



**Statistics of Income**

**Partnership  
Returns  
Line Item Estimates**

**2016**



**[www.irs.gov/statistics](http://www.irs.gov/statistics)**



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# 2016 Partnership Returns

## Line Item Estimates

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 comparing sampling error across variables. The CV is often presented as a percentage, the ratio of the standard error of the estimate over the estimate itself and multiplied by 100.

The Statistics of Income (SOI) Division used the sample selected for its 2016 Partnership Returns Study to produce the line item estimates presented here. This sample is one of many possible samples that SOI could have randomly selected using the same design. As with any sample, it is subject to the data limitations that occur in statistical sampling. The estimates are not actual line item counts or money amounts. The table below shows the coefficients of variation (CV) and the lower and upper bounds of computed 95-percent confidence intervals for selected variable totals that SOI estimated from the 2016 sample.

**SOI 2016 1065 Line Count Table Estimates (Amounts in 000's)**

Variable	Total	CV (%)	Lower Bound	Upper Bound
Business Receipts	4,877,414,510	0.19	4,858,822,611	4,896,006,409
Cost of Goods Sold	2,695,613,646	0.29	2,680,159,389	2,711,067,902
Depreciation	176,033,137	0.90	172,922,396	179,143,878
Interest Paid	85,496,044	0.95	83,896,946	87,095,142
Interest Income	155,005,964	1.00	151,967,816	158,044,113
Net Income	780,504,367	1.05	764,378,886	796,629,848
Net Rental Real Estate Loss	(96,438,628)	3.12	(102,333,991)	(90,543,266)
Net Rental Real Estate Income	150,848,414	1.91	145,211,610	156,485,217
Number of Partners	27,093	2.07	25,992	28,194
Number of Returns	3,715	0.82	3,656	3,775
Ordinary Business Loss	(292,381,361)	1.38	(300,312,474)	(284,450,248)
Ordinary Business Income	672,317,946	0.63	663,978,739	680,657,154
Other Net Rental Real Estate Loss	(5,792,742)	10.13	(6,942,703)	(4,642,780)
Other Net Rental Real Estate Income	7,691,425	7.34	6,584,333	8,798,518
Portfolio Income Dist to Partners	995,539,608	0.69	982,154,572	1,008,924,643
Taxes & Licenses	87,315,881	0.66	86,187,638	88,444,124
Total Income Minus Deductions	1,607,284,297	1.42	1,562,630,430	1,651,938,164
Total Assets	27,366,266,830	0.14	27,292,901,880	27,439,631,780
Total Deductions	4,915,397,618	0.23	4,893,077,071	4,937,718,166
Total Income	5,295,334,204	0.22	5,272,773,682	5,317,894,725
Total Receipts	7,144,498,577	0.32	7,100,387,734	7,188,609,419

SOI rounded all values on the money amount pages to the nearest \$1,000, and rounded amounts of \$500 or more to the next thousand. All money amounts and frequencies were subject to rounding errors.

To avoid disclosing information about specific partnerships, SOI deleted certain estimates and marked them with a [d]. SOI does not force all forms to balance; however, if a disclosed field could be calculated by subtraction from a total, SOI deleted a second value. An estimate based on fewer than 10 returns, and not selected at the 100-percent rate, was indicated by an asterisk (\*) and considered statistically unreliable. Researchers should use these values in conjunction with other data sources due to the small sample size.

SOI excluded eight attachments to Form 1065, *U.S. Return of Partnership Income*, that were included in the 2016 Partnership Returns Study because the quantities represented in the sample were insufficient for this publication. These attachments are:

- Form 3468, *Investment Credit*;
- Form 8820, *Orphan Drug Credit*;
- Form 8864, *Biodiesel and Renewable Diesel Fuels Credit*;
- Form 8874, *New Markets 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*.

Data for Form 1065-B, *U.S. Return of Income for Electing Large Partnerships* is included where equivalent fields exist. They are not broken out separately.

## PART YEAR FILERS

Form <b>1065</b> Department of the Treasury Internal Revenue Service	<b>U.S. Return of Partnership Income</b> For calendar year 2016, or tax year beginning <b>141,539</b> , 2016, ending , 20 <b>3,763,117</b> <b>Information about Form 1065 and its separate instructions is at <a href="http://www.irs.gov/form1065">www.irs.gov/form1065</a>.</b>	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2016</div>
<b>A</b> Principal business activity <div style="text-align: right; font-weight: bold;">3,763,117</div>	<b>Type or Print</b> Name of partnership <div style="text-align: right; font-weight: bold;">3,763,117 NUMBER OF PARTNERSHIPS</div> Number, street, and room or suite no. If a P.O. box, see the instructions. <div style="text-align: right; font-weight: bold;">3,307,762 NUMBER OF E-FILED RETURNS</div> City or town, state or province, country, and ZIP or foreign postal code <div style="text-align: right; font-weight: bold;">3,763,047 NUMBER OF FORM 1065'S</div> <div style="text-align: right; font-weight: bold;">70 NUMBER OF FORM 1065-B'S</div>	<b>D</b> Employer identification number <div style="text-align: right; font-weight: bold;">3,763,117</div> <b>E</b> Date business started <div style="text-align: right; font-weight: bold;">3,763,117</div> <b>F</b> Total assets (see the instructions) <div style="text-align: right;">\$</div>
<b>B</b> Principal product or service  <b>C</b> Business code number <div style="text-align: right; font-weight: bold;">3,763,077</div>		

- 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) 32,340
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year 3,763,117
- J** Check if Schedules C and M-3 are attached 2,800,413 876,992 153,186 ☐

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

<b>Income</b>	<b>1a</b>	Gross receipts or sales . . . . .	<b>1a</b>	1,340,597		
	<b>b</b>	Returns and allowances . . . . .	<b>1b</b>	141,307		
	<b>c</b>	Balance. Subtract line 1b from line 1a . . . . .			<b>1c</b>	1,340,597
	<b>2</b>	Cost of goods sold (attach Form 1125-A) . . . . .			<b>2</b>	702,933
	<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .			<b>3</b>	1,341,249
	<b>4</b>	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . . . . .			<b>4</b>	252,961
	<b>5</b>	Net farm profit (loss) (attach Schedule F (Form 1040)) . . . . .			<b>5</b>	108,091
	<b>6</b>	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .			<b>6</b>	110,636
<b>Deductions</b> <small>(see the instructions for limitations)</small>	<b>7</b>	Other income (loss) (attach statement) . . . . .			<b>7</b>	364,246
	<b>8</b>	<b>Total income (loss).</b> Combine lines 3 through 7 . . . . .			<b>8</b>	1,761,843
	<b>9</b>	Salaries and wages (other than to partners) (less employment credits) . . . . .			<b>9</b>	514,075
	<b>10</b>	Guaranteed payments to partners . . . . .			<b>10</b>	274,144
	<b>11</b>	Repairs and maintenance . . . . .			<b>11</b>	707,852
	<b>12</b>	Bad debts . . . . .			<b>12</b>	72,655
	<b>13</b>	Rent . . . . .			<b>13</b>	716,350
	<b>14</b>	Taxes and licenses . . . . .			<b>14</b>	1,267,938
	<b>15</b>	Interest . . . . .			<b>15</b>	501,139
	<b>16a</b>	Depreciation (if required, attach Form 4562) . . . . .	<b>16a</b>	1,075,316		
	<b>b</b>	Less depreciation reported on Form 1125-A and elsewhere on return . . . . .	<b>16b</b>	362,666	<b>16c</b>	741,581
	<b>17</b>	Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .			<b>17</b>	291
	<b>18</b>	Retirement plans, etc. . . . .			<b>18</b>	81,740
	<b>19</b>	Employee benefit programs . . . . .			<b>19</b>	188,927
<b>20</b>	Other deductions (attach statement) . . . . .			<b>20</b>	1,832,494	
<b>21</b>	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20 . . . . .			<b>21</b>	1,933,597	
<b>22</b>	<b>Ordinary business income (loss).</b> Subtract line 21 from line 8 . . . . .			<b>22</b>	2,131,765	

**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)? ☐ Yes ☐ No

**Paid Preparer Use Only**

Print/Type preparer's name <div style="text-align: right; font-weight: bold;">3,452,380</div>	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** (2016)

Form <b>1065</b> Department of the Treasury Internal Revenue Service	<b>U.S. Return of Partnership Income</b> For calendar year 2016, or tax year beginning _____, 2016, ending _____, 20____. <b>► Information about Form 1065 and its separate instructions is at <a href="http://www.irs.gov/form1065">www.irs.gov/form1065</a>.</b>	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2016</div>
<b>A</b> Principal business activity  <b>B</b> Principal product or service  <b>C</b> Business code number	<div style="display: flex;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; margin-right: 5px;">Type or Print</div> <div>           Name of partnership             Number, street, and room or suite no. If a P.O. box, see the instructions.             City or town, state or province, country, and ZIP or foreign postal code         </div> </div>	<b>D</b> Employer identification number  <b>E</b> Date business started  <b>F</b> Total assets (see the instructions) \$ _____

**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 ► **28,164**

**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.

<b>Income</b>	<b>1a</b>	Gross receipts or sales . . . . .	<b>1a</b>	5,015,584,284		
	<b>b</b>	Returns and allowances . . . . .	<b>1b</b>	96,917,838		
	<b>c</b>	Balance. Subtract line 1b from line 1a . . . . .	<b>1c</b>		4,918,666,446	
	<b>2</b>	Cost of goods sold (attach Form 1125-A) . . . . .	<b>2</b>		2,660,228,603	
	<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>		2,258,437,843	
	<b>4</b>	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . . . . .	<b>4</b>		65,051,914	
	<b>5</b>	Net farm profit (loss) (attach Schedule F (Form 1040)) . . . . .	<b>5</b>		-1,582,109	
	<b>6</b>	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .	<b>6</b>		23,889,280	
<b>Deductions</b> <small>(see the instructions for limitations)</small>	<b>7</b>	Other income (loss) (attach statement) . . . . .	<b>7</b>		226,960,337	
	<b>8</b>	<b>Total income (loss).</b> Combine lines 3 through 7 . . . . .	<b>8</b>		2,572,757,265	
	<b>9</b>	Salaries and wages (other than to partners) (less employment credits) . . . . .	<b>9</b>		606,596,550	
	<b>10</b>	Guaranteed payments to partners . . . . .	<b>10</b>		70,245,218	
	<b>11</b>	Repairs and maintenance . . . . .	<b>11</b>		34,121,685	
	<b>12</b>	Bad debts . . . . .	<b>12</b>		19,099,278	
	<b>13</b>	Rent . . . . .	<b>13</b>		103,980,661	
	<b>14</b>	Taxes and licenses . . . . .	<b>14</b>		89,132,302	
	<b>15</b>	Interest . . . . .	<b>15</b>		96,809,736	
	<b>16a</b>	Depreciation (if required, attach Form 4562) . . . . .	<b>16a</b>	260,453,778		
	<b>b</b>	Less depreciation reported on Form 1125-A and elsewhere on return . . . . .	<b>16b</b>	73,003,592		
	<b>16c</b>			187,450,186		
	<b>17</b>	Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .	<b>17</b>		817,023	
	<b>18</b>	Retirement plans, etc. . . . .	<b>18</b>		14,934,684	
	<b>19</b>	Employee benefit programs . . . . .	<b>19</b>		45,534,595	
<b>20</b>	Other deductions (attach statement) . . . . .	<b>20</b>		949,311,323		
<b>21</b>	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20 . . . . .	<b>21</b>		2,218,033,241		
<b>22</b>	<b>Ordinary business income (loss).</b> Subtract line 21 from line 8 . . . . .	<b>22</b>		354,724,024		

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2016)



**Schedule B Other Information** **TOTAL SCHEDULE B'S FILED** **3,763,117** **TOTAL SCHEDULE B'S E-FILED** **3,307,762**

<b>1</b>	What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>
<b>545,501</b>	<b>a</b> <input type="checkbox"/> Domestic general partnership		
<b>2,617,484</b>	<b>c</b> <input type="checkbox"/> Domestic limited liability company		
<b>29,647</b>	<b>e</b> <input type="checkbox"/> Foreign partnership		
	<b>b</b> <input type="checkbox"/> Domestic limited partnership <b>423,406</b>		
	<b>d</b> <input type="checkbox"/> Domestic limited liability partnership <b>123,677</b>		
	<b>f</b> <input type="checkbox"/> Other ▶ <b>9,636</b>		
<b>2</b>	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?	<b>Y:</b>	<b>1,054,321</b>
		<b>N:</b>	<b>2,676,444</b>
<b>3</b>	At the end of the tax year:		
<b>a</b>	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>Y:</b>	<b>613,606</b>
		<b>N:</b>	<b>3,131,387</b>
<b>b</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	<b>Y:</b>	<b>2,018,904</b>
		<b>N:</b>	<b>1,738,870</b>
<b>4</b>	At the end of the tax year, did the partnership:		
<b>a</b>	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	<b>Y:</b>	<b>26,376</b>
		<b>N:</b>	<b>3,713,914</b>
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
<b>b</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	<b>Y:</b>	<b>162,105</b>
		<b>N:</b>	<b>3,576,647</b>
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
<b>5</b>	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	<b>Y:</b>	<b>24,035</b>
		<b>N:</b>	<b>3,610,020</b>
<b>6</b>	Does the partnership satisfy <b>all four</b> of the following conditions?		
<b>a</b>	The partnership's total receipts for the tax year were less than \$250,000.		
<b>b</b>	The partnership's total assets at the end of the tax year were less than \$1 million.		
<b>c</b>	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.		
<b>d</b>	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.	<b>Y:</b>	<b>1,824,122</b>
		<b>N:</b>	<b>1,925,361</b>
<b>7</b>	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?	<b>Y:</b>	<b>2,146</b>
		<b>N:</b>	<b>3,685,984</b>
<b>8</b>	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?	<b>Y:</b>	<b>6,808</b>
		<b>N:</b>	<b>3,539,770</b>
<b>9</b>	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	<b>Y:</b>	<b>2,162</b>
		<b>N:</b>	<b>3,607,469</b>
<b>10</b>	At any time during calendar year 2016, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶	<b>Y:</b>	<b>18,236</b>
		<b>N:</b>	<b>3,703,953</b>

**Schedule B Other Information**

<b>1</b> What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>																									
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <b>a</b> <input type="checkbox"/> Domestic general partnership  <b>c</b> <input type="checkbox"/> Domestic limited liability company  <b>e</b> <input type="checkbox"/> Foreign partnership                 </div> <div style="width: 48%;"> <b>b</b> <input type="checkbox"/> Domestic limited partnership  <b>d</b> <input type="checkbox"/> Domestic limited liability partnership  <b>f</b> <input type="checkbox"/> Other ►                 </div> </div>																											
<b>2</b> 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?																											
<b>3</b> At the end of the tax year:																											
<b>a</b> 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>b</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																											
<b>4</b> At the end of the tax year, did the partnership:																											
<b>a</b> 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																											
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:45%;">(i) Name of Corporation</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Incorporation</th> <th style="width:25%;">(iv) Percentage Owned in Voting Stock</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock																							
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock																								
<b>b</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																											
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:40%;">(i) Name of Entity</th> <th style="width:10%;">(ii) Employer Identification Number (if any)</th> <th style="width:10%;">(iii) Type of Entity</th> <th style="width:10%;">(iv) Country of Organization</th> <th style="width:30%;">(v) Maximum Percentage Owned in Profit, Loss, or Capital</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	(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																						
(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																							
<b>5</b> 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	<b>Yes</b>	<b>No</b>																									
<b>6</b> Does the partnership satisfy <b>all four</b> of the following conditions?																											
<b>a</b> The partnership's total receipts for the tax year were less than \$250,000. <b>b</b> The partnership's total assets at the end of the tax year were less than \$1 million. <b>c</b> 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. <b>d</b> 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.																											
<b>7</b> Is this partnership a publicly traded partnership as defined in section 469(k)(2)?																											
<b>8</b> 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?																											
<b>9</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?																											
<b>10</b> At any time during calendar year 2016, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ►																											

**\*\*No money amounts are present on the page.\*\***

**Schedule B Other Information (continued)**

	Yes	No
<b>11</b> 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 . . . . . <b>Y: 548</b>	<b>N: 3,694,780</b>	
<b>12a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . <b>Y: 233,017</b> See instructions for details regarding a section 754 election.	<b>N: 3,443,710</b>	
<b>b</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 . . . . .	<b>Y: 31,190</b>	<b>N: 3,633,328</b>
<b>c</b> 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	<b>Y: 2,738</b>	<b>N: 3,662,717</b>
<b>13</b> 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) . . . . . <b>5,595</b> <input type="checkbox"/>		
<b>14</b> 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? . . . . .	<b>Y: 4,911</b>	<b>N: 3,522,048</b>
<b>15</b> 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 ▶ <b>6,469</b>		
<b>16</b> 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. ▶ <b>63,815</b>	<b>Y: 119,697</b>	<b>N: 3,607,214</b>
<b>17</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ <b>14,244</b>		
<b>18a</b> Did you make any payments in 2016 that would require you to file Form(s) 1099? See instructions <b>Y: 1,320,257</b>	<b>N: 2,187,428</b>	
<b>b</b> If "Yes," did you or will you file required Form(s) 1099? . . . . . <b>Y: 1,293,710</b>	<b>N: 514,533</b>	
<b>19</b> Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ <b>13,114</b>		
<b>20</b> Enter the number of partners that are foreign governments under section 892. ▶ <b>13,029</b>		
<b>21</b> During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? <b>Y: 21,684</b>	<b>N: 2,660,343</b>	
<b>22</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year (See the Instructions for Form 8938)? . . . . . <b>Y: 4,467</b>	<b>N: 2,646,512</b>	

**Designation of Tax Matters Partner** (see instructions)

Enter below the general partner or member-manager 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 B Other Information (continued)**

	Yes	No
<b>11</b> 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 . . . . .		
<b>12a</b> 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>b</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 . . . . .		
<b>c</b> 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		
<b>13</b> 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"/>		
<b>14</b> 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? . . . . .		
<b>15</b> 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 ▶ <b>24</b>		
<b>16</b> 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. ▶ <b>297</b>		
<b>17</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ <b>36</b>		
<b>18a</b> Did you make any payments in 2016 that would require you to file Form(s) 1099? See instructions . . . . .		
<b>b</b> If "Yes," did you or will you file required Form(s) 1099? . . . . .		
<b>19</b> Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ <b>31</b>		
<b>20</b> Enter the number of partners that are foreign governments under section 892. ▶ <b>93</b>		
<b>21</b> During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? . . . . .		
<b>22</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year (See the Instructions for Form 8938)? . . . . .		

**Designation of Tax Matters Partner** (see instructions)

Enter below the general partner or member-manager 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 ▶	

<b>Schedule K Partners' Distributive Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 22)	<b>1</b>	<b>2,131,765</b>
	<b>2</b> Net rental real estate income (loss) (attach Form 8825)	<b>2</b>	<b>1,643,066</b>
	<b>3a</b> Other gross rental income (loss)	<b>3a</b>	<b>59,753</b>
	<b>b</b> Expenses from other rental activities (attach statement)	<b>3b</b>	<b>36,817</b>
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a	<b>3c</b>	<b>64,701</b>
	<b>4</b> Guaranteed payments	<b>4</b>	<b>320,853</b>
	<b>5</b> Interest income	<b>5</b>	<b>979,627</b>
	<b>6</b> Dividends: <b>a</b> Ordinary dividends	<b>6a</b>	<b>263,549</b>
	<b>b</b> Qualified dividends	<b>6b</b>	<b>208,722</b>
	<b>7</b> Royalties	<b>7</b>	<b>78,978</b>
	<b>8</b> Net short-term capital gain (loss) (attach Schedule D (Form 1065))	<b>8</b>	<b>189,444</b>
<b>9a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1065))	<b>9a</b>	<b>317,349</b>	
<b>b</b> Collectibles (28%) gain (loss)	<b>9b</b>	<b>4,712</b>	
<b>c</b> Unrecaptured section 1250 gain (attach statement)	<b>9c</b>	<b>141,058</b>	
<b>10</b> Net section 1231 gain (loss) (attach Form 4797)	<b>10</b>	<b>336,546</b>	
<b>11</b> Other income (loss) (see instructions) Type ▶	<b>11</b>	<b>184,534</b>	
<b>Deductions</b>	<b>12</b> Section 179 deduction (attach Form 4562)	<b>12</b>	<b>254,395</b>
	<b>13a</b> Contributions	<b>13a</b>	<b>388,812</b>
	<b>b</b> Investment interest expense	<b>13b</b>	<b>121,546</b>
	<b>c</b> Section 59(e)(2) expenditures: <b>(1)</b> Type ▶ <b>(2)</b> Amount ▶	<b>13c(2)</b>	<b>35,138</b>
<b>d</b> Other deductions (see instructions) Type ▶	<b>13d</b>	<b>659,709</b>	
<b>Self-Employment</b>	<b>14a</b> Net earnings (loss) from self-employment	<b>14a</b>	<b>1,557,246</b>
	<b>b</b> Gross farming or fishing income	<b>14b</b>	<b>93,043</b>
	<b>c</b> Gross nonfarm income	<b>14c</b>	<b>954,558</b>
<b>Credits</b>	<b>15a</b> Low-income housing credit (section 42(j)(5))	<b>15a</b>	<b>1,763</b>
	<b>b</b> Low-income housing credit (other)	<b>15b</b>	<b>24,800</b>
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	<b>15c</b>	<b>1,677</b>
	<b>d</b> Other rental real estate credits (see instructions) Type ▶	<b>15d</b>	<b>254</b>
	<b>e</b> Other rental credits (see instructions) Type ▶	<b>15e</b>	<b>79</b>
	<b>f</b> Other credits (see instructions) Type ▶	<b>15f</b>	<b>75,593</b>
<b>Foreign Transactions</b>	<b>16a</b> Name of country or U.S. possession ▶		
	<b>b</b> Gross income from all sources	<b>16b</b>	<b>113,014</b>
	<b>c</b> Gross income sourced at partner level	<b>16c</b>	<b>56,329</b>
	Foreign gross income sourced at partnership level		
	<b>d</b> Passive category ▶ <b>96,158</b> <b>e</b> General category ▶ <b>34,358</b> <b>f</b> Other ▶	<b>16f</b>	<b>3,017</b>
	Deductions allocated and apportioned at partner level		
	<b>g</b> Interest expense ▶ <b>43,770</b> <b>h</b> Other ▶	<b>16h</b>	<b>36,917</b>
	Deductions allocated and apportioned at partnership level to foreign source income		
	<b>i</b> Passive category ▶ <b>49,514</b> <b>j</b> General category ▶ <b>24,751</b> <b>k</b> Other ▶	<b>16k</b>	<b>1,591</b>
	<b>l</b> Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	<b>16l</b>	<b>124,941</b>
<b>m</b> Reduction in taxes available for credit (attach statement)	<b>16m</b>	<b>2,354</b>	
<b>n</b> Other foreign tax information (attach statement)			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17a</b> Post-1986 depreciation adjustment	<b>17a</b>	<b>975,098</b>
	<b>b</b> Adjusted gain or loss	<b>17b</b>	<b>94,962</b>
	<b>c</b> Depletion (other than oil and gas)	<b>17c</b>	<b>3,754</b>
	<b>d</b> Oil, gas, and geothermal properties—gross income	<b>17d</b>	<b>51,728</b>
	<b>e</b> Oil, gas, and geothermal properties—deductions	<b>17e</b>	<b>56,293</b>
	<b>f</b> Other AMT items (attach statement)	<b>17f</b>	<b>82,783</b>
<b>Other Information</b>	<b>18a</b> Tax-exempt interest income	<b>18a</b>	<b>74,420</b>
	<b>b</b> Other tax-exempt income	<b>18b</b>	<b>63,716</b>
	<b>c</b> Nondeductible expenses	<b>18c</b>	<b>1,055,974</b>
	<b>19a</b> Distributions of cash and marketable securities	<b>19a</b>	<b>1,605,967</b>
	<b>b</b> Distributions of other property	<b>19b</b>	<b>61,018</b>
	<b>20a</b> Investment income	<b>20a</b>	<b>1,092,304</b>
	<b>b</b> Investment expenses	<b>20b</b>	<b>302,895</b>
<b>c</b> Other items and amounts (attach statement)			



<b>Schedule K Partners' Distributive Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 22) . . . . .	<b>1</b>	<b>354,724,024</b>
	<b>2</b> Net rental real estate income (loss) (attach Form 8825) . . . . .	<b>2</b>	<b>57,012,446</b>
	<b>3a</b> Other gross rental income (loss) . . . . . <b>3a</b> <b>22,607,314</b>		
	<b>b</b> Expenses from other rental activities (attach statement) . . . . . <b>3b</b> <b>18,525,180</b>		
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a . . . . .	<b>3c</b>	<b>4,082,134</b>
	<b>4</b> Guaranteed payments . . . . .	<b>4</b>	<b>85,865,107</b>
	<b>5</b> Interest income . . . . .	<b>5</b>	<b>181,106,456</b>
	<b>6</b> Dividends: <b>a</b> Ordinary dividends . . . . . <b>6a</b> <b>166,780,363</b>		
	<b>b</b> Qualified dividends . . . . . <b>6b</b> <b>94,639,259</b>		
	<b>7</b> Royalties . . . . .	<b>7</b>	<b>27,998,219</b>
	<b>8</b> Net short-term capital gain (loss) (attach Schedule D (Form 1065)) . . . . .	<b>8</b>	<b>17,331,887</b>
<b>9a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1065)) . . . . .	<b>9a</b>	<b>456,803,804</b>	
<b>b</b> Collectibles (28%) gain (loss) . . . . . <b>9b</b> <b>216,011</b>			
<b>c</b> Unrecaptured section 1250 gain (attach statement) . . . . . <b>9c</b> <b>38,426,247</b>			
<b>10</b> Net section 1231 gain (loss) (attach Form 4797) . . . . .	<b>10</b>	<b>169,938,190</b>	
<b>11</b> Other income (loss) (see instructions) Type ▶	<b>11</b>	<b>222,849,313</b>	
<b>Deductions</b>	<b>12</b> Section 179 deduction (attach Form 4562) . . . . .	<b>12</b>	<b>10,827,948</b>
	<b>13a</b> Contributions . . . . .	<b>13a</b>	<b>7,005,442</b>
	<b>b</b> Investment interest expense . . . . .	<b>13b</b>	<b>96,143,739</b>
	<b>c</b> Section 59(e)(2) expenditures: <b>(1)</b> Type ▶ <b>(2)</b> Amount ▶	<b>13c(2)</b>	<b>38,309,785</b>
<b>d</b> Other deductions (see instructions) Type ▶	<b>13d</b>	<b>197,525,201</b>	
<b>Self-Employment</b>	<b>14a</b> Net earnings (loss) from self-employment . . . . .	<b>14a</b>	<b>187,061,112</b>
	<b>b</b> Gross farming or fishing income . . . . .	<b>14b</b>	<b>94,042,507</b>
	<b>c</b> Gross nonfarm income . . . . .	<b>14c</b>	<b>553,565,300</b>
<b>Credits</b>	<b>15a</b> Low-income housing credit (section 42(j)(5)) . . . . .	<b>15a</b>	<b>330,951</b>
	<b>b</b> Low-income housing credit (other) . . . . .	<b>15b</b>	<b>18,610,313</b>
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) . . . . .	<b>15c</b>	<b>9,373,187</b>
	<b>d</b> Other rental real estate credits (see instructions) Type ▶	<b>15d</b>	<b>5,780</b>
	<b>e</b> Other rental credits (see instructions) Type ▶	<b>15e</b>	<b>113,538</b>
	<b>f</b> Other credits (see instructions) Type ▶	<b>15f</b>	<b>10,569,283</b>
<b>Foreign Transactions</b>	<b>16a</b> Name of country or U.S. possession ▶		
	<b>b</b> Gross income from all sources . . . . .	<b>16b</b>	<b>2,710,780,818</b>
	<b>c</b> Gross income sourced at partner level . . . . .	<b>16c</b>	<b>979,124,815</b>
	Foreign gross income sourced at partnership level		
	<b>d</b> Passive category ▶ <b>145,010,547</b> <b>e</b> General category ▶ <b>226,704,684</b> <b>f</b> Other ▶	<b>16f</b>	<b>4,590,595</b>
	Deductions allocated and apportioned at partner level		
	<b>g</b> Interest expense ▶ <b>103,012,810</b> <b>h</b> Other ▶	<b>16h</b>	<b>593,256,419</b>
	Deductions allocated and apportioned at partnership level to foreign source income		
	<b>i</b> Passive category ▶ <b>32,498,189</b> <b>j</b> General category ▶ <b>172,170,909</b> <b>k</b> Other ▶	<b>16k</b>	<b>2,533,841</b>
	<b>l</b> Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> . . . . .	<b>16l</b>	<b>14,874,800</b>
<b>m</b> Reduction in taxes available for credit (attach statement) . . . . .	<b>16m</b>	<b>192,511</b>	
<b>n</b> Other foreign tax information (attach statement) . . . . .			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17a</b> Post-1986 depreciation adjustment . . . . .	<b>17a</b>	<b>6,855,213</b>
	<b>b</b> Adjusted gain or loss . . . . .	<b>17b</b>	<b>-4,177,178</b>
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>17c</b>	<b>1,351,664</b>
	<b>d</b> Oil, gas, and geothermal properties—gross income . . . . .	<b>17d</b>	<b>73,446,943</b>
	<b>e</b> Oil, gas, and geothermal properties—deductions . . . . .	<b>17e</b>	<b>66,360,653</b>
	<b>f</b> Other AMT items (attach statement) . . . . .	<b>17f</b>	<b>17,812,544</b>
<b>Other Information</b>	<b>18a</b> Tax-exempt interest income . . . . .	<b>18a</b>	<b>6,281,710</b>
	<b>b</b> Other tax-exempt income . . . . .	<b>18b</b>	<b>9,856,155</b>
	<b>c</b> Nondeductible expenses . . . . .	<b>18c</b>	<b>18,551,363</b>
	<b>19a</b> Distributions of cash and marketable securities . . . . .	<b>19a</b>	<b>5,240,108,136</b>
	<b>b</b> Distributions of other property . . . . .	<b>19b</b>	<b>283,799,005</b>
	<b>20a</b> Investment income . . . . .	<b>20a</b>	<b>396,013,663</b>
	<b>b</b> Investment expenses . . . . .	<b>20b</b>	<b>104,977,602</b>
<b>c</b> Other items and amounts (attach statement) . . . . .			

**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	3,729,604
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners	148,084	743,853	60,796	196,722	11,941	88,064
b	Limited partners	278,637	1,671,918	1,189,547	570,328	52,932	459,094

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				2,530,536
2a	Trade notes and accounts receivable			430,034	
b	Less allowance for bad debts	32,852		39,815	
3	Inventories				281,610
4	U.S. government obligations				865
5	Tax-exempt securities		4,609		4,851
6	Other current assets (attach statement)				938,911
7a	Loans to partners (or persons related to partners)				102,238
b	Mortgage and real estate loans				36,740
8	Other investments (attach statement)				514,207
9a	Buildings and other depreciable assets			1,895,771	
b	Less accumulated depreciation			1,854,753	
10a	Depletable assets			19,913	
b	Less accumulated depletion			16,423	
11	Land (net of any amortization)				1,156,508
12a	Intangible assets (amortizable only)			860,111	
b	Less accumulated amortization			824,545	
13	Other assets (attach statement)				680,279
14	Total assets				2,825,756
Liabilities and Capital					
15	Accounts payable				526,392
16	Mortgages, notes, bonds payable in less than 1 year				316,764
17	Other current liabilities (attach statement)				1,239,464
18	All nonrecourse loans				154,445
19a	Loans from partners (or persons related to partners)				322,544
b	Mortgages, notes, bonds payable in 1 year or more				837,354
20	Other liabilities (attach statement)				512,115
21	Partners' capital accounts		2,557,386		2,818,872
22	Total liabilities and capital				2,825,756

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note.** The partnership may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books	2,787,694	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):	101,842	a	Tax-exempt interest \$	180,512
3	Guaranteed payments (other than health insurance)	221,772	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 \$	238,879
a	Depreciation \$		8	Add lines 6 and 7	383,781
b	Travel and entertainment \$	950,445	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,773,573
5	Add lines 1 through 4	2,785,042			

**Schedule M-2 Analysis of Partners' Capital Accounts**

1	Balance at beginning of year	2,694,691	6	Distributions: a Cash	1,516,900
2	Capital contributed: a Cash	881,430	b	Property	62,549
	b Property	88,328	7	Other decreases (itemize):	
3	Net income (loss) per books	3,003,096			172,236
4	Other increases (itemize):	160,245	8	Add lines 6 and 7	1,616,192
5	Add lines 1 through 4	2,992,032	9	Balance at end of year. Subtract line 8 from line 5	2,877,950

### 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	1,379,805,026	
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	General partners	115,738,067	86,777,431	3,781,373	103,019,592	1,490,813	7,122,364	
b	Limited partners	224,757,821	148,440,636	139,621,176	329,750,736	89,064,801	127,388,055	

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
<b>1</b>	Cash				<b>1,329,101,516</b>
<b>2a</b>	Trade notes and accounts receivable			<b>853,409,501</b>	
<b>b</b>	Less allowance for bad debts	<b>24,014,724</b>		<b>28,858,693</b>	
<b>3</b>	Inventories				<b>367,003,652</b>
<b>4</b>	U.S. government obligations				<b>151,887,462</b>
<b>5</b>	Tax-exempt securities		<b>40,163,512</b>		<b>44,752,510</b>
<b>6</b>	Other current assets (attach statement)				<b>2,675,640,972</b>
<b>7a</b>	Loans to partners (or persons related to partners)				<b>137,146,937</b>
<b>b</b>	Mortgage and real estate loans				<b>110,474,637</b>
<b>8</b>	Other investments (attach statement)				<b>14,311,848,711</b>
<b>9a</b>	Buildings and other depreciable assets			<b>6,997,287,084</b>	
<b>b</b>	Less accumulated depreciation			<b>2,246,756,528</b>	
<b>10a</b>	Depletable assets			<b>366,102,090</b>	
<b>b</b>	Less accumulated depletion			<b>130,886,395</b>	
<b>11</b>	Land (net of any amortization)				<b>1,199,528,952</b>
<b>12a</b>	Intangible assets (amortizable only)			<b>1,314,823,917</b>	
<b>b</b>	Less accumulated amortization			<b>252,973,511</b>	
<b>13</b>	Other assets (attach statement)				<b>1,750,510,450</b>
<b>14</b>	Total assets				<b>28,950,043,266</b>
<b>Liabilities and Capital</b>					
<b>15</b>	Accounts payable				<b>582,851,973</b>
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year				<b>407,009,913</b>
<b>17</b>	Other current liabilities (attach statement)				<b>3,926,840,111</b>
<b>18</b>	All nonrecourse loans				<b>1,317,580,568</b>
<b>19a</b>	Loans from partners (or persons related to partners)				<b>322,036,189</b>
<b>b</b>	Mortgages, notes, bonds payable in 1 year or more				<b>3,477,198,579</b>
<b>20</b>	Other liabilities (attach statement)				<b>1,988,428,138</b>
<b>21</b>	Partners' capital accounts		<b>15,565,429,466</b>		<b>16,928,097,795</b>
<b>22</b>	Total liabilities and capital				<b>28,950,043,266</b>

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

**Note.** The partnership may be required to file Schedule M-3 (see instructions).

<b>1</b>	Net income (loss) per books	<b>263,871,300</b>	<b>6</b>	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	<b>18,384,829</b>	<b>a</b>	Tax-exempt interest \$	<b>40,380,837</b>
<b>3</b>	Guaranteed payments (other than health insurance)	<b>39,774,532</b>	<b>7</b>	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
<b>4</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		<b>a</b>	Depreciation \$	<b>22,514,868</b>
<b>a</b>	Depreciation \$		<b>8</b>	Add lines 6 and 7	<b>62,895,705</b>
<b>b</b>	Travel and entertainment \$	<b>31,198,578</b>	<b>9</b>	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	<b>290,333,534</b>
<b>5</b>	Add lines 1 through 4	<b>353,229,239</b>			

### Schedule M-2 Analysis of Partners' Capital Accounts

<b>1</b>	Balance at beginning of year	<b>15,855,637,087</b>	<b>6</b>	Distributions: <b>a</b> Cash	<b>5,279,835,829</b>
<b>2</b>	Capital contributed: <b>a</b> Cash	<b>4,443,506,288</b>	<b>b</b> Property	<b>292,942,235</b>	
	<b>b</b> Property	<b>503,124,561</b>	<b>7</b>	Other decreases (itemize):	
<b>3</b>	Net income (loss) per books	<b>1,626,027,989</b>			<b>754,453,932</b>
<b>4</b>	Other increases (itemize):	<b>705,062,233</b>	<b>8</b>	Add lines 6 and 7	<b>6,327,231,996</b>
<b>5</b>	Add lines 1 through 4	<b>23,133,358,158</b>	<b>9</b>	Balance at end of year. Subtract line 8 from line 5	<b>16,806,126,162</b>



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

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

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

OMB No. 1545-0099

► Attach to Form 1065. See instructions on back.

Name of partnership

**TOTAL SCHEDULE B1'S FILED 2,472,637**

**TOTAL SCHEDULE B1'S E-FILED**

**Employer identification number (EIN)**

**2,214,238**

**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, tax-exempt organization, or any foreign government 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
		858,459 1/		

**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
		3,737,577 1/	

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

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 12-2011)

**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)**

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

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

OMB No. 1545-0099

► **Attach to Form 1065. See instructions on back.**

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, tax-exempt organization, or any foreign government 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
**No money amounts are present on this form**				

**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) (Rev. 12-2011)**

**SCHEDULE C  
(Form 1065)**

(Rev. December 2014)  
Department of the Treasury  
Internal Revenue Service

**Additional Information for Schedule M-3 Filers**

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

► **Information about Schedule C (Form 1065) and its instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).**

OMB No. 1545-0123

Name of partnership

Employer identification number

**Total Schedule C's Filed 143,851**

**Total Schedule C's E-Filed 126,383**

	Yes	No
<b>1</b> 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? . . . . .	<b>484</b>	<b>143,364</b>
<b>2</b> Does any amount 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 that partnership or its ratio for sharing other items of that partnership? . . . . .	<b>5,235</b>	<b>138,569</b>
<b>3</b> 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)? . . . . .	<b>63</b>	<b>143,751</b>
<b>4</b> 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)? . . . . .	<b>108</b>	<b>143,708</b>
<b>5</b> 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 . . . . .	<b>570</b>	<b>143,245</b>
<b>6</b> At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes? . . . . .	<b>704</b>	<b>143,111</b>

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

Cat. No. 49945S

**Schedule C (Form 1065) (Rev. 12-2014)**

**SCHEDULE C  
(Form 1065)**

(Rev. December 2014)  
Department of the Treasury  
Internal Revenue Service

**Additional Information for Schedule M-3 Filers**

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

► **Information about Schedule C (Form 1065) and its instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).**

OMB No. 1545-0123

Name of partnership

Employer identification number

	Yes	No
<b>1</b> 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? . . . . .		
<b>2</b> Does any amount 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 that partnership or its ratio for sharing other items of that partnership? . . . . .		
<b>3</b> 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)? . . . . .		
<b>4</b> 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)? . . . . .		
<b>5</b> 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 . . . . .		
<b>6</b> 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. 12-2014)**

No money amounts are present on this form.

**SCHEDULE D  
(Form 1065)**

**Capital Gains and Losses**

OMB No. 1545-0123

**2016**

Department of the Treasury  
Internal Revenue Service

► **Attach to Form 1065 or Form 8865.**  
► **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**  
► **Information about Schedule D (Form 1065) and its separate instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).**

Name of partnership

Employer identification number

**Total Schedule D's Filed 346,464**

**Total Schedule D's E-Filed 301,925**

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				<b>44,801</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				<b>70,928</b>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				<b>30,164</b>
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				<b>23,530</b>
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	<b>1,702</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	<b>* 5</b>
<b>6</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .			<b>6</b>	<b>67,391</b>
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11 . . . . .			<b>7</b>	<b>190,951</b>

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				<b>46,953</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				<b>79,520</b>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				<b>90,796</b>
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				<b>80,490</b>
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>11</b>	<b>22,590</b>
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>12</b>	<b>265</b>
<b>13</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .			<b>13</b>	<b>114,145</b>
<b>14</b> Capital gain distributions (see instructions) . . . . .			<b>14</b>	<b>85,208</b>
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11 . . . . .			<b>15</b>	<b>319,750</b>

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

Cat. No. 11393G

Schedule D (Form 1065) 2016

**SCHEDULE D  
(Form 1065)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

► Attach to Form 1065 or Form 8865.

► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

► Information about Schedule D (Form 1065) and its separate instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).

OMB No. 1545-0123

**2016**

Name of partnership

Employer identification number

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				<b>-300</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				<b>-2,278,631</b>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				<b>-2,232,462</b>
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				<b>19,927,692</b>
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	<b>1,620,987</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	<b>* 39,828</b>
<b>6</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .			<b>6</b>	<b>10,324,010</b>
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11 . . . . .			<b>7</b>	<b>27,406,450</b>

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				<b>4,521,069</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				<b>6,872,949</b>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				<b>34,882,930</b>
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				<b>140,674,414</b>
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>11</b>	<b>53,355,749</b>
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>12</b>	<b>370,007</b>
<b>13</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .			<b>13</b>	<b>217,378,163</b>
<b>14</b> Capital gain distributions (see instructions) . . . . .			<b>14</b>	<b>12,185,063</b>
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11 . . . . .			<b>15</b>	<b>470,494,472</b>

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

Cat. No. 11393G

Schedule D (Form 1065) 2016

**Total Schedule F's Filed 108,106**

**Total Schedule F's E-Filed 101,353**

**SCHEDULE F**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of proprietor

## Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

► Information about Schedule F and its separate instructions is at [www.irs.gov/schedulef](http://www.irs.gov/schedulef).

OMB No. 1545-0074

2016

Attachment  
Sequence No. **14****A** Principal crop or activity

**B Enter code from Part IV**

**C Accounting method:**

<b>D Employer ID number (EIN), (see instr)</b>
--

**E** Did you “materially participate” in the operation of this business during 2016? If “No,” see instructions for limit on passive losses ☐ Yes ☐ No

**F** Did you make any payments in 2016 that would require you to file Form(s) 1099 (see instructions)? . . . . . ☐ Yes ☐ No

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

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

<b>1a</b>	Sales of livestock and other resale items (see instructions)		<b>1a</b>				
<b>1b</b>	Cost or other basis of livestock or other items reported on line 1a		<b>1b</b>				
<b>c</b>	Subtract line 1b from line 1a					<b>1c</b>	
<b>2</b>	Sales of livestock, produce, grains, and other products you raised					<b>2</b>	
<b>3a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>			<b>3b</b>	Taxable amount	<b>3b</b>
<b>4a</b>	Agricultural program payments (see instructions)	<b>4a</b>			<b>4b</b>	Taxable amount	<b>4b</b>
<b>5a</b>	Commodity Credit Corporation (CCC) loans reported under election					<b>5a</b>	
<b>b</b>	CCC loans forfeited	<b>5b</b>			<b>5c</b>	Taxable amount	<b>5c</b>
<b>6</b>	Crop insurance proceeds and federal crop disaster payments (see instructions)						
<b>a</b>	Amount received in 2016	<b>6a</b>			<b>6b</b>	Taxable amount	<b>6b</b>
<b>c</b>	If election to defer to 2017 is attached, check here <input type="checkbox"/>		<b>6d</b>	Amount deferred from 2015		<b>6d</b>	
<b>7</b>	Custom hire (machine work) income					<b>7</b>	
<b>8</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					<b>8</b>	
<b>9</b>	<b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)					<b>9</b>	<b>100,251</b>

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

<b>10</b>	Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>		<b>23</b>	Pension and profit-sharing plans	<b>23</b>		
<b>11</b>	Chemicals . . . . .	<b>11</b>		<b>24</b>	Rent or lease (see instructions):			
<b>12</b>	Conservation expenses (see instructions)	<b>12</b>		<b>a</b>	Vehicles, machinery, equipment	<b>24a</b>		
<b>13</b>	Custom hire (machine work) .	<b>13</b>		<b>b</b>	Other (land, animals, etc.) . .	<b>24b</b>		
<b>14</b>	Depreciation and section 179 expense (see instructions) .	<b>14</b>	<b>81,615</b>	<b>25</b>	Repairs and maintenance . .	<b>25</b>		
<b>15</b>	Employee benefit programs other than on line 23 . . .	<b>15</b>		<b>26</b>	Seeds and plants . . . . .	<b>26</b>		
<b>16</b>	Feed . . . . .	<b>16</b>		<b>27</b>	Storage and warehousing . .	<b>27</b>		
<b>17</b>	Fertilizers and lime . . .	<b>17</b>		<b>28</b>	Supplies . . . . .	<b>28</b>		
<b>18</b>	Freight and trucking . . .	<b>18</b>		<b>29</b>	Taxes . . . . .	<b>29</b>		
<b>19</b>	Gasoline, fuel, and oil . . .	<b>19</b>		<b>30</b>	Utilities . . . . .	<b>30</b>		
<b>20</b>	Insurance (other than health)	<b>20</b>		<b>31</b>	Veterinary, breeding, and medicine	<b>31</b>		
<b>21</b>	Interest:			<b>32</b>	Other expenses (specify):			
<b>a</b>	Mortgage (paid to banks, etc.)	<b>21a</b>	<b>21,914</b>	<b>a</b>	-----	<b>32a</b>		
<b>b</b>	Other . . . . .	<b>21b</b>	<b>35,575</b>	<b>b</b>	-----	<b>32b</b>		
<b>22</b>	Labor hired (less employment credits)	<b>22</b>		<b>c</b>	-----	<b>32c</b>		
				<b>d</b>	-----	<b>32d</b>		
				<b>e</b>	-----	<b>32e</b>		
				<b>f</b>	-----	<b>32f</b>		

<b>33</b>	<b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions . . . . . ►	<b>33</b>	<b>102,598</b>	
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<b>34</b>	<b>Net farm profit or (loss).</b> Subtract line 33 from line 9 . . . . .	<b>34</b>		
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If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

**35** Did you receive an applicable subsidy in 2016? (see instructions) . . . . . ☐ Yes ☐ No

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

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

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

Cat. No. 11346H

Schedule F (Form 1040) 2016



**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.**  
 ► **Information about Schedule F and its separate instructions is at [www.irs.gov/schedulef](http://www.irs.gov/schedulef).**

OMB No. 1545-0074

**2016**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), (see instr)**E** Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on passive losses ☐ Yes ☐ No**F** Did you make any payments in 2016 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No**G** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>			
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>			
<b>c</b> Subtract line 1b from line 1a			<b>1c</b>	
<b>2</b> Sales of livestock, produce, grains, and other products you raised			<b>2</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>		<b>3b</b> Taxable amount	<b>3b</b>
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>		<b>4b</b> Taxable amount	<b>4b</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election			<b>5a</b>	
<b>b</b> CCC loans forfeited	<b>5b</b>		<b>5c</b> Taxable amount	<b>5c</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)				
<b>a</b> Amount received in 2016	<b>6a</b>		<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2017 is attached, check here <input type="checkbox"/>		<b>6d</b> Amount deferred from 2015	<b>6d</b>	
<b>7</b> Custom hire (machine work) income			<b>7</b>	
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			<b>8</b>	
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)			<b>9</b>	<b>103,290,723</b>

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

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>			<b>23</b> Pension and profit-sharing plans	<b>23</b>	
<b>11</b> Chemicals	<b>11</b>			<b>24</b> Rent or lease (see instructions):		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>			<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	
<b>13</b> Custom hire (machine work)	<b>13</b>			<b>b</b> Other (land, animals, etc.)	<b>24b</b>	
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>	<b>7,702,721</b>		<b>25</b> Repairs and maintenance	<b>25</b>	
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>			<b>26</b> Seeds and plants	<b>26</b>	
<b>16</b> Feed	<b>16</b>			<b>27</b> Storage and warehousing	<b>27</b>	
<b>17</b> Fertilizers and lime	<b>17</b>			<b>28</b> Supplies	<b>28</b>	
<b>18</b> Freight and trucking	<b>18</b>			<b>29</b> Taxes	<b>29</b>	
<b>19</b> Gasoline, fuel, and oil	<b>19</b>			<b>30</b> Utilities	<b>30</b>	
<b>20</b> Insurance (other than health)	<b>20</b>			<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	
<b>21</b> Interest:				<b>32</b> Other expenses (specify):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>	<b>1,286,350</b>		<b>a</b> _____	<b>32a</b>	
<b>b</b> Other	<b>21b</b>	<b>1,849,683</b>		<b>b</b> _____	<b>32b</b>	
<b>22</b> Labor hired (less employment credits)	<b>22</b>			<b>c</b> _____	<b>32c</b>	
				<b>d</b> _____	<b>32d</b>	
				<b>e</b> _____	<b>32e</b>	
				<b>f</b> _____	<b>32f</b>	

**33 Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions **33** **104,870,199****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 an applicable subsidy in 2016? (see instructions) ☐ Yes ☐ No**36** Check the box that describes your investment in this activity and see instructions for where to report your loss.**a** ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2016



**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.

OMB No. 1545-0123

**2016**

▶ Information about Schedule M-3 (Form 1065) and its instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).

Name of partnership

**Total Schedule M-3's Filed 340,913**

**Total Schedule M-3's E- Filed 311,835**

Employer identification number

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

- 190,128 A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 228,451 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 **227,729**.
- 24,602 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 **24,543**.
- 141,422 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
<b>142,388</b>	<b>142,377</b>	<b>141,571</b>
<b>29,024</b>	<b>29,022</b>	<b>28,994</b>

**24,528 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?

**611** ☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.

**329,706** ☐ **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?

**92,046** ☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.

**236,110** ☐ **No.** Go to line 1c.

**c** Did the partnership prepare a non-tax-basis income statement for that period?

**92,782** ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.

**148,742** ☐ **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 **198,896** Ending **200,215**

**3a** Has the partnership's income statement been restated for the income statement period on line 2?

**192** ☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)

**201,190** ☐ **No.**

**b** Has the partnership's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?

**2,075** ☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)

**199,474** ☐ **No.**

**4a** Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1

**4a** **338,322**

**b** Indicate accounting standard used for line 4a (see instructions):

**174,737** **1** ☐ GAAP **1,380** **2** ☐ IFRS **7,328** **3** ☐ 704(b)

**87,504** **4** ☐ Tax-basis **15,770** **5** ☐ Other: (Specify) ▶

**5a** Net income from nonincludible foreign entities (attach statement) . . . . .

**5a** ( **1,372** )

**b** Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) . . . . .

**5b** **829**

**6a** Net income from nonincludible U.S. entities (attach statement) . . . . .

**6a** ( **5,846** )

**b** Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) . . . . .

**6b** **4,505**

**7a** Net income (loss) of other foreign disregarded entities (attach statement) . . . . .

**7a** **206**

**b** Net income (loss) of other U.S. disregarded entities (attach statement) . . . . .

**7b** **375**

**8** Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) . . . . .

**8** **2,594**

**9** Adjustment to reconcile income statement period to tax year (attach statement) . . . . .

**9** **2,257**

**10** Other adjustments to reconcile to amount on line 11 (attach statement) . . . . .

**10** **4,858**

**11** **Net income (loss) per income statement of the partnership.** Combine lines 4a through 10 . . . . .

**11** **338,894**

**Note:** Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1 (see instructions).

**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
<b>a</b> Included on Part I, line 4	<b>318,571</b>	<b>275,193</b>
<b>b</b> Removed on Part I, line 5	<b>1,638</b>	<b>1,581</b>
<b>c</b> Removed on Part I, line 6	<b>6,600</b>	<b>6,102</b>
<b>d</b> Included on Part I, line 7	<b>474</b>	<b>452</b>

**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.

▶ Information about Schedule M-3 (Form 1065) and its instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).

OMB No. 1545-0123

**2016**

Name of partnership

Employer identification number

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

- A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 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 **34,573,517,748**.
- 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 **5,269,036,958**.
- 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

- 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?  
☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.  
☐ **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?  
☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.  
☐ **No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?  
☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.  
☐ **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            /            /            Ending            /            /
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?  
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)  
☐ **No.**
- b** Has the partnership's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?  
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)  
☐ **No.**

<b>4a</b>	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b>	<b>1,605,646,580</b>
<b>b</b>	Indicate accounting standard used for line 4a (see instructions):		
<b>1</b>	<input type="checkbox"/> GAAP	<b>2</b>	<input type="checkbox"/> IFRS
<b>3</b>	<input type="checkbox"/> 704(b)		
<b>4</b>	<input type="checkbox"/> Tax-basis	<b>5</b>	<input type="checkbox"/> Other: (Specify) ▶
<b>5a</b>	Net income from nonincludible foreign entities (attach statement)	<b>5a</b>	<b>( 50,259,297 )</b>
<b>b</b>	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	<b>5b</b>	<b>9,360,711</b>
<b>6a</b>	Net income from nonincludible U.S. entities (attach statement)	<b>6a</b>	<b>( 171,451,779 )</b>
<b>b</b>	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	<b>6b</b>	<b>50,817,795</b>
<b>7a</b>	Net income (loss) of other foreign disregarded entities (attach statement)	<b>7a</b>	<b>176,367</b>
<b>b</b>	Net income (loss) of other U.S. disregarded entities (attach statement)	<b>7b</b>	<b>3,073,359</b>
<b>8</b>	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	<b>8</b>	<b>13,124,616</b>
<b>9</b>	Adjustment to reconcile income statement period to tax year (attach statement)	<b>9</b>	<b>-2,778,852</b>
<b>10</b>	Other adjustments to reconcile to amount on line 11 (attach statement)	<b>10</b>	<b>8,595,330</b>
<b>11</b>	<b>Net income (loss) per income statement of the partnership.</b> Combine lines 4a through 10	<b>11</b>	<b>1,466,510,068</b>
<b>Note:</b> Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1 (see instructions).			

- 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
<b>a</b> Included on Part I, line 4	<b>28,150,501,485</b>	<b>11,156,105,590</b>
<b>b</b> Removed on Part I, line 5	<b>442,255,550</b>	<b>107,648,581</b>
<b>c</b> Removed on Part I, line 6	<b>1,545,014,596</b>	<b>583,702,954</b>
<b>d</b> Included on Part I, line 7	<b>72,553,170</b>	<b>38,149,559</b>

Name of partnership	Employer identification number
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**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 statements for lines 1 through 10)				
<b>1</b> Income (loss) from equity method foreign corporations	699	611	93	
<b>2</b> Gross foreign dividends not previously taxed . . . . .	5,000	2,600	246	5,631
<b>3</b> Subpart F, QEF, and similar income inclusions . . . . .		3,124	314	3,376
<b>4</b> Gross foreign distributions previously taxed . . . . .	39	26	* 12	
<b>5</b> Income (loss) from equity method U.S. corporations	1,027	719	301	
<b>6</b> U.S. dividends . . . . .	24,245	7,722	4,677	25,222
<b>7</b> Income (loss) from U.S. partnerships . . . . .	66,044	46,935	32,962	75,122
<b>8</b> Income (loss) from foreign partnerships . . . . .	13,529	13,321	3,661	16,261
<b>9</b> Income (loss) from other pass-through entities . . . . .	3,318	2,368	1,379	4,147
<b>10</b> Items relating to reportable transactions . . . . .	787	535	109	1,259
<b>11</b> Interest income (see instructions) . . . . .	115,371	9,410	8,817	114,462
<b>12</b> Total accrual to cash adjustment . . . . .	2,691	3,610	* 6	2,696
<b>13</b> Hedging transactions . . . . .	1,409	1,247	* 21	727
<b>14</b> Mark-to-market income (loss) . . . . .	3,890	3,505	70	871
<b>15</b> Cost of goods sold (see instructions) . . . . .	( 24,404 )	11,497	2,261	( 24,539 )
<b>16</b> Sale versus lease (for sellers and/or lessors) . . . . .	48	47	0	63
<b>17</b> Section 481(a) adjustments . . . . .		2,645	27	2,672
<b>18</b> Unearned/deferred revenue . . . . .	11,023	17,519	429	13,572
<b>19</b> Income recognition from long-term contracts . . . . .	836	383	29	855
<b>20</b> Original issue discount and other imputed interest . . . . .	557	714	46	1,015
<b>21a</b> Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .	55,656	52,017	4,253	
<b>b</b> Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .		24,750	3,362	27,461
<b>c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .		14,365	2,079	16,092
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .		16,784	1,007	17,761
<b>e</b> Abandonment losses . . . . .		910	59	964
<b>f</b> Worthless stock losses (attach statement) . . . . .		341	* 6	374
<b>g</b> Other gain/loss on disposition of assets other than inventory . . . . .		17,142	681	17,700
<b>22</b> Other income (loss) items with differences (attach statement)	67,327	66,214	9,959	47,969
<b>23 Total income (loss) items.</b> Combine lines 1 through 22 . . . . .	193,197	135,877	52,348	195,076
<b>24 Total expense/deduction items.</b> (From Part III, line 31) (see instructions) . . . . .	169,332	117,703	73,656	170,822
<b>25</b> Other items with no differences . . . . .	187,523			187,523
<b>26 Reconciliation totals.</b> Combine lines 23 through 25	219,231	162,012	105,931	219,547

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

Name of partnership	Employer identification number
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**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 statements for lines 1 through 10)				
<b>1</b> Income (loss) from equity method foreign corporations	3,099,966	-3,638,566	650,797	
<b>2</b> Gross foreign dividends not previously taxed . . . . .	35,916,022	5,610,895	1,751,838	43,280,202
<b>3</b> Subpart F, QEF, and similar income inclusions . . . . .		16,043,942	1,732,254	17,776,196
<b>4</b> Gross foreign distributions previously taxed . . . . .	754,547	-695,235	* -57,458	
<b>5</b> Income (loss) from equity method U.S. corporations	12,128,583	-8,282,087	-3,825,006	
<b>6</b> U.S. dividends . . . . .	55,506,320	8,746,834	1,000,154	65,254,441
<b>7</b> Income (loss) from U.S. partnerships . . . . .	316,213,156	-29,073,718	3,750,177	290,888,531
<b>8</b> Income (loss) from foreign partnerships . . . . .	116,742,104	-3,784,509	2,760,073	115,720,127
<b>9</b> Income (loss) from other pass-through entities . . . . .	16,112,136	1,881,038	-407,958	17,252,506
<b>10</b> Items relating to reportable transactions . . . . .	-25,864,519	-10,158,119	-1,449,941	-37,472,579
<b>11</b> Interest income (see instructions) . . . . .	155,369,911	-7,339,891	-4,951,890	143,078,086
<b>12</b> Total accrual to cash adjustment . . . . .	24,296,306	-1,064,048	* 5,005	23,237,814
<b>13</b> Hedging transactions . . . . .	-56,462	8,202,125	* -1,837	8,142,979
<b>14</b> Mark-to-market income (loss) . . . . .	28,828,374	-3,630,819	407,775	25,604,054
<b>15</b> Cost of goods sold (see instructions) . . . . .	( 1,957,418,914 )	-11,063,515	-391,130	( 1,969,266,030 )
<b>16</b> Sale versus lease (for sellers and/or lessors) . . . . .	738,999	489,681	0	1,228,679
<b>17</b> Section 481(a) adjustments . . . . .		-2,800,886	18,384	-2,782,300
<b>18</b> Unearned/deferred revenue . . . . .	37,972,674	-95,329	-117,050	37,763,139
<b>19</b> Income recognition from long-term contracts . . . . .	52,356,708	-529,312	447	52,152,107
<b>20</b> Original issue discount and other imputed interest . . . . .	2,097,901	768,167	-358,873	2,507,195
<b>21a</b> Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .	401,735,560	-376,936,703	-22,551,581	
<b>b</b> Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .		537,526,241	31,338,753	569,817,525
<b>c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .		-316,601,714	-16,136,394	-332,641,661
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .		41,641,004	1,244,391	42,888,941
<b>e</b> Abandonment losses . . . . .		-2,875,388	-23,158	-2,898,550
<b>f</b> Worthless stock losses (attach statement) . . . . .		-3,497,513	* -113,980	-3,751,120
<b>g</b> Other gain/loss on disposition of assets other than inventory . . . . .		61,956,858	3,075,004	65,148,943
<b>22</b> Other income (loss) items with differences (attach statement)	995,604,857	-163,099,489	-3,181,712	829,256,941
<b>23 Total income (loss) items.</b> Combine lines 1 through 22 . . . . .	272,016,632	-262,292,221	-5,832,839	2,087,982
<b>24 Total expense/deduction items.</b> (From Part III, line 31) (see instructions) . . . . .	-1,102,409,352	-55,488,323	33,863,278	-1,123,824,261
<b>25</b> Other items with no differences . . . . .	2,201,129,237			2,201,330,452
<b>26 Reconciliation totals.</b> Combine lines 23 through 25	1,372,635,763	-317,397,585	27,883,118	1,081,768,615

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

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 . . . . .	29,895	4,647	846	30,263
2 State and local deferred income tax expense . . . . .	717	529	113	114
3 Foreign current income tax expense (other than foreign withholding taxes) . . . . .	8,854	1,104	540	9,420
4 Foreign deferred income tax expense . . . . .	308	167	143	35
5 Equity-based compensation . . . . .	1,019	778	533	513
6 Meals and entertainment . . . . .	47,300	500	47,420	47,583
7 Fines and penalties . . . . .	9,378	454	8,922	384
8 Judgments, damages, awards, and similar costs . . . . .	171	70	* 9	150
9 Guaranteed payments . . . . .	15,505	1,000	15,620	5,354
10 Pension and profit-sharing . . . . .	12,036	1,180	143	12,107
11 Other post-retirement benefits . . . . .	987	223	65	999
12 Deferred compensation . . . . .	1,681	1,950	32	1,716
13 Charitable contribution of cash and tangible property . . . . .	25,166	1,284	1,490	25,193
14 Charitable contribution of intangible property . . . . .	88	* 7	52	96
15 Organizational expenses as per Regulations section 1.709-2(a) . . . . .	4,567	9,747	414	9,333
16 Syndication expenses as per Regulations section 1.709-2(b) . . . . .	274	119	215	48
17 Current year acquisition/reorganization investment banking fees . . . . .	128	97	28	62
18 Current year acquisition/reorganization legal and accounting fees . . . . .	2,213	1,982	143	428
19 Amortization/impairment of goodwill . . . . .	2,520	4,984	741	5,941
20 Amortization of acquisition, reorganization, and start-up costs . . . . .	5,952	10,464	240	13,226
21 Other amortization or impairment write-offs . . . . .	74,631	45,992	1,004	84,044
22 Reserved . . . . .				
23a Depletion—Oil & Gas . . . . .	1,082	630	475	
b Depletion—Other than Oil & Gas . . . . .	128	76	50	132
24 Intangible drilling & development costs . . . . .	342	868	* 26	1,159
25 Depreciation . . . . .	109,492	79,423	1,883	114,225
26 Bad debt expense . . . . .	30,070	19,377	55	27,538
27 Interest expense (see instructions) . . . . .	112,193	16,728	2,020	112,041
28 Purchase versus lease (for purchasers and/ or lessees) . . . . .	86	69	* 46	110
29 Research and development costs . . . . .	487	283	135	808
30 Other expense/deduction items with differences (attach statement) . . . . .	74,980	62,491	27,590	63,717
31 <b>Total expense/deduction items.</b> Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive . . . . .	169,428	117,734	73,630	170,831



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 . . . . .	2,118,644	73,688	13,923	2,206,203
2 State and local deferred income tax expense . . . . .	117,757	-58,612	-40,254	18,891
3 Foreign current income tax expense (other than foreign withholding taxes) . . . . .	6,290,369	314,400	637,497	7,266,401
4 Foreign deferred income tax expense . . . . .	-610,425	113,325	584,651	87,551
5 Equity-based compensation . . . . .	5,375,405	-470,538	-172,642	4,732,225
6 Meals and entertainment . . . . .	5,534,442	-5,153	-2,480,593	3,104,223
7 Fines and penalties . . . . .	451,921	24,007	-459,403	16,264
8 Judgments, damages, awards, and similar costs . . . . .	642,120	-101,181	* -389	543,450
9 Guaranteed payments . . . . .	26,719,903	-330,448	-26,672,215	-44,211
10 Pension and profit-sharing . . . . .	8,601,567	2,062,057	1,085,037	11,494,729
11 Other post-retirement benefits . . . . .	1,863,213	-225,734	287,067	1,924,546
12 Deferred compensation . . . . .	8,906,426	214,625	-44,253	9,076,798
13 Charitable contribution of cash and tangible property . . . . .	3,365,673	-92,627	-29,242	3,243,804
14 Charitable contribution of intangible property . . . . .	50,432	* 3,458	37,438	91,327
15 Organizational expenses as per Regulations section 1.709-2(a) . . . . .	471,945	-274,882	-31,670	165,394
16 Syndication expenses as per Regulations section 1.709-2(b) . . . . .	157,924	2,149	-147,874	12,198
17 Current year acquisition/reorganization investment banking fees . . . . .	362,634	-142,932	-20,176	199,526
18 Current year acquisition/reorganization legal and accounting fees . . . . .	1,239,959	-716,390	-162,780	360,789
19 Amortization/impairment of goodwill . . . . .	8,164,068	4,203,369	-1,544,995	10,827,853
20 Amortization of acquisition, reorganization, and start-up costs . . . . .	1,483,071	266,198	-27,368	1,729,606
21 Other amortization or impairment write-offs . . . . .	66,854,399	-19,828,326	-453,461	46,646,718
22 Reserved . . . . .				
23a Depletion—Oil & Gas . . . . .	10,912,386	-9,017,504	-1,724,200	
b Depletion—Other than Oil & Gas . . . . .	331,476	30,938	559,523	921,936
24 Intangible drilling & development costs . . . . .	6,307,476	9,811,749	* -7,828	16,111,396
25 Depreciation . . . . .	190,348,723	56,870,156	2,066,986	249,265,056
26 Bad debt expense . . . . .	17,413,775	-997,137	-76,001	16,337,180
27 Interest expense (see instructions) . . . . .	206,929,935	-1,770,114	-1,663,210	203,496,612
28 Purchase versus lease (for purchasers and/ or lessees) . . . . .	138,694	429,573	* -51,373	516,894
29 Research and development costs . . . . .	4,963,175	2,511,888	50,484	7,525,547
30 Other expense/deduction items with differences (attach statement) . . . . .	513,495,490	11,552,831	-2,511,979	522,400,315
31 <b>Total expense/deduction items.</b> Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive . . . . .	1,098,998,366	54,449,704	-32,999,490	1,120,208,812

Form **1125-A**

# Cost of Goods Sold

OMB No. 1545-0123

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

► **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**  
► **Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).**

Name		Employer identification number	
<b>TOTAL FORM 1125-A's FILED 739,917</b>		<b>TOTAL FORM 1125-A'S E-FILED 652,795</b>	
<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	<b>292,963</b>
<b>2</b>	Purchases . . . . .	<b>2</b>	<b>555,212</b>
<b>3</b>	Cost of labor . . . . .	<b>3</b>	<b>138,920</b>
<b>4</b>	Additional section 263A costs (attach schedule) . . . . .	<b>4</b>	<b>37,720</b>
<b>5</b>	Other costs (attach schedule) . . . . .	<b>5</b>	<b>318,983</b>
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	<b>722,080</b>
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	<b>307,803</b>
<b>8</b>	<b>Cost of goods sold.</b> 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 . . . . .	<b>8</b>	
<b>9a</b> Check all methods used for valuing closing inventory:			
<b>291,604</b> (i) <input type="checkbox"/> Cost			
<b>78,324</b> (ii) <input type="checkbox"/> Lower of cost or market			
<b>10,046</b> (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ►			
<b>b</b>	Check if there was a writedown of subnormal goods . . . . .	<b>2,801</b>	► <input type="checkbox"/>
<b>c</b>	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .	<b>259</b>	► <input type="checkbox"/>
<b>d</b>	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .	<b>9d</b>	<b>1,613</b>
<b>e</b>	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>f</b>	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<b>41,518</b>	<b>446,967</b>
		<input type="checkbox"/> Yes	<input type="checkbox"/> No
		<b>1,050</b>	<b>366,564</b>

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

## General Instructions

### Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

### Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

### Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

**Qualifying taxpayer.** A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **1125-A**

# Cost of Goods Sold

OMB No. 1545-0123

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

► **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**  
► **Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).**

Name		Employer identification number	
1	Inventory at beginning of year . . . . .	1	299,870,537
2	Purchases . . . . .	2	1,852,866,663
3	Cost of labor . . . . .	3	157,223,744
4	Additional section 263A costs (attach schedule) . . . . .	4	14,587,234
5	Other costs (attach schedule) . . . . .	5	659,888,290
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	2,984,436,469
7	Inventory at end of year . . . . .	7	324,207,866
8	<b>Cost of goods sold.</b> 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	
<b>9a</b> 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>b</b> Check if there was a writedown of subnormal goods . . . . . ► <input type="checkbox"/>			
<b>c</b> Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ► <input type="checkbox"/>			
<b>d</b> If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .		9d	47,001,889
<b>e</b> If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . .		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>f</b> 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

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

## General Instructions

### Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

### Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

### Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

**Qualifying taxpayer.** A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.



Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

OMB No. 1545-0172

**2016**  
Attachment  
Sequence No. **179**

Name(s) shown on return

**TOTAL FORM 4562'S FILED****1,487,691**

Business or activity to which this form relates

**TOTAL FORM 4562'S E-FILED** **1,325,533**

Identifying number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	<b>260,957</b>
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	<b>16,155</b>
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	<b>250,799</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	<b>57,613</b>
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 don't enter more than line 11	12	<b>252,192</b>
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 ▶	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	<b>332,368</b>
15	Property subject to section 168(f)(1) election	15	<b>1,450</b>
16	Other depreciation (including ACRS)	16	<b>241,508</b>

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

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	<b>1,074,968</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <b>988</b> ▶ <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		<b>21,191</b>				<b>21,228</b>
b 5-year property		<b>280,716</b>				<b>280,815</b>
c 7-year property		<b>232,378</b>				<b>232,469</b>
d 10-year property		<b>16,173</b>				<b>16,187</b>
e 15-year property		<b>161,063</b>				<b>161,121</b>
f 20-year property		<b>9,922</b>				<b>9,922</b>
g 25-year property		<b>139</b>				<b>164</b>
h Residential rental property		<b>161,839</b>				<b>161,865</b>
i Nonresidential real property		<b>159,796</b>				<b>160,020</b>

**Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

20a Class life		<b>8,765</b>				<b>8,941</b>
b 12-year		<b>512</b>				<b>512</b>
c 40-year		<b>4,959</b>				<b>4,964</b>

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

21	Listed property. Enter amount from line 28	21	<b>207,934</b>
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>1,328,041</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	<b>224</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2016)

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

Name(s) shown on return

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

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

OMB No. 1545-0172

**2016**  
Attachment  
Sequence No. **179**

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	29,197,430
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	606,167
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	11,644,333
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	939,506
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 don't enter more than line 11	12	10,791,225
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 ▶	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	87,754,740
15	Property subject to section 168(f)(1) election	15	649,196
16	Other depreciation (including ACRS)	16	17,261,490

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

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	209,856,012
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2016 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		5,906,604				1,316,706
b 5-year property		90,840,972				12,923,049
c 7-year property		67,860,804				7,663,564
d 10-year property		8,805,156				686,633
e 15-year property		64,734,531				2,358,265
f 20-year property		8,488,166				204,667
g 25-year property		162,408				2,007
h Residential rental property		167,069,451				2,937,964
i Nonresidential real property		175,970,934				2,281,405

**Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

20a Class life		30,285,029				1,497,913
b 12-year		4,091,179				207,258
c 40-year		102,592,782				1,319,682

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

21	Listed property. Enter amount from line 28	21	2,190,857
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	351,616,070
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	1,523,534

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2016)

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

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

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

**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						<b>25</b>	<b>26,378</b>	
<b>26</b> Property used more than 50% in a qualified business use:		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:		%			S/L -			
		%			S/L -			
		%			S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1							<b>29</b>	

**Section B—Information on Use of Vehicles**

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?	Line 42 Amortization of Costs, by Section					
	59e-Optional Write-Off * 44					
<b>36</b> Is another vehicle available for personal use?	167h-Geological & Geophysical Exp 1,297					

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees? Obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2016 tax year (see instructions):					<b>206,912</b>
<b>43</b> Amortization of costs that began before your 2016 tax year				<b>43</b>	<b>470,525</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report				<b>44</b>	<b>570,618</b>

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						<b>25</b>	<b>682,417</b>	
<b>26</b> Property used more than 50% in a qualified business use:		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1							<b>29</b>	

**Section B—Information on Use of Vehicles**

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?	Line 42 Amortization of Costs, by Section					
	59e-Optional Write-Off					* 27,238
<b>36</b> Is another vehicle available for personal use?	167h-Geological & Geophysical Exp					25,927

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees? Obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2016 tax year (see instructions):					<b>6,642,081</b>
<b>43</b> Amortization of costs that began before your 2016 tax year				<b>43</b>	<b>58,433,149</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report				<b>44</b>	<b>65,075,230</b>

Form **4797**Department of the Treasury  
Internal Revenue Service**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).

OMB No. 1545-0184

**2016**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2016 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . **1** **28,222**

**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	101,743	
						loss	148,018	
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	25,071
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						5	2,520
6	Gain, if any, from line 32, from other than casualty or theft . . . . .						6	93,996
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						7	336,118
<b>Partnerships (except electing large partnerships) and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.								
<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .						8	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	0

**Part II Ordinary Gains and Losses** (see instructions)

- 10**
- Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

					<b>gain</b>	<b>41,604</b>
					<b>loss</b>	<b>37,459</b>
<b>11</b>	Loss, if any, from line 7 . . . . .					<b>(d)</b>
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .					<b>0</b>
<b>13</b>	Gain, if any, from line 31 . . . . .					<b>76,306</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .					<b>513</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .					<b>261</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .					<b>1,400</b>
<b>17</b>	Combine lines 10 through 16 . . . . .					<b>147,210</b>
<b>18</b>	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:					
<b>a</b>	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 . . . . .					<b>18a</b>
<b>b</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					<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2016)



Form **4797**Department of the Treasury  
Internal Revenue Service**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).

OMB No. 1545-0184

**2016**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2016 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . **1** **47,023,692**

**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	72,871,807	
						loss	21,395,871	
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	14,105,752
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						5	1,663,928
6	Gain, if any, from line 32, from other than casualty or theft . . . . .						6	69,711,996
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						7	169,892,220
<b>Partnerships (except electing large partnerships) and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.								
<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .						8	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	0

**Part II Ordinary Gains and Losses** (see instructions)

- 10**
- Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

					<b>gain</b>	<b>93,060,846</b>
					<b>loss</b>	<b>19,940,429</b>
<b>11</b>	Loss, if any, from line 7 . . . . .					<b>(d)</b>
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .					<b>0</b>
<b>13</b>	Gain, if any, from line 31 . . . . .					<b>17,180,659</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .					<b>-359,753</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .					<b>1,620,447</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .					<b>322,872</b>
<b>17</b>	Combine lines 10 through 16 . . . . .					<b>93,025,117</b>
<b>18</b>	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:					
<b>a</b>	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 . . . . .					<b>18a</b>
<b>b</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 . . . . .					<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2016)

Form **5884**

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

# Work Opportunity Credit

► Attach to your tax return.

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

OMB No. 1545-0219

Attachment  
Sequence No. **77**

Name(s) shown on return

**TOTAL FORM 5884'S FILED 19,179**

**TOTAL FORM 5884'S E-FILED 17,018**

Identifying number

<b>1</b>	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <b>5,833</b> × 25% (0.25)	<b>1a</b>	
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <b>7,251</b> × 40% (0.40)	<b>1b</b>	
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ <b>998</b> × 50% (0.50)	<b>1c</b>	
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	<b>7,848</b>
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	<b>11,442</b>
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . . . .	<b>4</b>	<b>19,179</b>
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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

Form **5884**  
(Rev. December 2016)  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

## Work Opportunity Credit

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

OMB No. 1545-0219

Attachment  
Sequence No. **77**

Name(s) shown on return		Identifying number
<b>1</b>	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.	
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <u>142,763</u> × 25% (0.25)	<b>1a</b>
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <u>598,036</u> × 40% (0.40)	<b>1b</b>
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ <u>16,414</u> × 50% (0.50)	<b>1c</b>
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b> <u>283,518</u>
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b> <u>123,986</u>
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . . . .	<b>4</b> <u>407,505</u>
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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



Form **6765**

Department of the Treasury  
Internal Revenue Service

# Credit for Increasing Research Activities

► **Attach to your tax return.**

► **Information about Form 6765 and its separate instructions is at [www.irs.gov/form6765](http://www.irs.gov/form6765).**

OMB No. 1545-0619

**2016**  
Attachment  
Sequence No. **81**

Name(s) shown on return

**TOTAL FORM 6765'S FILED 22,151**

**TOTAL FORM 6765'S E-FILED 19,313**

Identifying number

**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

<b>1</b>	Certain amounts paid or incurred to energy consortia (see instructions)		<b>1</b>	<b>0</b>
<b>2</b>	Basic research payments to qualified organizations (see instructions)	<b>2</b> [d]		
<b>3</b>	Qualified organization base period amount	<b>3</b> [d]		
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-		<b>4</b>	[d]
<b>5</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>5</b> 1,914		
<b>6</b>	Cost of supplies	<b>6</b> 837		
<b>7</b>	Rental or lease costs of computers (see instructions)	<b>7</b> * 135		
<b>8</b>	Enter the applicable percentage of contract research expenses (see instructions)	<b>8</b> 1,121		
<b>9</b>	Total qualified research expenses. Add lines 5 through 8	<b>9</b> 2,142		
<b>10</b>	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	<b>10</b> 1,932 %		
<b>11</b>	Enter average annual gross receipts (see instructions)	<b>11</b> 1,664		
<b>12</b>	Multiply line 11 by the percentage on line 10	<b>12</b> 1,570		
<b>13</b>	Subtract line 12 from line 9. If zero or less, enter -0-	<b>13</b> 2,068		
<b>14</b>	Multiply line 9 by 50% (0.50)	<b>14</b> 2,142		
<b>15</b>	Enter the <b>smaller</b> of line 13 or line 14		<b>15</b>	2,068
<b>16</b>	Add lines 1, 4, and 15		<b>16</b>	2,068
<b>17</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached		<b>17</b>	2,048

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

<b>18</b>	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		<b>18</b>	[d]
<b>19</b>	Basic research payments to qualified organizations (see the line 2 instructions)	<b>19</b> [d]		
<b>20</b>	Qualified organization base period amount (see the line 3 instructions)	<b>20</b> [d]		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-		<b>21</b>	[d]
<b>22</b>	Add lines 18 and 21		<b>22</b>	* 68
<b>23</b>	Multiply line 22 by 20% (0.20)		<b>23</b>	[d]
<b>24</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>24</b> 4,229		
<b>25</b>	Cost of supplies	<b>25</b> 2,312		
<b>26</b>	Rental or lease costs of computers (see the line 7 instructions)	<b>26</b> 77		
<b>27</b>	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	<b>27</b> 3,053		
<b>28</b>	Total qualified research expenses. Add lines 24 through 27	<b>28</b> 4,425		
<b>29</b>	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	<b>29</b> 4,036		
<b>30</b>	Divide line 29 by 6.0	<b>30</b> 3,701		
<b>31</b>	Subtract line 30 from line 28. If zero or less, enter -0-	<b>31</b> 3,563		
<b>32</b>	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		<b>32</b>	4,281

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

Cat. No. 13700H

Form **6765** (2016)

Form **6765**

Department of the Treasury  
Internal Revenue Service

# Credit for Increasing Research Activities

► **Attach to your tax return.**

► **Information about Form 6765 and its separate instructions is at [www.irs.gov/form6765](http://www.irs.gov/form6765).**

OMB No. 1545-0619

**2016**  
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.

<b>1</b>	Certain amounts paid or incurred to energy consortia (see instructions)		<b>1</b>	<b>0</b>
<b>2</b>	Basic research payments to qualified organizations (see instructions)	<b>2</b>	[d]	
<b>3</b>	Qualified organization base period amount	<b>3</b>	[d]	
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-		<b>4</b>	[d]
<b>5</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>5</b>	2,684,780	
<b>6</b>	Cost of supplies	<b>6</b>	675,845	
<b>7</b>	Rental or lease costs of computers (see instructions)	<b>7</b>	* 12,461	
<b>8</b>	Enter the applicable percentage of contract research expenses (see instructions)	<b>8</b>	1,055,543	
<b>9</b>	Total qualified research expenses. Add lines 5 through 8	<b>9</b>	4,428,628	
<b>10</b>	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	<b>10</b>	%	
<b>11</b>	Enter average annual gross receipts (see instructions)	<b>11</b>	164,759,068	
<b>12</b>	Multiply line 11 by the percentage on line 10	<b>12</b>	1,085,407	
<b>13</b>	Subtract line 12 from line 9. If zero or less, enter -0-	<b>13</b>	3,378,589	
<b>14</b>	Multiply line 9 by 50% (0.50)	<b>14</b>	2,214,315	
<b>15</b>	Enter the <b>smaller</b> of line 13 or line 14	<b>15</b>		2,069,560
<b>16</b>	Add lines 1, 4, and 15	<b>16</b>		2,070,012
<b>17</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	<b>17</b>		248,326

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

<b>18</b>	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	<b>18</b>	[d]	
<b>19</b>	Basic research payments to qualified organizations (see the line 2 instructions)	<b>19</b>	[d]	
<b>20</b>	Qualified organization base period amount (see the line 3 instructions)	<b>20</b>	[d]	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-	<b>21</b>	[d]	
<b>22</b>	Add lines 18 and 21	<b>22</b>	* 3,809	
<b>23</b>	Multiply line 22 by 20% (0.20)	<b>23</b>	[d]	
<b>24</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>24</b>	11,460,819	
<b>25</b>	Cost of supplies	<b>25</b>	2,653,312	
<b>26</b>	Rental or lease costs of computers (see the line 7 instructions)	<b>26</b>	14,176	
<b>27</b>	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	<b>27</b>	2,038,545	
<b>28</b>	Total qualified research expenses. Add lines 24 through 27	<b>28</b>	16,166,852	
<b>29</b>	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	<b>29</b>	42,666,137	
<b>30</b>	Divide line 29 by 6.0	<b>30</b>	7,013,078	
<b>31</b>	Subtract line 30 from line 28. If zero or less, enter -0-	<b>31</b>	8,689,349	
<b>32</b>	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)	<b>32</b>		1,247,148

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

Cat. No. 13700H

Form **6765** (2016)

**Section B—Alternative Simplified Credit** *(continued)*

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>	<b>4,289</b>
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>34</b>	<b>4,351</b>

**Section C—Current Year Credit**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>	<b>0</b>
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-. . . . .	<b>36</b>	<b>6,383</b>
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>	<b>15,525</b>
<b>38</b>	Add lines 36 and 37 . . . . . • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. <b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	<b>38</b>	<b>21,665</b>
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>	
<b>40</b>	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c . . . . .	<b>40</b>	

**Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit.** Skip this section if the payroll tax election does not apply. See instructions.

<b>41</b>	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
<b>42</b>	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions . . . . .	<b>42</b>	<b>* 124</b>
<b>43</b>	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44 . . . . .	<b>43</b>	<b>[d]</b>
<b>44</b>	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on Form 8974, line 5. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>44</b>	<b>* 123</b>

**Section B—Alternative Simplified Credit** *(continued)*

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>	<b>1,247,788</b>
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>34</b>	<b>590,220</b>

**Section C—Current Year Credit**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>	<b>0</b>
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- . . . . .	<b>36</b>	<b>814,286</b>
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>	<b>212,453</b>
<b>38</b>	Add lines 36 and 37 . . . . . • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. <b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	<b>38</b>	<b>1,024,492</b>
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>	
<b>40</b>	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c . . . . .	<b>40</b>	

**Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit.** Skip this section if the payroll tax election does not apply. See instructions.

<b>41</b>	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
<b>42</b>	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions . . . . .	<b>42</b>	<b>* 5,970</b>
<b>43</b>	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44 . . . . .	<b>43</b>	<b>[d]</b>
<b>44</b>	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on Form 8974, line 5. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>44</b>	<b>* 3,688</b>

Form **8824**

Department of the Treasury  
Internal Revenue Service

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

► Attach to your tax return.

► Information about Form 8824 and its separate instructions is at [www.irs.gov/form8824](http://www.irs.gov/form8824).

OMB No. 1545-1190

**2016**

Attachment  
Sequence No. **109**

Name(s) shown on tax return

**TOTAL FORM 8824'S FILED 45,609 [20,713] TOTAL FORM 8824'S E-FILED 39,430 [17,709]**

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 . . . **Y: 357 N: 45,204**  
☐ Yes ☐ No

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

**Part II Related Party Exchange Information**

**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? . . . . . ☐ 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 the exchange was primarily for the principal purposes. If this box is checked, attach an explanation. See instructions.

For Paperwork Reduction Act Notice, see the instructions.

Partnerships can file multiple Form 8824's. The number in brackets [ ] represents the frequency of 1065's rather than the frequency of 8824's. For example, in 2015, 33,736 8824's were attached to 19,713 Form 1065's.

8824 (2016)

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.

► Information about Form 8824 and its separate instructions is at [www.irs.gov/form8824](http://www.irs.gov/form8824).

OMB No. 1545-1190

**2016**

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:

-----

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

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

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

**Part II Related Party Exchange Information**

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

-----

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

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

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

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

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

**There are no amounts present on this form**

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12311A

Form **8824** (2016)



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.

Multi-asset exchanges Y: 3,017  
N: 42,593

12	Fair market value (FMV) of other property given up . . . . .	12	49 [36]	
13	Adjusted basis of other property given up . . . . .	13	162 [149]	
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	149 [147]	
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions . . . . .	15	7,813 [5,714]	
16	FMV of like-kind property you received . . . . .	16	39,273 [17,632]	
17	Add lines 15 and 16 . . . . .	17	39,531 [17,875]	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions . . . . .	18	45,176 [20,661]	
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19	44,034 [19,550]	
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20	6,135 [4,207]	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . . .	21	2,696 [1,220]	
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	3,892 [3,320]	
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23	6,196 [4,226]	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24	43,552 [19,321]	
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25	45,239 [20,692]	

### 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. (Keep the certificate with your records.) . . . . .	26	
27	Description of divested property ► . . . . .	27	
28	Description of replacement property ► . . . . .	28	

Partnerships can file multiple Form 8824's. The number in brackets [] represents the frequency of 1065's rather than the frequency of 8824's. For example, in 2015, 33,736 8824's were attached to 19,713 Form 1065's.

29	Date divested property was sold (month, day, year) . . . . .	29	MM/DD/YYYY
30	Sales price of divested property. See instructions . . . . .	30	
31	Basis of divested property . . . . .	31	
32	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	32	
33	Cost of replacement property purchased within 60 days after date of sale . . . . .	33	
34	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions . . . . .	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions . . . . .	36	
37	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37	
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38	

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

Your social security number

**Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received****Caution:** If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up . . . . .	12	209,988		
13	Adjusted basis of other property given up . . . . .	13	87,896		
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	122,092		
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions . . . . .	15	5,557,598		
16	FMV of like-kind property you received . . . . .	16	107,596,779		
17	Add lines 15 and 16 . . . . .	17	113,154,377		
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions . . . . .	18	55,895,807		
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19	58,591,930		
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20	5,263,620		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . . .	21	259,657		
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions . . . . .	22	5,078,290		
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23	5,337,947		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24	53,266,841		
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25	56,555,827		

**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	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	32			
33	Cost of replacement property purchased within 60 days after date of sale . . . . .	33			
34	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions . . . . .	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions . . . . .	36			
37	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37			
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38			

Form **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 <b>1,653,106</b>		Total Form 8825's E-Filed <b>1,481,597</b>	
<b>1</b>	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
<b>A</b>			
<b>B</b>			
<b>C</b>	Number of Returns that Reported 1 or more Properties		
<b>D</b>			

		Properties				
		A	B	C	D	
<b>2</b>	Gross rents . . . . .	<b>2</b>				<b>1,375,487</b>
<b>Rental Real Estate Expenses</b>						
<b>3</b>	Advertising . . . . .	<b>3</b>				<b>238,654</b>
<b>4</b>	Auto and travel . . . . .	<b>4</b>				<b>228,937</b>
<b>5</b>	Cleaning and maintenance . . . . .	<b>5</b>				<b>633,536</b>
<b>6</b>	Commissions . . . . .	<b>6</b>				<b>169,855</b>
<b>7</b>	Insurance . . . . .	<b>7</b>				<b>1,021,527</b>
<b>8</b>	Legal and other professional fees . . . . .	<b>8</b>				<b>1,110,815</b>
<b>9</b>	Interest . . . . .	<b>9</b>	Lines 2 through 17 are totals for all properties.			<b>847,764</b>
<b>10</b>	Repairs . . . . .	<b>10</b>				<b>907,381</b>
<b>11</b>	Taxes . . . . .	<b>11</b>				<b>1,029,164</b>
<b>12</b>	Utilities . . . . .	<b>12</b>				<b>830,821</b>
<b>13</b>	Wages and salaries . . . . .	<b>13</b>				<b>154,527</b>
<b>14</b>	Depreciation (see instructions) . . . . .	<b>14</b>				<b>1,269,949</b>
<b>15</b>	Other (list) ► . . . . .	<b>15</b>				<b>1,231,278</b>
<b>16</b>	Total expenses for each property. Add lines 3 through 15 . . . . .	<b>16</b>				<b>1,453,241</b>
<b>17</b>	Income or (Loss) from each property. Subtract line 16 from line 2 . . . . .	<b>17</b>				<b>1,481,337</b>
<b>18a</b>	Total gross rents. Add gross rents from line 2, columns A through H . . . . .	<b>18a</b>				<b>1,375,487</b>
<b>b</b>	Total expenses. Add total expenses from line 16, columns A through H . . . . .	<b>18b</b>				<b>( 1,453,241 )</b>
<b>19</b>	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	<b>19</b>				<b>33,484</b>
<b>20a</b>	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) . . . . .	<b>20a</b>				<b>261,821</b>
<b>b</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				
<b>21</b>	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	<b>21</b>				<b>1,643,066</b>

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	Total Number of Properties Reported	2,540		
B				
C				
D				

		Properties				
		A	B	C	D	
<b>Rental Real Estate Income</b>						
2	Gross rents . . . . .	2				588,953,597
<b>Rental Real Estate Expenses</b>						
3	Advertising . . . . .	3				2,791,128
4	Auto and travel . . . . .	4				991,861
5	Cleaning and maintenance . . . . .	5				20,551,039
6	Commissions . . . . .	6				2,196,807
7	Insurance . . . . .	7				13,146,790
8	Legal and other professional fees . . . . .	8				33,637,858
9	Interest . . . . .	9	Lines 2 through 17 are totals for all properties.			118,953,365
10	Repairs . . . . .	10				30,099,413
11	Taxes . . . . .	11				58,596,635
12	Utilities . . . . .	12				30,496,170
13	Wages and salaries . . . . .	13				22,330,483
14	Depreciation (see instructions) . . . . .	14				131,664,422
15	Other (list) ▶ . . . . .	15				68,551,621
16	Total expenses for each property. Add lines 3 through 15 . . . . .	16				534,007,594
17	Income or (Loss) from each property. Subtract line 16 from line 2 . . . . .	17				54,946,003
18a	Total gross rents. Add gross rents from line 2, columns A through H . . . . .	18a				588,953,597
b	Total expenses. Add total expenses from line 16, columns A through H . . . . .	18b				( 534,007,594 )
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	19				3,306,223
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				-1,239,781
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				57,012,446

Form **8844**

Department of the Treasury  
Internal Revenue Service

# Empowerment Zone Employment Credit

► Attach to your tax return.

► Information about Form 8844 and its separate instructions is at [www.irs.gov/form8844](http://www.irs.gov/form8844).

OMB No. 1545-1444

**2016**

Attachment  
Sequence No. **99**

Name(s) shown on return

**Total Form 8844's Filed 3,326**

**Total Form 8844's E-Filed 3,001**

Identifying number

<b>1</b>	Enter the total qualified empowerment zone wages paid or incurred during calendar year 2016 only (see instructions) . . . . .	<b>1</b>	<b>466</b>
<b>2</b>	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	<b>479</b>
<b>3</b>	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	<b>2,840</b>
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3 . . . . .	<b>4</b>	<b>3,325</b>
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 . . . . .	<b>6</b>	

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

Cat. No. 16145S

Form **8844** (2016)

Form **8844**

Department of the Treasury  
Internal Revenue Service

## Empowerment Zone Employment Credit

► Attach to your tax return.

► Information about Form 8844 and its separate instructions is at [www.irs.gov/form8844](http://www.irs.gov/form8844).

OMB No. 1545-1444

**2016**

Attachment  
Sequence No. **99**

Name(s) shown on return

Identifying number

<b>1</b>	Enter the total qualified empowerment zone wages paid or incurred during calendar year 2016 only (see instructions) . . . . .	<b>1</b>	<b>88,778</b>
<b>2</b>	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	<b>18,248</b>
<b>3</b>	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	<b>7,420</b>
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3 . . . . .	<b>4</b>	<b>25,669</b>
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 . . . . .	<b>6</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2016)



Form **8845**

Department of the Treasury  
Internal Revenue Service

# Indian Employment Credit

► **Attach to your tax return.**

► **Information about Form 8845 and its separate instructions is at [www.irs.gov/form8845](http://www.irs.gov/form8845).**

OMB No. 1545-1417

**2016**  
Attachment  
Sequence No. **113**

Name(s) shown on return

Identifying number

**Total Form 8845's Filed 1,455 Total Form 8845's E-Filed 1,402**

<b>1</b>	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year . . . . .	<b>1</b>	<b>363</b>
<b>2</b>	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- . . . . .	<b>2</b>	<b>[d]</b>
<b>3</b>	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>4</b>	
<b>5</b>	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>5</b>	
<b>6</b>	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, Part III, line 1g . . . . .	<b>6</b>	<b>1,455</b>
<b>7</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g . . . . .	<b>8</b>	

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

Cat. No. 16146D

Form **8845** (2016)

Form **8845**

Department of the Treasury  
Internal Revenue Service

# Indian Employment Credit

► **Attach to your tax return.**

► **Information about Form 8845 and its separate instructions is at [www.irs.gov/form8845](http://www.irs.gov/form8845).**

OMB No. 1545-1417

**2016**  
Attachment  
Sequence No. **113**

Name(s) shown on return

Identifying number

<b>1</b>	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year . . . . .	<b>1</b>	<b>31,202</b>
<b>2</b>	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- . . . . .	<b>2</b>	<b>[d]</b>
<b>3</b>	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>4</b>	
<b>5</b>	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>5</b>	
<b>6</b>	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, Part III, line 1g . . . . .	<b>6</b>	<b>6,963</b>
<b>7</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g . . . . .	<b>8</b>	

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

Cat. No. 16146D

Form **8845** (2016)

Form **8846**

Department of the Treasury  
Internal Revenue Service

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

► Attach to your tax return.

► Information about Form 8846 and its instructions is at [www.irs.gov/form8846](http://www.irs.gov/form8846).

OMB No. 1545-0123

**2016**

Attachment  
Sequence No. **98**

Name(s) shown on return

**Total Form 8846's Filed 28,405**

**Total Form 8846's E-Filed 25,161**

Identifying number

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

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	<b>20,240</b>
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	<b>9,141</b>
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$118,500, see instructions and check here . . . . . ► <input type="checkbox"/>	<b>4</b>	
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	
<b>6</b>	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f . . . . .	<b>6</b>	<b>28,404</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2016)

Form **8846**

Department of the Treasury  
Internal Revenue Service

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

► Attach to your tax return.

► Information about Form 8846 and its instructions is at [www.irs.gov/form8846](http://www.irs.gov/form8846).

OMB No. 1545-0123

**2016**

Attachment  
Sequence No. **98**

Name(s) shown on return

Identifying number

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

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	<b>8,545,925</b>	
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	<b>751,559</b>	
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$118,500, see instructions and check here . . . . . ► <input type="checkbox"/>	<b>4</b>		
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>		
<b>6</b>	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f . . . . .	<b>6</b>	<b>804,874</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2016)

Form **8882**  
(Rev. December 2013)**Credit for Employer-Provided Childcare  
Facilities and Services**

OMB No. 1545-1809

Department of the Treasury  
Internal Revenue Service▶ **Attach to your tax return.**▶ **Information about Form 8882 and its instructions is at [www.irs.gov/form8882](http://www.irs.gov/form8882).**Attachment  
Sequence No. **131**

Name(s) shown on return

Identifying number

1	Qualified childcare facility expenditures paid or incurred . . . . .	1	87		
2	Enter 25% (.25) of line 1 . . . . .	2		87	
3	Qualified childcare resource and referral expenditures paid or incurred . . . . .	3	[d]		
4	Enter 10% (.10) of line 3 . . . . .	4		[d]	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts . . . . .	5		* 816	
6	Add lines 2, 4, and 5 . . . . .	6		905	
7	Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. 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 1k . . . . .	7		905	
8	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	8			
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k . . . . .	9			

**General Instructions**

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

**Purpose of Form**

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, 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 Figure the Credit**

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

*Qualified childcare expenditures* are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
  1. Is to be used as part of a qualified childcare facility of the taxpayer,
  2. Is depreciable (or amortizable) property, and
  3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

**Note.** Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

*Qualified childcare resource and referral expenditures* are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

Form **8882**  
(Rev. December 2013)

# Credit for Employer-Provided Childcare Facilities and Services

OMB No. 1545-1809

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8882 and its instructions is at [www.irs.gov/form8882](http://www.irs.gov/form8882).

Attachment  
Sequence No. **131**

Name(s) shown on return

Identifying number

1	Qualified childcare facility expenditures paid or incurred . . . . .	1	25,274		
2	Enter 25% (.25) of line 1 . . . . .	2		6,319	
3	Qualified childcare resource and referral expenditures paid or incurred . . . . .	3	[d]		
4	Enter 10% (.10) of line 3 . . . . .	4		[d]	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts . . . . .	5		* 215	
6	Add lines 2, 4, and 5 . . . . .	6		6,844	
7	Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. 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 1k . . . . .	7		4,879	
8	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	8			
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k . . . . .	9			

## General Instructions

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

### Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, 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 Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

*Qualified childcare expenditures* are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
  1. Is to be used as part of a qualified childcare facility of the taxpayer,
  2. Is depreciable (or amortizable) property, and
  3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

**Note.** Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

*Qualified childcare resource and referral expenditures* are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.



Form **8903**  
(Rev. December 2010)  
Department of the Treasury  
Internal Revenue Service

# 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 13,615**

**TOTAL FORM 8903'S E-FILED 12,075**

Identifying number

		(a) Oil-related production activities	(b) All activities
<b>Note. Do not</b> complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
1	Domestic production gross receipts (DPGR) . . . . .		<b>12,050</b>
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .		<b>6,626</b>
3	Enter deductions and losses allocable to DPGR (see instructions) . . . . .		<b>7,591</b>
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 . . . . .		<b>3,509</b>
5	Add lines 2 through 4 . . . . .		<b>12,032</b>
6	Subtract line 5 from line 1 . . . . .		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .		<b>2,138</b>
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	<b>Oil-related qualified production activities income.</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here . . . . .	<b>1,903</b>	
10b	<b>Qualified production activities income.</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 . . . . .		<b>9,910</b>
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) . . . . .		<b>* 1,252</b>
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 . . . . .		<b>* 1,253</b>
13	Enter 9% of line 12 . . . . .		<b>* 1,251</b>
14a	Enter the smaller of line 10a or line 12 . . . . .	<b>0</b>	
14b	<b>Reduction for oil-related qualified production activities income.</b> Multiply line 14a by 3% . . . . .	<b>0</b>	
15	Subtract line 14b from line 13 . . . . .		<b>* 123</b>
16	Form W-2 wages (see instructions) . . . . .		<b>10,266</b>
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .		<b>573</b>
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 . . . . .		
19	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .		
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . . .		
21	Form W-2 wage limitation. Enter 50% of line 20 . . . . .		
22	Enter the smaller of line 15 or line 21. . . . .		<b>* 1,251</b>
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .		<b>* 2,701</b>
24	Expanded affiliated group allocation (see instructions) . . . . .		<b>0</b>
25	<b>Domestic production activities deduction.</b> 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 . . . . .		<b>* 1,250</b>

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
<b>1</b> Domestic production gross receipts (DPGR) . . . . .	<b>1</b>	<b>134,483,529</b>
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>2</b>	<b>87,887,935</b>
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>3</b>	<b>26,123,498</b>
<b>4</b> If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 . . . . .	<b>4</b>	<b>11,334,511</b>
<b>5</b> Add lines 2 through 4 . . . . .	<b>5</b>	<b>125,561,976</b>
<b>6</b> Subtract line 5 from line 1 . . . . .	<b>6</b>	
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>7</b>	<b>289,356</b>
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 . . . . .	<b>8</b>	
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>	
<b>10a Oil-related qualified production activities income.</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here . . . . .	<b>10a</b> <b>383,673</b>	
<b>b Qualified production activities income.</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 . . . . .	<b>10b</b>	<b>10,765,511</b>
<b>11</b> Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . . • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .	<b>11</b>	<b>* 238,402</b>
<b>12</b> Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 . . . . .	<b>12</b>	<b>* 105,155</b>
<b>13</b> Enter 9% of line 12 . . . . .	<b>13</b>	<b>* 9,490</b>
<b>14a</b> Enter the smaller of line 10a or line 12 . . . . .	<b>14a</b> <b>0</b>	
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	<b>14b</b>	<b>0</b>
<b>15</b> Subtract line 14b from line 13 . . . . .	<b>15</b>	<b>* 4,421</b>
<b>16</b> Form W-2 wages (see instructions) . . . . .	<b>16</b>	<b>15,423,941</b>
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>17</b>	<b>224,773</b>
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 . . . . .	<b>18</b>	
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>	
<b>20</b> Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . . .	<b>20</b>	
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20 . . . . .	<b>21</b>	
<b>22</b> Enter the smaller of line 15 or line 21. . . . .	<b>22</b>	<b>* 9,490</b>
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	<b>23</b>	<b>* 24,321</b>
<b>24</b> Expanded affiliated group allocation (see instructions) . . . . .	<b>24</b>	<b>0</b>
<b>25 Domestic production activities deduction.</b> 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 . . . . .	<b>25</b>	<b>* 10,027</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Form **8911**

# Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

Department of the Treasury  
Internal Revenue Service

► **Attach to your tax return.**

► **Information about Form 8911 and its instructions is at [www.irs.gov/form8911](http://www.irs.gov/form8911).**

**2016**  
Attachment  
Sequence No. **151**

Name(s) shown on return

**TOTAL FORM 8911'S FILED 89**

**TOTAL FORM 8911'S E-FILED 79**

Identifying number

## Part I Total Cost of Refueling Property

<b>1</b>	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see <b>What's New</b> in the instructions)	<b>1</b>	<b>38</b>
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## Part II Credit for Business/Investment Use Part of Refueling Property

<b>2</b>	Business/investment use part (see instructions)	<b>2</b>	<b>24</b>
<b>3</b>	Section 179 expense deduction (see instructions)	<b>3</b>	<b>[d]</b>
<b>4</b>	Subtract line 3 from line 2	<b>4</b>	
<b>5</b>	Multiply line 4 by 30% (0.30)	<b>5</b>	
<b>6</b>	Maximum business/investment use part of credit (see instructions)	<b>6</b>	<b>38</b>
<b>7</b>	Enter the <b>smaller</b> of line 5 or line 6	<b>7</b>	<b>38</b>
<b>8</b>	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	<b>8</b>	<b>52</b>
<b>9</b>	<b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	<b>9</b>	<b>89</b>

## Part III Credit for Personal Use Part of Refueling Property

<b>10</b>	Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>10</b>	
<b>11</b>	Multiply line 10 by 30% (0.30)	<b>11</b>	
<b>12</b>	Maximum personal use part of credit (see instructions)	<b>12</b>	
<b>13</b>	Enter the <b>smaller</b> of line 11 or line 12	<b>13</b>	
<b>14</b>	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	<b>14</b>	
<b>15</b>	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: <b>a</b> Foreign tax credit <b>b</b> Certain allowable credits (see instructions) <b>c</b> Add lines 15a and 15b	<b>15a</b> <b>15b</b> <b>15c</b>	
<b>16</b>	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>16</b>	
<b>17</b>	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.	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>18</b>	
<b>19</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	<b>19</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2016)

Form **8911**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

# Alternative Fuel Vehicle Refueling Property Credit

► **Attach to your tax return.**

► **Information about Form 8911 and its instructions is at [www.irs.gov/form8911](http://www.irs.gov/form8911).**

OMB No. 1545-1981

**2016**  
Attachment  
Sequence No. **151**

Identifying number

## Part I Total Cost of Refueling Property

<b>1</b>	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see <b>What's New</b> in the instructions)	<b>1</b>	<b>16,236</b>
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## Part II Credit for Business/Investment Use Part of Refueling Property

<b>2</b>	Business/investment use part (see instructions)	<b>2</b>	<b>15,450</b>
<b>3</b>	Section 179 expense deduction (see instructions)	<b>3</b>	<b>[d]</b>
<b>4</b>	Subtract line 3 from line 2	<b>4</b>	
<b>5</b>	Multiply line 4 by 30% (0.30)	<b>5</b>	
<b>6</b>	Maximum business/investment use part of credit (see instructions)	<b>6</b>	<b>3,007</b>
<b>7</b>	Enter the <b>smaller</b> of line 5 or line 6	<b>7</b>	<b>2,263</b>
<b>8</b>	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	<b>8</b>	<b>179</b>
<b>9</b>	<b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	<b>9</b>	<b>2,443</b>

## Part III Credit for Personal Use Part of Refueling Property

<b>10</b>	Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>10</b>	
<b>11</b>	Multiply line 10 by 30% (0.30)	<b>11</b>	
<b>12</b>	Maximum personal use part of credit (see instructions)	<b>12</b>	
<b>13</b>	Enter the <b>smaller</b> of line 11 or line 12	<b>13</b>	
<b>14</b>	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	<b>14</b>	
<b>15</b>	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: <b>a</b> Foreign tax credit <b>b</b> Certain allowable credits (see instructions) <b>c</b> Add lines 15a and 15b	<b>15a</b> <b>15b</b> <b>15c</b>	
<b>16</b>	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>16</b>	
<b>17</b>	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.	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>18</b>	
<b>19</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	<b>19</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2016)

Form **8925**  
(Rev. January 2010)  
Department of the Treasury  
Internal Revenue Service (99)

# Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

Attachment  
Sequence No. **160**

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

Name(s) shown on return <b>Total Form 8925's Filed 3,497</b>		<b>Total Form 8925's E-Filed 2,934</b>		Identifying number	
Name of policyholder, if different from above <b>2,456</b>				Identifying number, if different from above <b>757</b>	
Type of business <b>3,179</b>					
<b>1</b>	Enter the number of employees the policyholder had at the end of the tax year . . . . .			<b>1</b>	<b>3,096</b>
<b>2</b>	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> on page 2 for an exception . . . . .			<b>2</b>	<b>3,154</b>
<b>3</b>	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 . . . . .			<b>3</b>	<b>3,031</b>
<b>4a</b>	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? . . . . . <b>3,447</b> * <b>6</b> <input type="checkbox"/> Yes <input type="checkbox"/> No				
<b>b</b>	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent . . . . .			<b>4b</b>	<b>0</b>

## General Instructions

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

### Purpose of Form

Use Form 8925 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received.

See sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, for more information.

### Definitions

**Employer-owned life insurance contract.** For purposes of Form 8925, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

**Policyholder.** For purposes of Form 8925 and these instructions, a policyholder is an "applicable policyholder" as defined in section 101(j)(3)(B). Generally, a policyholder is the person who owns the employer-owned life insurance contract, and who is (a) engaged in a trade or business

that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

**Related person.** A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b) (1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

**Employee.** Employee includes an officer, director, or highly compensated employee under section 414(q).

**Insured.** An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

**Notice and consent requirements.** To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

**1.** Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder

reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

**2.** Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.

**3.** Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

#### **Electronic notification and consent.**

The written notification and consent requirement can be met electronically only if the system for electronic notification and consent meets requirements 1 through 3, above. See Q&A-11 in Notice 2009-48 for more information.

**Issue date of contract.** Generally, the issue date of a life insurance contract is the date on the policy assigned by the insurance company on or after the date of application. For purposes of meeting the notice and consent requirements, the issue date of the employer-owned life insurance contract is the later of (1) the date of application of coverage, (2) the effective date of coverage, or (3) the formal issuance of the contract. See Q&A-4 in Notice 2009-48 for more information.



# Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

Attachment  
Sequence No. **160**

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

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

Type of business

<b>1</b> Enter the number of employees the policyholder had at the end of the tax year . . . . .	<b>1</b>	<b>537</b>
<b>2</b> 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> on page 2 for an exception . . . . .	<b>2</b>	<b>13</b>
<b>3</b> 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 . . . . .	<b>3</b>	<b>26,072,019</b>
<b>4a</b> 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>b</b> If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent . . . . .	<b>4b</b>	<b>0</b>

## General Instructions

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

### Purpose of Form

Use Form 8925 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received.

See sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, for more information.

### Definitions

**Employer-owned life insurance contract.** For purposes of Form 8925, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

**Policyholder.** For purposes of Form 8925 and these instructions, a policyholder is an "applicable policyholder" as defined in section 101(j)(3)(B). Generally, a policyholder is the person who owns the employer-owned life insurance contract, and who is (a) engaged in a trade or business

that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

**Related person.** A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b) (1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

**Employee.** Employee includes an officer, director, or highly compensated employee under section 414(q).

**Insured.** An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

**Notice and consent requirements.** To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

**1.** Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder

reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

**2.** Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.

**3.** Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

#### **Electronic notification and consent.**

The written notification and consent requirement can be met electronically only if the system for electronic notification and consent meets requirements 1 through 3, above. See Q&A-11 in Notice 2009-48 for more information.

**Issue date of contract.** Generally, the issue date of a life insurance contract is the date on the policy assigned by the insurance company on or after the date of application. For purposes of meeting the notice and consent requirements, the issue date of the employer-owned life insurance contract is the later of (1) the date of application of coverage, (2) the effective date of coverage, or (3) the formal issuance of the contract. See Q&A-4 in Notice 2009-48 for more information.



Form **8941**

# Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

**2016**

Department of the Treasury  
Internal Revenue Service

► **Attach to your tax return.**

► **Information about Form 8941 and its separate instructions is at [www.irs.gov/form8941](http://www.irs.gov/form8941).**

Attachment  
Sequence No. **65**

Name(s) shown on return

**Total Form 8941's Filed \* 3,425**

**Total Form 8941's E-Filed**

Identifying number

**[d]**

**A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)

**[d]** ☐ **Yes.** Enter Marketplace Identifier (if any): **\* 2,135**

**0** ☐ **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)

**B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above **0**

**C** Does a tax return you (or any predecessor) filed for a tax year beginning in 2014 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?

☐ **Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)

☐ **No.**

**Caution:** See the instructions and complete Worksheets 1 through 7 as needed.

<b>1</b>	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) . . . . .	<b>1</b>	<b>* 2,130</b>	
<b>2</b>	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	<b>2</b>	<b>* 2,130</b>	
<b>3</b>	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$52,000 or more, skip lines 4 through 11 and enter -0- on line 12	<b>3</b>	<b>* 2,130</b>	
<b>4</b>	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) . . . . .	<b>4</b>	<b>* 2,130</b>	
<b>5</b>	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 the employee enrolls in health insurance coverage (total from Worksheet 4, column (c)) . . . . .	<b>5</b>	<b>* 2,130</b>	
<b>6</b>	Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>	<b>* 2,130</b>	
<b>7</b>	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) . . . . .	<b>7</b>	<b>* 2,130</b>	
<b>8</b>	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	<b>8</b>	<b>* 2,130</b>	
<b>9</b>	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 . . . . .	<b>9</b>	<b>* 2,130</b>	
<b>10</b>	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) . . . . .	<b>10</b>	<b>[d]</b>	
<b>11</b>	Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>	<b>* 2,130</b>	
<b>12</b>	Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>	<b>2,130</b>	
<b>13</b>	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 (total from Worksheet 4, column (a)) . . . . .	<b>13</b>	<b>2,130</b>	
<b>14</b>	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) . . . . .	<b>14</b>	<b>2,130</b>	
<b>15</b>	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>	<b>1,294</b>	
<b>16</b>	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, Part III, line 4h . . . . .	<b>16</b>	<b>3,425</b>	
<b>17</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>17</b>		
<b>18</b>	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>18</b>		
<b>19</b>	Enter the amount you paid in 2016 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .	<b>19</b>		
<b>20</b>	Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, line 45f	<b>20</b>		

Form **8941**

# Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

**2016**

Department of the Treasury  
Internal Revenue Service

► **Attach to your tax return.**

► **Information about Form 8941 and its separate instructions is at [www.irs.gov/form8941](http://www.irs.gov/form8941).**

Attachment  
Sequence No. **65**

Name(s) shown on return

Identifying number

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)
- ☐ **Yes.** Enter Marketplace Identifier (if any): \_\_\_\_\_
- ☐ **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above
- C** Does a tax return you (or any predecessor) filed for a tax year beginning in 2014 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?
- ☐ **Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)
- ☐ **No.**

**Caution:** See the instructions and complete Worksheets 1 through 7 as needed.

<b>1</b> Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) . . . . .	<b>1</b>	<b>* 2</b>
<b>2</b> Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	<b>2</b>	<b>* 2</b>
<b>3</b> Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$52,000 or more, skip lines 4 through 11 and enter -0- on line 12	<b>3</b>	<b>* 41,320</b>
<b>4</b> Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) . . . . .	<b>4</b>	<b>* 16,837</b>
<b>5</b> 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 the employee enrolls in health insurance coverage (total from Worksheet 4, column (c)) . . . . .	<b>5</b>	<b>* 23,979</b>
<b>6</b> Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>	<b>* 16,837</b>
<b>7</b> Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) . . . . .	<b>7</b>	<b>* 8,418</b>
<b>8</b> If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	<b>8</b>	<b>* 8,415</b>
<b>9</b> If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 . . . . .	<b>9</b>	<b>* 8,152</b>
<b>10</b> 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) . . . . .	<b>10</b>	<b>[d]</b>
<b>11</b> Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>	<b>* 16,045</b>
<b>12</b> Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>	<b>8,152</b>
<b>13</b> 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 (total from Worksheet 4, column (a)) . . .	<b>13</b>	<b>2</b>
<b>14</b> Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) . . . . .	<b>14</b>	<b>2</b>
<b>15</b> Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>	<b>173</b>
<b>16</b> 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, Part III, line 4h . . . . .	<b>16</b>	<b>8,325</b>
<b>17</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>17</b>	
<b>18</b> Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>18</b>	
<b>19</b> Enter the amount you paid in 2016 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .	<b>19</b>	
<b>20</b> Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, line 45f	<b>20</b>	

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

Cat. No. 37757S

Form **8941** (2016)

Electronic version available at <https://www.irs.gov/statistics/soi-tax-stats-partnership-returns-line-item-estimates-publication-5035#>