



Statistics of Income

2011 Partnership Returns Line Item Estimates

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Department of the Treasury Internal Revenue Service

Daniel I. Werfel
Acting Commissioner

Rosemary D. Marcuss
Director, Research, Analysis, and Statistics

M. Susan Boehmer
Director, Statistics of Income Division

Kenneth H. Szeflinski
Chief, Corporation Statistics Branch

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2011 Partnership Returns Line Item Estimates

The line item estimates in this publication are taken from the Statistics of Income (SOI) 2011 Partnership Returns sample and subject to data limitations that occur in statistical sampling. The 2011 sample is only one of many SOI could have randomly selected using the same design. The estimates are not actual line item counts or money amounts. Below are the coefficients of variation (CV) and the lower and upper bounds of computed 95% confidence intervals for selected variable totals SOI estimated from the 2011 sample.

Coefficients of Variation and 95% Confidence Interval Boundaries for Selected Variables (in \$000's)				
Variable	Sum	CV (%)	Lower Bound	Upper Bound
Business Receipts	4,445,994,820	0.17	4,431,356,610	4,460,633,031
Cost of Goods Sold	2,731,677,851	0.27	2,717,397,357	2,745,958,345
Depreciation	172,267,579	0.82	169,498,951	175,036,207
Interest Paid	81,231,081	0.87	79,851,602	82,610,561
Interest Income	170,372,178	0.78	167,767,669	172,976,687
Net Income	580,896,723	1.05	568,892,863	592,900,582
Net Rental Real Estate Loss	-94,410,727	2.28	-98,630,882	-90,190,572
Net Rental Real Estate Income	102,623,517	1.87	98,863,746	106,383,289
Number of Partners	24,390	1.74	23,556	25,223
Number of Returns	3,285	0.58	3,248	3,323
Ordinary Business Loss	-272,404,676	1.2	-278,814,211	-265,995,141
Ordinary Business Income	528,156,205	0.61	521,827,160	534,485,250
Other Net Rental Real Estate Loss	-5,063,167	6.2	-5,678,673	-4,447,661
Other Net Rental Real Estate Income	7,207,481	7.03	6,214,654	8,200,308
Portfolio Income Dist to Partners	665,684,115	0.7	656,565,720	674,802,511
Taxes & Licenses	68,872,988	0.63	68,017,052	69,728,924
Total Income Minus Deductions	976,867,707	1.66	945,162,648	1,008,572,766
Total Assets	20,574,459,139	0.13	20,522,881,859	20,626,036,418
Total Deductions	4,531,982,601	0.21	4,512,895,984	4,551,069,218
Total Income	4,787,734,130	0.2	4,768,796,169	4,806,672,092
Total Receipts	6,039,572,210	0.28	6,006,250,234	6,072,894,186
Note: Estimates constructed from different samples usually vary. The standard error of an estimate is a measure of its variation among all possible samples. The standard error is used to measure the precision with which an estimate from a particular sample approximates the average result of all the possible samples. The sample estimate and an estimate of its standard error are used to construct an interval estimate with prescribed confidence that the interval includes the actual population value. The coefficients of variations (CV) allow for the comparison of variables. The CV is often presented as a percent, the ratio multiplied by 100.				

All money amounts and frequencies were subject to rounding errors. All values on the money amount pages were rounded to the nearest \$1,000. Amounts of \$500 or more were rounded up to the next thousand. Total amounts between +\$500 and -\$500 were marked with a [1] to indicate that an amount greater than zero was present.

Whenever a cell frequency was less than 5, the estimate was deleted and marked with a [d] in order to avoid disclosure of information about specific partnerships. An estimate based on fewer than 10 returns, not selected at the 100-percent rate, was indicated by an asterisk (*) and considered statistically unreliable. Researchers typically should use these estimates in combination with other tabulated values due to the small sample size.

Six attachments to the Form 1065 are included in the 2011 study but were not represented in enough quantity in the sample to include in this publication. These forms include the following: Form 8820, Orphan Drug Credit; Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit; Form 8881, Credit for Small Employer Pension Plan Startup Costs; Form 8896, Low Sulfur Diesel Fuel Production Credit; Form 8910, Alternative Motor Vehicle Credit; and Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit.

The data for Form 1065-B, U.S. Return of Income for Electing Large Partnerships, are included in the line item counts and money amounts where equivalent fields existed. They are not broken out separately from the Form 1065 data.

Form 1065 Department of the Treasury Internal Revenue Service		U.S. Return of Partnership Income <small>FISCAL YEAR CALENDAR YEAR</small> For calendar year 2011, or tax year beginning <u>86,999</u> , 2011, ending <u>3,285,177</u> , 20____ ▶ See separate instructions.		OMB No. 1545-0099 2011
		A Principal business activity <u>3,285,177</u>		D Employer identification number <u>3,285,177</u>
B Principal product or service	Print or type.	Name of partnership <u>3,285,177 NUMBER OF PARTNERSHIPS</u>	E Date business started <u>3,285,177</u>	
C Business code number <u>3,274,961</u>		Number, street, and room or suite no. If a P.O. box, see the instructions. <u>2,115,168 NUMBER OF E-FILED RETURNS</u>	F Total assets (see the instructions) \$ _____	
		City or town, state, and ZIP code <u>3,285,069 NUMBER OF FORM 1065'S</u> <u>105 NUMBER OF FORM 1065-B'S</u>		
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return (6) <input type="checkbox"/> Technical termination - also check (1) or (2)				
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ <u>41,325</u>				
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ <u>3,285,177</u>				
J Check if Schedules C and M-3 are attached <u>2,369,114</u> . . . <u>810,747</u> . . . <u>261,638</u> <input type="checkbox"/>				

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Merchant card and third-party payments (including amounts reported on Form(s) 1099-K). For 2011, enter -0-	1a	<u>21,261</u>	
	b Gross receipts or sales not reported on line 1a (see instructions)	1b	<u>1,239,150</u>	
	c Total. Add lines 1a and 1b	1c	<u>1,245,690</u>	
	d Returns and allowances plus any other adjustments to line 1a (see instructions)	1d	<u>113,247</u>	
	e Subtract line 1d from line 1c	1e	<u>1,245,690</u>	
	2 Cost of goods sold (attach Form 1125-A)	2	<u>656,612</u>	
	3 Gross profit. Subtract line 2 from line 1e	3		<u>207,355</u>
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . .	4		<u>96,979</u>
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5		<u>106,990</u>
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		<u>322,212</u>
	7 Other income (loss) (attach statement)	7		<u>1,623,008</u>
	8 Total income (loss). Combine lines 3 through 7	8		<u>475,452</u>
Deductions <small>(see the instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)	9		<u>273,453</u>
	10 Guaranteed payments to partners	10		<u>645,208</u>
	11 Repairs and maintenance	11		<u>74,758</u>
	12 Bad debts	12		<u>636,668</u>
	13 Rent	13		<u>1,109,342</u>
	14 Taxes and licenses	14		<u>526,639</u>
	15 Interest	15		
	16a Depreciation (if required, attach Form 4562)	16a	<u>1,071,509</u>	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	<u>300,064</u>	16c <u>792,769</u>
	17 Depletion (Do not deduct oil and gas depletion.)	17		<u>870</u>
	18 Retirement plans, etc.	18		<u>79,293</u>
	19 Employee benefit programs	19		<u>177,957</u>
	20 Other deductions (attach statement)	20		<u>1,611,386</u>
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20 .	21		<u>1,719,088</u>
	22 Ordinary business income (loss). Subtract line 21 from line 8	22		<u>1,919,466</u>

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.				
	Signature of general partner or limited liability company member manager		Date		
Paid Preparer Use Only	Print/Type preparer's name <u>2,940,164</u>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Form 1065 Department of the Treasury Internal Revenue Service	U.S. Return of Partnership Income For calendar year 2011, or tax year beginning _____, 2011, ending _____, 20_____. ▶ See separate instructions.	OMB No. 1545-0099 <div style="font-size: 2em; font-weight: bold;">2011</div>
A Principal business activity B Principal product or service C Business code number	<div style="display: flex;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; margin-right: 5px;">Print or type.</div> <div> Name of partnership Number, street, and room or suite no. If a P.O. box, see the instructions. City or town, state, and ZIP code </div> </div>	D Employer identification number E Date business started F Total assets (see the instructions) \$ 20,366,289,780

- G** Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
 (6) ☐ Technical termination - also check (1) or (2)
- H** Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ _____
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **24,390**
- J** Check if Schedules C and M-3 are attached ☐

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Merchant card and third-party payments (including amounts reported on Form(s) 1099-K). For 2011, enter -0-	1a	8,574,035		
	b Gross receipts or sales not reported on line 1a (see instructions)	1b	4,513,532,127		
	c Total. Add lines 1a and 1b	1c	4,522,106,162		
	d Returns and allowances plus any other adjustments to line 1a (see instructions)	1d	67,537,307		
	e Subtract line 1d from line 1c	1e	4,454,568,856		
	2 Cost of goods sold (attach Form 1125-A)	2	2,731,677,851		
	3 Gross profit. Subtract line 2 from line 1e	3		1,722,891,005	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . .	4		32,312,927	
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5		2,194,822	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		13,944,457	
	7 Other income (loss) (attach statement)	7		198,784,787	
	8 Total income (loss). Combine lines 3 through 7	8		1,970,127,998	
Deductions <small>(see the instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)				435,594,782
	10 Guaranteed payments to partners	10		53,519,934	
	11 Repairs and maintenance	11		24,873,513	
	12 Bad debts	12		14,788,745	
	13 Rent	13		80,604,298	
	14 Taxes and licenses	14		68,872,988	
	15 Interest	15		81,231,081	
	16a Depreciation (if required, attach Form 4562)	16a	229,074,923		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	56,807,344	16c	172,267,579
	17 Depletion (Do not deduct oil and gas depletion.)	17		1,258,518	
	18 Retirement plans, etc.	18		13,559,083	
	19 Employee benefit programs	19		30,139,909	
	20 Other deductions (attach statement)	20		737,666,038	
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20 .	21		1,714,376,469	
22 Ordinary business income (loss). Subtract line 21 from line 8	22		255,751,530		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.				
	▶ _____ Signature of general partner or limited liability company member manager	▶ _____ Date	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
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.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2011)

Schedule B	Other Information	TOTAL SCHEDULE B'S FILED	3,285,177	TOTAL SCHEDULE B'S E-FILED	2,115,168
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1	What type of entity is filing this return? Check the applicable box:		Yes	No
585,887	a <input type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership 394,093		
2,111,059	c <input type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership 147,578		
14,836	e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other ▶ 9,531		
2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		Y:	820,753
			N:	2,429,827
3	At the end of the tax year:			
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		Y:	455,281
			N:	2,807,669
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		Y:	1,824,536
			N:	1,435,160
4	At the end of the tax year, did the partnership:			
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		Y:	24,788
			N:	3,234,603

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Y:	102,017
	N:	3,122,354

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box: <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> a <input type="checkbox"/> Domestic general partnership c <input type="checkbox"/> Domestic limited liability company e <input type="checkbox"/> Foreign partnership </div> <div style="width: 48%;"> b <input type="checkbox"/> Domestic limited partnership d <input type="checkbox"/> Domestic limited liability partnership f <input type="checkbox"/> Other ► </div> </div>	Yes	No
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		
3 At the end of the tax year: a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
4 At the end of the tax year, did the partnership: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

No money amounts are present on this form

		Yes	No
5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	Y: 23,481 N: 3,163,500	
6	Does the partnership satisfy all four of the following conditions?		
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.	Y: 1,686,185 N: 1,536,398	
d	The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)? Y: 2,418	N: 3,232,531	
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?	Y: 11,874 N: 3,113,600	
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	Y: 5,346 N: 3,175,155	
10	At any time during calendar year 2011, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ► 19,255	Y: 19,255 N: 3,232,194	
11	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions	Y: 203 N: 3,237,250	
12a	Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . Y: 170,946 See instructions for details regarding a section 754 election.	N: 3,034,431	
b	Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	Y: 22,078 N: 3,188,137	
c	Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions.	Y: 1,272 N: 3,207,036	
13	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) 4,613 ► <input type="checkbox"/>		
14	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?	Y: 3,778 N: 3,105,427	
15	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ► 4,744		
16	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ► 37,233	Y: 78,044 N: 3,179,886	
17	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ► 9,373		
18a	Did you make any payments in 2011 that would require you to file Form(s) 1099? See instructions Y: 950,358	N: 2,034,796	
b	If "Yes," did you or will you file all required Form(s) 1099? Y: 908,781	N: 478,457	
19	Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ► 6,844		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ►	Identifying number of TMP ►
If the TMP is an entity, name of TMP representative ►	Phone number of TMP ►
Address of designated TMP ►	

	Yes	No
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details		
6 Does the partnership satisfy all four of the following conditions? a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
10 At any time during calendar year 2011, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ►		
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions.		
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ► 20		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ► 579		
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ► 24		
18a Did you make any payments in 2011 that would require you to file Form(s) 1099? See instructions		
b If "Yes," did you or will you file all required Form(s) 1099?		
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ► 24		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ►	Identifying number of TMP ►
If the TMP is an entity, name of TMP representative ►	Phone number of TMP ►
Address of designated TMP ►	

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	1,919,466
	2 Net rental real estate income (loss) (attach Form 8825)	2	1,416,572
	3a Other gross rental income (loss) 3a 61,138		
	b Expenses from other rental activities (attach statement) 3b 39,492		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	65,467
	4 Guaranteed payments	4	311,952
	5 Interest income	5	934,634
	6 Dividends: a Ordinary dividends 6a 257,004		
	b Qualified dividends 6b 194,923		
	7 Royalties	7	46,767
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	172,078
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	256,434	
b Collectibles (28%) gain (loss) 9b 11,401			
c Unrecaptured section 1250 gain (attach statement) 9c 77,343			
10 Net section 1231 gain (loss) (attach Form 4797)	10	242,754	
11 Other income (loss) (see instructions) Type ►	11	171,359	
Deductions	12 Section 179 deduction (attach Form 4562)	12	189,090
	13a Contributions	13a	372,831
	b Investment interest expense	13b	126,032
	c Section 59(e)(2) expenditures: (1) Type ► (2) Amount ►	13c(2)	32,325
d Other deductions (see instructions) Type ►	13d	503,980	
Self-Employment	14a Net earnings (loss) from self-employment	14a	1,392,496
	b Gross farming or fishing income	14b	83,206
	c Gross nonfarm income	14c	804,035
Credits	15a Low-income housing credit (section 42(j)(5))	15a	2,186
	b Low-income housing credit (other)	15b	24,698
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	1,669
	d Other rental real estate credits (see instructions) Type ►	15d	[d]
	e Other rental credits (see instructions) Type ►	15e	*26
	f Other credits (see instructions) Type ►	15f	79,213
Foreign Transactions	16a Name of country or U.S. possession ►		
	b Gross income from all sources	16b	96,770
	c Gross income sourced at partner level	16c	47,489
	Foreign gross income sourced at partnership level		
	d Passive category ► 79,978 e General category ► 28,525 f Other ►	16f	5,334
	Deductions allocated and apportioned at partner level		
	g Interest expense ► 41,260 h Other ►	16h	28,078
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ► 39,516 j General category ► 21,640 k Other ►	16k	3,412
	l Total foreign taxes (check one): ► Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	111,372
m Reduction in taxes available for credit (attach statement)	16m	1,114	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	1,153,864
	b Adjusted gain or loss	17b	117,759
	c Depletion (other than oil and gas)	17c	6,228
	d Oil, gas, and geothermal properties—gross income	17d	41,959
	e Oil, gas, and geothermal properties—deductions	17e	44,134
	f Other AMT items (attach statement)	17f	75,919
Other Information	18a Tax-exempt interest income	18a	81,834
	b Other tax-exempt income	18b	43,379
	c Nondeductible expenses	18c	912,425
	19a Distributions of cash and marketable securities	19a	1,307,129
	b Distributions of other property	19b	56,080
	20a Investment income	20a	998,685
	b Investment expenses	20b	217,918
c Other items and amounts (attach statement)			

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	255,751,530
	2 Net rental real estate income (loss) (attach Form 8825)	2	8,212,790
	3a Other gross rental income (loss) 3a 20,143,643		
	b Expenses from other rental activities (attach statement) 3b 17,999,329		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	2,144,314
	4 Guaranteed payments	4	63,514,965
	5 Interest income	5	170,372,178
	6 Dividends: a Ordinary dividends 6a 120,294,486		
	b Qualified dividends 6b 65,431,508		
	7 Royalties	7	24,121,426
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	17,666,424
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	333,175,434	
b Collectibles (28%) gain (loss) 9b 3,729,661			
c Unrecaptured section 1250 gain (attach statement) 9c 25,739,636			
10 Net section 1231 gain (loss) (attach Form 4797)	10	91,402,159	
11 Other income (loss) (see instructions) Type ►	11	181,151,956	
Deductions	12 Section 179 deduction (attach Form 4562)	12	6,812,143
	13a Contributions	13a	4,323,760
	b Investment interest expense	13b	66,474,806
	c Section 59(e)(2) expenditures: (1) Type ► (2) Amount ►	13c(2)	55,847,704
d Other deductions (see instructions) Type ►	13d	136,450,285	
Self-Employment	14a Net earnings (loss) from self-employment	14a	143,169,771
	b Gross farming or fishing income	14b	82,194,164
	c Gross nonfarm income	14c	418,213,929
Credits	15a Low-income housing credit (section 42(j)(5))	15a	485,905
	b Low-income housing credit (other)	15b	15,457,763
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	2,747,864
	d Other rental real estate credits (see instructions) Type ►	15d	[d]
	e Other rental credits (see instructions) Type ►	15e	*1
	f Other credits (see instructions) Type ►	15f	4,249,975
Foreign Transactions	16a Name of country or U.S. possession ►		
	b Gross income from all sources	16b	2,055,715,364
	c Gross income sourced at partner level	16c	736,652,870
	Foreign gross income sourced at partnership level		
	d Passive category ► 121,873,172 e General category ► 207,597,015 f Other ►	16f	18,150,059
	Deductions allocated and apportioned at partner level		
	g Interest expense ► 67,506,989 h Other ►	16h	403,975,096
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ► 35,007,537 j General category ► 134,826,709 k Other ►	16k	13,090,476
	l Total foreign taxes (check one): ► Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	21,065,719
m Reduction in taxes available for credit (attach statement)	16m	42,427	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	-2,453,248
	b Adjusted gain or loss	17b	-1,746,599
	c Depletion (other than oil and gas)	17c	2,420,310
	d Oil, gas, and geothermal properties—gross income	17d	72,913,026
	e Oil, gas, and geothermal properties—deductions	17e	42,990,694
	f Other AMT items (attach statement)	17f	16,707,130
Other Information	18a Tax-exempt interest income	18a	5,746,742
	b Other tax-exempt income	18b	9,642,694
	c Nondeductible expenses	18c	18,312,338
	19a Distributions of cash and marketable securities	19a	4,123,218,098
	b Distributions of other property	19b	167,520,987
	20a Investment income	20a	320,679,778
	b Investment expenses	20b	80,599,950
c Other items and amounts (attach statement)			

Analysis of Net Income (Loss) **TOTAL SCHEDULE L'S FILED** **2,480,433** **TOTAL SCHEDULE L'S E-FILED** **1,676,670**

1							Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l	1	3,264,446
2		Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
a		General partners	140,485	722,718	77,874	189,162	8,708	80,890	
b		Limited partners	230,766	1,449,353	942,866	403,058	40,294	354,856	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				2,170,982
2a	Trade notes and accounts receivable			381,986	
b	Less allowance for bad debts	28,237		31,433	
3	Inventories				266,827
4	U.S. government obligations				3,094
5	Tax-exempt securities		7,123		7,625
6	Other current assets (attach statement)				856,955
7a	Loans to partners (or persons related to partners)				38,583
b	Mortgage and real estate loans				35,108
8	Other investments (attach statement)				432,196
9a	Buildings and other depreciable assets			1,711,110	
b	Less accumulated depreciation			1,686,517	
10a	Depletable assets			13,879	
b	Less accumulated depletion			10,523	
11	Land (net of any amortization)				1,019,809
12a	Intangible assets (amortizable only)			778,646	
b	Less accumulated amortization			752,453	
13	Other assets (attach statement)				591,752
14	Total assets				2,452,883
Liabilities and Capital					
15	Accounts payable				489,116
16	Mortgages, notes, bonds payable in less than 1 year				357,671
17	Other current liabilities (attach statement)				1,082,604
18	All nonrecourse loans				181,678
19a	Loans from partners (or persons related to partners)				119,470
b	Mortgages, notes, bonds payable in 1 year or more				807,676
20	Other liabilities (attach statement)				431,854
21	Partners' capital accounts		2,231,227		2,463,746
22	Total liabilities and capital				2,452,883

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	2,338,030	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	63,092	a	Tax-exempt interest \$	134,447
3	Guaranteed payments (other than health insurance)	187,044	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	168,990
a	Depreciation \$		8	Add lines 6 and 7	279,450
b	Travel and entertainment \$	778,052	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,336,865
5	Add lines 1 through 4	2,338,405			

Schedule M-2 Analysis of Partners' Capital Accounts

Schedule M-2		Analysis of Partners' Capital Accounts			
1	Balance at beginning of year	2,350,897	6	Distributions: a Cash	1,241,408
2	Capital contributed: a Cash	878,099		b Property	54,762
	b Property	90,861	7	Other decreases (itemize): _____	
3	Net income (loss) per books	2,599,502			146,476
4	Other increases (itemize): _____	136,448	8	Add lines 6 and 7	1,317,846
5	Add lines 1 through 4	2,598,338	9	Balance at end of year. Subtract line 8 from line 5	2,522,843

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	976,867,707
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
a	General partners	61,890,361	69,645,511	3,609,678	68,010,435	1,559,865	6,781,200
b	Limited partners	178,388,658	112,229,081	111,916,284	201,429,142	57,369,776	88,420,033

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				1,136,045,788
2a	Trade notes and accounts receivable			706,205,640	
b	Less allowance for bad debts	17,783,776		19,595,995	
3	Inventories				285,098,559
4	U.S. government obligations				163,157,351
5	Tax-exempt securities		52,467,523		46,928,950
6	Other current assets (attach statement)				2,382,402,022
7a	Loans to partners (or persons related to partners)				49,500,324
b	Mortgage and real estate loans				95,100,384
8	Other investments (attach statement)				9,349,721,463
9a	Buildings and other depreciable assets			4,983,712,438	
b	Less accumulated depreciation			1,647,115,595	
10a	Depletable assets			212,232,528	
b	Less accumulated depletion			46,256,590	
11	Land (net of any amortization)				922,404,080
12a	Intangible assets (amortizable only)			800,069,987	
b	Less accumulated amortization			170,548,597	
13	Other assets (attach statement)				1,325,396,402
14	Total assets				20,574,459,139
Liabilities and Capital					
15	Accounts payable				504,493,070
16	Mortgages, notes, bonds payable in less than 1 year				393,589,703
17	Other current liabilities (attach statement)				2,745,714,787
18	All nonrecourse loans				1,212,525,105
19a	Loans from partners (or persons related to partners)				139,111,031
b	Mortgages, notes, bonds payable in 1 year or more				2,559,485,500
20	Other liabilities (attach statement)				1,383,980,355
21	Partners' capital accounts		10,717,812,829		11,635,559,587
22	Total liabilities and capital				20,574,459,139

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	116,917,000	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	6,053,101	a	Tax-exempt interest \$	11,133,012
3	Guaranteed payments (other than health insurance)	27,107,830	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	12,743,445
a	Depreciation \$		8	Add lines 6 and 7	23,876,458
b	Travel and entertainment \$	13,255,774	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	139,457,248
5	Add lines 1 through 4	163,333,705			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	10,988,557,712	6	Distributions: a Cash	4,269,437,816
2	Capital contributed: a Cash	3,944,112,125	b Property	168,490,406	
	b Property	270,995,633	7	Other decreases (itemize):	
3	Net income (loss) per books	867,595,193			581,467,696
4	Other increases (itemize):	599,377,251	8	Add lines 6 and 7	5,019,395,918
5	Add lines 1 through 4	16,670,637,914	9	Balance at end of year. Subtract line 8 from line 5	11,651,241,996

**SCHEDULE B-1
(Form 1065)**

(December 2009)
Department of the Treasury
Internal Revenue Service

**Information on Partners Owning 50% or
More of the Partnership**

► Attach to Form 1065. See instructions on back.

OMB No. 1545-0099

Name of partnership

Employer identification number (EIN)

TOTAL SCHEDULE B1'S FILED 2,143,803 TOTAL SCHEDULE B1'S E-FILED 1,436,777

Part I Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
				1/ 612,075

Part II Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
			1/ 3,283,834

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49842K

Schedule B-1 (Form 1065) (12-2009)

1/The counts on this page represent the sum of the number of rows filed rather than the number of forms which have Part I or Part II completed

**SCHEDULE B-1
(Form 1065)**

(December 2009)
Department of the Treasury
Internal Revenue Service

**Information on Partners Owning 50% or
More of the Partnership**

► Attach to Form 1065. See instructions on back.

OMB No. 1545-0099

Name of partnership

Employer identification number (EIN)

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49842K

Schedule B-1 (Form 1065) (12-2009)

****No money amounts are present on this form****

**SCHEDULE C
(Form 1065)**

(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Additional Information for Schedule M-3 Filers

OMB No. 1545-0099

► **Attach to Form 1065. See separate instructions.**

Name of partnership

Employer identification number

Total Schedule C's Filed 260,525 Total Schedule C's E-Filed 173,319

	Yes	No
1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	431	258,209
2 Do the amounts reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in such partnership or its ratio for sharing other items of such partnership?	6,744	251,592
3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	151	258,414
4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	549	258,003
5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	299	258,251
6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	1,874	256,689

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2011)

**SCHEDULE C
(Form 1065)**

(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Additional Information for Schedule M-3 Filers

OMB No. 1545-0099

► **Attach to Form 1065. See separate instructions.**

Name of partnership

Employer identification number

	Yes	No
1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		
2 Do the amounts reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in such partnership or its ratio for sharing other items of such partnership?		
3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?		
4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?		
5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle		
6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?		

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2011)

****No money amounts are present on this form****

**SCHEDULE D
(Form 1065)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

► Attach to Form 1065. ► See separate instructions.
► Use Schedule D-1 to list additional transactions for lines 1 and 7.

OMB No. 1545-0099

2011

Name of partnership

Total Schedule D's Filed

307,646 Total Schedule D's E-Filed

186,293

Employer identification number

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

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
				TOTAL:	126,206
2 Enter short-term capital gain or (loss), if any, from Schedule D-1, line 2				2	12,436
3 Short-term capital gain from installment sales from Form 6252, line 26 or 37				3	5,705
4 Short-term capital gain (loss) from like-kind exchanges from Form 8824				4	[d]
5 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				5	67,426
6 Net short-term capital gain or (loss). Combine lines 1 through 5 in column (f). Enter here and on Form 1065, Schedule K, line 8 or 11				6	177,628

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

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7					
				TOTAL:	179,059
8 Enter long-term gain or (loss), if any, from Schedule D-1, line 8				8	13,864
9 Long-term capital gain from installment sales from Form 6252, line 26 or 37				9	13,190
10 Long-term capital gain (loss) from like-kind exchanges from Form 8824				10	*414
11 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				11	98,406
12 Capital gain distributions				12	64,928
13 Net long-term capital gain or (loss). Combine lines 7 through 12 in column (f). Enter here and on Form 1065, Schedule K, line 9a or 11				13	262,684

**SCHEDULE D
(Form 1065)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

► **Attach to Form 1065. ► See separate instructions.**
► **Use Schedule D-1 to list additional transactions for lines 1 and 7.**

OMB No. 1545-0099

2011

Name of partnership

Employer identification number

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

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
				TOTAL:	16,243,710
2 Enter short-term capital gain or (loss), if any, from Schedule D-1, line 2				2	-131,174
3 Short-term capital gain from installment sales from Form 6252, line 26 or 37				3	940,077
4 Short-term capital gain (loss) from like-kind exchanges from Form 8824				4	[d]
5 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				5	16,392,071
6 Net short-term capital gain or (loss). Combine lines 1 through 5 in column (f). Enter here and on Form 1065, Schedule K, line 8 or 11				6	33,623,366

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

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7					
				TOTAL:	170,789,776
8 Enter long-term gain or (loss), if any, from Schedule D-1, line 8				8	3,537,297
9 Long-term capital gain from installment sales from Form 6252, line 26 or 37				9	31,219,441
10 Long-term capital gain (loss) from like-kind exchanges from Form 8824				10	*66,554
11 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				11	152,644,974
12 Capital gain distributions				12	2,801,046
13 Net long-term capital gain or (loss). Combine lines 7 through 12 in column (f). Enter here and on Form 1065, Schedule K, line 9a or 11				13	361,300,307

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2011

Attachment
Sequence No. **14**

Name of proprietor

Total Schedule F's Filed 96,177

Total Schedule F's E-Filed 70,391

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), if any

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

F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see page F-3 of the instructions) ☐ Yes ☐ No

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

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

1a Specified sales of livestock and other resale items (see page F-3)	1a						
b Sales of livestock and other resale items not reported on line 1a	1b						
c Total	1c						
d Cost or other basis of livestock or other items reported on line 1c	1d						
e Subtract line 1d from line 1c	1e						
2a Specified sales of products you raised (see page F-3)	2a						
b Sales of products you raised not reported on line 2a	2b						
3a Cooperative distributions (Form(s) 1099-PATR)	3a				3b Taxable amount	3b	
4a Agricultural program payments (see page F-3)	4a				4b Taxable amount	4b	
5a Commodity Credit Corporation (CCC) loans reported under election						5a	
b CCC loans forfeited	5b				5c Taxable amount	5c	
6 Crop insurance proceeds and federal crop disaster payments (see page F-3):							
a Amount received in 2011	6a				6b Taxable amount	6b	
c If election to defer to 2012 is attached, check here <input type="checkbox"/> 6d Amount deferred from 2010						6d	
7a Specified custom hire (machine work) income (see page F-3)						7a	
b Custom hire income not reported on line 7a						7b	
8a Specified other income (see page F-3)						8a	
b Other income not reported on line 8a (see page F-3)						8b	
9 Gross income. Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 ▶	9						92,375

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see page F-4).

10 Car and truck expenses (see instructions). Also attach Form 4562	10				23 Pension and profit-sharing plans	23	
11 Chemicals	11				24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12				a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13				b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see page F-5)	14		79,685		25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15				26 Seeds and plants	26	
16 Feed	16				27 Storage and warehousing	27	
17 Fertilizers and lime	17				28 Supplies	28	
18 Freight and trucking	18				29 Taxes	29	
19 Gasoline, fuel, and oil	19				30 Utilities	30	
20 Insurance (other than health)	20				31 Veterinary, breeding, and medicine	31	
21 Interest:					32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		20,511		a -----	32a	
b Other	21b		39,549		b -----	32b	
22 Labor hired (less employment credits)	22				c -----	32c	
					d -----	32d	
					e -----	32e	
					f -----	32f	

33 **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶ **33** **95,406**

34 **Net farm profit or (loss).** Subtract line 33 from line 9 **34**

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive a subsidy in 2011? (see page F-7) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see page F-7 for where to report your loss.

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

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2011

Attachment
Sequence No. **14**

Name of proprietor

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), if any

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

F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see page F-3 of the instructions) ☐ Yes ☐ No

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

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

1a Specified sales of livestock and other resale items (see page F-3)	1a								
b Sales of livestock and other resale items not reported on line 1a	1b								
c Total	1c								
d Cost or other basis of livestock or other items reported on line 1c	1d								
e Subtract line 1d from line 1c	1e								
2a Specified sales of products you raised (see page F-3)	2a								
b Sales of products you raised not reported on line 2a	2b								
3a Cooperative distributions (Form(s) 1099-PATR)	3a					3b Taxable amount	3b		
4a Agricultural program payments (see page F-3)	4a					4b Taxable amount	4b		
5a Commodity Credit Corporation (CCC) loans reported under election							5a		
b CCC loans forfeited	5b					5c Taxable amount	5c		
6 Crop insurance proceeds and federal crop disaster payments (see page F-3):									
a Amount received in 2011	6a					6b Taxable amount	6b		
c If election to defer to 2012 is attached, check here <input type="checkbox"/> 6d Amount deferred from 2010	6d						6d		
7a Specified custom hire (machine work) income (see page F-3)	7a						7a		
b Custom hire income not reported on line 7a	7b						7b		
8a Specified other income (see page F-3)	8a						8a		
b Other income not reported on line 8a (see page F-3)	8b						8b		
9 Gross income. Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 ▶	g						90,421,084		

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see page F-4).

10 Car and truck expenses (see instructions). Also attach Form 4562	10					23 Pension and profit-sharing plans	23		
11 Chemicals	11					24 Rent or lease (see instructions):			
12 Conservation expenses (see instructions)	12					a Vehicles, machinery, equipment	24a		
13 Custom hire (machine work)	13					b Other (land, animals, etc.)	24b		
14 Depreciation and section 179 expense (see page F-5)	14			7,562,465		25 Repairs and maintenance	25		
15 Employee benefit programs other than on line 23	15					26 Seeds and plants	26		
16 Feed	16					27 Storage and warehousing	27		
17 Fertilizers and lime	17					28 Supplies	28		
18 Freight and trucking	18					29 Taxes	29		
19 Gasoline, fuel, and oil	19					30 Utilities	30		
20 Insurance (other than health)	20					31 Veterinary, breeding, and medicine	31		
21 Interest:						32 Other expenses (specify):			
a Mortgage (paid to banks, etc.)	21a			956,386		a -----	32a		
b Other	21b			1,715,526		b -----	32b		
22 Labor hired (less employment credits)	22					c -----	32c		
						d -----	32d		
						e -----	32e		
						f -----	32f		

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33					88,203,781
34 Net farm profit or (loss). Subtract line 33 from line 9	34					

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive a subsidy in 2011? (see page F-7) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see page F-7 for where to report your loss.
a ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

**SCHEDULE M-3
(Form 1065)**

Department of the Treasury
Internal Revenue Service

**Net Income (Loss) Reconciliation
for Certain Partnerships**

▶ Attach to Form 1065 or Form 1065-B.
▶ See separate instructions.

OMB No. 1545-0099

2011

Name of partnership
Total Schedule M-3's Filed 260,839 Total Schedule M-3's E- Filed 172,063 Employer identification number

This Schedule M-3 is being filed because (check all that apply):

- 135,858 A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 164,851 B** ☐ The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year **164,586**.
- 18,461 C** ☐ The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year **18,429**.
- 117,298 D** ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned
116,325	116,541	115,113
20,275	20,276	20,102

14,889 E ☐ Voluntary Filer.

Part I Financial Information and Net Income (Loss) Reconciliation

1a Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
641 ☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.

249,466 ☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the partnership prepare a certified audited non-tax-basis income statement for that period?
69,185 ☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.

179,629 ☐ **No.** Go to line 1c.

c Did the partnership prepare a non-tax-basis income statement for that period?
77,360 ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.

107,800 ☐ **No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning **151,300** Ending **151,286**

3a Has the partnership's income statement been restated for the income statement period on line 2?
122 ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)

146,364 ☐ **No.**

b Has the partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?
1,140 ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)

145,361 ☐ **No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	259,091
b Indicate accounting standard used for line 4a (see instructions):		
131,256 1 <input type="checkbox"/> GAAP 1,286 2 <input type="checkbox"/> IFRS 6,612 3 <input type="checkbox"/> 704(b)		
67,375 4 <input type="checkbox"/> Tax-basis 10,431 5 <input type="checkbox"/> Other: (Specify) ▶ 10,050		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(780)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	683
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(2,743)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	1,899
7a Net income (loss) of other foreign disregarded entities (attach schedule)	7a	100
b Net income (loss) of other U.S. disregarded entities (attach schedule)	7b	197
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	1,110
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	1,674
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	2,471
11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10 Note. Part I, line 11, must equal the amount on Part II, line 26, column (a).	11	259,172

12 Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines:

	Total Assets	Total Liabilities
a Included on Part I, line 4	241,938	210,587
b Removed on Part I, line 5	952	928
c Removed on Part I, line 6	3,094	2,971
d Included on Part I, line 7	242	206

For Paperwork Reduction Act Notice, see the Instructions for your return.

Cat. No. 39669D

Schedule M-3 (Form 1065) 2011

Name of partnership	Employer identification number
---------------------	--------------------------------

Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership with Income (Loss) per Return

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
(Attach schedules for lines 1 through 9)				
1 Income (loss) from equity method foreign corporations	848	626	172	
2 Gross foreign dividends not previously taxed	5,406	2,038	237	5,804
3 Subpart F, QEF, and similar income inclusions		1,973	269	2,171
4 Gross foreign distributions previously taxed	76	58	19	
5 Income (loss) from equity method U.S. corporations	1,158	451	703	
6 U.S. dividends	29,984	6,462	5,083	30,317
7 Income (loss) from U.S. partnerships	67,108	42,158	36,646	75,077
8 Income (loss) from foreign partnerships	11,226	8,337	2,852	12,815
9 Income (loss) from other pass-through entities	3,571	2,579	1,439	4,039
10 Items relating to reportable transactions (attach details)	716	284	30	876
11 Interest income (attach Form 9916-A)	139,869	7,365	15,734	136,707
12 Total accrual to cash adjustment	2,347	3,667	*44	2,456
13 Hedging transactions	1,101	886	51	616
14 Mark-to-market income (loss)	4,379	3,728	195	1,373
15 Cost of goods sold (attach Form 9916-A)	(28,891)	11,976	2,046	(29,028)
16 Sale versus lease (for sellers and/or lessors)	21	29	0	28
17 Section 481(a) adjustments		3,142	106	3,245
18 Unearned/deferred revenue	8,279	14,221	318	11,230
19 Income recognition from long-term contracts	763	607	19	856
20 Original issue discount and other imputed interest	514	533	42	871
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	64,558	58,934	6,519	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		28,370	4,926	32,308
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		15,214	2,518	17,224
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		17,236	1,892	19,029
e Abandonment losses		1,112	192	1,272
f Worthless stock losses (attach details)		557	74	630
g Other gain/loss on disposition of assets other than inventory		17,940	1,679	19,374
22 Other income (loss) items with differences (attach schedule)	52,579	51,636	11,190	37,705
23 Total income (loss) items. Combine lines 1 through 22	211,317	118,926	61,699	214,034
24 Total expense/deduction items. (from Part III, line 31) (see instructions)	191,080	109,006	84,058	189,232
25 Other items with no differences	226,621			226,623
26 Reconciliation totals. Combine lines 23 through 25	257,431	156,329	121,957	258,005

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Name of partnership	Employer identification number
---------------------	--------------------------------

Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership with Income (Loss) per Return

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
(Attach schedules for lines 1 through 9)				
1 Income (loss) from equity method foreign corporations	2,262,022	-1,803,785	-308,460	
2 Gross foreign dividends not previously taxed	21,355,222	3,179,479	1,914,690	26,442,630
3 Subpart F, QEF, and similar income inclusions		7,398,056	3,065,642	10,464,872
4 Gross foreign distributions previously taxed	972,144	-692,481	-278,490	
5 Income (loss) from equity method U.S. corporations	6,623,520	-5,733,061	-841,398	
6 U.S. dividends	49,025,756	370,054	-3,777,898	45,632,790
7 Income (loss) from U.S. partnerships	204,783,039	-20,054,310	5,202,327	189,940,533
8 Income (loss) from foreign partnerships	39,261,772	52,604,490	2,195,427	94,049,562
9 Income (loss) from other pass-through entities	18,731,679	2,995,500	-384,051	21,330,115
10 Items relating to reportable transactions (attach details)	-10,188,826	-7,668,126	-1,207,408	-19,064,360
11 Interest income (attach Form 8916-A)	136,857,692	-1,464,273	-4,391,360	130,989,884
12 Total accrual to cash adjustment	19,986,589	-2,033,860	*1,957	17,825,027
13 Hedging transactions	714,485	-280,919	-13,924	419,851
14 Mark-to-market income (loss)	11,579,753	-2,154,321	1,629,408	10,514,610
15 Cost of goods sold (attach Form 8916-A)	(2,830,809,833)	19,060,994	3,067,572	(2,809,105,706)
16 Sale versus lease (for sellers and/or lessors)	1,616,156	1,030,254	0	2,646,410
17 Section 481(a) adjustments		-2,114,688	-6,256	-1,967,341
18 Unearned/deferred revenue	31,380,394	-1,336,322	76,017	30,110,231
19 Income recognition from long-term contracts	37,649,742	517,692	-26,826	38,148,967
20 Original issue discount and other imputed interest	4,920,461	281,573	-13,902	5,188,132
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	292,414,493	-255,579,121	-33,545,346	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		474,376,667	50,335,475	525,109,219
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-281,207,889	-24,545,080	-305,135,113
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		20,313,349	901,385	23,166,675
e Abandonment losses		-1,396,023	-101,980	-1,498,003
f Worthless stock losses (attach details)		-3,790,985	-554,376	-4,345,361
g Other gain/loss on disposition of assets other than inventory		45,846,135	3,054,034	48,739,839
22 Other income (loss) items with differences (attach schedule)	461,896,436	67,470,359	-1,900,873	528,126,130
23 Total income (loss) items. Combine lines 1 through 22	-1,499,440,019	107,872,193	-399,643	-1,391,702,681
24 Total expense/deduction items. (from Part III, line 31) (see instructions)	-867,461,621	-82,088,585	36,129,363	-913,236,826
25 Other items with no differences	3,123,443,346			3,123,157,727
26 Reconciliation totals. Combine lines 23 through 25	763,149,876	25,763,679	35,729,724	824,664,826

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Name of partnership	Employer identification number
---------------------	--------------------------------

Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

Expense/Deduction Items		(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	State and local current income tax expense	28,622	3,334	623	29,140
2	State and local deferred income tax expense	520	431	69	82
3	Foreign current income tax expense (other than foreign withholding taxes)	10,468	839	464	10,767
4	Foreign deferred income tax expense	270	219	88	71
5	Equity-based compensation	1,064	898	477	769
6	Meals and entertainment	50,225	475	51,589	50,562
7	Fines and penalties	9,182	367	9,042	499
8	Judgments, damages, awards, and similar costs	142	48	*12	159
9	Guaranteed payments	16,202	1,028	16,716	5,203
10	Pension and profit-sharing	10,432	1,047	199	10,488
11	Other post-retirement benefits	809	243	75	824
12	Deferred compensation	1,657	1,862	56	1,389
13	Charitable contribution of cash and tangible property	27,809	684	1,420	27,738
14	Charitable contribution of intangible property	132	*10	40	140
15	Organizational expenses as per Regulations section 1.709-2(a)	3,847	5,664	260	5,888
16	Syndication expenses as per Regulations section 1.709-2(b)	772	269	548	84
17	Current year acquisition/reorganization investment banking fees	117	67	14	85
18	Current year acquisition/reorganization legal and accounting fees	745	542	60	373
19	Amortization/impairment of goodwill	3,398	5,069	713	6,844
20	Amortization of acquisition, reorganization, and start-up costs	5,778	8,165	299	10,592
21	Other amortization or impairment write-offs	77,326	30,987	1,124	82,851
22	Section 198 environmental remediation costs	43	65	*6	88
23a	Depletion—Oil & Gas	2,146	1,302	1,435	
b	Depletion—Other than Oil & Gas	167	127	71	190
24	Intangible drilling & development costs	2,041	570	*26	2,557
25	Depreciation	131,678	75,987	2,097	134,925
26	Bad debt expense	28,843	17,774	146	25,997
27	Interest expense (attach Form 8916-A)	121,687	13,339	1,281	120,613
28	Purchase versus lease (for purchasers and/ or lessees)	90	105	*6	125
29	Research and development costs	415	144	193	639
30	Other expense/deduction items with differences (attach schedule)	67,048	51,086	32,622	54,287
31	Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	191,657	109,041	84,115	189,832

Name of partnership	Employer identification number
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Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense	2,164,904	37,609	-152,214	2,048,798
2 State and local deferred income tax expense	-19,200	42,752	-6,063	17,489
3 Foreign current income tax expense (other than foreign withholding taxes)	13,229,914	413,872	-630,558	13,013,626
4 Foreign deferred income tax expense	773,573	-647,012	-102,283	24,569
5 Equity-based compensation	5,373,856	-164,252	-1,530,707	3,680,147
6 Meals and entertainment	4,250,793	1,413	-1,871,710	2,417,050
7 Fines and penalties	211,412	1,262	-214,796	23,636
8 Judgments, damages, awards, and similar costs	325,968	178,053	*-16,262	610,750
9 Guaranteed payments	22,677,812	-518,556	-23,057,689	-639,936
10 Pension and profit-sharing	9,232,854	1,982,509	888,960	11,953,437
11 Other post-retirement benefits	1,543,344	-35,320	235,758	1,752,443
12 Deferred compensation	8,910,973	-302,721	-170,248	8,445,991
13 Charitable contribution of cash and tangible property	2,027,043	104,728	169,768	2,300,800
14 Charitable contribution of intangible property	185,828	*8,056	50,420	244,304
15 Organizational expenses as per Regulations section 1.709-2(a)	364,738	-251,476	-27,214	91,232
16 Syndication expenses as per Regulations section 1.709-2(b)	275,278	-46,724	-229,265	-711
17 Current year acquisition/reorganization investment banking fees	222,170	-176,638	-8,245	37,286
18 Current year acquisition/reorganization legal and accounting fees	-491,503	-406,168	1,126,354	247,627
19 Amortization/impairment of goodwill	4,018,704	4,582,993	-89,690	8,506,140
20 Amortization of acquisition, reorganization, and start-up costs	1,615,992	701,260	-24,795	2,299,582
21 Other amortization or impairment write-offs	35,459,125	-3,106,534	-1,232,126	31,164,736
22 Section 198 environmental remediation costs	108,014	-75,801	*5,977	38,191
23a Depletion—Oil & Gas	6,359,351	-4,670,957	-1,490,074	
b Depletion—Other than Oil & Gas	580,240	-6,807	846,008	1,402,194
24 Intangible drilling & development costs	18,508,906	17,470,393	*307,357	36,286,656
25 Depreciation	161,815,900	68,050,727	42,590	229,416,928
26 Bad debt expense	14,857,433	-828,366	111,591	14,115,306
27 Interest expense (attach Form 8916-A)	183,774,148	-3,375,596	-2,247,834	178,045,313
28 Purchase versus lease (for purchasers and/ or lessees)	26,887	294,888	*837	322,611
29 Research and development costs	3,017,971	1,192,279	31,401	4,242,183
30 Other expense/deduction items with differences (attach schedule)	361,998,273	1,820,117	-5,643,582	357,920,184
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	863,400,703	82,261,912	-34,928,659	910,051,234

Form **1125-A**

Cost of Goods Sold

OMB No. 1545-XXXX

(December 2011)

Department of the Treasury
Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

Name		Employer identification number	
TOTAL SCHEDULE A'S FILED	675,867	TOTAL SCHEDULE A'S E-FILED	432,038
1	Inventory at beginning of year	1	292,355
2	Purchases	2	515,477
3	Cost of labor	3	120,444
4	Additional section 263A costs (attach schedule)	4	23,808
5	Other costs (attach schedule)	5	295,531
6	Total. Add lines 1 through 5	6	675,867
7	Inventory at end of year	7	305,902
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	
9a	Check all methods used for valuing closing inventory:		
	(i) <input type="checkbox"/> Cost		
	(ii) <input type="checkbox"/> Lower of cost or market		
	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ►		
b	Check if there was a writedown of subnormal goods		► <input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		► <input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes	<input type="checkbox"/> No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55988R

Form **1125-A** (12-2011)

Form **1125-A**

(December 2011)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

OMB No. 1545-XXXX

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

Name		Employer identification number	
1	Inventory at beginning of year	1	250,076,875
2	Purchases	2	1,976,008,984
3	Cost of labor	3	113,840,087
4	Additional section 263A costs (attach schedule)	4	12,638,235
5	Other costs (attach schedule)	5	644,144,846
6	Total. Add lines 1 through 5	6	2,996,709,027
7	Inventory at end of year	7	265,031,176
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ►

b Check if there was a writedown of subnormal goods ► ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ► ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** | |

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55988R

Form **1125-A** (12-2011)

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Investment Credit

- ▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-0155

2011

Attachment
Sequence No. **174**

TOTAL FORM 3468'S FILED 1,595

TOTAL FORM 3468'S E-FILED 546

Identifying number

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
- 2 Address of lessor _____
- 3 Description of property _____
- 4 Amount for which you were treated as having acquired the property ▶ \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit

5 Qualifying advanced coal project credit (see instructions):			
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	*15
6 Qualifying gasification project credit (see instructions):			
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ 0 × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	0
7 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ 0 × 30% (.30)		7	
8 Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ 0 × 50% (.50)		8	
9 Enter the applicable unused investment credit from cooperatives (see instructions)		9	0
10 Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a		10	15

Part III Rehabilitation Credit and Energy Credit

11 Rehabilitation credit (see instructions for requirements that must be met):			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone \$ 0 × 13% (.13)	11e	
f	Pre-1936 buildings affected by a Midwestern disaster \$ 0 × 13% (.13)	11f	
g	Other pre-1936 buildings \$ [d] × 10% (.10)	11g	
h	Certified historic structures located in the Gulf Opportunity Zone \$ *299 × 26% (.26)	11h	

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

- See separate instructions.
► Attach to your tax return.

OMB No. 1545-0155

2011Attachment
Sequence No. **174**

Identifying number

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
 2 Address of lessor _____
 3 Description of property _____
 4 Amount for which you were treated as having acquired the property ► \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit

5 Qualifying advanced coal project credit (see instructions):			
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	*297
6 Qualifying gasification project credit (see instructions):			
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ <u>0</u> × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	0
7 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ <u>0</u> × 30% (.30)		7	
8 Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ <u>0</u> × 50% (.50)		8	
9 Enter the applicable unused investment credit from cooperatives (see instructions)		9	0
10 Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a		10	297

Part III Rehabilitation Credit and Energy Credit

11 Rehabilitation credit (see instructions for requirements that must be met):			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ► <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone . . . \$ <u>0</u> × 13% (.13)	11e	
f	Pre-1936 buildings affected by a Midwestern disaster . . . \$ <u>0</u> × 13% (.13)	11f	
g	Other pre-1936 buildings \$ <u>[d]</u> × 10% (.10)	11g	
h	Certified historic structures located in the Gulf Opportunity Zone \$ <u>*3,454</u> × 26% (.26)	11h	

Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster	\$ <u>0</u> × 26% (.26)	11i		
j	Other certified historic structures	\$ <u>1,213</u> × 20% (.20)	11j		
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.					
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)				
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)				
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .		11m	<u>0</u>	
12	Energy credit:				
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ × 10% (.10)		12a		
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (.30)		12b		
Qualified fuel cell property (see instructions):					
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (.30)		12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000		12d		
e	Enter the lesser of line 12c or line 12d		12e		
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 30% (.30)		12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000		12g		
h	Enter the lesser of line 12f or line 12g		12h		
Qualified microturbine property (see instructions):					
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ × 10% (.10)		12i		
j	Kilowatt capacity of property on line 12i ► _____ × \$200		12j		
k	Enter the lesser of line 12i or line 12j		12k		

Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster	\$ <u>0</u> × 26% (.26)	11i		
j	Other certified historic structures	\$ <u>1,498,325</u> × 20% (.20)	11j		
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.					
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)				
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)				
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .		11m	<u>0</u>	
12	Energy credit:				
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions)				
		\$ × 10% (.10)	12a		
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions)				
		\$ × 30% (.30)	12b		
Qualified fuel cell property (see instructions):					
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008				
		\$ × 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► × \$1,000		12d		
e	Enter the lesser of line 12c or line 12d		12e		
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008				
		\$ × 30% (.30)	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ► × \$3,000		12g		
h	Enter the lesser of line 12f or line 12g		12h		
Qualified microturbine property (see instructions):					
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005				
		\$ × 10% (.10)	12i		
j	Kilowatt capacity of property on line 12i ► × \$200		12j		
k	Enter the lesser of line 12i or line 12j		12k		

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12r	
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)	12s	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	0
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	412

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12r	
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year \$ _____ × 30% (.30)	12s	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	0
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	254,574

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2011

Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TOTAL FORM 4562'S FILED 1,464,930

TOTAL FORM 4562'S E-FILED 977,737

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	212,940
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	8,877
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	184,295
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	45,973
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	185,757
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	403,652
15	Property subject to section 168(f)(1) election	15	1,109
16	Other depreciation (including ACRS)	16	205,505

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	1,019,595
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	2,011	▶ <input type="checkbox"/>

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		10,842				10,988
b 5-year property		151,555				151,836
c 7-year property		126,040				126,451
d 10-year property		19,682				19,683
e 15-year property		56,313				56,333
f 20-year property		5,331				6,130
g 25-year property		365	25 yrs.		S/L	366
h Residential rental property		141,290	27.5 yrs.	MM	S/L	141,518
i Nonresidential real property		145,313	39 yrs.	MM	S/L	148,482

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life		3,770			S/L	3,789
b 12-year		699	12 yrs.		S/L	700
c 40-year		4,018	40 yrs.	MM	S/L	4,025

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	189,005
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,335,488
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	495

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

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2011
Attachment
Sequence No. **179**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

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	25,973,315
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	227,622
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	7,272,403
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	1,200,899
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	6,744,007
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	116,902,051
15	Property subject to section 168(f)(1) election	15	848,125
16	Other depreciation (including ACRS)	16	17,125,142

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	153,762,018
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 .0 ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1,960,547				510,609
b 5-year property		31,643,288				4,496,553
c 7-year property		29,906,121				3,231,048
d 10-year property		9,220,706				568,377
e 15-year property		32,273,154				1,205,622
f 20-year property		7,237,140				182,297
g 25-year property		17,951	25 yrs.		S/L	517
h Residential rental property		82,244,877	27.5 yrs.	MM	S/L	1,455,727
i Nonresidential real property		110,223,048	39 yrs.	MM	S/L	1,388,005

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life		15,903,766			S/L	775,229
b 12-year		1,018,663	12 yrs.		S/L	35,885
c 40-year		47,363,703	40 yrs.	MM	S/L	542,003

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	2,006,119
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	305,107,288
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	681,012

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2011)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b 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	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	28,733	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use by employees who are not commuting, by your employees about the vehicle's use?						

Section C—Question

Answer these questions to determine if you are more than 5% owners or related persons (other than the employee) of the partnership.

37 Do you maintain a written policy stating that the vehicle is for personal use only?	38 Do you maintain a written policy stating that the vehicle is for business use only?	
39 Do you treat all use of vehicles by employees as business use?	40 Do you provide more than five vehicles to employees, and retain the information on each vehicle's use?	41 Do you meet the requirements concerning the use of vehicles by employees?
<p>Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," you are more than 5% owners or related persons (other than the employee) of the partnership.</p>		<p align="center">Line 42 Amortization of Costs, by Section</p> <p>59e-Optional Write-Off *15</p> <p>167h-Geological & Geophysical Exp 1,105</p> <p>169-Pollution Control Facilities [d]</p> <p>174-Research and Experimental Procedures 90</p> <p>178-Cost of Acquiring a Lease 26,916</p> <p>194-Qualified Forestation and Reforestation Costs 232</p> <p>195-Business Start-Up Expenditures 12,166</p> <p>197-Various Intangibles 33,372</p> <p>171-Taxable Bond Premium *6</p> <p>248-Corporate Organizational Exp 3,496</p> <p>709-Organizational Expenditures 8,400</p> <p>1400L-Qual. Revitalization/Renewal Exp. 0</p> <p>Other 77,712</p>

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					150,859
43 Amortization of costs that began before your 2011 tax year					372,166
44 Total. Add amounts in column (f). See the instructions for where to report					450,401

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b 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	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .					25		972,744		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use by employees who are not commuting, by your employees about the vehicle's use?						

Line 42 Amortization of Costs, by Section	
59e-Optional Write-Off	*2,125
167h-Geological & Geophysical Exp	50,050
169-Pollution Control Facilities	[d]
174-Research and Experimental Procedures	67,316
178-Cost of Acquiring a Lease	345,537
194-Qualified Forestation and Reforestation Costs	1,157
195-Business Start-Up Expenditures	96,973
197-Various Intangibles	1,421,735
171-Taxable Bond Premium	*801
248-Corporate Organizational Exp	4,040
709-Organizational Expenditures	22,785
1400L-Qual. Revitalization/Renewal Exp.	0
Other	2,140,457

Section C—Question

Answer these questions to determine if you are more than 5% owners or related persons (other than the employee) who are not commuting, by your employees about the vehicle's use.

	Yes	No
37 Do you maintain a written policy stating that you do not allow your employees to use vehicles for personal use?		
38 Do you maintain a written policy stating that you do not allow your employees to use vehicles for personal use?		
39 Do you treat all use of vehicles by employees as business use?		
40 Do you provide more than five vehicles to employees, and retain the information on the use of the vehicles?		
41 Do you meet the requirements concerning the use of vehicles by employees?		

Note: If your answer to 37, 38, 39, 40, or 41 is "No," you must complete Section B.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					4,153,441
43 Amortization of costs that began before your 2011 tax year					41,324,633
44 Total. Add amounts in column (f). See the instructions for where to report					45,478,074

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to your tax return.

▶ See separate instructions.

OMB No. 1545-0184

2011

Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

TOTAL FORM 4797'S FILED 299,719 TOTAL FORM 4797'S E-FILED 210,814

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **22,672**

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)	
						gain**	68,324	
						loss**	121,344	
3	Gain, if any, from Form 4684, line 39						3	0
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	17,016
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	401
6	Gain, if any, from line 32, from other than casualty or theft.						6	67,299
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	241,394
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.								
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8	0
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	*31

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):

						gain**	24,278	
						loss**	29,973	
11	Loss, if any, from line 7						11	152
12	Gain, if any, from line 7 or amount from line 8, if applicable						12	[d]
13	Gain, if any, from line 31						13	74,996
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14	1,057
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15	82
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16	367
17	Combine lines 10 through 16						17	116,082
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:							
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2011)

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

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

► **Attach to your tax return.**

► **See separate instructions.**

OMB No. 1545-0184

2011

Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **19,543,260**

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)	
						gain**	56,272,378	
						loss**	32,609,600	
3	Gain, if any, from Form 4684, line 39						3	0
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	6,953,017
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	262,780
6	Gain, if any, from line 32, from other than casualty or theft.						6	47,971,628
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	90,343,717
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.								
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8	0
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9	*23,308

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):

						gain**	52,577,374	
						loss**	23,564,283	
11	Loss, if any, from line 7						11	14,858
12	Gain, if any, from line 7 or amount from line 8, if applicable						12	[d]
13	Gain, if any, from line 31						13	13,464,311
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14	-83,420
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15	776,416
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16	298,936
17	Combine lines 10 through 16						17	43,726,911
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:							
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2011)

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.

OMB No. 1545-0219

2011
Attachment
Sequence No. **77**

Name(s) shown on return

TOTAL FORM 5884'S FILED 7,584 TOTAL FORM 5884'S E-FILED 4,748

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <u>2,542</u> × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>3,181</u> × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>550</u> × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	3,729
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	3,872
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	7,550
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

- The work opportunity credit is scheduled to expire for employees who begin work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See www.irs.gov/form5884 for the latest information about this credit.
- Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after 2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.
- The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax

year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Taxpayers, other than partnerships, S corporations, cooperatives, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA

Form **5884**Department of the Treasury
Internal Revenue Service**Work Opportunity Credit**► **Attach to your tax return.**

OMB No. 1545-0219

2011
Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <u>47,428</u> × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>227,592</u> × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>11,053</u> × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	108,414
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	27,827
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	136,216
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

- The work opportunity credit is scheduled to expire for employees who begin work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See www.irs.gov/form5884 for the latest information about this credit.
- Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after 2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.
- The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax

year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Taxpayers, other than partnerships, S corporations, cooperatives, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA

Form **5884-B**
(December 2010)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

New Hire Retention Credit

► **Attach to your tax return.**
► **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment
Sequence No. **64**

Identifying number

TOTAL FORM 5884-B'S FILED 11,440 TOTAL FORM 5884-B'S E-FILED 5,772

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1 Enter the retained worker's social security number	1			
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment	3			
4 Multiply line 3 by 80% (.80)	4			
5 Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5			
6 Add lines 3 and 5	6			
7 Multiply line 6 by 6.2% (.062)	7			
8 Maximum credit allowable	8			
9 Enter the smaller of line 7 or line 8	9			
10 Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II	10			8,884
11 Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11		8,355	
12 New hire retention credit from partnerships and S corporations (see instructions)	12			2,607
13 Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13			11,440

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

Form **5884-B** (12-2010)

Form **5884-B**
(December 2010)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

New Hire Retention Credit

► **Attach to your tax return.**
► **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment
Sequence No. **64**

Identifying number

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1 Enter the retained worker's social security number	1			
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment	3			
4 Multiply line 3 by 80% (.80)	4			
5 Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5			
6 Add lines 3 and 5	6			
7 Multiply line 6 by 6.2% (.062)	7			
8 Maximum credit allowable	8			
9 Enter the smaller of line 7 or line 8	9			
10 Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II	10			78,218
11 Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11		86	
12 New hire retention credit from partnerships and S corporations (see instructions)	12			10,834
13 Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13			89,644

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

Form **5884-B** (12-2010)

Form **6765**Department of the Treasury
Internal Revenue Service**Credit for Increasing Research Activities**

► Attach to your tax return.

OMB No. 1545-0619

2011
Attachment
Sequence No. **81**

Name(s) shown on return

TOTAL FORM 6765'S FILED 11,777 TOTAL FORM 6765'S E-FILED 8,310

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.

1	Certain amounts paid or incurred to energy consortia (see instructions)	1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	[d]
3	Qualified organization base period amount	3	[d]
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	1,593
6	Cost of supplies	6	1,191
7	Rental or lease costs of computers (see instructions)	7	*9
8	Enter the applicable percentage of contract research expenses (see instructions)	8	1,279
9	Total qualified research expenses. Add lines 5 through 8	9	1,754
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	1,611 %
11	Enter average annual gross receipts (see instructions)	11	1,114
12	Multiply line 11 by the percentage on line 10	12	1,053
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	1,739
14	Multiply line 9 by 50% (.50)	14	1,754
15	Enter the smaller of line 13 or line 14	15	1,739
16	Add lines 1, 4, and 15	16	1,743
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	17	2,014

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	[d]
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0
22	Add lines 18 and 21	22	[d]
23	Multiply line 22 by 20% (.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	1,464
25	Cost of supplies	25	967
26	Rental or lease costs of computers (see the line 7 instructions)	26	[d]
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	803
28	Total qualified research expenses. Add lines 24 through 27	28	1,515
29	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	29	1,099
30	Divide line 29 by 6.0	30	1,002
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	987
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32	1,483

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2011)

Form **6765**Department of the Treasury
Internal Revenue Service**Credit for Increasing Research Activities**► **Attach to your tax return.**

OMB No. 1545-0619

2011
Attachment
Sequence No. **81**

Name(s) shown on return

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.

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	[d]	
3	Qualified organization base period amount	3	[d]	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	2,114,010	
6	Cost of supplies	6	558,431	
7	Rental or lease costs of computers (see instructions)	7	*1,314	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	412,770	
9	Total qualified research expenses. Add lines 5 through 8	9	3,086,525	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	%	
11	Enter average annual gross receipts (see instructions)	11	8,245,459,495	
12	Multiply line 11 by the percentage on line 10	12	661,304	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	2,433,415	
14	Multiply line 9 by 50% (.50)	14	1,543,263	
15	Enter the smaller of line 13 or line 14	15	1,518,605	
16	Add lines 1, 4, and 15	16	1,522,677	
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	17	174,250	

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	[d]
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0
22	Add lines 18 and 21	22	[d]
23	Multiply line 22 by 20% (.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	4,369,104
25	Cost of supplies	25	1,364,085
26	Rental or lease costs of computers (see the line 7 instructions)	26	[d]
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	1,159,611
28	Total qualified research expenses. Add lines 24 through 27	28	6,894,910
29	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	29	16,639,197
30	Divide line 29 by 6.0	30	2,805,658
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	3,922,096
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32	546,286

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2011)

Section B—Alternative Simplified Credit (continued)

33	Add lines 23 and 32	33	1,491	
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	34	1,512	

Section C—Summary

35	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)	35	0	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	3,500	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	8,290	
38	Add lines 36 and 37. Estates and trusts go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on line 1c of Form 3800	38	11,720	
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40	Estates and trusts, subtract line 39 from line 38. Report the amount on line 1c of Form 3800	40		

Section B—Alternative Simplified Credit (continued)

33	Add lines 23 and 32	33	550,823	
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	34	304,315	

Section C—Summary

35	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)	35	0	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	461,457	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	114,591	
38	Add lines 36 and 37. Estates and trusts go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on line 1c of Form 3800	38	576,970	
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40	Estates and trusts, subtract line 39 from line 38. Report the amount on line 1c of Form 3800	40		

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

OMB No. 1545-1190

2011

Attachment
Sequence No. **109**

Name(s) shown on tax return

TOTAL FORM 8824'S FILED 22,064 TOTAL FORM 8824'S E-FILED 18,190

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

3 Date like-kind property given up was originally acquired (month, day, year) **3** MM/DD/YYYY

4 Date you actually transferred your property to other party (month, day, year) **4** MM/DD/YYYY

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement **5** MM/DD/YYYY

6 Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY

Y: 1,650

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 **N: 20,414**
☐ Yes ☐ No

Part II Related Party Exchange Information

8 Name of related party Relationship to you Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? ☐ Yes ☐ No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ No

*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box:

- a** ☐ The disposition was after the death of either of the related parties.
- b** ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c** ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12311A

Form **8824** (2011)

Note: Partnerships may file multiple Form 8824's. The frequency numbers of Form 8824 represent the actual number filed rather than the number of partnerships that filed the form with that line. This is a change from the 2010 version of this publication.

Form **8824**

Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

OMB No. 1545-1190

2011

Attachment
Sequence No. **109**

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

3 Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4 Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6 Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number
Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)		

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? ☐ Yes ☐ No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.

11 If one of the exceptions below applies to the disposition, check the applicable box:

- a** ☐ The disposition was after the death of either of the related parties.
- b** ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c** ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12311A

Form **8824** (2011)

No money amounts are present on this form

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.

Multi-asset exchanges Y: 1,742
N: 20,322

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	266	
13	Adjusted basis of other property given up	13	453	
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	424	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	1,651	
16	FMV of like-kind property you received	16	19,930	
17	Add lines 15 and 16	17	20,174	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18	21,041	
19	Realized gain or (loss). Subtract line 18 from line 17	19	20,833	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	1,242	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	166	
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	1,106	
23	Recognized gain. Add lines 21 and 22	23	1,270	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	20,807	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	21,063	

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	▶	_____ - _____
27	Description of divested property ▶ _____		
28	Description of replacement property ▶ _____		
29	Date divested property was sold (month, day, year)	29	MM/DD/YYYY
30	Sales price of divested property (see instructions).	30	
31	Basis of divested property	31	
32	Realized gain. Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date of sale	33	
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	
38	Basis of replacement property. Subtract line 37 from line 33	38	

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

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up	12	726,115	
13	Adjusted basis of other property given up	13	34,677	
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	691,439	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	1,408,502	
16	FMV of like-kind property you received	16	15,107,374	
17	Add lines 15 and 16	17	16,515,876	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18	9,198,798	
19	Realized gain or (loss). Subtract line 18 from line 17	19	10,132,650	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	908,491	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	279,086	
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	639,672	
23	Recognized gain. Add lines 21 and 22	23	918,758	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	9,213,893	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	12,269,709	

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	▶	_____ - _____
27	Description of divested property ▶ _____		
28	Description of replacement property ▶ _____		
29	Date divested property was sold (month, day, year)	29	MM/DD/YYYY
30	Sales price of divested property (see instructions).	30	
31	Basis of divested property	31	
32	Realized gain. Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date of sale	33	
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	
38	Basis of replacement property. Subtract line 37 from line 33	38	

Form **8825**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ See instructions on back.
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name		Employer identification number	
Total Form 8825's Filed 1,422,184		Total Form 8825's E-Filed 952,873	
1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.		
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days
A			
B			
C	1,307,503 Count of the Total Number of Properties		
D			

		Properties				
		A	B	C	D	
2	Gross rents	2				1,195,398
Rental Real Estate Expenses						
3	Advertising	3				218,632
4	Auto and travel	4				203,553
5	Cleaning and maintenance	5				523,980
6	Commissions	6				129,939
7	Insurance	7				880,702
8	Legal and other professional fees	8				963,297
9	Interest	9	Lines 2 through 17 are a total for all properties.			782,207
10	Repairs	10				796,242
11	Taxes	11				978,269
12	Utilities	12				742,974
13	Wages and salaries	13				145,247
14	Depreciation (see instructions)	14				1,113,546
15	Other (list) ▶	15				1,068,113
16	Total expenses for each property. Add lines 3 through 15	16				1,283,405
17	Income or (Loss) from each property. Subtract line 16 from line 2	17				1,279,861
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a				1,195,398
18b	Total expenses. Add total expenses from line 16, columns A through H	18b				(1,283,405)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				8,043
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a				189,549
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:					
	(1) Name (2) Employer identification number					
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21				1,416,572

Form **8825**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► See instructions on back.
► Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name	Employer identification number
------	--------------------------------

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A				
B				
C				
D				

		Properties					
		A	B	C	D		
Rental Real Estate Income							
2	Gross rents	2					459,302,803
Rental Real Estate Expenses							
3	Advertising	3					2,420,091
4	Auto and travel	4					795,154
5	Cleaning and maintenance	5					16,480,328
6	Commissions	6					1,618,783
7	Insurance	7					10,065,587
8	Legal and other professional fees	8					24,218,907
9	Interest	9	Lines 2 through 17 are a total for all properties.				119,236,552
10	Repairs	10					19,826,031
11	Taxes	11					46,762,576
12	Utilities	12					27,673,259
13	Wages and salaries	13					17,019,937
14	Depreciation (see instructions)	14					102,305,054
15	Other (list) ►	15					52,271,084
16	Total expenses for each property. Add lines 3 through 15	16					440,693,343
17	Income or (Loss) from each property. Subtract line 16 from line 2	17					18,587,811
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a					459,302,803
b	Total expenses. Add total expenses from line 16, columns A through H	18b					(440,693,343)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19					183,331
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a					-10,580,000
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:						
(1) Name		(2) Employer identification number					
.					
.					
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21					8,212,790

Form **8844**
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444

2011

Attachment
Sequence No. **99**

Name(s) shown on return		Identifying number	
1	Enter the total qualified wages paid or incurred during calendar year 2011 only (see instructions)		
a	Qualified empowerment zone wages \$ 157,630 × 20% (.20)	1a	
b	Skip line 1b (see instructions) \$ × 0% (.00)	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	31,526
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	11,350
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	42,875
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2011)

Form **8845**

Department of the Treasury
Internal Revenue Service

Indian Employment Credit

► Attach to your tax return.

OMB No. 1545-1417

2011
Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

Total Form 8845's Filed 447

Total Form 8845's E-Filed 226

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	357
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	6
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1g	6	447
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Employers of American Indians who are qualified employees use Form 8845 to claim the Indian employment credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.

Definitions

Qualified wages means any wages paid or incurred by an employer for services performed by an employee while such employee is a qualified employee (see below). It does not include wages attributable to services rendered during the 1-year period beginning with the day the employee starts work for the employer if any portion of such wages is used in figuring the work opportunity credit on Form 5884. Wages has the same meaning given in section 51.

Qualified employee health insurance costs means any amount paid or incurred by an employer for health insurance coverage for an employee while the employee is a qualified employee. Do not include amounts paid or incurred for health insurance under a salary reduction arrangement.

Qualified employee means, for any tax period, any employee who meets all three of the following tests.

1. The employee is an enrolled member, or the spouse of an enrolled member, of an Indian tribe. Each tribe determines who qualifies for enrollment and what documentation, if any, is issued as proof of enrollment status. Examples of appropriate documentation will vary from one tribe to another and may include a tribal membership card, Certified Degree of Indian Blood (CDIB) card, or letter from the tribe or tribal enrollment office. Employers should retain a copy of the proof of enrollment status provided by the employee.
2. Substantially all the services performed by the employee for the employer are performed within an Indian reservation (defined on page 2).
3. The employee's principal residence while performing such services is on or near the reservation where the services are performed.

However, the employee shall be treated as a qualified employee for any tax year only if more than 50% of the wages paid or incurred by the employer to the employee during the tax year are for services performed in the employer's trade or business. Each member of a controlled group must meet this requirement independently. Also, see the instructions for lines 1 and 2.

The following are not qualified employees.

- Any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, the employer.
 - If the employer is a corporation, any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, an individual who owns (or is considered to own under section 267(c)) more than 50% in value of the outstanding stock of the corporation.
 - If the employer is an estate or trust, any individual who is a grantor, beneficiary, or fiduciary of the estate or trust (or a dependent, as described in section 152(d)(2)(H), of that individual), or any individual who is a relative, as described in sections 152(d)(2)(A) through 152(d)(2)(G), of the grantor, beneficiary, or fiduciary of the estate or trust.
 - If the employer is other than a corporation, estate, or trust, any individual who owns directly or indirectly more than 50% of the capital and profits interest, including constructive ownership, in the entity.
 - If the employer is a corporation, any person who owns (or is considered to own under section 318) more than 5% of the outstanding or voting stock of the employer or, if not a corporate employer, more than 5% of the capital or profits interest in the employer.
 - Any individual who performs services involving the conduct of Class I, II, or III gaming, as defined in section 4 of the Indian Gaming Regulatory Act, and any individual performing any services in a building housing such gaming activity.
- Indian tribe** means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in, or established under, the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. See the Federal Register dated October 1, 2010 (75 FR 60810), for the most recent listing of federally recognized Indian tribes.

Form **8845**

Department of the Treasury
Internal Revenue Service

Indian Employment Credit

► **Attach to your tax return.**

OMB No. 1545-1417

2011
Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	64,296
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	386
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1g	6	13,419
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Employers of American Indians who are qualified employees use Form 8845 to claim the Indian employment credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.

Definitions

Qualified wages means any wages paid or incurred by an employer for services performed by an employee while such employee is a qualified employee (see below). It does not include wages attributable to services rendered during the 1-year period beginning with the day the employee starts work for the employer if any portion of such wages is used in figuring the work opportunity credit on Form 5884. Wages has the same meaning given in section 51.

Qualified employee health insurance costs means any amount paid or incurred by an employer for health insurance coverage for an employee while the employee is a qualified employee. Do not include amounts paid or incurred for health insurance under a salary reduction arrangement.

Qualified employee means, for any tax period, any employee who meets all three of the following tests.

1. The employee is an enrolled member, or the spouse of an enrolled member, of an Indian tribe. Each tribe determines who qualifies for enrollment and what documentation, if any, is issued as proof of enrollment status. Examples of appropriate documentation will vary from one tribe to another and may include a tribal membership card, Certified Degree of Indian Blood (CDIB) card, or letter from the tribe or tribal enrollment office. Employers should retain a copy of the proof of enrollment status provided by the employee.
2. Substantially all the services performed by the employee for the employer are performed within an Indian reservation (defined on page 2).
3. The employee's principal residence while performing such services is on or near the reservation where the services are performed.

However, the employee shall be treated as a qualified employee for any tax year only if more than 50% of the wages paid or incurred by the employer to the employee during the tax year are for services performed in the employer's trade or business. Each member of a controlled group must meet this requirement independently. Also, see the instructions for lines 1 and 2.

The following are not qualified employees.

- Any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, the employer.
 - If the employer is a corporation, any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, an individual who owns (or is considered to own under section 267(c)) more than 50% in value of the outstanding stock of the corporation.
 - If the employer is an estate or trust, any individual who is a grantor, beneficiary, or fiduciary of the estate or trust (or a dependent, as described in section 152(d)(2)(H), of that individual), or any individual who is a relative, as described in sections 152(d)(2)(A) through 152(d)(2)(G), of the grantor, beneficiary, or fiduciary of the estate or trust.
 - If the employer is other than a corporation, estate, or trust, any individual who owns directly or indirectly more than 50% of the capital and profits interest, including constructive ownership, in the entity.
 - If the employer is a corporation, any person who owns (or is considered to own under section 318) more than 5% of the outstanding or voting stock of the employer or, if not a corporate employer, more than 5% of the capital or profits interest in the employer.
 - Any individual who performs services involving the conduct of Class I, II, or III gaming, as defined in section 4 of the Indian Gaming Regulatory Act, and any individual performing any services in a building housing such gaming activity.
- Indian tribe** means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in, or established under, the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. See the Federal Register dated October 1, 2010 (75 FR 60810), for the most recent listing of federally recognized Indian tribes.

Form **8846**

Department of the Treasury
Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

► Information on Form 8846 and its instructions is available at www.irs.gov/form8846.

OMB No. 1545-1414

2011

Attachment

Sequence No. **98**

Name(s) shown on return

Total Form 8846's Filed 22,097

Total Form 8846's E-Filed 14,680

Identifying number

Note. Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	15,723
2	Tips not subject to the credit provisions (see instructions)	2	8,036
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, see instructions and check here ► <input type="checkbox"/>	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	22,097

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

Form **8846**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

► Information on Form 8846 and its instructions is available at www.irs.gov/form8846.

OMB No. 1545-1414

2011

Attachment

Sequence No. **98**

Identifying number

Note. Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	4,512,545	
2	Tips not subject to the credit provisions (see instructions)	2	511,292	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, see instructions and check here ► <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	379,287	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

OMB No. 1545-1924

2011

Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

TOTAL FORM 8864'S FILED

97

TOTAL FORM 8864'S E-FILED

66

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		5
2	Agri-biodiesel	2		0
3	Renewable diesel	3		0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		0
5	Agri-biodiesel included in a biodiesel mixture	5		0
6	Renewable diesel included in a renewable diesel mixture	6		0
7	Qualified agri-biodiesel production	7		43
8	Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)		8	48
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	49
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnership and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 11		10	97
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11		12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2011. Do not report this fuel on Form 8864 unless the credit is extended. See www.irs.gov/form8864 for the latest information about this credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

OMB No. 1545-1924

2011

Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		660
2	Agri-biodiesel	2		0
3	Renewable diesel	3		0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		0
5	Agri-biodiesel included in a biodiesel mixture	5		0
6	Renewable diesel included in a renewable diesel mixture	6		0
7	Qualified agri-biodiesel production	7		13,753
8	Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)		8	14,412
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	93
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnership and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 11		10	14,505
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11		12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2011. Do not report this fuel on Form 8864 unless the credit is extended. See www.irs.gov/form8864 for the latest information about this credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

Form **8874**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

Attachment
Sequence No. **127**

► Attach to your tax return.

Name(s) shown on return

Identifying number

TOTAL FORM 8874'S FILED 280 TOTAL FORM 8874'S E-FILED 258

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1				%	
				%	
				%	
				%	
				%	
				%	
				%	138 (Total)
2 New markets credit from partnerships and S corporations				2	142
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800)				3	280

Form **8874**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

Attachment
Sequence No. **127**

► Attach to your tax return.

Name(s) shown on return					Identifying number	
(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))	
1				%		
				%		
				%		
				%		
				%		
				%		
				%	223,043	(Total)
2 New markets credit from partnerships and S corporations				2	16,909	
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 1I of the 2006 Form 3800)				3	239,952	

Form **8882**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return.

OMB No. 1545-1809

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

TOTAL FORM 8882'S FILED 746 TOTAL FORM 8882'S E-FILED 57

1	Qualified childcare facility expenditures paid or incurred (see instructions)	1	57			
2	Enter 25% (.25) of line 1			2	57	
3	Qualified childcare resource and referral expenditures paid or incurred	3	10			
4	Enter 10% (.10) of line 3			4	10	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)			5	682	
6	Add lines 2, 4, and 5			6	746	
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)			7	746	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)			8		
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)			9		

Form **8882**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return.

OMB No. 1545-1809

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

1	Qualified childcare facility expenditures paid or incurred (see instructions)	1	18,797		
2	Enter 25% (.25) of line 1			2	4,699
3	Qualified childcare resource and referral expenditures paid or incurred	3	2,273		
4	Enter 10% (.10) of line 3			4	227
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)			5	179
6	Add lines 2, 4, and 5			6	5,106
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)			7	4,008
8	Amount allocated to beneficiaries of the estate or trust (see instructions)			8	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)			9	

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

► Attach to your tax return. ► See separate instructions.

Name(s) as shown on return

TOTAL FORM 8903'S FILED 10,178 TOTAL FORM 8903'S E-FILED 7,406

Identifying number

		(a) Oil-related production activities	(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
1	Domestic production gross receipts (DPGR)		9,501
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		5,621
3	Enter deductions and losses allocable to DPGR (see instructions)		5,070
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4		3,124
5	Add lines 2 through 4		9,469
6	Subtract line 5 from line 1		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		1,991
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)		
10a	Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	192	
10b	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		7,447
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11	139
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12	139
13	Enter 9% of line 12	13	138
14a	Enter the smaller of line 10a or line 12	14a	0
14b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	0
15	Subtract line 14b from line 13	15	138
16	Form W-2 wages (see instructions)	16	6,057
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	1,134
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20	
21	Form W-2 wage limitation. Enter 50% of line 20	21	
22	Enter the smaller of line 15 or line 21.	22	149
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	209
24	Expanded affiliated group allocation (see instructions)	24	0
25	Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25	348

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2010)

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

► Attach to your tax return. ► See separate instructions.

Name(s) as shown on return

Identifying number

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

	(a) Oil-related production activities	(b) All activities
1 Domestic production gross receipts (DPGR)	1	88,772,421
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	56,142,353
3 Enter deductions and losses allocable to DPGR (see instructions)	3	16,612,463
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	8,246,189
5 Add lines 2 through 4	5	81,158,297
6 Subtract line 5 from line 1	6	
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	172,396
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8	
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9	
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a 585,778	
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b	8,962,857
11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11	210,554
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12	201,681
13 Enter 9% of line 12	13	17,727
14a Enter the smaller of line 10a or line 12	14a 0	
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	0
15 Subtract line 14b from line 13	15	17,727
16 Form W-2 wages (see instructions)	16	8,607,193
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	592,866
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18	
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20	
21 Form W-2 wage limitation. Enter 50% of line 20	21	
22 Enter the smaller of line 15 or line 21.	22	26,927
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	1,049
24 Expanded affiliated group allocation (see instructions)	24	0
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25	12,748

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2010)

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

OMB No. 1545-1981

2011
Attachment
Sequence No. **151**

Name(s) shown on return

Identifying number

TOTAL FORM 8911'S FILED 685

TOTAL FORM 8911'S E-FILED 282

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	58
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	62
3	Section 179 expense deduction (see instructions)	3	0
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	156
7	Enter the smaller of line 5 or line 6.	7	60
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	624
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	685

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30).	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Personal credits from Form 1040 or 1040NR (see instructions)	15b	
c	Non-business qualified electric vehicle credit from Form 8834, line 30	15c	
d	Add lines 15a through 15c	15d	
16	Net regular tax. Subtract line 15d from line 14. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2011)

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

OMB No. 1545-1981

2011
Attachment
Sequence No. **151**

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	6,071
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	6,110
3	Section 179 expense deduction (see instructions)	3	0
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	5,153
7	Enter the smaller of line 5 or line 6.	7	749
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	156
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	909

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30).	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Personal credits from Form 1040 or 1040NR (see instructions)	15b	
c	Non-business qualified electric vehicle credit from Form 8834, line 30	15c	
d	Add lines 15a through 15c	15d	
16	Net regular tax. Subtract line 15d from line 14. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2011)

Form **8925**
(December 2009)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

► Attach to the policyholder's tax return—See instructions.

Attachment
Sequence No. **160**

Name(s) shown on return Total Form 8925's Filed 2,933	Total Form 8925's E-Filed 2,655	Identifying number
Name of policyholder, if different from above 39		Identifying number, if different from above 74

Type of business 2,822	
1 Enter the number of employees the policyholder had at the end of the tax year	1 2,914
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> below for an exception	2 2,908
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3 2,718
4a Does the policyholder have a valid consent (see instructions) for each 2,892 *26 employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No	
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b 24

Form **8925**
(December 2009)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

► **Attach to the policyholder's tax return—See instructions.**

OMB No. 1545-2089

Attachment
Sequence No. **160**

Name(s) shown on return	Identifying number
Name of policyholder, if different from above	Identifying number, if different from above

Type of business

1 Enter the number of employees the policyholder had at the end of the tax year	1	205
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> below for an exception	2	10
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	24,948,581
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	**0

**** Weighted value less than 500**

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2011

Department of the Treasury
Internal Revenue Service

► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.
► Attach to your tax return.

Attachment
Sequence No. **63**

Name(s) shown on return

Total Form 8941's Filed		Total Form 8941's E-Filed		Identifying number	
16,897		12,501			
1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	14,544		
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	14,917		
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	14,913		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	14,838		
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	14,838		
6	Enter the smaller of line 4 or line 5	6	14,838		
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	14,838		
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	14,838		
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	14,824		
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*10		
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	14,838		
12	Enter the smaller of line 9 or line 11	12	14,824		
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	13,577		
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	13,340		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	1,920		
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	16,744		
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17			
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18			
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19			
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2011)

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2011

Department of the Treasury
Internal Revenue Service

► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.

► Attach to your tax return.

Attachment
Sequence No. **63**

Name(s) shown on return

Identifying number

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	125	
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	82	
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	609,414	
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	261,029	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	336,914	
6	Enter the smaller of line 4 or line 5	6	235,699	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	82,492	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	76,157	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	34,884	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*59	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	260,970	
12	Enter the smaller of line 9 or line 11	12	34,884	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	65,679	
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	48,073	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	1,807	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	36,691	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2011)

Electronic version available at <http://www.irs.gov/uac/SOI-Tax-Stats-Partnership>Returns-Line-Item-Estimates-Publication-5035>