



Statistics of Income

**Partnership
Returns**
Line Item Estimates

2017



www.irs.gov/taxstats

Department of
the Treasury
**Internal
Revenue
Service**

Partnership Returns Line Item Estimates 2017

Publication 5035 (Rev 11-2019)

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The 2017 Partnership Returns Line Item Estimates (Publication 5035) presents estimates of frequencies of taxpayer entries recorded on the applicable lines of the forms and schedules filed with partnership returns. This publication also contains corresponding population estimates of dollar amounts recorded on those lines (as applicable).

The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by visiting our Internet site at <http://www.irs.gov/taxstats>. Most of the tables included in the publication are available on the Internet site in Microsoft Excel format.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provides data referral services, acts as a liaison between requesters and IRS analysts on technical questions, and answers questions on the availability of SOI data. The SIS staff can be reached by e-mail at sis@irs.gov.

Suggested Citation
Statistics of Income—2017
Partnership Returns
Line Item Estimates
Internal Revenue Service
Washington, D.C.

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2017 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 2017 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 2017 sample.

SOI 2017 1065 Line Count Table Estimates (Amounts in 000's)

Variable	Total (\$'s)	CV (%)	Lower Bound	Upper Band
Business Receipts	5,459,610,621	0.20	5,438,403,478	5,480,817,763
Cost of Goods Sold	3,011,968,907	0.30	2,994,492,363	3,029,445,451
Depreciation	226,632,473	0.90	222,655,991	230,608,955
Interest Paid	111,008,159	0.80	109,276,357	112,739,961
Interest Income	203,084,474	0.93	199,368,738	206,800,211
Net Income	810,057,547	1.10	792,632,039	827,483,056
Net Rental Real Estate Loss	-125,478,658	2.54	-131,716,030	(119,241,286)
Net Rental Real Estate Income	167,219,633	1.89	161,025,606	173,413,659
Number of Partners	27,501	2.08	26,380	28,622
Number of Returns	3,905	0.91	3,836	3,975
Ordinary Business Loss	-381,269,235	1.19	-390,159,099	-372,379,372
Ordinary Business Income	740,214,518	0.61	731,320,142.7	749,108,892
Oth Net Rental Real Estate Loss	-8,756,552	9.02	-10,305,472	-7,207,631)
Oth Net Rental Real Estate Inc	9,406,766	5.48	8,397,036	10,416,496
Portfolio Income Dist to Partners	1,214,674,616	0.56	1,201,288,732	1,228,060,501
Taxes & Licenses	95,487,385	0.70	94,184,128	96,790,642
Total Income Minus Deductions	1,729,499,882	1.31	1,685,027,508	1,773,972,255
Total Assets	32,403,619,868	0.12	32,326,328,531	32,480,911,204
Total Deductions	5,591,329,131	0.24	5,565,105,732	5,617,552,529
Total Income	5,950,274,413	0.22	5,924,088,889	5,976,459,937
Total Receipts	8,100,677,454	0.26	8,058,717,409	8,142,637,500

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 seven attachments to Form 1065, *U.S. Return of Partnership Income*, that were included in the 2017 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

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

U.S. Return of Partnership Income

OMB No. 1545-0123

Form **1065**
Department of the Treasury
Internal Revenue Service

For calendar year 2017, or tax year beginning **89,448**, 2017, ending **3,905,335**, 20
▶ Go to www.irs.gov/Form1065 for instructions and the latest information.

2017

A Principal business activity 3,905,335	Type or Print	Name of partnership 3,905,335 NUMBER OF PARTNERSHIPS	D Employer identification number 3,905,335
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions. 3,496,481 NUMBER OF E-FILED RETURNS	E Date business started 3,905,335
C Business code number 3,892,103		City or town, state or province, country, and ZIP or foreign postal code 3,905,270 NUMBER OF FORM 1065'S 65 NUMBER OF FORM 1065-B'S	F Total assets (see the instructions) \$

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
27,464 (6) Technical termination - also check (1) or (2)
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ **32,336**
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **3,905,335**
- J** Check if Schedules C and M-3 are attached **2,877,874** . . . **930,578** . . . **156,592**

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

Income	1a Gross receipts or sales	1a	1,368,749		
	b Returns and allowances	1b	133,049		
	c Balance. Subtract line 1b from line 1a			1c	1,368,749
	2 Cost of goods sold (attach Form 1125-A)			2	766,832
	3 Gross profit. Subtract line 2 from line 1c			3	1,375,597
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	276,873
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5	115,202
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	118,839
7 Other income (loss) (attach statement)			7	364,164	
8 Total income (loss). Combine lines 3 through 7			8	1,837,063	
Deductions (see the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9	545,864
	10 Guaranteed payments to partners			10	297,677
	11 Repairs and maintenance			11	717,014
	12 Bad debts			12	80,180
	13 Rent			13	748,770
	14 Taxes and licenses			14	1,341,286
	15 Interest			15	541,901
	16a Depreciation (if required, attach Form 4562)	16a	1,127,728		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	364,100	16c	793,622
	17 Depletion (Do not deduct oil and gas depletion.)			17	1,729
	18 Retirement plans, etc.			18	92,617
	19 Employee benefit programs			19	210,777
	20 Other deductions (attach statement)			20	1,926,062
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	2,020,514
22 Ordinary business income (loss). Subtract line 21 from line 8			22	2,277,468	

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 partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ _____ ▶ _____
Signature of partner or limited liability company member 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 3,538,655	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2017, or tax year beginning _____, 2017, ending _____, 20____.
▶ Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

2017

A Principal business activity	Type or Print	Name of partnership	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions.	E Date business started
C Business code number		City or town, state or province, country, and ZIP or foreign postal code	F 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 ▶ **27,501**
- J** Check if Schedules C and M-3 are attached

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

Income	1a Gross receipts or sales	1a 5,567,022,938	
	b Returns and allowances	1b 107,412,318	
	c Balance. Subtract line 1b from line 1a		1c 5,459,610,621
	2 Cost of goods sold (attach Form 1125-A)		2 3,011,968,907
	3 Gross profit. Subtract line 2 from line 1c		3 2,447,641,714
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4 57,186,830
	5 Net farm profit (loss) (attach Schedule F (Form 1040))		5 -4,898,346
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6 36,265,738
7 Other income (loss) (attach statement)		7 272,656,358	
8 Total income (loss). Combine lines 3 through 7		8 2,808,852,294	
Deductions <small>(see the instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)		9 657,088,598
	10 Guaranteed payments to partners		10 73,904,399
	11 Repairs and maintenance		11 36,517,655
	12 Bad debts		12 20,074,390
	13 Rent		13 113,482,573
	14 Taxes and licenses		14 95,487,385
	15 Interest		15 111,008,159
	16a Depreciation (if required, attach Form 4562)	16a 306,442,572	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b 79,810,099	16c 226,632,473
	17 Depletion (Do not deduct oil and gas depletion.)		17 734,383
	18 Retirement plans, etc.		18 16,858,777
	19 Employee benefit programs		19 48,486,237
	20 Other deductions (attach statement)		20 1,049,631,983
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20.		21 2,449,907,012
22 Ordinary business income (loss). Subtract line 21 from line 8		22 358,945,282	

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 partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ _____ ▶
Signature of partner or limited liability company member 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	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** (2017)

Schedule B Other Information **TOTAL SCHEDULE B'S FILED 3,905,335** **TOTAL SCHEDULE B'S E-FILED 3,496,481**

1	What type of entity is filing this return? Check the applicable box:	Yes	No
516,229	a <input type="checkbox"/> Domestic general partnership		
2,696,149	c <input type="checkbox"/> Domestic limited liability company		
42,152	e <input type="checkbox"/> Foreign partnership		
	b <input type="checkbox"/> Domestic limited partnership 468,034		
	d <input type="checkbox"/> Domestic limited liability partnership 147,496		
	f <input type="checkbox"/> Other ▶ 14,608		

2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?	Y:	1,122,160
		N:	2,751,371

3	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	Y:	616,853
		N:	3,270,041
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	Y:	2,266,269
		N:	1,634,153

4	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below	Y:	33,421
		N:	3,857,574

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

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Y:	181,459
		N:	3,688,024

(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

5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	Yes	No
		Y:	16,214
		N:	3,730,217

6	Does the partnership satisfy all four of the following conditions?		
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3		
	If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.	Y:	1,933,925
		N:	1,961,671

7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?	Y:	1,837
		N:	3,825,011

8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?	Y:	3,847
		N:	3,666,336

9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	Y:	2,881
		N:	3,749,101

10	At any time during calendar year 2017, 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. ▶	Y:	18,698
		N:	3,850,789

Schedule B Other Information

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

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

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Yes	No
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	Yes	No
6	Does the partnership satisfy all four of the following conditions?		
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
10	At any time during calendar year 2017, 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
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions Y: 785	N: 3,818,223	
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . Y: 244,789 See instructions for details regarding a section 754 election.	N: 3,556,527	
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	Y: 37,351	3,750,026
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	Y: 2,621	3,784,060
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) 2,268 <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?	Y: 9,505	N: 3,654,073
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ 7,349		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶ 47,165	Y: 116,655	N: 3,743,103
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 14,226		
18a Did you make any payments in 2017 that would require you to file Form(s) 1099? See instructions Y: 1,379,833	N: 2,261,537	
b If "Yes," did you or will you file required Form(s) 1099? Y: 1,353,994	N: 485,248	
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ 8,065		
20 Enter the number of partners that are foreign governments under section 892. ▶ 9,679		
21 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)? Y: 22,182	N: 3,566,251	
22 Was the partnership a specified domestic entity required to file Form 8938 for the tax year (See the Instructions for Form 8938)? Y: 11,489	N: 3,565,275	

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
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ 30		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶ 318		
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 35		
18a Did you make any payments in 2017 that would require you to file Form(s) 1099? See instructions		
b If "Yes," did you or will you file required Form(s) 1099?		
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ 34		
20 Enter the number of partners that are foreign governments under section 892. ▶ 92		
21 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)?		
22 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 ▶

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	2,277,468
	2 Net rental real estate income (loss) (attach Form 8825)	2	1,672,853
	3a Other gross rental income (loss)	3a	79,050
	b Expenses from other rental activities (attach statement)	3b	50,331
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	80,584
	4 Guaranteed payments	4	339,323
	5 Interest income	5	1,028,585
	6 Dividends: a Ordinary dividends	6a	258,134
	b Qualified dividends	6b	210,788
	7 Royalties	7	86,951
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	173,615
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	299,115	
b Collectibles (28%) gain (loss)	9b	2,541	
c Unrecaptured section 1250 gain (attach statement)	9c	171,820	
10 Net section 1231 gain (loss) (attach Form 4797)	10	361,177	
11 Other income (loss) (see instructions) Type ▶	11	212,770	
Deductions	12 Section 179 deduction (attach Form 4562)	12	237,796
	13a Contributions	13a	425,367
	b Investment interest expense	13b	158,542
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	40,531
d Other deductions (see instructions) Type ▶	13d	716,572	
Self-Employment	14a Net earnings (loss) from self-employment	14a	1,638,328
	b Gross farming or fishing income	14b	102,384
	c Gross nonfarm income	14c	992,357
Credits	15a Low-income housing credit (section 42(j)(5))	15a	2,050
	b Low-income housing credit (other)	15b	23,322
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	4,117
	d Other rental real estate credits (see instructions) Type ▶	15d	960
	e Other rental credits (see instructions) Type ▶	15e	177
	f Other credits (see instructions) Type ▶	15f	95,811
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	117,991
	c Gross income sourced at partner level	16c	65,293
	Foreign gross income sourced at partnership level		
	d Passive category ▶ 103,458 e General category ▶ 36,893 f Other ▶	16f	4,416
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ 59,449 h Other ▶	16h	40,565
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ 64,367 j General category ▶ 27,062 k Other ▶	16k	3,419
l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	127,295	
m Reduction in taxes available for credit (attach statement)	16m	2,117	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	995,051
	b Adjusted gain or loss	17b	156,234
	c Depletion (other than oil and gas)	17c	5,444
	d Oil, gas, and geothermal properties—gross income	17d	53,341
	e Oil, gas, and geothermal properties—deductions	17e	54,184
	f Other AMT items (attach statement)	17f	93,400
Other Information	18a Tax-exempt interest income	18a	81,114
	b Other tax-exempt income	18b	68,693
	c Nondeductible expenses	18c	1,120,087
	19a Distributions of cash and marketable securities	19a	1,692,200
	b Distributions of other property	19b	62,767
	20a Investment income	20a	1,115,992
	b Investment expenses	20b	322,653
c Other items and amounts (attach statement)			

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	358,945,282
	2 Net rental real estate income (loss) (attach Form 8825)	2	41,740,974
	3a Other gross rental income (loss)	3a	21,813,985
	b Expenses from other rental activities (attach statement)	3b	21,163,770
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	650,215
	4 Guaranteed payments	4	90,106,512
	5 Interest income	5	203,084,474
	6 Dividends: a Ordinary dividends	6a	174,554,145
	b Qualified dividends	6b	94,939,484
	7 Royalties	7	31,082,457
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	90,372,588
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	715,580,952	
b Collectibles (28%) gain (loss)	9b	266,568	
c Unrecaptured section 1250 gain (attach statement)	9c	46,676,876	
10 Net section 1231 gain (loss) (attach Form 4797)	10	213,983,291	
11 Other income (loss) (see instructions) Type ▶	11	299,796,152	
Deductions	12 Section 179 deduction (attach Form 4562)	12	10,160,088
	13a Contributions	13a	22,714,950
	b Investment interest expense	13b	116,843,115
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	72,200,174
d Other deductions (see instructions) Type ▶	13d	249,635,631	
Self-Employment	14a Net earnings (loss) from self-employment	14a	186,442,651
	b Gross farming or fishing income	14b	87,142,737
	c Gross nonfarm income	14c	606,640,821
Credits	15a Low-income housing credit (section 42(j)(5))	15a	316,527
	b Low-income housing credit (other)	15b	17,954,306
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	6,681,286
	d Other rental real estate credits (see instructions) Type ▶	15d	90,492
	e Other rental credits (see instructions) Type ▶	15e	103,098
	f Other credits (see instructions) Type ▶	15f	11,504,864
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	3,267,072,451
	c Gross income sourced at partner level	16c	1,324,186,502
	Foreign gross income sourced at partnership level		
	d Passive category ▶ 181,582,446 e General category ▶ 250,200,322 f Other ▶	16f	4,187,925
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ 125,994,356 h Other ▶	16h	675,829,918
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ 50,920,352 j General category ▶ 179,731,782 k Other ▶	16k	15,248,432
l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	18,843,202	
m Reduction in taxes available for credit (attach statement)	16m	142,100	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	2,685,312
	b Adjusted gain or loss	17b	-3,614,342
	c Depletion (other than oil and gas)	17c	1,346,251
	d Oil, gas, and geothermal properties—gross income	17d	117,974,447
	e Oil, gas, and geothermal properties—deductions	17e	91,003,318
	f Other AMT items (attach statement)	17f	40,749,521
Other Information	18a Tax-exempt interest income	18a	6,325,689
	b Other tax-exempt income	18b	14,644,731
	c Nondeductible expenses	18c	19,690,318
	19a Distributions of cash and marketable securities	19a	5,393,560,520
	b Distributions of other property	19b	349,080,236
	20a Investment income	20a	436,666,847
b Investment expenses	20b	116,583,434	
c 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	3,875,908
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	149,133	705,134	64,299	227,763	9,600	80,902	
b	261,738	1,753,927	1,295,883	639,406	58,945	490,869	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				2,666,149
2a	Trade notes and accounts receivable			415,953	
b	Less allowance for bad debts	36,733		36,964	
3	Inventories				288,006
4	U.S. government obligations				1,057
5	Tax-exempt securities		5,830		6,667
6	Other current assets (attach statement)				975,735
7a	Loans to partners (or persons related to partners)				115,891
b	Mortgage and real estate loans				40,698
8	Other investments (attach statement)				554,604
9a	Buildings and other depreciable assets			1,949,995	
b	Less accumulated depreciation			1,900,304	
10a	Depletable assets			24,700	
b	Less accumulated depletion			18,767	
11	Land (net of any amortization)				1,194,865
12a	Intangible assets (amortizable only)			896,611	
b	Less accumulated amortization			865,934	
13	Other assets (attach statement)				698,192
14	Total assets				2,946,809
Liabilities and Capital					
15	Accounts payable				516,837
16	Mortgages, notes, bonds payable in less than 1 year				323,550
17	Other current liabilities (attach statement)				1,294,021
18	All nonrecourse loans				161,805
19a	Loans from partners (or persons related to partners)				341,725
b	Mortgages, notes, bonds payable in 1 year or more				838,558
20	Other liabilities (attach statement)				518,483
21	Partners' capital accounts		2,633,031		2,945,083
22	Total liabilities and capital				2,946,809

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	2,968,544	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):	102,509	a	Tax-exempt interest \$	229,529
3	Guaranteed payments (other than health insurance)	244,704	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 \$	242,806
a	Depreciation \$		8	Add lines 6 and 7	430,205
b	Travel and entertainment \$	1,022,788	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,960,618
5	Add lines 1 through 4	2,967,130			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,816,449	6	Distributions: a Cash	1,600,538
2	Capital contributed: a Cash	980,428	b	Property	62,525
	b Property	82,102	7	Other decreases (itemize):	
3	Net income (loss) per books	3,184,734			180,297
4	Other increases (itemize):	192,437	8	Add lines 6 and 7	1,698,176
5	Add lines 1 through 4	3,149,424	9	Balance at end of year. Subtract line 8 from line 5	3,027,407

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	1,729,499,882
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	General partners	145,133,044	78,498,603	4,285,494	122,788,983	2,138,344	11,065,764
b	Limited partners	252,167,921	176,391,041	182,935,642	434,644,165	124,761,946	177,325,682

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				1,400,907,077
2a	Trade notes and accounts receivable			939,568,764	
b	Less allowance for bad debts	27,940,058		42,967,760	
3	Inventories				378,005,853
4	U.S. government obligations				137,978,265
5	Tax-exempt securities		41,839,237		42,341,813
6	Other current assets (attach statement)				2,762,361,461
7a	Loans to partners (or persons related to partners)				147,201,470
b	Mortgage and real estate loans				115,341,955
8	Other investments (attach statement)				16,709,376,635
9a	Buildings and other depreciable assets			7,617,420,716	
b	Less accumulated depreciation			2,432,309,693	
10a	Depletable assets			400,021,507	
b	Less accumulated depletion			141,436,358	
11	Land (net of any amortization)				1,306,637,780
12a	Intangible assets (amortizable only)			1,481,825,645	
b	Less accumulated amortization			279,136,902	
13	Other assets (attach statement)				1,860,481,640
14	Total assets				32,403,619,868
Liabilities and Capital					
15	Accounts payable				618,376,583
16	Mortgages, notes, bonds payable in less than 1 year				432,531,915
17	Other current liabilities (attach statement)				4,317,411,403
18	All nonrecourse loans				1,378,049,828
19a	Loans from partners (or persons related to partners)				337,279,018
b	Mortgages, notes, bonds payable in 1 year or more				3,844,382,673
20	Other liabilities (attach statement)				2,196,830,961
21	Partners' capital accounts		16,904,672,921		19,278,757,487
22	Total liabilities and capital				32,403,619,868

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	309,772,272	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):	20,454,656	a	Tax-exempt interest \$	53,703,965
3	Guaranteed payments (other than health insurance)	41,015,864	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 \$	38,509,072
a	Depreciation \$		8	Add lines 6 and 7	92,213,036
b	Travel and entertainment \$	36,886,917	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	315,916,671
5	Add lines 1 through 4	408,129,708			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	17,200,957,066	6	Distributions: a Cash	5,443,923,388
2	Capital contributed: a Cash	4,543,758,124	b	Property	348,867,702
	b Property	601,865,456	7	Other decreases (itemize):	
3	Net income (loss) per books	2,471,279,418			844,206,861
4	Other increases (itemize):	940,901,852	8	Add lines 6 and 7	6,636,997,951
5	Add lines 1 through 4	25,758,761,917	9	Balance at end of year. Subtract line 8 from line 5	19,121,763,966

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0123

2017

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.**
▶ **Go to www.irs.gov/Form1065 for instructions and the latest information.**

Name of partnership

Employer identification number

Total Schedule D's Filed 335,953

Total Schedule D's E-Filed 293,024

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)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				24,977
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				61,549
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				29,056
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				34,181
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	1,868
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	* 28
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	66,291
7 Net short-term capital gain or (loss). 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			7	167,481

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)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				37,475
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				76,580
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				83,800
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				74,016
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	25,492
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	424
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	112,074
14 Capital gain distributions (see instructions)			14	87,671
15 Net long-term capital gain or (loss). 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			15	300,256

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

Cat. No. 11393G

Schedule D (Form 1065) 2017

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0123

2017

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.**
▶ **Go to www.irs.gov/Form1065 for instructions and the latest information.**

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)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				459,172
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				2,808,010
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				2,172,595
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				74,115,163
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	1,469,142
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	* 76,392
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	32,241,423
7 Net short-term capital gain or (loss). 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			7	113,335,688

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)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				3,679,544
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				19,158,197
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				52,798,341
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				286,009,367
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	60,060,103
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	413,397
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	330,772,022
14 Capital gain distributions (see instructions)			14	15,591,444
15 Net long-term capital gain or (loss). 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			15	769,310,966

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

Cat. No. 11393G

Schedule D (Form 1065) 2017

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.**

Name		Employer identification number
TOTAL FORM 1125-A's FILED 804,147		TOTAL FORM 1125-A'S E-FILED 711,464
1	Inventory at beginning of year	1 311,539
2	Purchases	2 611,563
3	Cost of labor	3 135,534
4	Additional section 263A costs (attach schedule)	4 34,259
5	Other costs (attach schedule)	5 335,921
6	Total. Add lines 1 through 5	6 795,183
7	Inventory at end of year	7 321,654
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8
9a Check all methods used for valuing closing inventory:		
292,595 (i) <input type="checkbox"/> Cost		
78,881 (ii) <input type="checkbox"/> Lower of cost or market		
8,475 (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶		
b Check if there was a writedown of subnormal goods 860 ▶ <input type="checkbox"/>		
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) 180 ▶ <input type="checkbox"/>		
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d 1,781		
e 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		
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation 49,525 478,458		
<input type="checkbox"/> Yes <input type="checkbox"/> No		
501 394,867		

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.**

Name		Employer identification number	
1	Inventory at beginning of year	1	329,035,539
2	Purchases	2	2,084,429,237
3	Cost of labor	3	167,570,200
4	Additional section 263A costs (attach schedule)	4	17,628,083
5	Other costs (attach schedule)	5	761,277,666
6	Total. Add lines 1 through 5	6	3,359,940,726
7	Inventory at end of year	7	347,971,819
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	
9a Check all methods used for valuing closing inventory:			
(i) <input type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b	Check if there was a writedown of subnormal goods	▶ <input type="checkbox"/>	
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	▶ <input type="checkbox"/>	
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	46,013,285
e	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	
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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.

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

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

OMB No. 1545-0123

2017

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1065 or Form 1065-B.

▶ Go to www.irs.gov/Form1065 for instructions and the latest information.

Name of partnership

Total Schedule M-3's Filed 353,447

Total Schedule M-3's E- Filed 328,440

Employer identification number

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

- 208,781 A** The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 249,405 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 249,416.
- 28,011 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 28,019.
- 144,439 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
<u>143,740</u>	<u>143,736</u>	<u>143,185</u>
<u>26,747</u>	<u>26,746</u>	<u>26,693</u>

15,488 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?
701 **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
- 341,953** **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?
92,421 **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
- 247,401** **No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?
99,302 **Yes.** Complete lines 2 through 11 with respect to that income statement.
- 152,386** **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 / / 207,634 Ending / / 207,625
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?
69 **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
- 209,519** **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?
1,968 **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
- 207,764** **No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	<u>350,553</u>
b Indicate accounting standard used for line 4a (see instructions).		
185,247 1 <input type="checkbox"/> GAAP <u>2,074</u> 2 <input type="checkbox"/> IFRS <u>8,018</u> 3 <input type="checkbox"/> Section 704(b)		
87,900 4 <input type="checkbox"/> Tax-basis <u>14,385</u> <input type="checkbox"/> Other (Specify) ▶ _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	(<u>1,270</u>)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	<u>915</u>
6a Net income from nonincludible U.S. entities (attach statement)	6a	(<u>5,084</u>)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	<u>3,753</u>
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a	<u>162</u>
b Net income (loss) of other U.S. disregarded entities (attach statement)	7b	<u>350</u>
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	<u>2,158</u>
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	<u>1,254</u>
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	<u>4,123</u>
11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10	11	<u>351,831</u>

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
a Included on Part I, line 4	<u>331,022</u>	<u>282,464</u>
b Removed on Part I, line 5	<u>1,577</u>	<u>1,480</u>
c Removed on Part I, line 6	<u>5,641</u>	<u>5,464</u>
d Included on Part I, line 7	<u>375</u>	<u>363</u>

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

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

OMB No. 1545-0123

2017

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1065 or Form 1065-B.

▶ Go to www.irs.gov/Form1065 for instructions and the latest information.

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 38,056,819,649.
- 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 6,157,358,148.
- 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.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a <u>2,503,471,964</u>
b Indicate accounting standard used for line 4a (see instructions).	
1 <input type="checkbox"/> GAAP 2 <input type="checkbox"/> IFRS 3 <input type="checkbox"/> Section 704(b)	
4 <input type="checkbox"/> Tax-basis 5 <input type="checkbox"/> Other (Specify) ▶ _____	
5a Net income from nonincludible foreign entities (attach statement)	5a (<u>56,455,316</u>)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b <u>9,167,116</u>
6a Net income from nonincludible U.S. entities (attach statement)	6a (<u>224,507,395</u>)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b <u>67,671,870</u>
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a <u>351,727</u>
b Net income (loss) of other U.S. disregarded entities (attach statement)	7b <u>3,517,840</u>
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8 <u>60,842,156</u>
9 Adjustment to reconcile income statement period to tax year (attach statement)	9 <u>306,300</u>
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10 <u>-21,383,616</u>
11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10	11 <u>2,343,153,439</u>

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
a Included on Part I, line 4	<u>31,138,561,977</u>	<u>12,361,685,656</u>
b Removed on Part I, line 5	<u>341,925,362</u>	<u>97,637,988</u>
c Removed on Part I, line 6	<u>1,383,486,543</u>	<u>578,237,019</u>
d Included on Part I, line 7	<u>43,297,503</u>	<u>21,764,797</u>

Name of partnership

Employer identification number

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

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Attach statements for lines 1 through 10.				
1 Income (loss) from equity method foreign corporations	571	473	79	
2 Gross foreign dividends not previously taxed	5,457	2,776	257	5,831
3 Subpart F, QEF, and similar income inclusions		3,829	332	4,078
4 Gross foreign distributions previously taxed	80	58	22	
5 Income (loss) from equity method U.S. corporations	1,106	838	271	
6 U.S. dividends	28,552	8,317	4,717	29,301
7 Income (loss) from U.S. partnerships	60,183	48,382	35,760	71,751
8 Income (loss) from foreign partnerships	11,658	11,948	3,872	14,537
9 Income (loss) from other pass-through entities	2,724	2,075	894	3,135
10 Items relating to reportable transactions	667	575	160	1,221
11 Interest income (see instructions)	113,606	9,284	8,915	113,485
12 Total accrual to cash adjustment	2,385	3,575	* 16	2,689
13 Hedging transactions	1,368	1,182	* 16	747
14 Mark-to-market income (loss)	4,325	3,791	77	974
15 Cost of goods sold (see instructions)	(25,980)	12,964	2,348	(26,147)
16 Sale versus lease (for sellers and/or lessors)	60	51	0	35
17 Section 481(a) adjustments		3,142	59	3,199
18 Unearned/deferred revenue	10,377	17,708	353	14,074
19 Income recognition from long-term contracts	712	559	14	557
20 Original issue discount and other imputed interest	602	787	35	1,047
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	62,086	58,286	4,301	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		29,269	3,405	31,818
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		15,339	1,918	16,787
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		17,917	869	18,732
e Abandonment losses		754	92	815
f Worthless stock losses (attach statement)		512	20	532
g Other gain/loss on disposition of assets other than inventory		19,209	954	20,018
22 Other income (loss) items with differences (attach statement)	66,446	67,382	9,524	47,512
23 Total income (loss) items. Combine lines 1 through 22	189,231	138,079	55,045	193,535
24 Total expense/deduction items. (From Part III, line 31) (see instructions)	174,930	125,867	76,484	177,541
25 Other items with no differences	198,299			198,294
26 Reconciliation totals. Combine lines 23 through 25	224,463	170,794	109,646	224,764

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items				
Attach statements for lines 1 through 10.				
1	7,353,699	-5,901,117	-1,447,037	
2	29,290,571	7,486,031	4,720,306	41,496,907
3		24,837,785	13,678,228	38,516,014
4	2,101,428	-1,852,155	-249,273	
5	20,869,778	-16,404,393	-4,461,112	
6	66,360,213	1,757,903	-123,720	67,927,354
7	437,174,380	-104,227,144	3,554,195	336,497,847
8	205,945,387	-39,076,502	-211,316	166,473,414
9	19,668,315	-54,614	-406,561	19,207,140
10	-16,914,372	-12,275,195	-1,786,469	-30,971,018
11	173,090,814	-6,634,114	-5,426,180	161,027,803
12	27,447,727	-2,165,309	* -10,214	25,027,746
13	1,189,260	468,402	* 34,381	1,786,712
14	65,564,496	-22,067,220	680,011	44,177,288
15	(2,232,406,114)	-18,130,815	-889,390	(2,251,540,607)
16	332,837	356,787	0	689,624
17		1,043,502	187,108	1,222,979
18	41,626,258	-332,077	-158,772	40,994,706
19	59,288,342	674,653	751	59,963,745
20	1,074,054	1,065,505	-89,023	2,050,537
21a	700,564,525	-657,772,419	-40,415,459	
b		679,034,613	40,063,819	721,551,745
c		-245,967,450	-11,167,489	-257,216,131
d		57,007,264	3,891,466	60,891,493
e		-2,593,206	-52,252	-2,663,917
f		-4,866,153	-505,138	-5,371,291
g		58,734,586	1,512,146	60,429,997
22	1,337,169,604	-409,051,714	-3,516,480	924,586,009
23	947,435,893	-717,070,230	-2,593,447	227,334,674
24	-1,206,252,365	-104,306,598	16,321,151	-1,291,440,241
25	2,471,776,909			2,471,757,656
26	2,215,012,316	-821,258,527	13,727,961	1,409,109,409

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

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	29,974	4,436	980	30,317
2 State and local deferred income tax expense	894	625	163	199
3 Foreign current income tax expense (other than foreign withholding taxes)	9,870	1,878	556	10,979
4 Foreign deferred income tax expense	333	208	127	39
5 Equity-based compensation	1,230	948	575	626
6 Meals and entertainment	47,146	859	46,793	46,927
7 Fines and penalties	10,779	289	10,517	393
8 Judgments, damages, awards, and similar costs	166	67	* 9	140
9 Guaranteed payments	13,591	1,824	14,108	5,702
10 Pension and profit-sharing	11,919	1,049	146	11,962
11 Other post-retirement benefits	1,294	224	72	1,314
12 Deferred compensation	1,683	1,979	40	1,757
13 Charitable contribution of cash and tangible property	24,935	884	1,521	24,761
14 Charitable contribution of intangible property	117	* 12	49	128
15 Organizational expenses as per Regulations section 1.709-2(a)	4,376	16,756	264	15,803
16 Syndication expenses as per Regulations section 1.709-2(b)	349	136	258	114
17 Current year acquisition/reorganization investment banking fees	179	137	23	129
18 Current year acquisition/reorganization legal and accounting fees	1,606	1,362	171	433
19 Amortization/impairment of goodwill	3,211	4,996	729	6,263
20 Amortization of acquisition, reorganization, and start-up costs	4,567	10,653	325	12,354
21 Other amortization or impairment write-offs	74,911	48,500	817	84,985
22 Reserved				
23a Depletion—Oil & Gas	1,643	931	726	
b Depletion—Other than Oil & Gas	306	87	58	320
24 Intangible drilling & development costs	549	837	* 8	1,339
25 Depreciation	107,626	79,510	1,603	112,789
26 Bad debt expense	32,347	21,031	123	28,756
27 Interest expense (see instructions)	112,092	15,581	1,636	111,945
28 Purchase versus lease (for purchasers and/ or lessees)	84	68	[d]	117
29 Research and development costs	559	246	5,741	6,350
30 Other expense/deduction items with differences (attach statement)	81,645	61,925	38,196	63,575
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	174,929	125,860	76,479	177,531

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

	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
Expense/Deduction Items				
1 State and local current income tax expense	2,175,939	-28,714	190,279	2,337,504
2 State and local deferred income tax expense	-33,894	-70,816	110,472	5,762
3 Foreign current income tax expense (other than foreign withholding taxes)	7,173,440	1,110,951	531,840	8,820,114
4 Foreign deferred income tax expense	-492,609	-117,808	653,416	42,229
5 Equity-based compensation	6,105,470	-428,521	-199,016	5,477,932
6 Meals and entertainment	6,008,138	-6,879	-2,682,392	3,375,991
7 Fines and penalties	191,400	-1,905	-172,533	17,983
8 Judgments, damages, awards, and similar costs	638,443	-143,082	* -2,606	475,954
9 Guaranteed payments	28,908,774	-324,811	-28,419,595	397,081
10 Pension and profit-sharing	11,064,662	1,262,523	1,127,742	13,135,719
11 Other post-retirement benefits	1,849,967	-607,597	336,020	1,578,390
12 Deferred compensation	9,718,136	249,730	-17,246	9,940,555
13 Charitable contribution of cash and tangible property	5,591,240	53,317	183,123	5,837,822
14 Charitable contribution of intangible property	164,322	* 1,884	432,826	599,032
15 Organizational expenses as per Regulations section 1.709-2(a)	717,727	-506,870	-45,626	165,231
16 Syndication expenses as per Regulations section 1.709-2(b)	249,148	-56,928	-179,800	12,420
17 Current year acquisition/reorganization investment banking fees	270,906	-25,750	-56,155	189,002
18 Current year acquisition/reorganization legal and accounting fees	2,039,679	-1,069,663	-196,176	773,511
19 Amortization/impairment of goodwill	9,946,804	3,268,324	-1,498,357	11,722,439
20 Amortization of acquisition, reorganization, and start-up costs	1,559,987	190,350	13,388	1,763,565
21 Other amortization or impairment write-offs	61,183,172	-8,711,170	1,171,534	53,711,112
22 Reserved				
23a Depletion—Oil & Gas	10,313,547	-8,985,460	-1,162,193	
b Depletion—Other than Oil & Gas	600,732	-180,832	428,082	847,982
24 Intangible drilling & development costs	7,382,170	22,463,072	* 14,242	29,859,484
25 Depreciation	211,961,272	78,021,904	2,038,171	291,984,514
26 Bad debt expense	18,758,523	-1,838,445	-207,401	16,714,318
27 Interest expense (see instructions)	239,951,330	-1,645,084	-1,170,036	237,137,929
28 Purchase versus lease (for purchasers and/ or lessees)	123,680	478,776	[d]	603,125
29 Research and development costs	4,961,708	2,701,864	65,959	7,729,531
30 Other expense/deduction items with differences (attach statement)	550,693,145	19,004,852	1,674,973	571,153,147
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	1,199,751,167	103,738,957	-27,034,815	1,276,379,148

**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.**

OMB No. 1545-0123

Name of partnership

Employer identification number

Total Schedule C's Filed 148,509

Total Schedule C's E-Filed 132,671

	Yes	No
1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	627	147,091
2 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?	5,529	142,109
3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	62	147,618
4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	70	147,609
5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	225	147,488
6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	1,271	146,441

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.**

OMB No. 1545-0123

Name of partnership

Employer identification number

		Yes	No
1	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		
2	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?		
3	At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?		
4	At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?		
5	At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle		
6	At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?		

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

Cat. No. 49945S

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

No money amounts are present on this form.

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2017
 Attachment
 Sequence No. **14**

Department of the Treasury
 Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
 ▶ **Go to www.irs.gov/ScheduleF for instructions and the latest information.**

Name of proprietor

Social security number (SSN)

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

E Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2017 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.)

1a Sales of livestock and other resale items (see instructions)	1a			
b Cost or other basis of livestock or other items reported on line 1a	1b			
c Subtract line 1b from line 1a			1c	
2 Sales of livestock, produce, grains, and other products you raised			2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election			5a	
b CCC loans forfeited	5b		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2017	6a		6b Taxable amount	6b
c If election to defer to 2018 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2016	6d	
7 Custom hire (machine work) income			7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8	
9 Gross income. 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			g	108,686

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10			
11 Chemicals	11			
12 Conservation expenses (see instructions)	12			
13 Custom hire (machine work)	13			
14 Depreciation and section 179 expense (see instructions)	14	79,513		
15 Employee benefit programs other than on line 23	15			
16 Feed	16			
17 Fertilizers and lime	17			
18 Freight and trucking	18			
19 Gasoline, fuel, and oil	19			
20 Insurance (other than health)	20			
21 Interest:				
a Mortgage (paid to banks, etc.)	21a	15,241		
b Other	21b	32,716		
22 Labor hired (less employment credits)	22			
23 Pension and profit-sharing plans	23			
24 Rent or lease (see instructions):				
a Vehicles, machinery, equipment	24a			
b Other (land, animals, etc.)	24b			
25 Repairs and maintenance	25			
26 Seeds and plants	26			
27 Storage and warehousing	27			
28 Supplies	28			
29 Taxes	29			
30 Utilities	30			
31 Veterinary, breeding, and medicine	31			
32 Other expenses (specify):				
a -----	32a			
b -----	32b			
c -----	32c			
d -----	32d			
e -----	32e			
f -----	32f			
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33			108,393
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 2017? 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) 2017

**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.**
▶ **Go to www.irs.gov/ScheduleF for instructions and the latest information.**

OMB No. 1545-0074

2017
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: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN), (see instr)
-------------------------------------	----------------------------------	---	--

E Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2017 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.)

1a Sales of livestock and other resale items (see instructions)	1a			
b Cost or other basis of livestock or other items reported on line 1a	1b			
c Subtract line 1b from line 1a				1c
2 Sales of livestock, produce, grains, and other products you raised				2
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election				5a
b CCC loans forfeited	5b		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2017	6a		6b Taxable amount	6b
c If election to defer to 2018 is attached, check here <input type="checkbox"/>			6d Amount deferred from 2016	6d
7 Custom hire (machine work) income				7
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				8
9 Gross income. 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 ▶				9 95,254,731

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10				
11 Chemicals	11				
12 Conservation expenses (see instructions)	12				
13 Custom hire (machine work)	13				
14 Depreciation and section 179 expense (see instructions)	14	8,897,585			
15 Employee benefit programs other than on line 23	15				
16 Feed	16				
17 Fertilizers and lime	17				
18 Freight and trucking	18				
19 Gasoline, fuel, and oil	19				
20 Insurance (other than health)	20				
21 Interest:					
a Mortgage (paid to banks, etc.)	21a	1,148,081			
b Other	21b	2,111,402			
22 Labor hired (less employment credits)	22				
23 Pension and profit-sharing plans	23				
24 Rent or lease (see instructions):					
a Vehicles, machinery, equipment	24a				
b Other (land, animals, etc.)	24b				
25 Repairs and maintenance	25				
26 Seeds and plants	26				
27 Storage and warehousing	27				
28 Supplies	28				
29 Taxes	29				
30 Utilities	30				
31 Veterinary, breeding, and medicine	31				
32 Other expenses (specify):					
a -----	32a				
b -----	32b				
c -----	32c				
d -----	32d				
e -----	32e				
f -----	32f				
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33				100,143,209
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 2017? 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) 2017

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2017
Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return TOTAL FORM 4562'S FILED 1,523,658	Business or activity to which this form relates TOTAL FORM 4562'S E-FILED 1,383,979	Identifying number
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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	229,985
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	13,351
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	239,259
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	51,157
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	237,187
13	Carryover of disallowed deduction to 2018. 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	377,961
15	Property subject to section 168(f)(1) election	15	308
16	Other depreciation (including ACRS)	16	234,681

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 2017	17	1,038,780
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"/> 2,406		

Section B—Assets Placed in Service During 2017 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	16,584				16,614
b	5-year property	244,784		50-yr basis:	0	244,833
c	7-year property	219,054		50-yr deduction:	0	219,265
d	10-year property	20,251				20,303
e	15-year property	160,768				160,958
f	20-year property	6,606				6,607
g	25-year property	1,332				1,332
h	Residential rental property	168,604				168,628
i	Nonresidential real property	167,866				168,259

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a	Class life	7,553				7,576
b	12-year	802				802
c	40-year	5,235				5,239

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	214,430
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,370,425
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	246

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2017)

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

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2017
Attachment
Sequence No. **179**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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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	31,075,755
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	626,440
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	11,256,388
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	1,579,855
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	10,126,253
13 Carryover of disallowed deduction to 2018. 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	129,599,421
15 Property subject to section 168(f)(1) election	15	556,928
16 Other depreciation (including ACRS)	16	20,208,359

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 2017	17	228,648,016
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 2017 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		5,251,581				1,369,681
b 5-year property		82,518,932		50-yr basis:	0	12,757,643
c 7-year property		59,759,198		50-yr deduction:	0	7,116,422
d 10-year property		6,679,861				505,652
e 15-year property		61,698,165				2,515,346
f 20-year property		10,084,419				276,076
g 25-year property		431,872				6,852
h Residential rental property		190,875,125				3,590,224
i Nonresidential real property		216,248,881				2,633,022

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life		23,859,166				857,010
b 12-year		5,962,234				185,148
c 40-year		116,469,522				1,341,463

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	3,233,113
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	415,764,636
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	1,698,994

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2017)

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? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	22,651
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (don't include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												

Line 42 Amortization of Costs, by Section

35 Was the vehicle used more than 5% owned by you or your spouse?												
36 Is another vehicle used by you or your spouse more than 5% owned by you or your spouse?												
37 Do you maintain the vehicle for your employer?												
38 Do you maintain the vehicle for your employees?												
39 Do you treat the vehicle as a lease?												
40 Do you provide the vehicle to employees about the vehicle's use?												
41 Do you meet any of the exceptions listed in the instructions for Section C?												
Note: If you checked "Yes" to any of the questions above, you do not need to complete this section for those vehicles.												
Part VI Amortization of Costs												
Descripti												
42 Amortization of costs that began before your 2017 tax year												
43 Amortization of costs that began before your 2017 tax year												
44 Total. Add amounts in column (f). See the instructions for where to report												

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? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No					
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle than 5% owned by												
36 Is another vehicle												

Line 42 Amortization of Costs, by Section

36 Is another vehicle	59e-Optional Write-Off	[d]
	167h-Geological & Geophysical Exp	62,592
	169-Pollution Control Facilities	0
	174-Research and Experimental Procedures	13,595
	178-Cost of Acquiring a Lease	485,705
	194-Qualified Forestation and Reforestation Costs	6,535
	195-Business Start-Up Expenditures	88,243
	197-Various Intangibles	4,054,321
	171-Taxable Bond Premium	[d]
	248-Corporate Organizational Exp	1,241
	709-Organizational Expenditures	77,054
	1400L-Qual. Revitalization/Renewal Exp.	0
	Other	4,223,972

42 Amortization of costs that began during your 2017 tax year	(e) Amortization period or percentage	(f) Amortization for this year
43 Amortization of costs that began before your 2017 tax year	43	
44 Total. Add amounts in column (f). See the instructions for where to report	44	

employees
by employees who aren't

Commuting, by	Yes	No
Commuting, by your owners		
Questions about the		
Questions about the		
Questions about the		

Form **4797**

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

OMB No. 1545-0184

2017

Department of the Treasury
 Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

Attachment
 Sequence No. **27**

Name(s) shown on return		Identifying number	
1 Enter the gross proceeds from sales or exchanges reported to you for 2017 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions		1	39,931

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	116,872	
						loss	141,349	
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	44,147
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	1,573
6	Gain, if any, from line 32, from other than casualty or theft						6	94,424
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	360,929
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you 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):								
						gain	50,384	
						loss	36,420	
11	Loss, if any, from line 7						11	([d])
12	Gain, if any, from line 7 or amount from line 8, if applicable						12	[d]
13	Gain, if any, from line 31						13	83,511
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14	2,302
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15	290
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16	1,154
17	Combine lines 10 through 16						17	157,946
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:							
	a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a	
	b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b	

Form **4797**

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

OMB No. 1545-0184

2017

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form4797 for instructions and the latest information.**

Attachment
Sequence No. **27**

Name(s) shown on return		Identifying number	
1 Enter the gross proceeds from sales or exchanges reported to you for 2017 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions		1	65,379,158

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	95,463,283	
						loss	33,639,520	
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	22,617,341
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	2,279,601
6	Gain, if any, from line 32, from other than casualty or theft						6	102,538,767
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	228,447,367
<p>Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you 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.</p>								
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):							
						gain	154,004,138	
						loss	21,094,941	
11	Loss, if any, from line 7						11	([d])
12	Gain, if any, from line 7 or amount from line 8, if applicable						12	[d]
13	Gain, if any, from line 31						13	20,069,776
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14	-1,795,706
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15	2,082,768
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16	411,599
17	Combine lines 10 through 16						17	155,390,424
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:							
	<p>a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions</p>						18a	
	<p>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</p>						18b	

Form **5884**
 (Rev. December 2016)
 Department of the Treasury
 Internal Revenue Service

Work Opportunity Credit

OMB No. 1545-0219

▶ **Attach to your tax return.**

▶ **Information about Form 5884 and its separate instructions is at www.irs.gov/form5884.**

Attachment
 Sequence No. **77**

Name(s) shown on return

TOTAL FORM 5884'S FILED 16,253

TOTAL FORM 5884'S E-FILED 14,409

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <u>4,903</u> × 25% (0.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>6,894</u> × 40% (0.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>812</u> × 50% (0.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	7,432
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	9,126
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	16,253
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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

Work Opportunity Credit

▶ Attach to your tax return.

▶ Information about Form 5884 and its separate instructions is at www.irs.gov/form5884.

Name(s) shown on return	Identifying number	
1 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <u>150,060</u> × 25% (0.25)	1a	
b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>571,045</u> × 40% (0.40)	1b	
c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>16,687</u> × 50% (0.50)	1c	
2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	274,773
3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	162,436
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	437,208
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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

Form **5884-A**

(Rev. February 2018)

Department of the Treasury
 Internal Revenue Service

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

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form5884A for instructions and the latest information.

OMB No. 1545-1978

Attachment
 Sequence No. **77A**

Name(s) shown on return

Identifying number

SECTION A. Employee Retention Credit (see instructions)

1 a	Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable	1a	748		
b	Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable	1b	1,231		
c	Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable	1c	0		
d	Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable	1d	[d]		
e	Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable	1e	[d]		
f	Add amounts from lines 1a, 1b, 1c, 1d, and 1e	1f	1,952		
2	Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages	2	1,952		
3	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	85		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa	4	2,028		
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5			
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa	6			

SECTION B. Reserved for Future Use

7	Reserved for future use	7			
8	Reserved for future use	8			
9	Reserved for future use	9			
10	Reserved for future use	10			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

Form **5884-A** (Rev. 2-2018)

Form **5884-A**

(Rev. February 2018)

Department of the Treasury
Internal Revenue Service

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

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form5884A for instructions and the latest information.

OMB No. 1545-1978

Attachment
Sequence No. **77A**

Name(s) shown on return

Identifying number

SECTION A. Employee Retention Credit (see instructions)

1 a	Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable	1a	75,050		
b	Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable	1b	96,252		
c	Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable	1c	0		
d	Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable	1d	[d]		
e	Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable	1e	[d]		
f	Add amounts from lines 1a, 1b, 1c, 1d, and 1e	1f	174,253		
2	Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages	2	69,701		
3	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	6,212		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa	4	75,913		
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5			
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa	6			

SECTION B. Reserved for Future Use

7	Reserved for future use	7			
8	Reserved for future use	8			
9	Reserved for future use	9			
10	Reserved for future use	10			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

Form **5884-A** (Rev. 2-2018)

Credit for Increasing Research Activities

OMB No. 1545-0619

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form6765 for instructions and the latest information.**

Attachment
Sequence No. **81**

Name(s) shown on return

TOTAL FORM 6765'S FILED 39,043

TOTAL FORM 6765'S E-FILED 37,244

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	[d]		
3	Qualified organization base period amount	3	[d]		
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	4,769		
6	Cost of supplies	6	4,190		
7	Rental or lease costs of computers (see instructions)	7	87		
8	Enter the applicable percentage of contract research expenses. See instructions	8	4,214		
9	Total qualified research expenses. Add lines 5 through 8	9	6,436		
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	3,411	%	
11	Enter average annual gross receipts. See instructions	11	1,991		
12	Multiply line 11 by the percentage on line 10	12	1,800		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	6,403		
14	Multiply line 9 by 50% (0.50)	14	6,435		
15	Enter the smaller of line 13 or line 14			15	6,403
16	Add lines 1, 4, and 15			16	6,404
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (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			17	6,380

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	[d]
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	[d]
22	Add lines 18 and 21	22	[d]
23	Multiply line 22 by 20% (0.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	10,036
25	Cost of supplies	25	2,323
26	Rental or lease costs of computers (see the line 7 instructions)	26	122
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	8,848
28	Total qualified research expenses. Add lines 24 through 27	28	10,643
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	9,652
30	Divide line 29 by 6.0	30	9,160
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	9,096
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)	32	10,580

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2017)

Credit for Increasing Research Activities

OMB No. 1545-0619

► **Attach to your tax return.**
► **Go to www.irs.gov/Form6765 for instructions and the latest information.**

Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	[d]		
3	Qualified organization base period amount	3	[d]		
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	3,716,777		
6	Cost of supplies	6	881,254		
7	Rental or lease costs of computers (see instructions)	7	15,653		
8	Enter the applicable percentage of contract research expenses. See instructions	8	1,055,269		
9	Total qualified research expenses. Add lines 5 through 8	9	5,668,953		
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10		%	
11	Enter average annual gross receipts. See instructions	11	373,184,180		
12	Multiply line 11 by the percentage on line 10	12	1,134,961		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	4,559,302		
14	Multiply line 9 by 50% (0.50)	14	2,833,859		
15	Enter the smaller of line 13 or line 14			15	2,732,537
16	Add lines 1, 4, and 15			16	2,735,488
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (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			17	288,944

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	[d]
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	[d]
22	Add lines 18 and 21	22	[d]
23	Multiply line 22 by 20% (0.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	14,201,385
25	Cost of supplies	25	3,944,041
26	Rental or lease costs of computers (see the line 7 instructions)	26	26,618
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	2,976,114
28	Total qualified research expenses. Add lines 24 through 27	28	21,148,158
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	53,779,083
30	Divide line 29 by 6.0	30	8,842,696
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	11,471,675
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)	32	1,646,010

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2017)

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	33	[d]
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (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	34	10,634

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-.	36	16,857
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	21,789
38	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. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	38,509
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	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	40	

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.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	* 382
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44	43	0
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	44	* 382

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	33	[d]
34	Are you electing the reduced credit under section 280C? <input type="checkbox"/> 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	34	824,278

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-.	36	1,061,718
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	351,083
38	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. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	1,412,807
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	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	40	

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.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	* 14,574
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44	43	0
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	44	* 14,574

Form **8824**
 Department of the Treasury
 Internal Revenue Service

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

OMB No. 1545-1190

2017

Attachment
 Sequence No. **109**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8824 for instructions and the latest information.

Name(s) shown on tax return

TOTAL FORM 8824'S FILED 34,755 [17,892] TOTAL FORM 8824'S E-FILED 32,248 [16,832]

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 the other party (month, day, year) | 4 | MM/DD/YYYY |
| 5 | Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement | 5 | MM/DD/YYYY |
| 6 | Date you actually received the like-kind property from other party (month, day, year). See instructions | 6 | MM/DD/YYYY |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III Yes No

Y: 80

N: 34,668

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 its principal purposes. If this box is checked, attach

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 2017, 34,755 8824's were attached to 17,892 Form 1065's.

For Paperwork Reduction Act Notice, see the instructions.

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.
▶ Go to www.irs.gov/Form8824 for instructions and the latest information.

OMB No. 1545-1190

2017
Attachment
Sequence No. **109**

Identifying number

Part I Information on the Like-Kind Exchange

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

- 1 Description of like-kind property given up:

- 2 Description of like-kind property received:

- | | | | |
|---|---|---|------------|
| 3 | Date like-kind property given up was originally acquired (month, day, year) | 3 | MM/DD/YYYY |
| 4 | Date you actually transferred your property to the other party (month, day, year) | 4 | MM/DD/YYYY |
| 5 | Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement | 5 | MM/DD/YYYY |
| 6 | Date you actually received the like-kind property from other party (month, day, year). See instructions | 6 | MM/DD/YYYY |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . Yes No

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 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

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: 1,226
 N: 33,226

12	Fair market value (FMV) of other property given up	12	45	[31]		
13	Adjusted basis of other property given up	13	40	[29]		
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			31	[24]
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			5,589	[3,959]
16	FMV of like-kind property you received	16			31,682	[17,189]
17	Add lines 15 and 16	17			31,999	[17,262]
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15. See instructions	18			33,205	[17,015]
19	Realized gain or (loss). Subtract line 18 from line 17	19			33,701	[17,350]
20	Enter the smaller of line 15 or line 19, but not less than zero	20			5,281	[3,771]
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21			1,798	[382]
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			3,709	[3,585]
23	Recognized gain. Add lines 21 and 22	23			5,344	[3,799]
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24			33,339	[17,286]
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25			33,069	[17,059]

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 (and the number in the upper right corner of a copy of your certificate. Keep the certificate with your records.)			
27	Description of divested property ▶ _____			
28	Description of replacement property ▶ _____			

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

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

Your social security number

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

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

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

12	Fair market value (FMV) of other property given up	12	286,769		
13	Adjusted basis of other property given up	13	247,479		
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		39,290	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions	15		4,391,640	
16	FMV of like-kind property you received	16		88,939,329	
17	Add lines 15 and 16	17		93,330,970	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15. See instructions	18		45,249,337	
19	Realized gain or (loss). Subtract line 18 from line 17	19		50,116,551	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		3,765,197	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21		287,388	
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		3,643,272	
23	Recognized gain. Add lines 21 and 22	23		3,930,660	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		46,194,895	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		46,030,510	

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

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

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

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

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.
▶ Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name _____ Employer identification number _____
Total Form 8825's Filed 1,677,843 Total Form 8825's E-Filed 1,538,509

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A			
B			
C	1,500,316			Number of Returns that Reported 1 or more Properties
D			

Rental Real Estate Income		Properties				
		A	B	C	D	
2	Gross rents	2				1,380,707
Rental Real Estate Expenses						
3	Advertising	3				229,346
4	Auto and travel	4				247,094
5	Cleaning and maintenance	5				610,992
6	Commissions	6				140,735
7	Insurance	7				1,041,985
8	Legal and other professional fees	8				1,134,013
9	Interest	9	Lines 2 through 17 are totals for all properties.			818,347
10	Repairs	10				926,453
11	Taxes	11				1,057,233
12	Utilities	12				852,920
13	Wages and salaries	13				143,133
14	Depreciation (see instructions)	14				1,266,523
15	Other (list) ▶	15				1,241,095
16	Total expenses for each property. Add lines 3 through 15	16				1,471,711
17	Income or (loss) from each property. Subtract line 16 from line 2	17				1,494,743
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a				1,380,707
18b	Total expenses. Add total expenses from line 16, columns A through H	18b				(1,471,711)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				34,343
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				277,689
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.					
	(1) Name		(2) Employer identification number			
			
			
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2; or • Form 1065-B: Part I, line 4	21				1,672,853

Form **8825**
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.
▶ Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

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	2,558		
B				
C				
D				

		Properties				
		A	B	C	D	
Rental Real Estate Income						
2	Gross rents	2				625,439,281
Rental Real Estate Expenses						
3	Advertising	3				2,991,868
4	Auto and travel	4				1,085,628
5	Cleaning and maintenance	5				21,466,947
6	Commissions	6				2,187,831
7	Insurance	7				13,405,068
8	Legal and other professional fees	8				35,953,326
9	Interest	9	Lines 2 through 17 are totals for all properties.			128,535,743
10	Repairs	10				32,069,094
11	Taxes	11				64,358,676
12	Utilities	12				32,148,199
13	Wages and salaries	13				23,540,176
14	Depreciation (see instructions)	14				149,465,134
15	Other (list) ▶	15				74,368,457
16	Total expenses for each property. Add lines 3 through 15	16				581,576,147
17	Income or (loss) from each property. Subtract line 16 from line 2	17				43,863,134
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a				625,439,281
18b	Total expenses. Add total expenses from line 16, columns A through H	18b				(581,576,147)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				3,547,028
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				-5,669,188
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				41,740,974

Form **8844**
 Department of the Treasury
 Internal Revenue Service

Empowerment Zone Employment Credit

OMB No. 1545-1444

2017
 Attachment
 Sequence No. **99**

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8844 for instructions and the latest information.**

Name(s) shown on return

		Identifying number	
Total Form 8844's Filed 3,090		Total Form 8844's E-Filed 2,517	
1	Enter the total qualified empowerment zone wages paid or incurred during calendar year 2017 only (see instructions)	1	476
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages	2	479
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	2,606
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	3,062
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2017)

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

Empowerment Zone Employment Credit

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8844 for instructions and the latest information.**

OMB No. 1545-1444

2017
Attachment
Sequence No. **99**

Name(s) shown on return		Identifying number	
1	Enter the total qualified empowerment zone wages paid or incurred during calendar year 2017 only (see instructions)	1	71,048
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages	2	14,217
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	5,823
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	20,284
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2017)

Form **8845**
 Department of the Treasury
 Internal Revenue Service

Indian Employment Credit

OMB No. 1545-1417

2017

Attachment
 Sequence No. **113**

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8845 for instructions and the latest information.**

Name(s) shown on return

Identifying number

Total Form 8845's Filed 1,342 Total Form 8845's E-Filed 1,321

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	424
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	[d]
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	1,342
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (2017)

Form **8845**
Department of the Treasury
Internal Revenue Service

Indian Employment Credit

OMB No. 1545-1417

2017
Attachment
Sequence No. **113**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8845 for instructions and the latest information.

Name(s) shown on return

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	26,959
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	[d]
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	6,669
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (2017)

Form **8846**
 Department of the Treasury
 Internal Revenue Service

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

OMB No. 1545-0123

2017
 Attachment
 Sequence No. **98**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8846 for the latest information.

Name(s) shown on return

Total Form 8846's Filed 33,621

Total Form 8846's E-Filed 31,236

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.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	22,372	
2	Tips not subject to the credit provisions (see instructions)	2	9,632	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$127,200, see instructions and check here ▶ <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	33,620	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2017)

Form **8846**
Department of the Treasury
Internal Revenue Service

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

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8846 for the latest information.**

OMB No. 1545-0123

2017
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.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	9,944,269	
2	Tips not subject to the credit provisions (see instructions)	2	898,815	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$127,200, see instructions and check here ▶ <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	1,062,955	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2017)

Form **8882**
(Rev. December 2017)

Credit for Employer-Provided Childcare Facilities and Services

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **131**

▶ **Go to www.irs.gov/Form8882 for the latest information.**

Name(s) shown on return

Identifying number

1	Qualified childcare facility expenditures paid or incurred	1	108		
2	Enter 25% (0.25) of line 1	2		108	
3	Qualified childcare resource and referral expenditures paid or incurred	3	* 6		
4	Enter 10% (0.10) of line 3	4		* 6	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5		11	
6	Add lines 2, 4, and 5	6		121	
7	Enter the smaller of line 6 or \$150,000 . 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, Part III, line 1k	7		121	
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, Part III, 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 2017)

Credit for Employer-Provided Childcare Facilities and Services

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **131**

▶ **Go to www.irs.gov/Form8882 for the latest information.**

Name(s) shown on return

Identifying number

1 Qualified childcare facility expenditures paid or incurred	1	28,861		
2 Enter 25% (0.25) of line 1	2		7,215	
3 Qualified childcare resource and referral expenditures paid or incurred	3	* 3,462		
4 Enter 10% (0.10) of line 3	4		* 346	
5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5		178	
6 Add lines 2, 4, and 5	6		7,739	
7 Enter the smaller of line 6 or \$150,000 . 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, Part III, line 1k	7		5,731	
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, Part III, 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.

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
TOTAL FORM 8903'S FILED 12,673	TOTAL FORM 8903'S E-FILED 12,145

	(a) Oil-related production activities	(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		
1 Domestic production gross receipts (DPGR)	1	11,003
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	5,109
3 Enter deductions and losses allocable to DPGR (see instructions)	3	6,131
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	4,298
5 Add lines 2 through 4	5	10,884
6 Subtract line 5 from line 1	6	
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	133
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8	
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9	
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	* 562
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b	9,787
11 Income limitation (see instructions):		
• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction	11	* 212
• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12	* 117
13 Enter 9% of line 12	13	* 117
14a Enter the smaller of line 10a or line 12	14a	0
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	0
15 Subtract line 14b from line 13	15	* 117
16 Form W-2 wages (see instructions)	16	8,424
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	1,723
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18	
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20	
21 Form W-2 wage limitation. Enter 50% of line 20	21	
22 Enter the smaller of line 15 or line 21.	22	* 117
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	1,677
24 Expanded affiliated group allocation (see instructions)	24	0
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25	* 724

Domestic Production Activities Deduction

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

Name(s) as shown on return

Identifying number

	(a) Oil-related production activities	(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		
1 Domestic production gross receipts (DPGR)	1	131,553,302
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	88,711,771
3 Enter deductions and losses allocable to DPGR (see instructions) .	3	22,145,951
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	11,353,366
5 Add lines 2 through 4	5	122,282,092
6 Subtract line 5 from line 1	6	
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	936,105
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8	
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9	
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here .	10a * 382,065	
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22		12,155,547
11 Income limitation (see instructions):		
• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction	}	* 90,934
• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12	* 55,702
13 Enter 9% of line 12	13	* 5,013
14a Enter the smaller of line 10a or line 12	14a 0	
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	0
15 Subtract line 14b from line 13	15	* 5,013
16 Form W-2 wages (see instructions)	16	15,289,078
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	775,515
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18	
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20	
21 Form W-2 wage limitation. Enter 50% of line 20	21	
22 Enter the smaller of line 15 or line 21.	22	* 4,133
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	22,058
24 Expanded affiliated group allocation (see instructions)	24	0
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25	* 19,987

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

2017

Attachment
 Sequence No. **151**

Department of the Treasury
 Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8911 for instructions and the latest information.**

Name(s) shown on return

TOTAL FORM 8911'S FILED 126

TOTAL FORM 8911'S E-FILED 105

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	18
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	19
3	Section 179 expense deduction (see instructions)	3	0
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	83
7	Enter the smaller of line 5 or line 6	7	19
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	109
9	Business/investment use part of credit. 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	9	126

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: • Individuals. Enter the 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.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2017)

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

2017

Attachment
Sequence No. **151**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8911 for instructions and the latest information.**

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	11,357
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	11,066
3	Section 179 expense deduction (see instructions)	3	0
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	3,502
7	Enter the smaller of line 5 or line 6	7	1,338
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	503
9	Business/investment use part of credit. 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	9	1,841

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: <ul style="list-style-type: none"> 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. 	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33. Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. 	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2017)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

▶ **Attach to the policyholder's tax return. See instructions.**
▶ **Go to www.irs.gov/Form8925 for the latest information.**

Attachment
Sequence No. **160**

Name(s) shown on return Total Form 8925's Filed 3,575		Total Form 8925's E-Filed 2,964		Identifying number	
Name of policyholder, if different from above 2,680				Identifying number, if different from above 312	
Type of business 3,247					
1	Enter the number of employees the policyholder had at the end of the tax year	1	3,340		
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	3,395		
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	3,277		
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No		3,303 * 29		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	[d]		

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

Future Developments

For the latest information about developments related to Form 8925 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8925.

General Instructions

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.

For more information, see sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, available at www.irs.gov/irb/2009-24_IRB/ar11.html.

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

▶ **Attach to the policyholder's tax return. See instructions.**
▶ **Go to www.irs.gov/Form8925 for the latest information.**

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

Type of business

1 Enter the number of employees the policyholder had at the end of the tax year	1	655
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	19
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	27,541,926
4a Does the policyholder have a valid consent for each employee included on line 2? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	[d]

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

Future Developments

For the latest information about developments related to Form 8925 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8925.

General Instructions

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.

For more information, see sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, available at www.irs.gov/irb/2009-24_IRB/ar11.html.

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 **8936**

Qualified Plug-in Electric Drive Motor Vehicle Credit

OMB No. 1545-2137

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

2017
 Attachment
 Sequence No. **125**

Department of the Treasury
 Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8936 for instructions and the latest information.**

Name(s) shown on return

Total Form 8936's Filed 107

Total Form 8936's E-Filed 102

Identifying number

102

Note:

- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions and enter the tentative credit	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10		
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12		[d]
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13		0
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14		107

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (2017)

Form **8936**

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

OMB No. 1545-2137

2017
Attachment
Sequence No. **125**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8936 for instructions and the latest information.**

Name(s) shown on return

Identifying number

Note:

- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions and enter the tentative credit	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5		%		%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6				
7 Section 179 expense deduction (see instructions)	7				
8 Subtract line 7 from line 6	8				
9 Multiply line 8 by 10% (0.10)	9				
10 Maximum credit per vehicle	10				
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11				
12 Add columns (a) and (b) on line 11	12			[d]	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13			0	
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14			44,239	

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (2017)