623</b>
32	Add lines 29 through 31	32	<b>2,583,918</b>
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	<b>841,971</b>
34	Add lines 14, 27, and 33.	34	<b>8,659,804</b>
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> (see instructions)	35	<b>18,673</b>
36	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	<b>8,641,131</b>

### Part III Depreciation of Your Home

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	37	<b>374,759,410</b>
38	Value of land included on line 37	38	<b>64,120,916</b>
39	Basis of building. Subtract line 38 from line 37	39	<b>310,638,494</b>
40	Business basis of building. Multiply line 39 by line 7.	40	<b>44,808,607</b>
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	<b>1,250,080</b>

### Part IV Carryover of Unallowed Expenses to 2019

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	<b>4,751,218</b>
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	<b>1,741,947</b>

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

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

Cat. No. 13232M

Form **8829** (2018)

Form **8839**

## Qualified Adoption Expenses

OMB No. 1545-0074

# 2018

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or 1040NR.**

▶ **Go to [www.irs.gov/Form8839](http://www.irs.gov/Form8839) for instructions and the latest information.**

Attachment  
Sequence No. **38**

Name(s) shown on return

**Total Forms Filed = 109,253**

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		(b) Child's year of birth	Check if child was —			(f) Child's identifying number	(g) Check if adoption became final in 2018 or earlier
	First	Last		(c) born before 2001 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**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 . . . . .				
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.				
4 Subtract line 3 from line 2 . . . . .				
5 <b>Qualified adoption expenses</b> (see instructions) . . . . .				
<b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2018.				
6 Enter the <b>smaller</b> of line 4 or line 5				
7 Enter modified adjusted gross income (see instructions) . . . . .				
8 Is line 7 more than \$207,140? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$207,140 from line 7 . . . . .				
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 . . . . .				
10 Multiply each amount on line 6 by line 9 . . . . .				
11 Subtract line 10 from line 6 . . . . .				
12 Add the amounts on line 11 . . . . .				
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2017 Form 8839 instructions . . . . .				
14 Add lines 12 and 13 . . . . .				
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions . . . . .				
16 <b>Adoption Credit.</b> Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8839" in the space next to box <b>c</b> . If line 15 is smaller than line 14, you may have a credit carryforward (see instructions) . . . . .				

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

Cat. No. 22843L

Form **8839** (2018)



Form **8839**

## Qualified Adoption Expenses

OMB No. 1545-0074

**2018**

Department of the Treasury  
Internal Revenue Service (99)

► **Attach to Form 1040 or 1040NR.**

► **Go to [www.irs.gov/Form8839](http://www.irs.gov/Form8839) for instructions and the latest information.**

Attachment  
Sequence No. **38**

Name(s) shown on return

**Total Forms Filed = 109,253**

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		(b) Child's year of birth	Check if child was—			(f) Child's identifying number	(g) Check if adoption became final in 2018 or earlier
	First	Last		(c) born <b>before</b> 2001 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**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? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	3	524,249	222,536	113,689
4 Subtract line 3 from line 2 . . . . .	4			
5 <b>Qualified adoption expenses</b> (see instructions) . . . . .	5	599,496	120,498	15,419
<b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2018.				
6 Enter the <b>smaller</b> of line 4 or line 5 . . . . .	6	475,965	119,935	15,364
7 Enter modified adjusted gross income (see instructions) . . . . .			7	
8 Is line 7 more than \$207,140? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$207,140 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	x
10 Multiply each amount on line 6 by line 9 . . . . .	10			
11 Subtract line 10 from line 6 . . . . .	11	463,663	117,058	15,337
12 Add the amounts on line 11 . . . . .			12	637,905
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2017 Form 8839 instructions . . . . .			13	1,348,296
14 Add lines 12 and 13 . . . . .			14	1,986,201
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions . . . . .			15	386,376
16 <b>Adoption Credit.</b> Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter " <b>8839</b> " in the space next to box <b>c</b> . If line 15 is smaller than line 14, you may have a credit carryforward (see instructions) . . . . .			16	386,390

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

Cat. No. 22843L

Form **8839** (2018)

**Part III Employer-Provided Adoption Benefits**

		Child 1	Child 2	Child 3		
<b>17</b> Maximum exclusion per child	<b>17</b>					
<b>18</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	<b>18</b>					
<b>19</b> Subtract line 18 from line 17	<b>19</b>					
<b>20</b> Employer-provided adoption benefits you received in 2018. This amount should be shown in box 12 of your 2018 Form(s) W-2 with code <b>T</b> . . . . .	<b>20</b>					
<b>21</b> Add the amounts on line 20 . . . . .	<b>21</b>					<b>5,995</b>
<b>22</b> Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2018, enter the amount from line 19	<b>22</b>					
<b>23</b> Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>23</b>					
<b>24</b> Is line 23 more than \$207,140? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$207,140 from line 23	<b>24</b>					
<b>25</b> Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	<b>25</b>					
<b>26</b> Multiply each amount on line 22 by line 25 . . . . .	<b>26</b>					
<b>27</b> <b>Excluded benefits.</b> Subtract line 26 from line 22 . . . . .	<b>27</b>	*	*			<b>0</b>
<b>28</b> Add the amounts on line 27 . . . . .	<b>28</b>					<b>4,578</b>
<b>29</b> <b>Taxable benefits.</b> Is line 28 more than line 21? <input type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 1 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 1 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	<b>29</b>					<b>4,006</b>

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 2017, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2017.
- The total adoption expenses you paid in 2018 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2018 or earlier.
- You adopted a child with special needs and the adoption became final in 2018.



**Part III Employer-Provided Adoption Benefits**

		Child 1	Child 2	Child 3		
<b>17</b> Maximum exclusion per child	<b>17</b>					
<b>18</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	<b>18</b>					
<b>19</b> Subtract line 18 from line 17	<b>19</b>					
<b>20</b> Employer-provided adoption benefits you received in 2018. This amount should be shown in box 12 of your 2018 Form(s) W-2 with code <b>T</b> . . . . .	<b>20</b>					
<b>21</b> Add the amounts on line 20 . . . . .	<b>21</b>					<b>45,300</b>
<b>22</b> Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2018, enter the amount from line 19	<b>22</b>					
<b>23</b> Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>23</b>					
<b>24</b> Is line 23 more than \$207,140? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$207,140 from line 23	<b>24</b>					
<b>25</b> Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	<b>25</b>					
<b>26</b> Multiply each amount on line 22 by line 25 . . . . .	<b>26</b>					
<b>27</b> <b>Excluded benefits.</b> Subtract line 26 from line 22 . . . . .	<b>27</b>	*	*		0	
<b>28</b> Add the amounts on line 27 . . . . .	<b>28</b>					<b>43,873</b>
<b>29</b> <b>Taxable benefits.</b> Is line 28 more than line 21? <input type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 1 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 1 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	<b>29</b>					<b>1,428</b>

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 2017, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2017.
- The total adoption expenses you paid in 2018 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2018 or earlier.
- You adopted a child with special needs and the adoption became final in 2018.

Form <b>8846</b> Department of the Treasury Internal Revenue Service	<b>Credit for Employer Social Security and Medicare Taxes          Paid on Certain Employee Tips</b> ▶ Attach to your tax return. ▶ Go to <a href="http://www.irs.gov/Form8846">www.irs.gov/Form8846</a> for the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2018</div> Attachment Sequence No. <b>98</b>
Name(s) shown on return		Identifying number
<b>Total Forms Filed = 29,603</b>		

**Note:** Claim this credit **only** for employer 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.

<b>1</b> 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	13,425	
<b>2</b> Tips not subject to the credit provisions (see instructions) . . . . .	2	2,951	
<b>3</b> Creditable tips. Subtract line 2 from line 1. . . . .	3	13,425	
<b>4</b> Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$128,400, see instructions and check here . . . . . <input type="checkbox"/>	4	13,425	
<b>5</b> Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	5	18,341	
<b>6</b> Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f . . . . .	6	29,603	

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 16148Z

Form **8846** (2018)

Form **8846**

Department of the Treasury  
Internal Revenue Service

# Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

► Attach to your tax return.

► Go to [www.irs.gov/Form8846](http://www.irs.gov/Form8846) for the latest information.

OMB No. 1545-0123

**2018**

Attachment  
Sequence No. **98**

Name(s) shown on return

**Total Forms Filed = 29,603**

**Identifying number**

**Note:** Claim this credit **only** for employer 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.

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	<b>1,260,361</b>
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	<b>87,007</b>
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>1,173,355</b>
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$128,400, see instructions and check here . . . . . <input type="checkbox"/>	<b>4</b>	<b>89,608</b>
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	<b>160,665</b>
<b>6</b>	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f . . . . .	<b>6</b>	<b>250,273</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2018)

Form **8853**  
Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

## Archer MSAs and Long-Term Care Insurance Contracts

► Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **39**

**Total Forms Filed = 170,105**

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.

<b>1</b>	Total employer contributions to your Archer MSA(s) for 2018 . . . . .	<b>1</b>	<b>4,495</b>		
<b>2</b>	Archer MSA contributions you made for 2018, including those made from January 1, 2019, through April 15, 2019, that were for 2018. Don't include rollovers. See instructions . . . . .	<b>2</b>	<b>13,221</b>		
<b>3</b>	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions . . . . .	<b>3</b>	<b>6,394</b>		
<b>4</b>	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.) . . . . .	<b>4</b>	<b>7,841</b>		
<b>5</b>	<b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34. On the dotted line next to Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34, enter "MSA" and the amount . . . . .	<b>5</b>	<b>6,256</b>		

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax. See instructions.

### Part II Archer MSA Distributions

<b>6a</b>	Total distributions you and your spouse received in 2018 from all Archer MSAs (see instructions) . . . . .	<b>6a</b>	<b>20,423</b>		
<b>b</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 . . . . .	<b>6b</b>	*		
<b>c</b>	Subtract line 6b from line 6a . . . . .	<b>6c</b>	<b>19,196</b>		
<b>7</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>7</b>	<b>14,178</b>		
<b>8</b>	<b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "MSA" and the amount . . . . .	<b>8</b>	*		
<b>9a</b>	If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>				
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box . . . . .	<b>9b</b>	*		

### Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2018 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

<b>10</b>	Total distributions you received in 2018 from all Medicare Advantage MSAs (see instructions) . . . . .	<b>10</b>	<b>5,953</b>		
<b>11</b>	Unreimbursed qualified medical expenses. See instructions . . . . .	<b>11</b>	<b>5,178</b>		
<b>12</b>	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "Med MSA" and the amount . . . . .	<b>12</b>	*		
<b>13a</b>	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>				
<b>b</b>	<b>Additional 50% tax.</b> Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2017. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box . . . . .	<b>13b</b>	*		

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

Cat. No. 24091H

Form **8853** (2018)

\* 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**  
► Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **39**

Name(s) shown on return

Total Forms Filed = **170,105**

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.

<b>1</b>	Total employer contributions to your Archer MSA(s) for 2018 . . . . .	<b>1</b>	<b>8,656</b>	
<b>2</b>	Archer MSA contributions you made for 2018, including those made from January 1, 2019, through April 15, 2019, that were for 2018. Don't include rollovers. See instructions . . . . .	<b>2</b>	<b>26,097</b>	
<b>3</b>	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions . . . . .	<b>3</b>	<b>9,942</b>	
<b>4</b>	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.) . . . . .	<b>4</b>	<b>540,925</b>	
<b>5</b>	<b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34. On the dotted line next to Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34, enter "MSA" and the amount . . . . .	<b>5</b>	<b>7,336</b>	

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax. See instructions.

**Part II Archer MSA Distributions**

<b>6a</b>	Total distributions you and your spouse received in 2018 from all Archer MSAs (see instructions) . . . . .	<b>6a</b>	<b>35,170</b>	
<b>b</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 . . . . .	<b>6b</b>	*	
<b>c</b>	Subtract line 6b from line 6a . . . . .	<b>6c</b>	<b>31,297</b>	
<b>7</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>7</b>	<b>26,295</b>	
<b>8</b>	<b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "MSA" and the amount . . . . .	<b>8</b>	*	
<b>9a</b>	If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>			
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box . . . . .	<b>9b</b>	*	

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2018 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

<b>10</b>	Total distributions you received in 2018 from all Medicare Advantage MSAs (see instructions) . . . . .	<b>10</b>	<b>19,151</b>	
<b>11</b>	Unreimbursed qualified medical expenses. See instructions . . . . .	<b>11</b>	<b>34,111</b>	
<b>12</b>	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "Med MSA" and the amount . . . . .	<b>12</b>	*	
<b>13a</b>	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>			
<b>b</b>	<b>Additional 50% tax.</b> Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2017. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box . . . . .	<b>13b</b>	*	

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

Cat. No. 24091H

Form **8853** (2018)

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

**2018 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 8853 (2018)

Attachment Sequence No. **39**Page **2**

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 2018, 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 2018 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** **74,958**

**Caution: Don't** use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 21.

**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts . . . . . **18** **52,651**

**19** Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions . . . . . **19** **\***

**20** Add lines 18 and 19 . . . . . **20** **54,644**

**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

**21** Multiply \$360 by the number of days in the LTC period . . . . . **21** **72,483**

**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) . . . . . **22** **88,412**

**23** Enter the **larger** of line 21 or line 22 . . . . . **23** **106,240**

**24** Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . . **24** **59,415**

**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** **102,946**

**26** **Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "LTC" and the amount . . . . . **26** **7,598**

Form **8853** (2018)

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

Form 8853 (2018)

Attachment Sequence No. **39**

Page **2**

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 2018, 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 2018 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 . . . . .

<b>17</b>	<b>3,059,048</b>
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**Caution: Don't** use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 21.

**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts . . . . .

<b>18</b>	<b>2,220,469</b>
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**19** Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions . . . . .

<b>19</b>	*
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**20** Add lines 18 and 19 . . . . .

<b>20</b>	<b>2,350,520</b>
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**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

**21** Multiply \$360 by the number of days in the LTC period . . . . .

<b>21</b>	<b>8,075,168</b>
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**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) . . . . .

<b>22</b>	<b>3,533,557</b>
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**23** Enter the **larger** of line 21 or line 22 . . . . .

<b>23</b>	<b>9,484,048</b>
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**24** Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . .

<b>24</b>	<b>1,772,549</b>
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**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 . . . . .

<b>25</b>	<b>8,033,579</b>
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**26 Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "LTC" and the amount . . . . .

<b>26</b>	<b>108,190</b>
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Form **8853** (2018)

\* 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)

Name(s) shown on return

**Education Credits  
(American Opportunity and Lifetime Learning Credits)**

▶ Attach to Form 1040.

▶ Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **50**

**Total Forms Filed = 10,092,884**

Your social security number



*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.*

**Part I Refundable American Opportunity Credit**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . . .	<b>1</b>	<b>7,448,051</b>
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>2</b>	<b>7,448,051</b>
<b>3</b>	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>3</b>	<b>7,403,430</b>
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .	<b>4</b>	<b>7,445,912</b>
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>5</b>	<b>7,445,912</b>
<b>6</b>	If line 4 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 5, enter 1.000 on line 6 . . . . .</li> <li>• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>	<b>6</b>	<b>7,283,378</b>
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box . . . . . <input type="checkbox"/>	<b>7</b>	<b>7,445,912</b>
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below . . . . .	<b>8</b>	<b>7,382,500</b>

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	<b>9</b>	<b>7,445,912</b>
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . .	<b>10</b>	<b>2,841,199</b>
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . . . .	<b>11</b>	<b>2,841,198</b>
<b>12</b>	Multiply line 11 by 20% (0.20) . . . . .	<b>12</b>	<b>2,841,198</b>
<b>13</b>	Enter: \$134,000 if married filing jointly; \$67,000 if single, head of household, or qualifying widow(er) . . . . .	<b>13</b>	<b>2,841,198</b>
<b>14</b>	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>14</b>	<b>2,841,198</b>
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	<b>15</b>	<b>2,820,725</b>
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>16</b>	<b>2,820,725</b>
<b>17</b>	If line 15 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li> <li>• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>	<b>17</b>	<b>2,665,774</b>
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	<b>18</b>	<b>2,820,725</b>
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50 . . . . .	<b>19</b>	<b>8,700,169</b>

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

Cat. No. 25379M

Form **8863** (2018)

Form **8863**  
Department of the Treasury  
Internal Revenue Service (99)

**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

► Attach to Form 1040.

► Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **50**

Name(s) shown on return

**Total Forms Filed = 10,092,884**

Your social security number



*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.*

**Part I Refundable American Opportunity Credit**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	<b>1</b>	<b>16,546,149</b>
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	<b>2</b>	<b>963,405,210</b>
<b>3</b>	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	<b>3</b>	<b>416,920,800</b>
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit	<b>4</b>	<b>546,777,130</b>
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	<b>5</b>	<b>107,015,618</b>
<b>6</b>	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	<b>6</b>	<b>7,283</b>
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	<b>7</b>	<b>16,091,273</b>
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below	<b>8</b>	<b>6,393,866</b>

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	<b>9</b>	<b>9,697,406</b>
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	<b>10</b>	<b>19,416,738</b>
<b>11</b>	Enter the smaller of line 10 or \$10,000	<b>11</b>	<b>13,545,523</b>
<b>12</b>	Multiply line 11 by 20% (0.20)	<b>12</b>	<b>2,709,107</b>
<b>13</b>	Enter: \$134,000 if married filing jointly; \$67,000 if single, head of household, or qualifying widow(er)	<b>13</b>	<b>272,209,375</b>
<b>14</b>	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	<b>14</b>	<b>157,723,024</b>
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	<b>15</b>	<b>114,972,772</b>
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	<b>16</b>	<b>40,285,795</b>
<b>17</b>	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	<b>17</b>	<b>2,666</b>
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	<b>18</b>	<b>2,533,263</b>
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50	<b>19</b>	<b>8,930,906</b>

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

Cat. No. 25379M

Form **8863** (2018)

Name(s) shown on return

Your social security number



**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return)	<b>21</b> Student social security number (as shown on page 1 of your tax return)
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution	<b>b.</b> Name of second educational institution (if any)
<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>(2)</b> Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>(3)</b> Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.  _____ - _____	<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.  _____ - _____
<b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.	
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.	
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2018? See instructions. <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.	
<b>26</b> Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.	



**You *can't* take the American opportunity credit and the lifetime learning credit for the *same* student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .	<b>27</b>		
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>	7,448,051	32,203
<b>29</b> Multiply line 28 by 25% (0.25) . . . . .	<b>29</b>	525,838	*
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . .	<b>30</b>	7,448,051	32,203
		525,838	*

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>	2,841,199	0
		72,713	0

Form 8863 (2018)

Page **2**

Name(s) shown on return

Your social security number



**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return)	<b>21</b> Student social security number (as shown on page 1 of your tax return)
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution	<b>b.</b> Name of second educational institution (if any)
<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>(2)</b> Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>(3)</b> Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. _____	<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. _____
<b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.	
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.	
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2018? See instructions. <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.	
<b>26</b> Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.	



**You *can't* take the American opportunity credit and the lifetime learning credit for the *same* student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .	<b>27</b>	
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>	<b>22,494,354 101,524</b>
<b>29</b> Multiply line 28 by 25% (0.25) . . . . .	<b>29</b>	<b>1,612,705 *</b>
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . .	<b>30</b>	<b>15,377,816 67,423</b> <b>1,095,984 *</b>

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>	<b>18,887,427 0</b> <b>529,310 0</b>
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Form **8863** (2018)

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

Form **8880**  
Department of the Treasury  
Internal Revenue Service

## Credit for Qualified Retirement Savings Contributions

▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **54**

Name(s) shown on return

**Total Forms Filed = 9,357,008**

Your social security number



**You *cannot* take this credit if *either* of the following applies.**

- The amount on Form 1040, line 7 or Form 1040NR, line 36 is more than \$31,500 (\$47,250 if head of household; \$63,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2001; **(b)** is claimed as a dependent on someone else's 2018 tax return; or **(c)** was a **student** (see instructions).

- 1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2018. **Do not** include rollover contributions . . . . .
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2018 (see instructions) . . . . .
- 3 Add lines 1 and 2 . . . . .
- 4 Certain distributions received **after** 2015 and **before** the due date (including extensions) of your 2018 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- 5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- 6 In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- 7 Add the amounts on line 6. If zero, **stop**; you can't take this credit . . . . .
- 8 Enter the amount from Form 1040, line 7\* or Form 1040NR, line 36 . . . . .
- 9 Enter the applicable decimal amount shown below.

(a) You		(b) Your spouse	
1	<b>645,603</b>		<b>193,091</b>
2	<b>8,110,120</b>		<b>1,137,963</b>
3	<b>8,505,115</b>		<b>1,283,222</b>
4	<b>334,734</b>		<b>133,843</b>
5	<b>8,489,487</b>		<b>1,269,108</b>
6	<b>8,491,115</b>		<b>1,269,108</b>
7			<b>9,342,871</b>
8	<b>9,342,871</b>		

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)
<b>Enter on line 9—</b>				
---	\$19,000	0.5	0.5	0.5
\$19,000	\$20,500	0.5	0.5	0.2
\$20,500	\$28,500	0.5	0.5	0.1
\$28,500	\$30,750	0.5	0.2	0.1
\$30,750	\$31,500	0.5	0.1	0.1
\$31,500	\$38,000	0.5	0.1	0.0
\$38,000	\$41,000	0.2	0.1	0.0
\$41,000	\$47,250	0.1	0.1	0.0
\$47,250	\$63,000	0.1	0.0	0.0
\$63,000	---	0.0	0.0	0.0

**Note:** If line 9 is zero, **stop**; you can't take this credit.

- 10 Multiply line 7 by line 9 . . . . .
- 11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .
- 12 **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 51; or Form 1040NR, line 48 . . . . .

\* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Form **8880**  
Department of the Treasury  
Internal Revenue Service

# Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **54**

► Attach to Form 1040 or Form 1040NR.

► Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for the latest information.

Name(s) shown on return

**Total Forms Filed = 9,357,008**

Your social security number



**You cannot take this credit if either of the following applies.**

- The amount on Form 1040, line 7 or Form 1040NR, line 36 is more than \$31,500 (\$47,250 if head of household; \$63,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2001; **(b)** is claimed as a dependent on someone else's 2018 tax return; or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2018. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2018 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2015 and **before** the due date (including extensions) of your 2018 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you can't take this credit . . . . .
- Enter the amount from Form 1040, line 7\* or Form 1040NR, line 36 . . . . .
- Enter the applicable decimal amount shown below.

(a) You		(b) Your spouse	
1	2,161,323	793,451	
2	12,831,152	2,318,071	
3	14,992,475	3,111,522	
4	550,108	281,315	
5	14,623,595	2,964,426	
6	9,679,128	1,620,108	
7		11,299,236	

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—				
---	\$19,000	0.5	0.5	0.5
\$19,000	\$20,500	0.5	0.5	0.2
\$20,500	\$28,500	0.5	0.5	0.1
\$28,500	\$30,750	0.5	0.2	0.1
\$30,750	\$31,500	0.5	0.1	0.1
\$31,500	\$38,000	0.5	0.1	0.0
\$38,000	\$41,000	0.2	0.1	0.0
\$41,000	\$47,250	0.1	0.1	0.0
\$47,250	\$63,000	0.1	0.0	0.0
\$63,000	---	0.0	0.0	0.0

**Note:** If line 9 is zero, **stop**; you can't take this credit.

- Multiply line 7 by line 9 . . . . .
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 51; or Form 1040NR, line 48 . . . . .

9	x 0 .
10	2,059,989
11	15,589,584
12	1,735,419

\* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.



Form **8889**  
Department of the Treasury  
Internal Revenue Service

## Health Savings Accounts (HSAs)

▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **52**

Name(s) shown on Form 1040 or Form 1040NR

**Total Forms Filed = 13,105,231**

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.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2018 (see instructions) . . . . . ▶	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2018 (or those made on your behalf), including those made from January 1, 2019, through April 15, 2019, that were for 2018. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . . . .	<b>2</b>	<b>2,028,785</b>
<b>3</b>	If you were under age 55 at the end of 2018, and on the first day of <b>every</b> month during 2018, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,450 (\$6,900 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	<b>11,469,487</b>
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2018 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2018, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>	<b>26,607</b>
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	<b>11,468,709</b>
<b>6</b>	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 2018, see the instructions for the amount to enter . . . . .	<b>6</b>	<b>11,231,969</b>
<b>7</b>	If you were age 55 or older at the end of 2018, married, and you or your spouse had family coverage under an HDHP at any time during 2018, enter your additional contribution amount (see instructions) . . . . .	<b>7</b>	<b>1,362,022</b>
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	<b>11,241,457</b>
<b>9</b>	Employer contributions made to your HSAs for 2018 . . . . .	<b>9</b>	<b>10,160,460</b>
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	<b>63,642</b>
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	<b>10,179,258</b>
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	<b>10,307,192</b>
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), line 25, or Form 1040NR, line 25 . . . . .	<b>13</b>	<b>1,953,488</b>

**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.

<b>14a</b>	Total distributions you received in 2018 from all HSAs (see instructions) . . . . .	<b>14a</b>	<b>8,210,380</b>
<b>b</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) . . . . .	<b>14b</b>	<b>82,609</b>
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	<b>8,172,537</b>
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	<b>7,968,867</b>
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .	<b>16</b>	<b>278,061</b>
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box . . . . .	<b>17b</b>	<b>241,439</b>

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

Cat. No. 37621P

Form **8889** (2018)



Form **8889**  
Department of the Treasury  
Internal Revenue Service

## Health Savings Accounts (HSAs)

► **Attach to Form 1040 or Form 1040NR.**  
► **Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **52**

Name(s) shown on Form 1040 or Form 1040NR

**Total Forms Filed = 13,105,231**

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 2018 (see instructions) . . . . .	►	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2018 (or those made on your behalf), including those made from January 1, 2019, through April 15, 2019, that were for 2018. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . . . .		<b>2</b>	<b>6,174,530</b>
3	If you were under age 55 at the end of 2018, and on the first day of <b>every</b> month during 2018, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,450 (\$6,900 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .		<b>3</b>	<b>64,334,960</b>
4	Enter the amount you and your employer contributed to your Archer MSAs for 2018 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2018, also include any amount contributed to your spouse's Archer MSAs . . . . .		<b>4</b>	<b>56,798</b>
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .		<b>5</b>	<b>64,283,653</b>
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 2018, see the instructions for the amount to enter . . . . .		<b>6</b>	<b>60,927,689</b>
7	If you were age 55 or older at the end of 2018, married, and you or your spouse had family coverage under an HDHP at any time during 2018, enter your additional contribution amount (see instructions) . . . . .		<b>7</b>	<b>1,404,455</b>
8	Add lines 6 and 7 . . . . .		<b>8</b>	<b>62,332,144</b>
9	Employer contributions made to your HSAs for 2018 . . . . .	<b>9</b>	<b>25,355,793</b>	
10	Qualified HSA funding distributions . . . . .	<b>10</b>	<b>114,460</b>	
11	Add lines 9 and 10 . . . . .		<b>11</b>	<b>25,470,253</b>
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .		<b>12</b>	<b>37,990,362</b>
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), line 25, or Form 1040NR, line 25 . . . . .		<b>13</b>	<b>5,589,632</b>

**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 2018 from all HSAs (see instructions) . . . . .	<b>14a</b>	<b>19,844,128</b>	
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) . . . . .	<b>14b</b>	<b>151,173</b>	
c	Subtract line 14b from line 14a . . . . .	<b>14c</b>	<b>19,692,955</b>	
15	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	<b>19,308,038</b>	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .	<b>16</b>	<b>384,917</b>	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . .	►	<input type="checkbox"/>	
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box . . . . .	<b>17b</b>	<b>67,431</b>	

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

Cat. No. 37621P

Form **8889** (2018)

**2018 Line Item Estimates—All figures are estimates based on samples.**  
**Number of returns filed for selected lines**

Form 8889 (2018)

Page **2**

**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.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	<b>8,689</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	<b>5,285</b>	
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .	<b>20</b>	<b>13,974</b>	
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	<b>13,966</b>	

Form **8889** (2018)

\* 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.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	<b>10,579</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	*	
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .	<b>20</b>	<b>15,993</b>	
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	<b>1,599</b>	

Form **8889** (2018)

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

**Form 8903**  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

## Domestic Production Activities Deduction

OMB No. 1545-1984

▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8903](http://www.irs.gov/Form8903) for instructions and the latest information.**Attachment  
Sequence No. **143**

Name(s) as shown on return

**Total Forms Filed = 191,117**

Identifying number

		(a) Oil-related production activities		(b) All activities	
<b>Note: Do not</b> complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.					
<b>1</b>	Domestic production gross receipts (DPGR) . . . . .	<b>1</b>	<b>3,851</b>		<b>27,822</b>
<b>2</b>	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>2</b>	<b>2,193</b>		<b>17,073</b>
<b>3</b>	Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>3</b>	<b>2,415</b>		<b>18,800</b>
<b>4</b>	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 . . . . .	<b>4</b>	<b>39</b>		<b>1,697</b>
<b>5</b>	Add lines 2 through 4 . . . . .	<b>5</b>	<b>2,560</b>		<b>20,786</b>
<b>6</b>	Subtract line 5 from line 1 . . . . .	<b>6</b>	<b>3,849</b>		<b>27,899</b>
<b>7</b>	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>7</b>	<b>210</b>		<b>13,061</b>
<b>8</b>	Add lines 6 and 7. Estates and trusts, go to line 9. All others, skip line 9 and go to line 10 . . . . .	<b>8</b>			
<b>9</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>			
<b>10a</b>	<b>Oil-related qualified production activities income.</b> 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 . . . . .	<b>10a</b>	<b>2,812</b>		
<b>b</b>	<b>Qualified production activities income.</b> 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 . . . . .	<b>10b</b>			<b>34,562</b>
<b>11</b>	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) . . . . .	<b>11</b>			<b>34,764</b>
<b>12</b>	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 . . . . .	<b>12</b>			<b>34,194</b>
<b>13</b>	Enter 9% of line 12 . . . . .	<b>13</b>			<b>34,105</b>
<b>14a</b>	Enter the smaller of line 10a or line 12 . . . . .	<b>14a</b>	<b>2,502</b>		
<b>b</b>	Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	<b>14b</b>			<b>2,460</b>
<b>15</b>	Subtract line 14b from line 13 . . . . .	<b>15</b>			<b>34,105</b>
<b>16</b>	Form W-2 wages (see instructions) . . . . .	<b>16</b>			<b>18,625</b>
<b>17</b>	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>17</b>			<b>11,892</b>
<b>18</b>	Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20 . . . . .	<b>18</b>			
<b>19</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>			
<b>20</b>	Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18 . . . . .	<b>20</b>			<b>29,759</b>
<b>21</b>	Form W-2 wage limitation. Enter 50% of line 20 . . . . .	<b>21</b>			<b>29,759</b>
<b>22</b>	Enter the smaller of line 15 or line 21. . . . .	<b>22</b>			<b>29,740</b>
<b>23</b>	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	<b>23</b>			<b>154,968</b>
<b>24</b>	Expanded affiliated group allocation (see instructions) . . . . .	<b>24</b>			<b>*</b>
<b>25</b>	<b>Domestic production activities deduction.</b> Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions) . . . . .	<b>25</b>			<b>183,655</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2018)

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

Form **8903**  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

# Domestic Production Activities Deduction

OMB No. 1545-1984

► Attach to your tax return.

► Go to [www.irs.gov/Form8903](http://www.irs.gov/Form8903) for instructions and the latest information.

Attachment  
Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = **191,117**

Identifying number

	(a) Oil-related production activities	(b) All activities
<b>Note:</b> 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.		
<b>1</b> Domestic production gross receipts (DPGR) . . . . .	<b>1,951,667</b>	<b>126,419,396</b>
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>1,405,362</b>	<b>86,661,522</b>
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>292,416</b>	<b>25,427,514</b>
<b>4</b> 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 . . . . .	<b>144,758</b>	<b>2,943,406</b>
<b>5</b> Add lines 2 through 4 . . . . .	<b>1,842,536</b>	<b>115,032,443</b>
<b>6</b> Subtract line 5 from line 1 . . . . .	<b>109,130</b>	<b>11,386,953</b>
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>19,092</b>	<b>2,847,351</b>
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9. All others, skip line 9 and go to line 10 . . . . .		
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .		
<b>10a</b> 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 . . . . .	<b>170,496</b>	
<b>b</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 . . . . .		<b>15,793,551</b>
<b>11</b> 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) . . . . .		<b>50,031,954</b>
<b>12</b> 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 . . . . .		<b>12,405,949</b>
<b>13</b> Enter 9% of line 12 . . . . .		<b>1,116,535</b>
<b>14a</b> Enter the smaller of line 10a or line 12 . . . . .	<b>150,545</b>	
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .		<b>4,516</b>
<b>15</b> Subtract line 14b from line 13 . . . . .		<b>1,112,018</b>
<b>16</b> Form W-2 wages (see instructions) . . . . .		<b>24,358,059</b>
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .		<b>6,530,423</b>
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20 . . . . .		
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .		
<b>20</b> Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18 . . . . .		<b>30,888,482</b>
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20 . . . . .		<b>15,444,250</b>
<b>22</b> Enter the smaller of line 15 or line 21 . . . . .		<b>1,057,012</b>
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .		<b>665,638</b>
<b>24</b> Expanded affiliated group allocation (see instructions) . . . . .		*
<b>25</b> Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions) . . . . .		<b>1,722,651</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2018)

\* 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**▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8910](http://www.irs.gov/Form8910) for instructions and the latest information.**

OMB No. 1545-1998

**2018**  
Attachment  
Sequence No. **152**

Name(s) shown on return

**Total Forms Filed = 11,545**

Identifying number

**Note:**

- Use this form to claim the credit for certain alternative motor vehicles acquired in 2017 but not placed in service until 2018 (see instructions).
- Claim the credit for certain 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 7 and 11.

		<b>(a) Vehicle 1</b>		<b>(b) Vehicle 2</b>	
<b>1</b>	Year, make, and model of vehicle . . . . .	<b>1</b>			
<b>2</b>	Vehicle identification number (see instructions) . . . . .	<b>2</b>			
<b>3</b>	Enter date vehicle was placed in service (MM/DD/YYYY)	<b>3</b>	/ /	/ /	
<b>4</b>	<b>Tentative credit</b> (see instructions for amount to enter)	<b>4</b>	<b>11,216</b>	*	

**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**

<b>5</b>	Business/investment use percentage (see instructions)	<b>5</b>	%	%
<b>6</b>	Multiply line 4 by line 5 . . . . .	<b>6</b>		
<b>7</b>	Add columns (a) and (b) on line 6 . . . . .	<b>7</b>	<b>104</b>	
<b>8</b>	Alternative motor vehicle credit from partnerships and S corporations (see instructions)	<b>8</b>		
<b>9</b>	<b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r . . . . .	<b>9</b>	<b>104</b>	

**Part III Credit for Personal Use Part of Vehicle**

<b>10</b>	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 . . . . .	<b>10</b>		
<b>11</b>	Add columns (a) and (b) on line 10 . . . . .	<b>11</b>	<b>11,154</b>	
<b>12</b>	Enter the amount from Form 1040, line 11, or Form 1040NR, line 45 . . . . .	<b>12</b>		
<b>13</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>13</b>	<b>4,238</b>	
<b>14</b>	Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .	<b>14</b>	<b>11,536</b>	
<b>15</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 11 or line 14 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions . . . . .	<b>15</b>	<b>11,153</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37720F

Form **8910** (2018)

\* 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

► Attach to your tax return.

► Go to [www.irs.gov/Form8910](http://www.irs.gov/Form8910) for instructions and the latest information.

OMB No. 1545-1998

**2018**  
Attachment  
Sequence No. **152**

Name(s) shown on return

**Total Forms Filed = 11,545**

Identifying number

### Note:

- Use this form to claim the credit for certain alternative motor vehicles acquired in 2017 but not placed in service until 2018 (see instructions).
- Claim the credit for certain 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 7 and 11.

		(a) Vehicle 1	(b) Vehicle 2
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>	/ /	/ /
<b>4</b> <b>Tentative credit</b> (see instructions for amount to enter) . . . . .	<b>4</b>	<b>54,804</b>	*

**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

<b>5</b> Business/investment use percentage (see instructions) . . . . .	<b>5</b>	%	%
<b>6</b> Multiply line 4 by line 5 . . . . .	<b>6</b>		
<b>7</b> Add columns (a) and (b) on line 6 . . . . .	<b>7</b>	<b>628</b>	
<b>8</b> Alternative motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>8</b>	<b>0</b>	
<b>9</b> <b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r . . . . .	<b>9</b>	<b>628</b>	

### Part III Credit for Personal Use Part of Vehicle

<b>10</b> If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 . . . . .	<b>10</b>		
<b>11</b> Add columns (a) and (b) on line 10 . . . . .	<b>11</b>	<b>55,307</b>	
<b>12</b> Enter the amount from Form 1040, line 11, or Form 1040NR, line 45 . . . . .	<b>12</b>		
<b>13</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>13</b>	<b>5,538</b>	
<b>14</b> Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .	<b>14</b>	<b>622,712</b>	
<b>15</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 11 or line 14 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions . . . . .	<b>15</b>	<b>54,393</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2018)

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



Form <b>8936</b>  Department of the Treasury Internal Revenue Service  Name(s) shown on return	<b>Qualified Plug-in Electric Drive Motor Vehicle Credit</b> (Including Qualified Two-Wheeled Plug-in Electric Vehicles) ▶ Attach to your tax return. ▶ Go to <a href="http://www.irs.gov/Form8936">www.irs.gov/Form8936</a> for instructions and the latest information.	OMB No. 1545-2137  <div style="font-size: 2em; font-weight: bold;">2018</div> Attachment Sequence No. <b>125</b>
<b>Total Forms Filed = 234,455</b>		Identifying number

**Note:**

- Use this form to claim the credit for certain plug-in electric vehicles (including qualified two-wheeled plug-in electric vehicles acquired in **2017** but not placed in service until 2018). See instructions.
- Claim the credit for certain alternative motor vehicles 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 12 and 19.

		(a) Vehicle 1		(b) Vehicle 2
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>			
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>			
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>			
<b>4a</b> If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions . . . . .	<b>4a</b>			
<b>b</b> Phaseout percentage (see instructions) . . . . .	<b>4b</b>	%		%
<b>c</b> Tentative credit. Multiply line 4a by line 4b . . . . .	<b>4c</b>			

**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**

<b>5</b> Business/investment use percentage (see instructions) . . . . .	<b>5</b>	%		%
<b>6</b> Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11 . . . . .	<b>6</b>			
<b>7</b> Section 179 expense deduction (see instructions) . . . . .	<b>7</b>			
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>			
<b>9</b> Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>			
<b>10</b> Maximum credit per vehicle . . . . .	<b>10</b>			
<b>11</b> For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 . . . . .	<b>11</b>			
<b>12</b> Add columns (a) and (b) on line 11 . . . . .	<b>12</b>		<b>10,651</b>	
<b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>		<b>1,780</b>	
<b>14</b> <b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . .	<b>14</b>		<b>12,419</b>	

**Note:** Complete Part III to figure any credit for the personal use part of the vehicle.

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37751E

Form **8936** (2018)

Form **8936**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

## Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

OMB No. 1545-2137

**2018**  
Attachment  
Sequence No. **125**

**Total Forms Filed = 234,455**

Identifying number

### Note:

- Use this form to claim the credit for certain plug-in electric vehicles (including qualified two-wheeled plug-in electric vehicles acquired in **2017** but not placed in service until 2018). See instructions.
- Claim the credit for certain alternative motor vehicles 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 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>		
<b>4a</b> If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions . . . . .	<b>4a</b>		
<b>b</b> Phaseout percentage (see instructions) . . . . .	<b>4b</b>	%	%
<b>c</b> Tentative credit. Multiply line 4a by line 4b . . . . .	<b>4c</b>		

**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

<b>5</b> Business/investment use percentage (see instructions) . . . . .	<b>5</b>	%	%
<b>6</b> Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11 . . . . .	<b>6</b>		
<b>7</b> Section 179 expense deduction (see instructions) . . . . .	<b>7</b>		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b> Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>		
<b>10</b> Maximum credit per vehicle . . . . .	<b>10</b>		
<b>11</b> For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 . . . . .	<b>11</b>		
<b>12</b> Add columns (a) and (b) on line 11 . . . . .	<b>12</b>	<b>41,853</b>	
<b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>	<b>12,491</b>	
<b>14</b> <b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . .	<b>14</b>	<b>54,344</b>	

**Note:** Complete Part III to figure any credit for the personal use part of the vehicle.

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37751E

Form **8936** (2018)

**Part III Credit for Personal Use Part of Vehicle**

		(a) Vehicle 1		(b) Vehicle 2	
<b>15</b>	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .	<b>15</b>			
<b>16</b>	Multiply line 15 by 10% (0.10) . . . . .	<b>16</b>			
<b>17</b>	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .	<b>17</b>			
<b>18</b>	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17 . . . . .	<b>18</b>			
<b>19</b>	Add columns (a) and (b) on line 18 . . . . .	<b>19</b>		<b>229,447</b>	
<b>20</b>	Enter the amount from Form 1040, line 11, or Form 1040NR, line 45 . . . . .	<b>20</b>			
<b>21</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>21</b>		<b>87,530</b>	
<b>22</b>	Subtract line 21 from line 20 . . . . .	<b>22</b>		<b>233,690</b>	
<b>23</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions . . . . .	<b>23</b>		<b>228,909</b>	

**Part III Credit for Personal Use Part of Vehicle**

		(a) Vehicle 1	(b) Vehicle 2
<b>15</b>	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .		
<b>16</b>	Multiply line 15 by 10% (0.10) . . . . .		
<b>17</b>	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .		
<b>18</b>	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17 . . . . .		
<b>19</b>	Add columns (a) and (b) on line 18 . . . . .	<b>19</b>	<b>1,713,066</b>
<b>20</b>	Enter the amount from Form 1040, line 11, or Form 1040NR, line 45 . . . . .	<b>20</b>	
<b>21</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>21</b>	<b>279,816</b>
<b>22</b>	Subtract line 21 from line 20 . . . . .	<b>22</b>	<b>20,742,299</b>
<b>23</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions . . . . .	<b>23</b>	<b>1,540,909</b>

Form **8959**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

## Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.  
► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.  
► Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **71**

**Total Forms Filed = 5,143,466**

Your social security number

### Part I Additional Medicare Tax on Medicare Wages

<b>1</b>	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	<b>1</b>	<b>4,913,615</b>		
<b>2</b>	Unreported tips from Form 4137, line 6 . . . . .	<b>2</b>	<b>4,016</b>		
<b>3</b>	Wages from Form 8919, line 6 . . . . .	<b>3</b>	<b>4,405</b>		
<b>4</b>	Add lines 1 through 3 . . . . .	<b>4</b>	<b>4,914,697</b>		
<b>5</b>	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	<b>5</b>	<b>5,119,773</b>		
<b>6</b>	Subtract line 5 from line 4. If zero or less, enter -0-	<b>6</b>		<b>3,841,655</b>	
<b>7</b>	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	<b>7</b>		<b>3,837,026</b>	

### Part II Additional Medicare Tax on Self-Employment Income

<b>8</b>	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	<b>8</b>	<b>1,285,995</b>		
<b>9</b>	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	<b>9</b>	<b>4,934,800</b>		
<b>10</b>	Enter the amount from line 4 . . . . .	<b>10</b>			
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0-	<b>11</b>	<b>1,265,206</b>		
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0-	<b>12</b>		<b>1,144,552</b>	
<b>13</b>	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .	<b>13</b>		<b>1,145,267</b>	

### Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

<b>14</b>	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	<b>14</b>	<b>6,828</b>		
<b>15</b>	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	<b>15</b>	<b>4,840,999</b>		
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-	<b>16</b>		<b>1,489</b>	
<b>17</b>	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .	<b>17</b>		<b>1,489</b>	

### Part IV Total Additional Medicare Tax

<b>18</b>	Add lines 7, 13, and 17. Also include this amount on Schedule 4 (Form 1040), line 62 (check box a) (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions), and go to Part V . . . . .	<b>18</b>		<b>4,354,591</b>	
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### Part V Withholding Reconciliation

<b>19</b>	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	<b>19</b>	<b>4,907,971</b>		
<b>20</b>	Enter the amount from line 1 . . . . .	<b>20</b>			
<b>21</b>	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	<b>21</b>	<b>4,913,358</b>		
<b>22</b>	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	<b>22</b>		<b>3,740,649</b>	
<b>23</b>	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	<b>23</b>		<b>2,673</b>	
<b>24</b>	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 16 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) . . . . .	<b>24</b>		<b>3,742,985</b>	

Form **8959**  
Department of the Treasury  
Internal Revenue Service

## Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.  
► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.  
► Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **71**

Name(s) shown on return

**Total Forms Filed = 5,143,466**

Your social security number

### Part I Additional Medicare Tax on Medicare Wages

<b>1</b>	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	<b>1</b>	<b>1,934,745,157</b>		
<b>2</b>	Unreported tips from Form 4137, line 6 . . . . .	<b>2</b>	<b>7,374</b>		
<b>3</b>	Wages from Form 8919, line 6 . . . . .	<b>3</b>	<b>137,221</b>		
<b>4</b>	Add lines 1 through 3 . . . . .	<b>4</b>	<b>1,934,889,753</b>		
<b>5</b>	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	<b>5</b>	<b>1,215,039,100</b>		
<b>6</b>	Subtract line 5 from line 4. If zero or less, enter -0-	<b>6</b>			<b>862,066,007</b>
<b>7</b>	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	<b>7</b>			<b>7,758,606</b>

### Part II Additional Medicare Tax on Self-Employment Income

<b>8</b>	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	<b>8</b>	<b>283,770,187</b>		
<b>9</b>	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	<b>9</b>	<b>1,171,346,650</b>		
<b>10</b>	Enter the amount from line 4 . . . . .	<b>10</b>			
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0-	<b>11</b>	<b>144,655,669</b>		
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0-	<b>12</b>			<b>197,577,474</b>
<b>13</b>	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .	<b>13</b>			<b>1,778,199</b>

### Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

<b>14</b>	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	<b>14</b>	<b>1,187,118</b>		
<b>15</b>	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	<b>15</b>	<b>1,149,526,864</b>		
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-	<b>16</b>			<b>230,902</b>
<b>17</b>	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .	<b>17</b>			<b>2,078</b>

### Part IV Total Additional Medicare Tax

<b>18</b>	Add lines 7, 13, and 17. Also include this amount on Schedule 4 (Form 1040), line 62 (check box a) (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions), and go to Part V . . . . .	<b>18</b>			<b>9,538,883</b>
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### Part V Withholding Reconciliation

<b>19</b>	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	<b>19</b>	<b>35,404,761</b>		
<b>20</b>	Enter the amount from line 1 . . . . .	<b>20</b>			
<b>21</b>	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	<b>21</b>	<b>28,053,778</b>		
<b>22</b>	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	<b>22</b>			<b>7,390,775</b>
<b>23</b>	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	<b>23</b>			<b>4,301</b>
<b>24</b>	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 16 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) . . . . .	<b>24</b>			<b>7,395,076</b>

Form **8960**  
 Department of the Treasury  
 Internal Revenue Service (99)

## Net Investment Income Tax— Individuals, Estates, and Trusts

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

OMB No. 1545-2227

**2018**

Attachment  
Sequence No. **72**

Name(s) shown on your tax return

**Total Forms Filed = 5,906,943**

Your social security number or EIN

### Part I Investment Income

☐ Section 6013(g) election (see instructions) **Boxes checked = 785**  
☐ Section 6013(h) election (see instructions) **Boxes checked = \***  
☐ Regulations section 1.1411-10(g) election (see instructions) **Boxes checked = 18,430**

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	<b>5,085,444</b>	
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	<b>4,228,580</b>	
<b>3</b>	Annuities (see instructions)		<b>3</b>	<b>117,600</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b>	<b>2,781,499</b>		
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>	<b>1,837,640</b>		
<b>c</b>	Combine lines 4a and 4b		<b>4c</b>	<b>1,746,460</b>	
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b>	<b>4,247,407</b>		
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>	<b>471,228</b>		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>	<b>19,210</b>		
<b>d</b>	Combine lines 5a through 5c		<b>5d</b>	<b>4,143,757</b>	
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	<b>17,477</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	<b>768,860</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	<b>5,537,289</b>	

### Part II Investment Expenses Allocable to Investment Income and Modifications

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>	<b>551,233</b>		
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>	<b>2,258,333</b>		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>	<b>211,372</b>		
<b>d</b>	Add lines 9a, 9b, and 9c		<b>9d</b>	<b>2,458,095</b>	
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	<b>90,687</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	<b>2,491,960</b>	

### Part III Tax Computation

<b>12</b>	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	<b>12</b>	<b>5,113,537</b>		
<b>Individuals:</b>					
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b>	<b>5,904,328</b>		
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b>	<b>5,906,943</b>		
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	<b>5,863,527</b>		
<b>16</b>	Enter the smaller of line 12 or line 15	<b>16</b>	<b>5,085,825</b>		
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)	<b>17</b>	<b>5,025,623</b>		
<b>Estates and Trusts:</b>					
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>			
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>			
<b>c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	<b>18c</b>			
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>			
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>			
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>			
<b>20</b>	Enter the smaller of line 18c or line 19c	<b>20</b>			
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)	<b>21</b>			

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

Cat. No. 59474M

Form **8960** (2018)

\* Data not shown because of the small number of sample returns on which they are based.



Form **8960**  
Department of the Treasury  
Internal Revenue Service (99)

# Net Investment Income Tax— Individuals, Estates, and Trusts

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

OMB No. 1545-2227

**2018**  
Attachment  
Sequence No. **72**

Name(s) shown on your tax return

**Total Forms Filed = 5,906,943**

Your social security number or EIN

## Part I Investment Income

- ☐ Section 6013(g) election (see instructions)  
☐ Section 6013(h) election (see instructions)  
☐ Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)	<b>1</b>	<b>79,209,184</b>
<b>2</b>	Ordinary dividends (see instructions)	<b>2</b>	<b>207,693,268</b>
<b>3</b>	Annuities (see instructions)	<b>3</b>	<b>4,133,376</b>
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b>	<b>680,145,190</b>
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>	<b>-605,603,806</b>
<b>c</b>	Combine lines 4a and 4b	<b>4c</b>	<b>74,541,384</b>
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b>	<b>788,413,653</b>
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>	<b>-186,900,543</b>
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>	<b>-35,646,154</b>
<b>d</b>	Combine lines 5a through 5c	<b>5d</b>	<b>565,866,956</b>
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)	<b>6</b>	<b>2,160,968</b>
<b>7</b>	Other modifications to investment income (see instructions)	<b>7</b>	<b>-1,845,244</b>
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	<b>8</b>	<b>931,759,891</b>

## Part II Investment Expenses Allocable to Investment Income and Modifications

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>	<b>19,067,442</b>
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>	<b>7,391,142</b>
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>	<b>2,668,337</b>
<b>d</b>	Add lines 9a, 9b, and 9c	<b>9d</b>	<b>29,126,921</b>
<b>10</b>	Additional modifications (see instructions)	<b>10</b>	<b>563,292</b>
<b>11</b>	Total deductions and modifications. Add lines 9d and 10	<b>11</b>	<b>29,690,213</b>

## Part III Tax Computation

<b>12</b>	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	<b>12</b>	<b>914,074,396</b>
<b>Individuals:</b>			
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b>	<b>3,862,321,972</b>
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b>	<b>1,392,946,136</b>
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	<b>2,477,170,459</b>
<b>16</b>	Enter the smaller of line 12 or line 15	<b>16</b>	<b>790,858,834</b>
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)	<b>17</b>	<b>30,052,632</b>
<b>Estates and Trusts:</b>			
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>	
<b>c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	<b>18c</b>	
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>	
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>	
<b>20</b>	Enter the smaller of line 18c or line 19c	<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)	<b>21</b>	

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

Cat. No. 59474M

Form **8960** (2018)

\* Data not shown because of the small number of sample returns on which they are based.

Form **8962**Department of the Treasury  
Internal Revenue Service

Name shown on your return

**Premium Tax Credit (PTC)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **73**
**Total Forms Filed = 6,269,681**

Your social security number

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

<b>1</b>	Tax family size. Enter your tax family size (see instructions)	<b>1</b>	<b>6,268,639</b>
<b>2a</b>	Modified AGI. Enter your modified AGI (see instructions)	<b>2a</b>	<b>6,254,184</b>
<b>b</b>	Enter the total of your dependents' modified AGI (see instructions)	<b>2b</b>	<b>74,093</b>
<b>3</b>	Household income. Add the amounts on lines 2a and 2b (see instructions)	<b>3</b>	<b>6,144,583</b>
<b>4</b>	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input type="checkbox"/> Other 48 states and DC	<b>4</b>	
<b>5</b>	Household income as a percentage of federal poverty line (see instructions)	<b>5</b>	%
<b>6</b>	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input type="checkbox"/> <b>No.</b> Continue to line 7. <input type="checkbox"/> <b>Yes.</b> You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
<b>7</b>	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	<b>7</b>	<b>5,740,310</b>
<b>8a</b>	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	<b>8a</b>	<b>5,623,936</b>
	<b>b</b> Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	<b>8b</b>	<b>5,609,239</b>

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?  
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.  
☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)	
<b>11 Annual Totals</b>	<b>2,977,521</b>	<b>2,940,236</b>	<b>3,028,924</b>	<b>2,852,439</b>	<b>2,852,115</b>	<b>3,141,883</b>	
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)	
<b>12 January</b>					<b>1,834,105</b>	<b>2,083,268</b>	
<b>13 February</b>					<b>1,860,009</b>	<b>2,102,743</b>	
<b>14 March</b>					<b>1,846,532</b>	<b>2,071,898</b>	
<b>15 April</b>					<b>1,810,075</b>	<b>2,022,655</b>	
<b>16 May</b>					<b>1,741,693</b>	<b>1,922,559</b>	
<b>17 June</b>					<b>1,714,046</b>	<b>1,893,171</b>	
<b>18 July</b>					<b>1,690,811</b>	<b>1,863,404</b>	
<b>19 August</b>					<b>1,648,214</b>	<b>1,821,739</b>	
<b>20 September</b>					<b>1,612,192</b>	<b>1,783,578</b>	
<b>21 October</b>					<b>1,584,175</b>	<b>1,749,249</b>	
<b>22 November</b>					<b>1,578,768</b>	<b>1,732,337</b>	
<b>23 December</b>					<b>1,521,809</b>	<b>1,680,164</b>	
<b>24</b>	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					<b>24</b>	<b>5,362,049</b>
<b>25</b>	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					<b>25</b>	<b>6,014,660</b>
<b>26</b>	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 5 (Form 1040), line 70, or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					<b>26</b>	<b>2,272,479</b>

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

<b>27</b>	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	<b>27</b>	<b>3,206,967</b>
<b>28</b>	Repayment limitation (see instructions)	<b>28</b>	<b>2,751,505</b>
<b>29</b>	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 46, or Form 1040NR, line 44	<b>29</b>	<b>3,206,967</b>

Form **8962**

Department of the Treasury  
Internal Revenue Service

## Premium Tax Credit (PTC)

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

▶ **Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **73**

Name shown on your return

**Total Forms Filed = 6,269,681**

Your social security number

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box ☐ **Yes**.

### Part I Annual and Monthly Contribution Amount

<b>1</b>	Tax family size. Enter your tax family size (see instructions)	<b>1</b>	<b>12,907</b>
<b>2a</b>	Modified AGI. Enter your modified AGI (see instructions)	<b>2a</b>	<b>220,738,056</b>
<b>b</b>	Enter the total of your dependents' modified AGI (see instructions)	<b>2b</b>	<b>567,174</b>
<b>3</b>	Household income. Add the amounts on lines 2a and 2b (see instructions)	<b>3</b>	<b>232,009,617</b>
<b>4</b>	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input type="checkbox"/> Other 48 states and DC	<b>4</b>	
<b>5</b>	Household income as a percentage of federal poverty line (see instructions)	<b>5</b>	%
<b>6</b>	Did you enter 401% on line 5? (See instructions if you entered less than 100%.) <input type="checkbox"/> <b>No.</b> Continue to line 7. <input type="checkbox"/> <b>Yes.</b> You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
<b>7</b>	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	<b>7</b>	<b>3,170,843</b>
<b>8a</b>	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	<b>8a</b>	<b>12,441,176</b>
	<b>b</b> Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	<b>8b</b>	<b>1,036,969</b>

### Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?  
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.  
☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
<b>11</b> Annual Totals	<b>32,442,044</b>	<b>34,102,479</b>	<b>6,329,024</b>	<b>28,169,933</b>	<b>26,845,232</b>	<b>29,106,136</b>
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
<b>12</b> January					<b>1,372,992</b>	<b>1,578,970</b>
<b>13</b> February					<b>1,389,615</b>	<b>1,586,594</b>
<b>14</b> March					<b>1,369,929</b>	<b>1,550,831</b>
<b>15</b> April					<b>1,354,860</b>	<b>1,522,162</b>
<b>16</b> May					<b>1,292,323</b>	<b>1,442,152</b>
<b>17</b> June					<b>1,285,065</b>	<b>1,424,634</b>
<b>18</b> July					<b>1,261,348</b>	<b>1,393,136</b>
<b>19</b> August					<b>1,238,126</b>	<b>1,362,794</b>
<b>20</b> September					<b>1,214,556</b>	<b>1,340,960</b>
<b>21</b> October					<b>1,187,452</b>	<b>1,313,183</b>
<b>22</b> November					<b>1,181,306</b>	<b>1,298,594</b>
<b>23</b> December					<b>1,147,813</b>	<b>1,268,399</b>
<b>24</b> Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					<b>24</b>	<b>41,772,331</b>
<b>25</b> Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					<b>25</b>	<b>46,070,193</b>
<b>26</b> Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 5 (Form 1040), line 70, or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					<b>26</b>	<b>1,844,866</b>

### Part III Repayment of Excess Advance Payment of the Premium Tax Credit

<b>27</b>	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	<b>27</b>	<b>6,143,348</b>
<b>28</b>	Repayment limitation (see instructions)	<b>28</b>	<b>3,126,582</b>
<b>29</b>	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 46, or Form 1040NR, line 44	<b>29</b>	<b>4,433,822</b>

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**34** Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**34** Have you completed all policy amount allocations?

- ☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.
- ☐ **No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month

Form **8965**  
Department of the Treasury  
Internal Revenue Service  
Name as shown on return

## Health Coverage Exemptions

▶ Attach to Form 1040.  
▶ Go to [www.irs.gov/Form8965](http://www.irs.gov/Form8965) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **75**

**Total Forms Filed = 8,891,989**

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

**Part I Marketplace-Granted Coverage Exemptions for Individuals.** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1		101,012	
2		26,997	
3		14,709	
4		12,611	
5		5,254	
6		4,746	

**Part II Coverage Exemptions Claimed on Your Return for Your Household**

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here ☐

**Part III Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8		7,368,206														
9		2,534,249														
10		1,074,259														
11		591,829														
12		238,808														
13		121,018														

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

Cat. No. 37787G

Form **8965** (2018)

**Note: Individuals may receive multiple exemptions.**





**Form 8990**  
(December 2018)  
Department of the Treasury  
Internal Revenue Service

## Limitation on Business Interest Expense Under Section 163(j)

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.**

OMB No. 1545-0123

Taxpayer name(s) shown on tax return

**Total Forms Filed = 59,903**

Identification number

### Part I Computation of Allowable Business Interest Expense

*Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to 163(j).*

#### Section I—Business Interest Expense

<b>1</b>	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation . . . . .	<b>1</b>	<b>48,915</b>			
<b>2</b>	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) . . . . .	<b>2</b>	<b>*</b>			
<b>3</b>	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) . . . . .	<b>3</b>	<b>2,246</b>			
<b>4</b>	Floor plan financing interest expense. See instructions . . . . .	<b>4</b>	<b>53</b>			
<b>5</b>	<b>Total business interest expense.</b> Add lines 1 through 4 . . . . . ▶	<b>5</b>				<b>51,041</b>

#### Section II—Adjusted Taxable Income

##### Taxable Income

<b>6</b>	<b>Taxable income.</b> See instructions . . . . .	<b>6</b>				<b>56,118</b>
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**Additions** (adjustments to be made if amounts are taken into account on line 6)

<b>7</b>	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	<b>7</b>	<b>632</b>			
<b>8</b>	Any business interest expense not from a pass-through entity. See instructions . . . . .	<b>8</b>	<b>47,761</b>			
<b>9</b>	Amount of any net operating loss deduction under section 172 . . . . .	<b>9</b>	<b>526</b>			
<b>10</b>	Amount of any qualified business income deduction allowed under section 199A . . . . .	<b>10</b>	<b>4,305</b>			
<b>11</b>	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business . . . . .	<b>11</b>	<b>3,795</b>			
<b>12</b>	Amount of any loss or deduction items from a pass-through entity. See instructions . . . . .	<b>12</b>	<b>7,363</b>			
<b>13</b>	Other additions. See instructions . . . . .	<b>13</b>	<b>562</b>			
<b>14</b>	Total current year partner's excess taxable income (Schedule A, line 44, column (f)) . . . . .	<b>14</b>	<b>9,984</b>			
<b>15</b>	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) . . . . .	<b>15</b>	<b>3,038</b>			
<b>16</b>	<b>Total.</b> Add lines 7 through 15 . . . . . ▶	<b>16</b>				<b>59,114</b>

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

<b>17</b>	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	<b>17</b>	<b>( 749 )</b>			
<b>18</b>	Any business interest income not from a pass-through entity. See instructions . . . . .	<b>18</b>	<b>( 167 )</b>			
<b>19</b>	Amount of any income or gain items from a pass-through entity. See instructions . . . . .	<b>19</b>	<b>( 7,196 )</b>			
<b>20</b>	Other reductions. See instructions . . . . .	<b>20</b>	<b>( 140 )</b>			
<b>21</b>	<b>Total.</b> Combine lines 17 through 20 . . . . . ▶	<b>21</b>	<b>( 7,412 )</b>			
<b>22</b>	<b>Adjusted taxable income.</b> Combine lines 6, 16, and 21. (If zero or less, enter -0-.) . . . . . ▶	<b>22</b>				<b>58,267</b>

#### Section III—Business Interest Income

<b>23</b>	Current year business interest income. See instructions . . . . .	<b>23</b>	<b>542</b>			
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) . . . . .	<b>24</b>	<b>7,219</b>			
<b>25</b>	<b>Total.</b> Add lines 23 and 24 . . . . . ▶	<b>25</b>				<b>7,567</b>

**For Paperwork Reduction Act Notice, see the instructions.**

Cat. No. 37814C

Form **8990** (12-2018)

**\* Data not shown because of the small number of sample returns on which they are based.**

Form **8990**  
(December 2018)  
Department of the Treasury  
Internal Revenue Service

# **Limitation on Business Interest Expense Under Section 163(j)**

OMB No. 1545-0123

► **Attach to your tax return.**

► **Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.**

Taxpayer name(s) shown on tax return

**Total Forms Filed = 59,903**

Identification number

## **Part I Computation of Allowable Business Interest Expense**

*Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to 163(j).*

## **Section I—Business Interest Expense**

<b>1</b>	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation . . . . .	<b>1</b>	<b>2,154,782</b>			
<b>2</b>	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) . . . . .	<b>2</b>	<b>*</b>			
<b>3</b>	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) . . . . .	<b>3</b>	<b>40,539</b>			
<b>4</b>	Floor plan financing interest expense. See instructions . . . . .	<b>4</b>	<b>12,311</b>			
<b>5</b>	<b>Total business interest expense.</b> Add lines 1 through 4 . . . . . ►	<b>5</b>			<b>2,208,069</b>	

## **Section II—Adjusted Taxable Income**

### **Taxable Income**

<b>6</b>	<b>Taxable income.</b> See instructions . . . . .	<b>6</b>	<b>45,978,565</b>			
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**Additions** (adjustments to be made if amounts are taken into account on line 6)

<b>7</b>	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	<b>7</b>	<b>1,249,348</b>			
<b>8</b>	Any business interest expense not from a pass-through entity. See instructions . . . . .	<b>8</b>	<b>1,421,673</b>			
<b>9</b>	Amount of any net operating loss deduction under section 172 . . . . .	<b>9</b>	<b>5,152,445</b>			
<b>10</b>	Amount of any qualified business income deduction allowed under section 199A . . . . .	<b>10</b>	<b>2,097,777</b>			
<b>11</b>	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business . . . . .	<b>11</b>	<b>2,333,707</b>			
<b>12</b>	Amount of any loss or deduction items from a pass-through entity. See instructions . . . . .	<b>12</b>	<b>12,314,731</b>			
<b>13</b>	Other additions. See instructions . . . . .	<b>13</b>	<b>1,541,669</b>			
<b>14</b>	Total current year partner's excess taxable income (Schedule A, line 44, column (f)) . . . . .	<b>14</b>	<b>13,846,975</b>			
<b>15</b>	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) . . . . .	<b>15</b>	<b>17,792,594</b>			
<b>16</b>	<b>Total.</b> Add lines 7 through 15 . . . . . ►	<b>16</b>			<b>57,750,919</b>	

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

<b>17</b>	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	<b>17</b>	<b>( 5,488,386 )</b>			
<b>18</b>	Any business interest income not from a pass-through entity. See instructions . . . . .	<b>18</b>	<b>( 100,389 )</b>			
<b>19</b>	Amount of any income or gain items from a pass-through entity. See instructions . . . . .	<b>19</b>	<b>( 26,167,081 )</b>			
<b>20</b>	Other reductions. See instructions . . . . .	<b>20</b>	<b>( 1,864,604 )</b>			
<b>21</b>	<b>Total.</b> Combine lines 17 through 20 . . . . . ►	<b>21</b>			<b>( 33,620,460 )</b>	
<b>22</b>	<b>Adjusted taxable income.</b> Combine lines 6, 16, and 21. (If zero or less, enter -0-.) . . . . . ►	<b>22</b>			<b>73,914,077</b>	

## **Section III—Business Interest Income**

<b>23</b>	Current year business interest income. See instructions . . . . .	<b>23</b>	<b>279,667</b>			
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) . . . . .	<b>24</b>	<b>3,961,415</b>			
<b>25</b>	<b>Total.</b> Add lines 23 and 24 . . . . . ►	<b>25</b>			<b>4,241,082</b>	

**For Paperwork Reduction Act Notice, see the instructions.**

Cat. No. 37814C

Form **8990** (12-2018)

\* **Data not shown because of the small number of sample returns on which they are based.**

**Section IV—163(j) Limitation Calculations****Limitation on Business Interest Expense**

<b>26</b>	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions . . . . .	<b>26</b>	<b>58,263</b>			
<b>27</b>	Business interest income (line 25) . . . . .	<b>27</b>				
<b>28</b>	Floor plan financing interest expense (line 4) . . . . .	<b>28</b>				
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 . . . . . ▶	<b>29</b>			<b>58,444</b>	

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions . . . . .	<b>30</b>	<b>49,586</b>	
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**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.)	<b>31</b>	<b>5,861</b>	
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**Part II Partnership Pass-Through Items**

*Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.*

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 . . . . .	<b>32</b>		
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**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>33</b>		
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) . . . . .	<b>34</b>		
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>35</b>	.	
<b>36</b>	<b>Excess Taxable Income.</b> Multiply line 35 by line 22 . . . . .	<b>36</b>		

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>37</b>		
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**Part III S Corporation Pass-Through Items**

*Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.*

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>38</b>		
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.) . . . . .	<b>39</b>		
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>40</b>	.	
<b>41</b>	<b>Excess Taxable Income.</b> Multiply line 40 by line 22 . . . . .	<b>41</b>		

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>42</b>		
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**Section IV—163(j) Limitation Calculations**

**Limitation on Business Interest Expense**

<b>26</b>	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions . . . . .	<b>26</b>	<b>22,174,224</b>			
<b>27</b>	Business interest income (line 25) . . . . .	<b>27</b>				
<b>28</b>	Floor plan financing interest expense (line 4) . . . . .	<b>28</b>				
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 . . . . . ▶	<b>29</b>			<b>26,427,616</b>	

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions . . . . .	<b>30</b>	<b>1,866,402</b>	
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**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.)	<b>31</b>	<b>341,737</b>	
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**Part II Partnership Pass-Through Items**

*Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.*

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 . . . . .	<b>32</b>		
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**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>33</b>		
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) . . . . .	<b>34</b>		
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>35</b>	.	
<b>36</b>	<b>Excess Taxable Income.</b> Multiply line 35 by line 22 . . . . .	<b>36</b>		

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>37</b>		
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**Part III S Corporation Pass-Through Items**

*Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.*

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>38</b>		
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.) . . . . .	<b>39</b>		
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>40</b>	.	
<b>41</b>	<b>Excess Taxable Income.</b> Multiply line 40 by line 22 . . . . .	<b>41</b>		

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>42</b>		
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**SCHEDULE A Summary of Partner's Section 163(j) Excess Items**

*Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.*

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (lesser of (e) or (f))	(i) Current year excess business interest expense carryforward ((e) minus (h))
		(c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))				
<b>43</b>								
<b>44 Total</b>								

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

*Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.*

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
<b>45</b>			
<b>46 Total</b>			

**SCHEDULE A Summary of Partner's Section 163(j) Excess Items**

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (lesser of (e) or (f))	(i) Current year excess business interest expense carryforward ((e) minus (h))
		(c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))				
<b>43</b>								
<b>44 Total</b>								

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
<b>45</b>			
<b>46 Total</b>			

Form **8992**

(December 2018)

Department of the Treasury  
Internal Revenue Service

## U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

OMB No. 1545-0123

Attachment  
Sequence No. **992**

► Go to [www.irs.gov/Form8992](http://www.irs.gov/Form8992) for instructions and the latest information.

Name of person filing this return	<b>Total Forms Filed = 19,612</b>	A Identifying number
Name of U.S. shareholder		B Identifying number

<b>Part I Net Controlled Foreign Corporation (CFC) Tested Income</b> (see instructions)		
1	Sum of Pro Rata Share of Net Tested Income (total from Form 8992–Schedule A, line 1, column (e)) . . . . .	<b>18,893</b>
2	Sum of Pro Rata Share of Net Tested Loss (total from Form 8992–Schedule A, line 1, column (f)) . . . . .	<b>( 5,120 )</b>
3	Net CFC Tested Income (combine line 1 and line 2) (if zero or negative, stop here) . . . . .	<b>19,604</b>

+/-

<b>Part II Calculation of Global Intangible Low-Taxed Income (GILTI)</b>		
1	Net CFC Tested Income (from Part I, line 3) . . . . .	<b>18,704</b>
2a	Pro Rata Share of QBAI multiplied by 10% (total from Form 8992–Schedule A, line 1, column (g)) . . . . .	<b>5,600</b>
2b	Specified Interest Expense (total from Form 8992–Schedule A, line 1, column (i)) . . . . .	<b>555</b>
2c	Net Deemed Tangible Income Return (DTIR) (subtract line 2b from line 2a) (if zero or less, enter -0-here) . . . . .	<b>5,424</b>
3	GILTI (subtract line 2c from line 1) (see instructions) . . . . .	<b>18,643</b>

+/-

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37816Y

Form **8992** (12-2018)



Form **8992**

(December 2018)

Department of the Treasury  
Internal Revenue Service

# U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

► Go to [www.irs.gov/Form8992](http://www.irs.gov/Form8992) for instructions and the latest information.

OMB No. 1545-0123

Attachment  
Sequence No. **992**

Name of person filing this return

**Total Forms Filed = 19,612**

**A** Identifying number

Name of U.S. shareholder

**B** Identifying number

## Part I Net Controlled Foreign Corporation (CFC) Tested Income (see instructions)

<b>1</b>	Sum of Pro Rata Share of Net Tested Income (total from Form 8992–Schedule A, line 1, column (e)) . . . . .	<b>1</b>	<b>2,418,446</b>	
<b>2</b>	Sum of Pro Rata Share of Net Tested Loss (total from Form 8992–Schedule A, line 1, column (f)) . . . . .	<b>2</b>	<b>( 1,171,313 )</b>	
<b>3</b>	Net CFC Tested Income (combine line 1 and line 2) (if zero or negative, stop here) . . . . .	<b>3</b>	<b>1,247,134</b>	<b>+/-</b>

## Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

<b>1</b>	Net CFC Tested Income (from Part I, line 3) . . . . .	<b>1</b>	<b>1,919,984</b>	
<b>2a</b>	Pro Rata Share of QBAI multiplied by 10% (total from Form 8992–Schedule A, line 1, column (g)) . . . . .	<b>2a</b>	<b>354,680</b>	
<b>b</b>	Specified Interest Expense (total from Form 8992–Schedule A, line 1, column (i)) . . . . .	<b>2b</b>	<b>218,287</b>	
<b>c</b>	Net Deemed Tangible Income Return (DTIR) (subtract line 2b from line 2a) (if zero or less, enter -0-here) . . . . .	<b>2c</b>	<b>170,788</b>	
<b>3</b>	GILTI (subtract line 2c from line 1) (see instructions) . . . . .	<b>3</b>	<b>1,749,196</b>	<b>+/-</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37816Y

Form **8992** (12-2018)