



## Statistics of Income

# Partnership Returns Line Item Estimates

2018



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Department of  
the Treasury  
**Internal  
Revenue  
Service**

# Partnership Returns Line Item Estimates 2018

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**Charles P. Rettig**  
Commissioner

**Barry W. Johnson**  
Acting Chief  
Research and Analytics  
Officer

**David P. Paris**  
Acting Associate  
Director,  
Statistics of Income  
Division

**Melanie Patrick**  
Chief,  
Corporation,  
Partnership, &  
International Branch

**Wayne K. Kei**  
Chief, Data  
Dissemination Section

The 2018 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 (SOI) Division also makes the results of its studies available on SOI's Tax Stats Web page. You can sample our products by visiting our Internet site at <http://www.irs.gov/statistics>.

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](mailto:sis@irs.gov).

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# 2018 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 2018 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 2018 sample.

### SOI 2018 1065 Line Count Table Estimates (Amounts are in thousands)

Variable	Total (\$s)	CV (%)	Lower Bound	Upper Band
Business Receipts	5,904,280,531	0.22	5,879,125,009	5,929,436,053
Cost of Goods Sold	3,343,267,462	0.31	3,323,192,208	3,363,342,715
Depreciation	260,659,657	0.91	255,998,002	265,321,312
Interest Paid	106,664,500	1.03	104,504,652	108,824,347
Interest Income	240,778,269	0.88	236,620,120	244,936,418
Net Income	884,709,693	1.07	866,124,655	903,294,730
Net Rental Real Estate Loss	(147,071,026)	2.44	(154,109,212)	(140,032,840)
Net Rental Real Estate Income	187,563,644	1.78	181,002,689	194,124,600
Number of Partners	27,448	1.89	26,433	28,464
Number of Returns	4,010	0.60	3,963	4,057
Ordinary Business Loss	(391,140,466)	1.21	(400,390,831)	(381,890,102)
Ordinary Business Income	768,052,696	0.63	758,521,587	777,583,805
Other Net Rental Loss	(9,878,307)	9.19	(11,658,489)	(8,098,125)
Other Net Rental Income	11,052,668	6.26	9,695,504	12,409,832
Portfolio Income Dist to Partners	1,211,350,828	0.68	1,195,183,946	1,227,517,711
Taxes & Licenses	99,163,744	0.63	97,941,167	100,386,321
Total Income Minus Deductions	1,710,263,412	2.32	1,632,402,108	1,788,124,716
Total Assets	34,348,006,740	0.13	34,261,097,383	34,434,916,096
Total Deductions	6,055,822,095	0.24	6,027,420,973	6,084,223,218
Total Income	6,432,734,325	0.23	6,403,853,634	6,461,615,016
Total Receipts	8,721,758,922	0.44	8,645,881,281	8,797,636,564

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 ten attachments to *U.S. Return of Partnership Income* (Form 1065), that were included in the 2018 Partnership Returns Study because the quantities represented in the sample were insufficient for this publication. These attachments are:

- *Investment Credit* (Form 3468);
- *Orphan Drug Credit* (Form 8820);
- *Biodiesel and Renewable Diesel Fuels Credit* (Form 8864);
- *New Markets Credit* (Form 8874);
- *Credit for Small Employer Pension Plan Startup Costs* (Form 8881);
- *Low Sulfur Diesel Fuel Production Credit* (Form 8896);
- *Alternative Motor Vehicle Credit* (Form 8910);
- *Alternative Fuel Vehicle Refueling Property Credit* (Form 8911);
- *Credit for Small Employer Health Insurance Premiums* (Form 8941); and
- *Qualified Opportunity Fund* (Form 8996)



## PART YEAR FILERS

<b>1065</b> Form Department of the Treasury Internal Revenue Service		<b>U.S. Return of Partnership Income</b> For calendar year 2018, or tax year beginning <u>127,361</u> , 2018, ending <u>4,010,200</u> , 20 ▶ Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.		OMB No. 1545-0123 <b>2018</b>	
A Principal business activity <b>4,010,200</b>	<b>Type or Print</b>	Name of partnership <b>4,010,200 NUMBER OF PARTNERSHIPS</b>		D Employer identification number	
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions. <b>3,611,128 NUMBER OF E-FILED RETURNS</b>		E Date business started <b>4,010,200</b>	
C Business code number <b>4,006,452</b>		City or town, state or province, country, and ZIP or foreign postal code		F Total assets (see instructions) \$	

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ **39,872**

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year. ▶ **4,010,200**

J Check if Schedules C and M-3 are attached. **2,989,922** **900,684** **173,430** ☐

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

<b>Income</b>	1a	Gross receipts or sales . . . . .	1a	<b>1,427,747</b>		
	b	Returns and allowances . . . . .	1b	<b>124,012</b>		
	c	Balance. Subtract line 1b from line 1a . . . . .	1c		<b>1,427,747</b>	
	2	Cost of goods sold (attach Form 1125-A) . . . . .	2		<b>760,661</b>	
	3	Gross profit. Subtract line 2 from line 1c . . . . .	3		<b>1,449,131</b>	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . . . . .	4		<b>301,135</b>	
	5	Net farm profit (loss) (attach Schedule F (Form 1040)) . . . . .	5		<b>137,539</b>	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .	6		<b>108,830</b>	
<b>Deductions</b>	7	Other income (loss) (attach statement) . . . . .	7		<b>360,692</b>	
	8	<b>Total income (loss).</b> Combine lines 3 through 7 . . . . .	8		<b>1,898,454</b>	
	9	Salaries and wages (other than to partners) (less employment credits) . . . . .	9		<b>553,667</b>	
	10	Guaranteed payments to partners . . . . .	10		<b>262,129</b>	
	11	Repairs and maintenance . . . . .	11		<b>739,394</b>	
	12	Bad debts . . . . .	12		<b>82,639</b>	
	13	Rent . . . . .	13		<b>712,415</b>	
	14	Taxes and licenses . . . . .	14		<b>1,270,123</b>	
	15	Interest (see instructions) . . . . .	15		<b>549,182</b>	
	16a	Depreciation (if required, attach Form 4562) . . . . .	16a	<b>1,225,179</b>		
	b	Less depreciation reported on Form 1125-A and elsewhere on return . . . . .	16b	<b>411,229</b>	16c	<b>842,471</b>
	17	Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .	17		<b>431</b>	
18	Retirement plans, etc. . . . .	18		<b>89,105</b>		
19	Employee benefit programs . . . . .	19		<b>205,444</b>		
20	Other deductions (attach statement) . . . . .	20		<b>1,906,604</b>		
21	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20 . . . . .	21		<b>2,004,124</b>		
<b>Tax and Payment</b>	22	<b>Ordinary business income (loss).</b> Subtract line 21 from line 8 . . . . .	22		<b>2,288,110</b>	
	23	Interest due under the look-back method—completed long-term contracts (attach Form 8697) . . . . .	23		<b>[d]</b>	
	24	Interest due under the look-back method—income forecast method (attach Form 8866) . . . . .	24		<b>0</b>	
	25	BBA AAR imputed underpayment (see instructions) . . . . .	25		<b>0</b>	
	26	Other taxes (see instructions) . . . . .	26		<b>[d]</b>	
	27	<b>Total balance due.</b> Add lines 23 through 27 . . . . .	27		<b>11</b>	
	28	Payment (see instructions) . . . . .	28		<b>1,309</b>	
	29	<b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed . . . . .	29		<b>[d]</b>	
	30	<b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment . . . . .	30		<b>[d]</b>	

**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 \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name <b>3,681,054</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Form <b>1065</b> Department of the Treasury Internal Revenue Service	<b>U.S. Return of Partnership Income</b> For calendar year 2018, or tax year beginning _____, 2018, ending _____, 20_____. <b>► Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.</b>	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2018</div>
<b>A</b> Principal business activity  <b>B</b> Principal product or service  <b>C</b> Business code number	<div style="display: flex;"> <div style="width: 50px; text-align: center; font-weight: bold;">Type or Print</div> <div>           Name of partnership             Number, street, and room or suite no. If a P.O. box, see instructions.             City or town, state or province, country, and ZIP or foreign postal code         </div> </div>	<b>D</b> Employer identification number  <b>E</b> Date business started  <b>F</b> Total assets (see instructions) \$ _____

**G** Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return  
**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. ► **27,448**  
**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 instructions for more information.

Income	1a	Gross receipts or sales . . . . .	1a	6,016,490,903		
	b	Returns and allowances . . . . .	1b	112,210,372		
	c	Balance. Subtract line 1b from line 1a . . . . .	1c		5,904,280,531	
	2	Cost of goods sold (attach Form 1125-A) . . . . .	2		3,343,267,462	
	3	Gross profit. Subtract line 2 from line 1c . . . . .	3		2,561,013,070	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . . . . .	4		61,036,828	
	5	Net farm profit (loss) (attach Schedule F (Form 1040)) . . . . .	5		-5,083,975	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .	6		42,744,211	
Deductions <small>(see instructions for limitations)</small>	7	Other income (loss) (attach statement) . . . . .	7		282,264,449	
	8	<b>Total income (loss).</b> Combine lines 3 through 7 . . . . .	8		2,941,974,582	
	9	Salaries and wages (other than to partners) (less employment credits) . . . . .	9		700,374,995	
	10	Guaranteed payments to partners . . . . .	10		68,967,435	
	11	Repairs and maintenance . . . . .	11		38,873,347	
	12	Bad debts . . . . .	12		21,144,069	
	13	Rent . . . . .	13		117,875,840	
	14	Taxes and licenses . . . . .	14		99,163,744	
	15	Interest (see instructions) . . . . .	15		106,664,500	
	16a	Depreciation (if required, attach Form 4562) . . . . .	16a	359,383,435		
	b	Less depreciation reported on Form 1125-A and elsewhere on return . . . . .	16b	98,723,778	16c	260,659,657
Tax and Payment	17	Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .	17		588,337	
	18	Retirement plans, etc. . . . .	18		15,651,350	
	19	Employee benefit programs . . . . .	19		49,852,988	
	20	Other deductions (attach statement) . . . . .	20		1,085,246,090	
	21	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20 . . . . .	21		2,565,062,352	
	22	<b>Ordinary business income (loss).</b> Subtract line 21 from line 8 . . . . .	22		376,912,230	
Tax and Payment	23	Interest due under the look-back method—completed long-term contracts (attach Form 8697) . . . . .	23		[d]	
	24	Interest due under the look-back method—income forecast method (attach Form 8866) . . . . .	24		0	
	25	BBA AAR imputed underpayment (see instructions) . . . . .	25		0	
	26	Other taxes (see instructions) . . . . .	26		[d]	
	27	<b>Total balance due.</b> Add lines 23 through 27 . . . . .	27		1,969	
	28	Payment (see instructions) . . . . .	28		4,545	
	29	<b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed . . . . .	29		[d]	
	30	<b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment . . . . .	30		[d]	

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

**Schedule B Other Information TOTAL SCHEDULE B'S FILED 4,010,200 TOTAL SCHEDULE B'S E-FILED 3,611,128**

<b>1</b>	What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>
<b>527,595</b>	<b>a</b> <input type="checkbox"/> Domestic general partnership		
<b>2,821,394</b>	<b>c</b> <input type="checkbox"/> Domestic limited liability company		
<b>22,248</b>	<b>e</b> <input type="checkbox"/> Foreign partnership		
	<b>b</b> <input type="checkbox"/> Domestic limited partnership <b>446,713</b>		
	<b>d</b> <input type="checkbox"/> Domestic limited liability partnership <b>123,792</b>		
	<b>f</b> <input type="checkbox"/> Other ▶ <b>13,329</b>		
<b>2</b>	At the end of the tax year:		
<b>a</b>	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .	<b>Y:</b>	<b>605,218</b>
<b>b</b>	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .	<b>N:</b>	<b>3,369,048</b>
		<b>Y:</b>	<b>2,396,193</b>
		<b>N:</b>	<b>1,596,322</b>
<b>3</b>	At the end of the tax year, did the partnership:		
<b>a</b>	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below . . . . .	<b>Y:</b>	<b>41,457</b>
		<b>N:</b>	<b>3,926,668</b>
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
<b>b</b>	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .	<b>Y:</b>	<b>180,121</b>
		<b>N:</b>	<b>3,778,167</b>
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
<b>4</b>	Does the partnership satisfy <b>all four</b> of the following conditions?	<b>Yes</b>	<b>No</b>
<b>a</b>	The partnership's total receipts for the tax year were less than \$250,000.		
<b>b</b>	The partnership's total assets at the end of the tax year were less than \$1 million.		
<b>c</b>	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
<b>d</b>	The partnership is not filing and is not required to file Schedule M-3 . . . . . <b>Y:</b> . <b>2,018,697</b> . . . . . <b>N:</b> . <b>1,968,071</b> If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.		
<b>5</b>	Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? . . . . . <b>Y:</b> . <b>679</b> . <b>N:</b> . <b>3,898,883</b>		
<b>6</b>	During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? . . . . . <b>Y:</b> . <b>10,972</b> . <b>N:</b> . <b>3,746,923</b>		
<b>7</b>	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . . <b>Y:</b> . <b>4,066</b> . <b>N:</b> . <b>3,805,370</b>		
<b>8</b>	At any time during calendar year 2018, 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 instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶ <b>17,882</b> <b>Y:</b> <b>17,881</b> <b>N:</b> <b>3,922,491</b>		
<b>9</b>	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions . . . . . <b>Y:</b> . <b>4,447</b> . <b>N:</b> . <b>3,902,558</b>		
<b>10a</b>	Is the partnership making, or had it previously made (and not revoked), a section 754 election? <b>Y:</b> . <b>247,937</b> . <b>N:</b> . <b>3,648,427</b> See instructions for details regarding a section 754 election.		
<b>b</b>	Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions . . . . . <b>Y:</b> . <b>39,927</b> . <b>N:</b> . <b>2,879,872</b>		

**Schedule B Other Information**

<b>1</b> What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>
<b>a</b> <input type="checkbox"/> Domestic general partnership <b>b</b> <input type="checkbox"/> Domestic limited partnership <b>c</b> <input type="checkbox"/> Domestic limited liability company <b>d</b> <input type="checkbox"/> Domestic limited liability partnership <b>e</b> <input type="checkbox"/> Foreign partnership <b>f</b> <input type="checkbox"/> Other ►		
<b>2</b> At the end of the tax year:		
<b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .		
<b>b</b> Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .		
<b>3</b> At the end of the tax year, did the partnership:		
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below . . . . .		
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .		
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
<b>4</b> Does the partnership satisfy <b>all four</b> of the following conditions?	<b>Yes</b>	<b>No</b>
<b>a</b> The partnership's total receipts for the tax year were less than \$250,000.		
<b>b</b> The partnership's total assets at the end of the tax year were less than \$1 million.		
<b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
<b>d</b> The partnership is not filing and is not required to file Schedule M-3 . . . . . If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.		
<b>5</b> Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? . . . . .		
<b>6</b> During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? . . . . .		
<b>7</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .		
<b>8</b> At any time during calendar year 2018, 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 instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ►		
<b>9</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions . . . . .		
<b>10a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . . . See instructions for details regarding a section 754 election.		
<b>b</b> Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions . . . . .		

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

**Schedule B Other Information (continued)**

	Yes	No
<b>c</b> Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	Y: 2,316 N: 3,895,350	
<b>11</b> Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <span style="float: right;">2,895</span> <input type="checkbox"/>		
<b>12</b> At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? <span style="float: right;">6,656</span>	Y: 6,656 N: 3,763,336	
<b>13</b> If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions <span style="float: right;">8,192</span>		
<b>14</b> Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. <span style="float: right;">80,292</span>	Y: 127,490 N: 3,810,764	
<b>15</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. <span style="float: right;">12,845</span>		
<b>16a</b> Did you make any payments in 2018 that would require you to file Form(s) 1099? See instructions <span style="float: right;">Y: 1,329,154 N: 2,374,328</span>		
<b>b</b> If "Yes," did you or will you file required Form(s) 1099? <span style="float: right;">Y: 1,293,319 N: 565,105</span>		
<b>17</b> Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. <span style="float: right;">7,192</span>		
<b>18</b> Enter the number of partners that are foreign governments under section 892. <span style="float: right;">6,025</span>		
<b>19</b> During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? <span style="float: right;">Y: 16,617 N: 3,728,744</span>		
<b>20</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 <span style="float: right;">Y: 5,890 N: 3,728,707</span>		
<b>21</b> Is the partnership a section 721(c) partnership, as defined in Treasury Regulations section 1.721(c)-1T(b)(14)? <span style="float: right;">Y: 7,382 N: 3,176,580</span>		
<b>22</b> During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. If "Yes," enter the total amount of the disallowed deductions. <span style="float: right;">\$ 2,019 Y: 2,038 N: 2,972,983</span>		
<b>23</b> Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions <span style="float: right;">Y: 88,062 N: 3,113,905</span>		
<b>24</b> Does the partnership satisfy one of the following conditions and the partnership does not own a pass-through entity with current year, or prior year, carryover excess business interest expense? See instructions <span style="float: right;">Y: 3,111,809 N: 506,508</span>		
<b>a</b> The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the partnership is not a tax shelter, or		
<b>b</b> The partnership only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
<b>25</b> Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions. If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3. <span style="float: right;">762,636</span>	Y: 777,602 N: 3,084,217	
If "No," complete Designation of Partnership Representative below.		

**Designation of Partnership Representative** (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR <input type="text"/>	U.S. taxpayer identification number of PR <input type="text"/>
U.S. address of PR <input type="text"/>	U.S. phone number of PR <input type="text"/>
If the PR is an entity, name of the designated individual for the PR <input type="text"/>	U.S. taxpayer identification number of the designated individual <input type="text"/>
U.S. address of designated individual <input type="text"/>	U.S. phone number of designated individual <input type="text"/>

<b>26</b> Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? <span style="float: right;">Y: *273</span>	
If "Yes," enter the amount from Form 8996, line 13. <span style="float: right;">N: 3,394,618</span>	



**Schedule B Other Information** (continued)

	Yes	No
<b>c</b> Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
<b>11</b> Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) . . . . . <input type="checkbox"/>		
<b>12</b> At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? . . . . .		
<b>13</b> If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions . . . . . <b>31</b>		
<b>14</b> Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. <b>367</b>		
<b>15</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. <b>36</b>		
<b>16a</b> Did you make any payments in 2018 that would require you to file Form(s) 1099? See instructions . . . . .		
<b>b</b> If "Yes," did you or will you file required Form(s) 1099? . . . . .		
<b>17</b> Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. <b>34</b>		
<b>18</b> Enter the number of partners that are foreign governments under section 892. <b>46</b>		
<b>19</b> During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? . . . .		
<b>20</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 . . . . .		
<b>21</b> Is the partnership a section 721(c) partnership, as defined in Treasury Regulations section 1.721(c)-1T(b)(14)? .		
<b>22</b> During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. If "Yes," enter the total amount of the disallowed deductions. <b>\$ 143,027</b>		
<b>23</b> Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions . . . . .		
<b>24</b> Does the partnership satisfy one of the following conditions and the partnership does not own a pass-through entity with current year, or prior year, carryover excess business interest expense? See instructions . . . . . <b>a</b> The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the partnership is not a tax shelter, or <b>b</b> The partnership only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
<b>25</b> Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions. If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3. <b>2,213</b> If "No," complete Designation of Partnership Representative below.		

**Designation of Partnership Representative** (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR <input type="text"/>	U.S. taxpayer identification number of PR <input type="text"/>
U.S. address of PR <input type="text"/>	U.S. phone number of PR <input type="text"/>
If the PR is an entity, name of the designated individual for the PR <input type="text"/>	U.S. taxpayer identification number of the designated individual <input type="text"/>
U.S. address of designated individual <input type="text"/>	U.S. phone number of designated individual <input type="text"/>

<b>26</b> Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .		
If "Yes," enter the amount from Form 8996, line 13. <b>\$</b>		

Schedule K		Partners' Distributive Share Items	Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)	1	2,288,110
	2	Net rental real estate income (loss) (attach Form 8825)	2	1,745,860
	3a	Other gross rental income (loss)	3a	66,990
	b	Expenses from other rental activities (attach statement)	3b	43,257
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	78,383
	4	Guaranteed payments	4	300,808
	5	Interest income	5	1,036,913
	6	Dividends and dividend equivalents: a Ordinary dividends	6a	271,084
		b Qualified dividends	6b	212,928
		c Dividend equivalents	6c	6,432
	7	Royalties	7	88,317
8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	196,316	
9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	322,698	
b	Collectibles (28%) gain (loss)	9b	4,092	
c	Unrecaptured section 1250 gain (attach statement)	9c	155,153	
10	Net section 1231 gain (loss) (attach Form 4797)	10	345,324	
11	Other income (loss) (see instructions) Type ▶	11	183,091	
Deductions	12	Section 179 deduction (attach Form 4562)	12	169,257
	13a	Contributions	13a	421,818
	b	Investment interest expense	13b	127,455
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	37,792
d	Other deductions (see instructions) Type ▶	13d	673,364	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	1,636,932
	b	Gross farming or fishing income	14b	110,231
	c	Gross nonfarm income	14c	1,047,789
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	1,701
	b	Low-income housing credit (other)	15b	25,293
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	904
	d	Other rental real estate credits (see instructions) Type ▶	15d	258
	e	Other rental credits (see instructions) Type ▶	15e	101
	f	Other credits (see instructions) Type ▶	15f	91,839
Foreign Transactions	16a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	16b	124,277
	c	Gross income sourced at partner level	16c	70,849
		Foreign gross income sourced at partnership level		
	d	Section 951A category ▶ 11,095 e Foreign branch category ▶	16e	11,571
	f	Passive category ▶ 108,457 General category ▶ 35,973 h Other (attach statement) ▶	16h	9,678
		Deductions allocated and apportioned at partner level		
	i	Interest expense ▶ 57,875 j Other ▶	16j	45,803
		Deductions allocated and apportioned at partnership level to foreign source income		
	k	Section 951A category ▶ 9,248 l Foreign branch category ▶	16l	10,404
	m	Passive category ▶ 52,529 General category ▶ 26,868 o Other (attach statement) ▶	16o	4,629
	p	Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16p	137,324
q	Reduction in taxes available for credit (attach statement)	16q	2,475	
r	Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	921,245
	b	Adjusted gain or loss	17b	126,706
	c	Depletion (other than oil and gas)	17c	5,600
	d	Oil, gas, and geothermal properties—gross income	17d	51,879
	e	Oil, gas, and geothermal properties—deductions	17e	53,994
	f	Other AMT items (attach statement)	17f	75,112
Other Information	18a	Tax-exempt interest income	18a	78,058
	b	Other tax-exempt income	18b	63,613
	c	Nondeductible expenses	18c	1,157,498
	19a	Distributions of cash and marketable securities	19a	1,684,135
	b	Distributions of other property	19b	61,986
	20a	Investment income	20a	1,107,933
	b	Investment expenses	20b	179,637
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	376,912,230
	2	Net rental real estate income (loss) (attach Form 8825)	2	40,492,618
	3a	Other gross rental income (loss)	3a	23,632,413
	b	Expenses from other rental activities (attach statement)	3b	22,458,051
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	1,174,361
	4	Guaranteed payments	4	85,247,219
	5	Interest income	5	240,778,269
	6	Dividends and dividend equivalents:	6a	184,802,736
	a	Ordinary dividends		
	b	Qualified dividends	6b	104,177,811
	c	Dividend equivalents	6c	1,909,767
7	Royalties	7	40,549,478	
8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	-29,523,435	
9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	774,743,781	
b	Collectibles (28%) gain (loss)	9b	241,818	
c	Unrecaptured section 1250 gain (attach statement)	9c	58,229,522	
10	Net section 1231 gain (loss) (attach Form 4797)	10	260,915,792	
11	Other income (loss) (see instructions) Type ▶	11	324,945,744	
Deductions	12	Section 179 deduction (attach Form 4562)	12	8,039,225
	13a	Contributions	13a	23,075,469
	b	Investment interest expense	13b	137,441,586
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	105,812,050
d	Other deductions (see instructions) Type ▶	13d	295,945,898	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	191,703,821
	b	Gross farming or fishing income	14b	79,768,791
	c	Gross nonfarm income	14c	630,619,599
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	392,842
	b	Low-income housing credit (other)	15b	17,330,546
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	3,678,475
	d	Other rental real estate credits (see instructions) Type ▶	15d	9,792
	e	Other rental credits (see instructions) Type ▶	15e	45
	f	Other credits (see instructions) Type ▶	15f	11,033,463
Foreign Transactions	16a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	16b	3,626,572,484
	c	Gross income sourced at partner level	16c	1,447,077,012
	d	Section 951A category ▶ 5,481,824 Foreign branch category ▶ 93,195,379	16e	
	f	Passive category ▶ 274,790,791 g General category ▶ h Other (attach statement) ▶	16h	8,918,018
	i	Deductions allocated and apportioned at partner level 167,940,243		
	j	Interest expense ▶ 149,084,264 j Other ▶	16j	815,945,063
	k	Deductions allocated and apportioned at partnership level to foreign source income		
	l	Section 951A category ▶ 3,038,742 l Foreign branch category ▶ 75,949,465	16l	
	m	Passive category ▶ 57,736,413 n General category ▶ o Other (attach statement) ▶	16o	4,160,274
	p	Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> 119,652,363	16p	20,461,153
	q	Reduction in taxes available for credit (attach statement)	16q	277,843
	r	Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) items	17a	Post-1986 depreciation adjustment	17a	181,154
	b	Adjusted gain or loss	17b	-4,446,432
	c	Depletion (other than oil and gas)	17c	832,202
	d	Oil, gas, and geothermal properties—gross income	17d	167,146,278
	e	Oil, gas, and geothermal properties—deductions	17e	112,064,645
	f	Other AMT items (attach statement)	17f	60,222,088
Other Information	18a	Tax-exempt interest income	18a	6,612,072
	b	Other tax-exempt income	18b	8,084,713
	c	Nondeductible expenses	18c	31,889,248
	19a	Distributions of cash and marketable securities	19a	5,734,630,269
	b	Distributions of other property	19b	255,747,297
	20a	Investment income	20a	491,689,764
b	Investment expenses	20b	67,476,172	
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 16p . . . . .					1	3,977,211	
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	General partners	129,263	697,888	83,838	215,134	9,595	78,358	
b	Limited partners	292,815	1,850,987	1,246,928	590,225	54,548	560,066	

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
<b>1</b>	Cash . . . . .				<b>2,645,780</b>
<b>2a</b>	Trade notes and accounts receivable . . . . .			<b>427,277</b>	
<b>b</b>	Less allowance for bad debts . . . . .	<b>36,173</b>		<b>39,218</b>	
<b>3</b>	Inventories . . . . .				<b>280,731</b>
<b>4</b>	U.S. government obligations . . . . .				<b>1,252</b>
<b>5</b>	Tax-exempt securities . . . . .		<b>6,589</b>		<b>6,178</b>
<b>6</b>	Other current assets (attach statement) . . . . .				<b>982,547</b>
<b>7a</b>	Loans to partners (or persons related to partners)				<b>136,422</b>
<b>b</b>	Mortgage and real estate loans . . . . .				<b>36,563</b>
<b>8</b>	Other investments (attach statement) . . . . .				<b>569,208</b>
<b>9a</b>	Buildings and other depreciable assets . . . . .			<b>2,010,488</b>	
<b>b</b>	Less accumulated depreciation . . . . .			<b>1,953,922</b>	
<b>10a</b>	Depletable assets . . . . .			<b>24,438</b>	
<b>b</b>	Less accumulated depletion . . . . .			<b>16,513</b>	
<b>11</b>	Land (net of any amortization) . . . . .				<b>1,236,491</b>
<b>12a</b>	Intangible assets (amortizable only) . . . . .			<b>886,985</b>	
<b>b</b>	Less accumulated amortization . . . . .			<b>858,811</b>	
<b>13</b>	Other assets (attach statement) . . . . .				<b>739,595</b>
<b>14</b>	Total assets . . . . .				<b>2,997,908</b>
<b>Liabilities and Capital</b>					
<b>15</b>	Accounts payable . . . . .				<b>521,572</b>
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .				<b>328,872</b>
<b>17</b>	Other current liabilities (attach statement) . . . . .				<b>1,286,769</b>
<b>18</b>	All nonrecourse loans . . . . .				<b>165,656</b>
<b>19a</b>	Loans from partners (or persons related to partners)				<b>381,021</b>
<b>b</b>	Mortgages, notes, bonds payable in 1 year or more . . . . .				<b>875,678</b>
<b>20</b>	Other liabilities (attach statement) . . . . .				<b>532,228</b>
<b>21</b>	Partners' capital accounts . . . . .		<b>2,728,955</b>		<b>3,002,424</b>
<b>22</b>	Total liabilities and capital . . . . .				<b>2,997,908</b>

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

**Note:** The partnership may be required to file Schedule M-3. See instructions.

<b>1</b>	Net income (loss) per books . . . . .	<b>3,026,136</b>	<b>6</b>	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize): . . . . .	<b>115,903</b>	<b>a</b>	Tax-exempt interest \$ . . . . .	<b>193,801</b>
<b>3</b>	Guaranteed payments (other than health insurance) . . . . .	<b>208,729</b>	<b>7</b>	Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
<b>4</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		<b>a</b>	Depreciation \$ . . . . .	<b>249,976</b>
<b>a</b>	Depreciation \$ . . . . .		<b>8</b>	Add lines 6 and 7 . . . . .	<b>400,719</b>
<b>b</b>	Travel and entertainment \$ . . . . .	<b>1,082,498</b>	<b>9</b>	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5 . . . . .	<b>3,026,613</b>
<b>5</b>	Add lines 1 through 4 . . . . .	<b>3,020,908</b>			

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

Schedule M-2		Analysis of Partners' Capital Accounts			
1	Balance at beginning of year . . . . .	2,933,299	6	Distributions: a Cash . . . . .	1,616,594
2	Capital contributed: a Cash . . . . .	1,019,601		b Property . . . . .	66,405
	b Property . . . . .	78,887	7	Other decreases (itemize): _____	
3	Net income (loss) per books . . . . .	3,253,809			181,816
4	Other increases (itemize): _____	202,829	8	Add lines 6 and 7 . . . . .	1,722,149
5	Add lines 1 through 4 . . . . .	3,223,060	9	Balance at end of year. Subtract line 8 from line 5	3,085,919

**TOTAL SCHEDULE M-1'S FILED 3,045,278**

**TOTAL SCHEDULE M-2'S FILED 4,010,198** Form **1065** (2018)

**TOTAL SCHEDULE M-1'S E-FILED 2,783,412**

**TOTAL SCHEDULE M-2'S E-FILED 3,611,127**

**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 16p . . . . .					1	1,710,263,412	
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	General partners	105,955,388	103,129,667	4,957,897	123,754,089	3,445,888	16,541,902	
b	Limited partners	283,992,942	171,912,290	154,990,950	430,307,909	124,514,148	173,625,914	

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
<b>1</b>	Cash . . . . .				<b>1,454,101,690</b>
<b>2a</b>	Trade notes and accounts receivable . . .			<b>966,687,944</b>	
<b>b</b>	Less allowance for bad debts . . . . .	<b>26,486,514</b>		<b>28,941,621</b>	
<b>3</b>	Inventories . . . . .				<b>411,089,286</b>
<b>4</b>	U.S. government obligations . . . . .				<b>132,135,358</b>
<b>5</b>	Tax-exempt securities . . . . .		<b>40,625,192</b>		<b>41,510,810</b>
<b>6</b>	Other current assets (attach statement) . .				<b>2,855,548,669</b>
<b>7a</b>	Loans to partners (or persons related to partners)				<b>129,989,963</b>
<b>b</b>	Mortgage and real estate loans . . . . .				<b>132,486,552</b>
<b>8</b>	Other investments (attach statement) . . .				<b>17,907,554,550</b>
<b>9a</b>	Buildings and other depreciable assets . .			<b>7,944,087,250</b>	
<b>b</b>	Less accumulated depreciation . . . . .			<b>2,564,404,399</b>	
<b>10a</b>	Depletable assets . . . . .			<b>416,207,378</b>	
<b>b</b>	Less accumulated depletion . . . . .			<b>135,771,076</b>	
<b>11</b>	Land (net of any amortization) . . . . .				<b>1,358,823,350</b>
<b>12a</b>	Intangible assets (amortizable only) . . .			<b>1,577,528,205</b>	
<b>b</b>	Less accumulated amortization . . . . .			<b>309,756,116</b>	
<b>13</b>	Other assets (attach statement) . . . . .				<b>2,059,128,948</b>
<b>14</b>	Total assets . . . . .				<b>34,348,006,740</b>
<b>Liabilities and Capital</b>					
<b>15</b>	Accounts payable . . . . .				<b>621,403,829</b>
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year				<b>452,494,680</b>
<b>17</b>	Other current liabilities (attach statement) .				<b>4,968,171,524</b>
<b>18</b>	All nonrecourse loans . . . . .				<b>1,462,092,517</b>
<b>19a</b>	Loans from partners (or persons related to partners)				<b>303,558,071</b>
<b>b</b>	Mortgages, notes, bonds payable in 1 year or more				<b>4,063,880,736</b>
<b>20</b>	Other liabilities (attach statement) . . . . .				<b>2,474,257,706</b>
<b>21</b>	Partners' capital accounts . . . . .		<b>18,411,086,429</b>		<b>20,002,147,676</b>
<b>22</b>	Total liabilities and capital . . . . .				<b>34,348,006,740</b>

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

<b>1</b>	Net income (loss) per books . . . . .	<b>312,059,024</b>	<b>6</b>	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	<b>26,188,624</b>	<b>a</b>	Tax-exempt interest \$	<b>48,649,185</b>
<b>3</b>	Guaranteed payments (other than health insurance) . . . . .	<b>34,860,433</b>	<b>7</b>	Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
<b>4</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		<b>a</b>	Depreciation \$	<b>37,533,549</b>
<b>a</b>	Depreciation \$		<b>8</b>	Add lines 6 and 7 . . . . .	<b>86,182,734</b>
<b>b</b>	Travel and entertainment \$	<b>47,467,941</b>	<b>9</b>	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5 .	<b>334,393,288</b>
<b>5</b>	Add lines 1 through 4 . . . . .	<b>420,576,022</b>			

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

<b>1</b>	Balance at beginning of year . . . . .	<b>18,653,247,672</b>	<b>6</b>	Distributions: <b>a</b> Cash . . . . .	<b>5,836,187,693</b>
<b>2</b>	Capital contributed: <b>a</b> Cash . . . . .	<b>5,100,955,478</b>	<b>b</b> Property . . . . .	<b>271,277,311</b>	
	<b>b</b> Property . . . . .	<b>456,154,628</b>	<b>7</b>	Other decreases (itemize):	<b>859,338,991</b>
<b>3</b>	Net income (loss) per books . . . . .	<b>1,569,126,178</b>	<b>8</b>	Add lines 6 and 7 . . . . .	<b>6,966,803,994</b>
<b>4</b>	Other increases (itemize):	<b>868,680,990</b>	<b>9</b>	Balance at end of year. Subtract line 8 from line 5	<b>19,681,360,951</b>
<b>5</b>	Add lines 1 through 4 . . . . .	<b>26,648,164,945</b>			

**SCHEDULE B-1  
(Form 1065)**(Rev. September 2017)  
Department of the Treasury  
Internal Revenue Service**Information on Partners Owning 50% or  
More of the Partnership**

▶ Attach to Form 1065.

▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for the latest information.

OMB No. 1545-0123

Name of partnership

Employer identification number (EIN)

**TOTAL SCHEDULE B1'S FILED 2,814,205****TOTAL SCHEDULE B1'S E-FILED 2,571,043****Part I** **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3a)

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

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
		833,121 1/		

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

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

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
		4,432,061 1/	

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

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 9-2017)

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

**SCHEDULE B-1  
(Form 1065)**(Rev. September 2017)  
Department of the Treasury  
Internal Revenue Service**Information on Partners Owning 50% or  
More of the Partnership**▶ **Attach to Form 1065.**▶ **Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for the latest information.**

OMB No. 1545-0123

Name of partnership

Employer identification number (EIN)

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

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

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
**No money amounts are present on this form**				

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

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

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

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

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 9-2017)

**SCHEDULE D  
(Form 1065)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

▶ Attach to Form 1065 or Form 8865.

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

▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

OMB No. 1545-0123

**2018**

Name of partnership

Employer identification number

**Total Schedule D's Filed 362,541****Total Schedule D's E-Filed 316,647****Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				<b>22,724</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				<b>82,363</b>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				<b>21,666</b>
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				<b>32,261</b>
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	<b>4,810</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	<b>*44</b>
<b>6</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .			<b>6</b>	<b>75,263</b>
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11 . . . . .			<b>7</b>	<b>196,301</b>

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	<b>38,530</b>	<b>32,670</b>		<b>38,339</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	<b>88,588</b>	<b>88,212</b>		<b>88,502</b>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	<b>73,267</b>	<b>71,226</b>		<b>71,667</b>
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	<b>81,344</b>	<b>76,729</b>		<b>93,959</b>
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>11</b>	<b>18,847</b>
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>12</b>	<b>*493</b>
<b>13</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .			<b>13</b>	<b>120,397</b>
<b>14</b> Capital gain distributions (see instructions) . . . . .			<b>14</b>	<b>89,331</b>
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11 . . . . .			<b>15</b>	<b>325,485</b>

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

Cat. No. 11393G

Schedule D (Form 1065) 2018

**SCHEDULE D  
(Form 1065)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

▶ Attach to Form 1065 or Form 8865.

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

▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

OMB No. 1545-0123

**2018**

Name of partnership

Employer identification number

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				<b>-394,862</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				<b>-5,136,672</b>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				<b>7,677,342</b>
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				<b>-21,707,779</b>
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	<b>1,447,394</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	<b>*-863</b>
<b>6</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .			<b>6</b>	<b>8,229,754</b>
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11 . . . . .			<b>7</b>	<b>-9,675,475</b>

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	<b>28,559,979</b>	<b>23,762,393</b>		<b>4,821,092</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	<b>134,265,765</b>	<b>110,871,301</b>		<b>25,212,064</b>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	<b>105,250,562</b>	<b>58,555,758</b>		<b>64,024,353</b>
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	<b>1,347,764,243</b>	<b>1,083,980,623</b>		<b>317,215,929</b>
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>11</b>	<b>57,527,650</b>
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>12</b>	<b>*267,286</b>
<b>13</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .			<b>13</b>	<b>341,159,820</b>
<b>14</b> Capital gain distributions (see instructions) . . . . .			<b>14</b>	<b>18,069,091</b>
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11 . . . . .			<b>15</b>	<b>829,466,372</b>

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

Cat. No. 11393G

Schedule D (Form 1065) 2018



Form **1125-A****Cost of Goods Sold**

OMB No. 1545-0123

(Rev. October 2016)

Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**  
▶ **Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).**

Name		Employer identification number
<b>TOTAL FORM 1125-A's FILED</b>	<b>787,068</b>	<b>TOTAL FORM 1125-A'S E-FILED 708,203</b>
<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b> <b>296,387</b>
<b>2</b>	Purchases . . . . .	<b>2</b> <b>591,805</b>
<b>3</b>	Cost of labor . . . . .	<b>3</b> <b>144,440</b>
<b>4</b>	Additional section 263A costs (attach schedule) . . . . .	<b>4</b> <b>27,151</b>
<b>5</b>	Other costs (attach schedule) . . . . .	<b>5</b> <b>344,027</b>
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b> <b>775,141</b>
<b>7</b>	Inventory at end of year . . . . .	<b>7</b> <b>311,175</b>
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions . . . . .	<b>8</b>
<b>9a</b> Check all methods used for valuing closing inventory:		
<b>309,297</b>	(i) <input type="checkbox"/> Cost	
<b>80,087</b>	(ii) <input type="checkbox"/> Lower of cost or market	
<b>9,318</b>	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ <b>8,922</b>	
<b>b</b>	Check if there was a writedown of subnormal goods . . . . .	<b>1,424</b> ▶ <input type="checkbox"/>
<b>c</b>	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .	<b>173</b> ▶ <input type="checkbox"/>
<b>d</b>	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .	<b>9d</b> <b>1,556</b>
<b>e</b>	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No <b>30,622</b> <b>472,527</b>
<b>f</b>	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No <b>1,360</b> <b>374,081</b>

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

**General Instructions****Purpose of Form**

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

**Who Must File**

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

**Inventories**

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

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

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

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

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

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

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

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

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

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

Form **1125-A****Cost of Goods Sold**

OMB No. 1545-0123

(Rev. October 2016)  
Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**  
▶ **Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).**

Name		Employer identification number	
1	Inventory at beginning of year . . . . .	1	<b>334,150,156</b>
2	Purchases . . . . .	2	<b>2,367,367,406</b>
3	Cost of labor . . . . .	3	<b>180,398,126</b>
4	Additional section 263A costs (attach schedule) . . . . .	4	<b>22,676,595</b>
5	Other costs (attach schedule) . . . . .	5	<b>802,742,121</b>
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	<b>3,707,334,404</b>
7	Inventory at end of year . . . . .	7	<b>364,066,943</b>
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions . . . . .	8	
<b>9a</b> Check all methods used for valuing closing inventory: <ul style="list-style-type: none"> <li>(i) <input type="checkbox"/> Cost</li> <li>(ii) <input type="checkbox"/> Lower of cost or market</li> <li>(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶</li> </ul>			
<b>b</b> Check if there was a writedown of subnormal goods . . . . . ▶ <input type="checkbox"/>			
<b>c</b> Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ▶ <input type="checkbox"/>			
<b>d</b> If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .		<b>9d</b>	<b>42,505,028</b>
<b>e</b> If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . .		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>f</b> Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .		<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

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**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)**Department of the Treasury  
Internal Revenue Service**Net Income (Loss) Reconciliation  
for Certain Partnerships**

▶ Attach to Form 1065.

▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

OMB No. 1545-0123

**2018**

Name of partnership

**Total Schedule M-3's Filed 382,045****Total Schedule M-3's E- Filed 360,427**

Employer identification number

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

- 220,340 A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 266,406 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 **266,188**.
- 30,108 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 **30,105**.
- 159,513 D** ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50% or more in the partnership's capital, profit, or loss on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned
<b>160,809</b>	<b>160,808</b>	<b>159,903</b>
<b>28,330</b>	<b>28,330</b>	<b>28,224</b>

**15,545 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?  
**615** ☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.

**367,566** ☐ **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?  
**96,907** ☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.

**268,854** ☐ **No.** Go to line 1c.

**c** Did the partnership prepare a non-tax-basis income statement for that period?  
**105,253** ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.

**166,057** ☐ **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 **220,165** Ending **220,174**

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

**221,993** ☐ **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?  
**987** ☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)

**221,178** ☐ **No.**

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b>	<b>378,448</b>
<b>b</b> Indicate accounting standard used for line 4a (see instructions).		
<b>199,799 1</b> <input type="checkbox"/> GAAP <b>2,225 2</b> <input type="checkbox"/> IFRS <b>8,307 3</b> <input type="checkbox"/> Section 704(b)		
<b>93,903 4</b> <input type="checkbox"/> Tax-basis <b>18,253 5</b> <input type="checkbox"/> Other (Specify) ▶		
<b>5a</b> Net income from nonincludible foreign entities (attach statement)	<b>5a</b>	<b>( 1,134 )</b>
<b>b</b> Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	<b>5b</b>	<b>961</b>
<b>6a</b> Net income from nonincludible U.S. entities (attach statement)	<b>6a</b>	<b>( 6,222 )</b>
<b>b</b> Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	<b>6b</b>	<b>3,833</b>
<b>7a</b> Net income (loss) of other foreign disregarded entities (attach statement)	<b>7a</b>	<b>302</b>
<b>b</b> Net income (loss) of other U.S. disregarded entities (attach statement)	<b>7b</b>	<b>460</b>
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	<b>8</b>	<b>3,294</b>
<b>9</b> Adjustment to reconcile income statement period to tax year (attach statement)	<b>9</b>	<b>3,464</b>
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach statement)	<b>10</b>	<b>5,191</b>
<b>11 Net income (loss) per income statement of the partnership.</b> Combine lines 4a through 10 <b>Note:</b> Part I, line 11, must equal Part II, line 26, column (a), or Schedule M-1, line 1. See instructions.	<b>11</b>	<b>379,124</b>

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

	Total Assets	Total Liabilities
<b>a</b> Included on Part I, line 4	<b>356,343</b>	<b>307,032</b>
<b>b</b> Removed on Part I, line 5	<b>1,350</b>	<b>1,285</b>
<b>c</b> Removed on Part I, line 6	<b>7,067</b>	<b>6,849</b>
<b>d</b> Included on Part I, line 7	<b>371</b>	<b>358</b>

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

Cat. No. 39669D

Schedule M-3 (Form 1065) 2018



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.					
<b>1</b>	Income (loss) from equity method foreign corporations	787	713	108	
<b>2</b>	Gross foreign dividends not previously taxed . . . . .	5,759	3,399	186	6,724
<b>3</b>	Subpart F, QEF, and similar income inclusions . . . . .		3,648	279	3,883
<b>4</b>	Gross foreign distributions previously taxed . . . . .	86	37	38	
<b>5</b>	Income (loss) from equity method U.S. corporations	1,360	1,121	239	
<b>6</b>	U.S. dividends . . . . .	26,616	8,591	4,242	27,219
<b>7</b>	Income (loss) from U.S. partnerships . . . . .	67,996	54,022	40,321	82,197
<b>8</b>	Income (loss) from foreign partnerships . . . . .	12,229	12,387	3,455	15,655
<b>9</b>	Income (loss) from other pass-through entities . . . . .	2,333	1,852	848	2,800
<b>10</b>	Items relating to reportable transactions . . . . .	664	565	211	1,133
<b>11</b>	Interest income (see instructions) . . . . .	121,628	9,642	8,618	120,508
<b>12</b>	Total accrual to cash adjustment . . . . .	2,575	3,505	*19	2,170
<b>13</b>	Hedging transactions . . . . .	1,383	1,163	*7	781
<b>14</b>	Mark-to-market income (loss) . . . . .	4,175	3,733	81	1,248
<b>15</b>	Cost of goods sold (see instructions) . . . . .	( 26,520 )	12,310	2,545	( 26,574 )
<b>16</b>	Sale versus lease (for sellers and/or lessors) . . . . .	30	38	0	40
<b>17</b>	Section 481(a) adjustments . . . . .		2,031	114	2,140
<b>18</b>	Unearned/deferred revenue . . . . .	12,706	20,145	174	17,439
<b>19</b>	Income recognition from long-term contracts . . . . .	535	396	12	563
<b>20</b>	Original issue discount and other imputed interest . . . . .	658	780	40	954
<b>21a</b>	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .	68,123	64,050	4,110	
<b>b</b>	Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .		29,392	2,551	31,517
<b>c</b>	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .		15,422	1,973	16,710
<b>d</b>	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .		20,303	1,106	21,318
<b>e</b>	Abandonment losses . . . . .		778	49	826
<b>f</b>	Worthless stock losses (attach statement) . . . . .		387	*66	453
<b>g</b>	Other gain/loss on disposition of assets other than inventory . . . . .		23,417	1,003	24,323
<b>22</b>	Other income (loss) items with differences (attach statement)	70,355	69,539	8,503	44,249
<b>23</b>	<b>Total income (loss) items.</b> Combine lines 1 through 22 . . . . .	204,288	146,106	58,254	205,638
<b>24</b>	<b>Total expense/deduction items.</b> (From Part III, line 31) (see instructions) . . . . .	175,791	128,093	79,399	183,728
<b>25</b>	Other items with no differences . . . . .	211,865			211,870
<b>26</b>	<b>Reconciliation totals.</b> Combine lines 23 through 25	244,345	177,672	115,070	245,925

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

Income (Loss) Items		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Attach statements for lines 1 through 10.					
<b>1</b>	Income (loss) from equity method foreign corporations	3,211,147	-2,637,322	-574,188	
<b>2</b>	Gross foreign dividends not previously taxed . . . . .	33,461,257	8,671,869	1,435,169	43,544,903
<b>3</b>	Subpart F, QEF, and similar income inclusions . . . . .		17,823,825	7,944,183	25,768,007
<b>4</b>	Gross foreign distributions previously taxed . . . . .	5,861,125	-1,681,745	-4,130,804	
<b>5</b>	Income (loss) from equity method U.S. corporations	19,016,506	-15,587,357	-3,415,609	
<b>6</b>	U.S. dividends . . . . .	76,675,312	3,581,372	919,551	81,572,408
<b>7</b>	Income (loss) from U.S. partnerships . . . . .	403,716,714	-49,949,696	4,836,040	358,190,192
<b>8</b>	Income (loss) from foreign partnerships . . . . .	97,573,380	69,520,573	1,450,113	168,576,915
<b>9</b>	Income (loss) from other pass-through entities . . . . .	16,059,699	5,220,372	10,312	21,290,384
<b>10</b>	Items relating to reportable transactions . . . . .	-21,903,561	-9,851,410	-257,944	-32,012,916
<b>11</b>	Interest income (see instructions) . . . . .	211,141,466	-5,617,302	-5,055,765	200,467,941
<b>12</b>	Total accrual to cash adjustment . . . . .	27,042,129	-1,906,173	*1,752	25,137,708
<b>13</b>	Hedging transactions . . . . .	2,117,919	-3,637,063	*-83,492	-1,602,603
<b>14</b>	Mark-to-market income (loss) . . . . .	27,548,520	-3,614,596	455,882	24,389,806
<b>15</b>	Cost of goods sold (see instructions) . . . . .	( 2,522,899,090 )	-25,268,135	1,502,098	( 2,548,085,340 )
<b>16</b>	Sale versus lease (for sellers and/or lessors) . . . . .	298,765	690,753	0	989,518
<b>17</b>	Section 481(a) adjustments . . . . .		-6,087,540	-129,655	-6,217,277
<b>18</b>	Unearned/deferred revenue . . . . .	41,091,084	8,193,530	-2,950	49,281,665
<b>19</b>	Income recognition from long-term contracts . . . . .	63,333,571	1,108,502	636	65,108,223
<b>20</b>	Original issue discount and other imputed interest . . . . .	789,158	1,123,424	-36,898	1,875,684
<b>21a</b>	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .	552,783,263	-504,932,324	-44,485,837	
<b>b</b>	Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .		698,132,187	51,086,283	750,640,692
<b>c</b>	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .		-319,121,892	-16,009,509	-335,268,061
<b>d</b>	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .		66,366,849	2,757,703	69,136,000
<b>e</b>	Abandonment losses . . . . .		-2,564,152	-70,030	-2,634,220
<b>f</b>	Worthless stock losses (attach statement) . . . . .		-2,586,281	*-208,943	-2,798,885
<b>g</b>	Other gain/loss on disposition of assets other than inventory . . . . .		89,766,508	-1,068,742	89,261,748
<b>22</b>	Other income (loss) items with differences (attach statement)	910,953,968	215,398,218	-1,869,566	1,123,926,150
<b>23</b>	<b>Total income (loss) items.</b> Combine lines 1 through 22 . . . . .	-53,199,416	228,017,945	-5,023,188	168,839,245
<b>24</b>	<b>Total expense/deduction items.</b> (From Part III, line 31) (see instructions) . . . . .	-1,343,681,769	-127,298,816	32,527,266	-1,438,347,914
<b>25</b>	Other items with no differences . . . . .	2,642,882,807			2,642,755,875
<b>26</b>	<b>Reconciliation totals.</b> Combine lines 23 through 25	1,247,517,954	100,130,403	27,503,987	1,374,866,906

**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 . . . . .	30,755	4,784	760	30,810
2	State and local deferred income tax expense . . . . .	729	570	148	97
3	Foreign current income tax expense (other than foreign withholding taxes) . . . . .	9,419	1,435	556	10,181
4	Foreign deferred income tax expense . . . . .	285	148	139	34
5	Equity-based compensation . . . . .	1,140	699	623	556
6	Meals and entertainment . . . . .	50,402	456	50,337	48,731
7	Fines and penalties . . . . .	12,260	282	12,015	411
8	Judgments, damages, awards, and similar costs . . . . .	241	68	87	130
9	Guaranteed payments . . . . .	12,664	941	13,772	5,123
10	Pension and profit-sharing . . . . .	11,706	937	147	11,753
11	Other post-retirement benefits . . . . .	1,086	221	70	1,115
12	Deferred compensation . . . . .	1,564	1,774	52	1,650
13	Charitable contribution of cash and tangible property . . . . .	24,890	1,042	1,448	25,029
14	Charitable contribution of intangible property . . . . .	157	*186	209	329
15	Organizational expenses as per Regulations section 1.709-2(a) . . . . .	4,312	11,539	268	10,379
16	Syndication expenses as per Regulations section 1.709-2(b) . . . . .	561	276	317	32
17	Current year acquisition/reorganization investment banking fees . . . . .	169	98	46	101
18	Current year acquisition/reorganization legal and accounting fees . . . . .	1,285	962	170	477
19	Amortization/impairment of goodwill . . . . .	3,418	5,560	677	6,700
20	Amortization of acquisition, reorganization, and start-up costs . . . . .	4,388	11,067	301	12,285
21	Other amortization or impairment write-offs . . . . .	78,238	52,163	1,000	92,900
22	Reserved . . . . .				
23a	Depletion—Oil & Gas . . . . .	1,774	1,052	730	
b	Depletion—Other than Oil & Gas . . . . .	280	127	35	251
24	Intangible drilling & development costs . . . . .	615	940	5	1,511
25	Depreciation . . . . .	111,669	82,651	1,551	117,970
26	Bad debt expense . . . . .	32,679	20,034	100	31,447
27	Interest expense (see instructions) . . . . .	119,112	30,023	1,980	116,196
28	Purchase versus lease (for purchasers and/ or lessees) . . . . .	65	69	*28	73
29	Research and development costs . . . . .	635	233	215	890
30	Other expense/deduction items with differences (attach statement) . . . . .	77,959	72,217	34,886	72,816
31	<b>Total expense/deduction items.</b> Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive . . . . .	175,917	127,965	79,450	183,712

Schedule M-3 (Form 1065) 2018



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 . . . . .	2,001,744	11,497	507,657	2,520,861
2	State and local deferred income tax expense . . . . .	-182,887	-61,605	257,233	12,740
3	Foreign current income tax expense (other than foreign withholding taxes) . . . . .	5,513,117	567,551	918,434	6,999,102
4	Foreign deferred income tax expense . . . . .	2,188,743	-395,976	-1,792,596	171
5	Equity-based compensation . . . . .	6,276,934	-672,501	-623,980	4,980,453
6	Meals and entertainment . . . . .	7,488,067	-10,426	-3,924,226	3,651,823
7	Fines and penalties . . . . .	289,229	2,359	-274,308	17,281
8	Judgments, damages, awards, and similar costs . . . . .	403,401	235,521	-41,270	569,652
9	Guaranteed payments . . . . .	29,436,868	-233,764	-28,989,041	318,413
10	Pension and profit-sharing . . . . .	11,039,606	79,869	1,419,306	12,250,491
11	Other post-retirement benefits . . . . .	1,877,556	-399,745	319,648	1,797,459
12	Deferred compensation . . . . .	10,528,540	-586,620	-331,016	9,610,905
13	Charitable contribution of cash and tangible property . . . . .	4,669,053	66,887	541,351	5,277,291
14	Charitable contribution of intangible property . . . . .	79,488	*163,688	6,347,120	6,590,296
15	Organizational expenses as per Regulations section 1.709-2(a) . . . . .	742,070	-272,334	-70,124	399,640
16	Syndication expenses as per Regulations section 1.709-2(b) . . . . .	258,704	-49,675	-177,848	31,182
17	Current year acquisition/reorganization investment banking fees . . . . .	287,340	-83,108	-86,939	117,292
18	Current year acquisition/reorganization legal and accounting fees . . . . .	2,429,487	-1,513,441	-296,715	618,982
19	Amortization/impairment of goodwill . . . . .	12,946,521	958,531	-1,089,835	12,820,726
20	Amortization of acquisition, reorganization, and start-up costs . . . . .	2,212,573	-106,920	-61,912	2,174,215
21	Other amortization or impairment write-offs . . . . .	69,329,066	-13,201,151	-2,095,056	54,108,790
22	Reserved . . . . .				
23a	Depletion—Oil & Gas . . . . .	13,162,736	-11,597,889	-1,407,634	
b	Depletion—Other than Oil & Gas . . . . .	653,279	-280,734	420,047	792,592
24	Intangible drilling & development costs . . . . .	7,995,317	34,169,127	90,297	42,254,740
25	Depreciation . . . . .	223,830,627	98,195,392	2,204,824	324,197,703
26	Bad debt expense . . . . .	20,132,816	-1,393,294	3,677	18,740,666
27	Interest expense (see instructions) . . . . .	281,731,209	-12,529,715	-2,400,698	266,797,585
28	Purchase versus lease (for purchasers and/ or lessees) . . . . .	97,153	491,266	*-51,871	536,548
29	Research and development costs . . . . .	6,020,869	3,324,356	204,490	9,549,715
30	Other expense/deduction items with differences (attach statement) . . . . .	611,653,585	32,353,268	-1,153,965	643,340,398
31	<b>Total expense/deduction items.</b> Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive . . . . .	1,335,702,531	127,408,931	-31,634,722	1,431,202,322

Schedule M-3 (Form 1065) 2018

**SCHEDULE C  
(Form 1065)**(Rev. December 2014)  
Department of the Treasury  
Internal Revenue Service**Additional Information for Schedule M-3 Filers**► **Attach to Form 1065. See separate instructions.**► **Information about Schedule C (Form 1065) and its instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).**

OMB No. 1545-0123

Name of partnership

Employer identification number

**Total Schedule C's Filed 156,487****Total Schedule C's E-Filed 141,517**

	Yes	No
<b>1</b> At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? . . . . .	<b>388</b>	<b>155,632</b>
<b>2</b> Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership? . . . . .	<b>6,085</b>	<b>149,933</b>
<b>3</b> At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)? . . . . .	<b>85</b>	<b>155,945</b>
<b>4</b> At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)? . . . . .	<b>93</b>	<b>155,937</b>
<b>5</b> At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle . . . . .	<b>668</b>	<b>155,381</b>
<b>6</b> At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes? . . . . .	<b>1,342</b>	<b>154,641</b>

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

Cat. No. 49945S

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

**SCHEDULE C  
(Form 1065)**

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

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

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

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

OMB No. 1545-0123

Name of partnership

Employer identification number

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

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

Cat. No. 49945S

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

No money amounts are present on this form.



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

Department of the Treasury  
 Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ **Attach to Form 1040, Form 1040NR, Form 1041, or Form 1065.**  
 ▶ **Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.**

OMB No. 1545-0074

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

Name of proprietor

Social security number (SSN)

**A** Principal crop or activity

**B** Enter code from Part IV

**C** Accounting method:

☐ Cash ☐ Accrual

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

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

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

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

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

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>			
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>			
<b>c</b> Subtract line 1b from line 1a			<b>1c</b>	
<b>2</b> Sales of livestock, produce, grains, and other products you raised			<b>2</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>		<b>3b</b> Taxable amount	<b>3b</b>
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>		<b>4b</b> Taxable amount	<b>4b</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election			<b>5a</b>	
<b>b</b> CCC loans forfeited	<b>5b</b>		<b>5c</b> Taxable amount	<b>5c</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)				
<b>a</b> Amount received in 2018	<b>6a</b>		<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2019 is attached, check here <input type="checkbox"/>		<b>6d</b> Amount deferred from 2017	<b>6d</b>	
<b>7</b> Custom hire (machine work) income			<b>7</b>	
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			<b>8</b>	
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			<b>g</b>	<b>124,641</b>

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

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>			<b>23</b> Pension and profit-sharing plans	<b>23</b>		
<b>11</b> Chemicals	<b>11</b>			<b>24</b> Rent or lease (see instructions):			
<b>12</b> Conservation expenses (see instructions)	<b>12</b>			<b>a</b> Vehicles, machinery, equipment	<b>24a</b>		
<b>13</b> Custom hire (machine work)	<b>13</b>			<b>b</b> Other (land, animals, etc.)	<b>24b</b>		
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>	<b>95,475</b>		<b>25</b> Repairs and maintenance	<b>25</b>		
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>			<b>26</b> Seeds and plants	<b>26</b>		
<b>16</b> Feed	<b>16</b>			<b>27</b> Storage and warehousing	<b>27</b>		
<b>17</b> Fertilizers and lime	<b>17</b>			<b>28</b> Supplies	<b>28</b>		
<b>18</b> Freight and trucking	<b>18</b>			<b>29</b> Taxes	<b>29</b>		
<b>19</b> Gasoline, fuel, and oil	<b>19</b>			<b>30</b> Utilities	<b>30</b>		
<b>20</b> Insurance (other than health)	<b>20</b>			<b>31</b> Veterinary, breeding, and medicine	<b>31</b>		
<b>21</b> Interest (see instructions)				<b>32</b> Other expenses (specify):			
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>	<b>18,146</b>		<b>a</b> _____	<b>32a</b>		
<b>b</b> Other	<b>21b</b>	<b>42,702</b>		<b>b</b> _____	<b>32b</b>		
<b>22</b> Labor hired (less employment credits)	<b>22</b>			<b>c</b> _____	<b>32c</b>		
				<b>d</b> _____	<b>32d</b>		
				<b>e</b> _____	<b>32e</b>		
				<b>f</b> _____	<b>32f</b>		
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions					<b>33</b>	<b>131,729</b>	
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9					<b>34</b>		
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.							
<b>35</b> Reserved for future use.							
<b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss.							
<b>a</b> <input type="checkbox"/> All investment is at risk.	<b>b</b> <input type="checkbox"/> Some investment is not at risk.						

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2018

**SCHEDULE F  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Profit or Loss From Farming**▶ **Attach to Form 1040, Form 1040NR, Form 1041, or Form 1065.**▶ **Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.**

OMB No. 1545-0074

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

Name of proprietor

Social security number (SSN)

**A** Principal crop or activity**B** Enter code from Part IV**C** Accounting method:☐ Cash ☐ Accrual**D** Employer ID number (EIN), (see instr)**E** Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on passive losses ☐ Yes ☐ No**F** Did you make any payments in 2018 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No**G** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>			
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>			
<b>c</b> Subtract line 1b from line 1a			<b>1c</b>	
<b>2</b> Sales of livestock, produce, grains, and other products you raised			<b>2</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>		<b>3b</b> Taxable amount	<b>3b</b>
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>		<b>4b</b> Taxable amount	<b>4b</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election			<b>5a</b>	
<b>b</b> CCC loans forfeited	<b>5b</b>		<b>5c</b> Taxable amount	<b>5c</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)				
<b>a</b> Amount received in 2018	<b>6a</b>		<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2019 is attached, check here <input type="checkbox"/>		<b>6d</b> Amount deferred from 2017	<b>6d</b>	
<b>7</b> Custom hire (machine work) income			<b>7</b>	
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			<b>8</b>	
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			<b>9</b>	<b>96,403,783</b>

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

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>			<b>23</b> Pension and profit-sharing plans	<b>23</b>		
<b>11</b> Chemicals	<b>11</b>			<b>24</b> Rent or lease (see instructions):			
<b>12</b> Conservation expenses (see instructions)	<b>12</b>			<b>a</b> Vehicles, machinery, equipment	<b>24a</b>		
<b>13</b> Custom hire (machine work)	<b>13</b>			<b>b</b> Other (land, animals, etc.)	<b>24b</b>		
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>	<b>10,203,441</b>		<b>25</b> Repairs and maintenance	<b>25</b>		
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>			<b>26</b> Seeds and plants	<b>26</b>		
<b>16</b> Feed	<b>16</b>			<b>27</b> Storage and warehousing	<b>27</b>		
<b>17</b> Fertilizers and lime	<b>17</b>			<b>28</b> Supplies	<b>28</b>		
<b>18</b> Freight and trucking	<b>18</b>			<b>29</b> Taxes	<b>29</b>		
<b>19</b> Gasoline, fuel, and oil	<b>19</b>			<b>30</b> Utilities	<b>30</b>		
<b>20</b> Insurance (other than health)	<b>20</b>			<b>31</b> Veterinary, breeding, and medicine	<b>31</b>		
<b>21</b> Interest (see instructions)				<b>32</b> Other expenses (specify):			
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>	<b>1,640,146</b>		<b>a</b> _____	<b>32a</b>		
<b>b</b> Other	<b>21b</b>	<b>2,878,498</b>		<b>b</b> _____	<b>32b</b>		
<b>22</b> Labor hired (less employment credits)	<b>22</b>			<b>c</b> _____	<b>32c</b>		
				<b>d</b> _____	<b>32d</b>		
				<b>e</b> _____	<b>32e</b>		
				<b>f</b> _____	<b>32f</b>		
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions	<b>33</b>			<b>33</b>	<b>101,431,109</b>		
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9	<b>34</b>			<b>34</b>			
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.							
<b>35</b> Reserved for future use.							
<b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss.							
<b>a</b> <input type="checkbox"/> All investment is at risk.	<b>b</b> <input type="checkbox"/> Some investment is not at risk.						

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2018

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

▶ Attach to your tax return.

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

OMB No. 1545-0172

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

Name(s) shown on return

**TOTAL FORM 4562'S FILED****1,581,775**

Business or activity to which this form relates

**TOTAL FORM 4562'S E-FILED 1,443,597**

Identifying number

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	<b>186,754</b>
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	<b>5,217</b>
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	<b>169,296</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	<b>53,441</b>
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	<b>166,432</b>
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	<b>437,681</b>
15	Property subject to section 168(f)(1) election	15	<b>948</b>
16	Other depreciation (including ACRS)	16	<b>219,297</b>

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

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	<b>1,082,817</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<b>3,284</b> ▶ <input type="checkbox"/>

**Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		<b>5,481</b>				<b>5,510</b>
b 5-year property		<b>122,243</b>				<b>123,073</b>
c 7-year property		<b>88,768</b>				<b>88,806</b>
d 10-year property		<b>8,737</b>				<b>8,745</b>
e 15-year property		<b>37,878</b>				<b>37,913</b>
f 20-year property		<b>1,905</b>				<b>1,911</b>
g 25-year property		<b>167</b>				<b>168</b>
h Residential rental property		<b>160,352</b>				<b>160,379</b>
i Nonresidential real property		<b>182,975</b>				<b>183,409</b>

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

20a Class life		<b>8,204</b>				<b>8,245</b>
b 12-year		<b>599</b>				<b>608</b>
c 30-year		<b>14,186</b>				<b>11,893</b>
d 40-year		<b>13,835</b>				<b>13,848</b>

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

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>1,455,728</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	<b>261</b>

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

Name(s) shown on return

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

▶ Attach to your tax return.

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

OMB No. 1545-0172

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

Business or activity to which this form relates

Identifying number

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	32,081,066
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	368,185
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	9,381,350
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	1,760,639
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	7,995,077
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	204,009,672
15	Property subject to section 168(f)(1) election	15	576,853
16	Other depreciation (including ACRS)	16	20,171,301

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

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	225,338,385
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		4,269,184				1,221,150
b 5-year property		65,382,076				9,570,918
c 7-year property		38,601,038				4,724,501
d 10-year property		4,426,100				389,747
e 15-year property		37,439,821				1,460,646
f 20-year property		8,633,835				215,072
g 25-year property		103,407				1,015
h Residential rental property		125,727,421				2,183,434
i Nonresidential real property		154,486,881				2,008,931

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

20a Class life		36,975,788				1,036,483
b 12-year		7,158,471				289,749
c 30-year		1,268,117				113,573,561
d 40-year		142,093,840				1,845,550

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

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	481,501,829
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	2,994,073

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						<b>25</b>	<b>14,186</b>	
<b>26</b> Property used more than 50% in a qualified business use:		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:		%			S/L -			
		%			S/L -			
		%			S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	

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

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

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

**Line 42 Amortization of Costs, by Section**

59e-Optional Write-Off

**\*22**

167h-Geological &amp; Geophysical Exp

**510**

169-Pollution Control Facilities

**[d]**

174-Research and Experimental Procedures

**200**

178-Cost of Acquiring a Lease

**28,469**

194-Qualified Forestation and Reforestation Costs

**157**

195-Business Start-Up Expenditures

**21,040**

197-Various Intangibles

**37,878**

171-Taxable Bond Premium

**[d]**

248-Corporate Organizational Exp

**747**

709-Organizational Expenditures

**11,970**

1400L-Qual. Revitalization/Renewal Exp.

**0**

Other

**125,568****Section C—Question**

Answer these questions to determine if you more than 5% owners or related persons.

- 37** Do you maintain a written policy stating your employees? . . . . .
- 38** Do you maintain a written policy stating your employees? See the instructions for . . . . .
- 39** Do you treat all use of vehicles by employees as business use? . . . . .
- 40** Do you provide more than five vehicles for the use of the vehicles, and retain the information about the use of the vehicles? . . . . .
- 41** Do you meet the requirements concerning the use of vehicles? . . . . .

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," you must complete Section B.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2018 tax year (see instructions):					<b>204,161</b>
<b>43</b> Amortization of costs that began before your 2018 tax year . . . . .				<b>43</b>	<b>461,588</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	<b>567,330</b>



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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						<b>25</b>	<b>1,268,117</b>	
<b>26</b> Property used more than 50% in a qualified business use:		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:		%			S/L -			
		%			S/L -			
		%			S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>	

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

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

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

**Line 42 Amortization of Costs, by Section**

59e-Optional Write-Off

**\*723**

167h-Geological &amp; Geophysical Exp

**50,499**

169-Pollution Control Facilities

**[d] employees**

174-Research and Experimental Procedures

**30,977**

by employees who aren't

178-Cost of Acquiring a Lease

**464,484**

194-Qualified Forestation and Reforestation Costs

**2,151**

195-Business Start-Up Expenditures

**432,301**

197-Various Intangibles

**3,595,687**

171-Taxable Bond Premium

**[d]**

248-Corporate Organizational Exp

**2,177**

709-Organizational Expenditures

**68,379**

1400L-Qual. Revitalization/Renewal Exp.

**0**

Other

**3,758,379****Section C—Question**

Answer these questions to determine if you more than 5% owners or related persons.

- 37** Do you maintain a written policy stating your employees? . . . . .
- 38** Do you maintain a written policy stating employees? See the instructions for . . . . .
- 39** Do you treat all use of vehicles by employees as business use? . . . . .
- 40** Do you provide more than five vehicles for the use of the vehicles, and retain the information about the vehicles? . . . . .
- 41** Do you meet the requirements concerning the use of vehicles? . . . . .

**Note:** If your answer to 37, 38, 39, 40, or 41 is "No," complete Section B.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2018 tax year (see instructions):					<b>8,406,334</b>
<b>43</b> Amortization of costs that began before your 2018 tax year . . . . .				<b>43</b>	<b>70,764,515</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	<b>79,170,849</b>

Form **4797**Department of the Treasury  
Internal Revenue Service**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts**  
**Under Sections 179 and 280F(b)(2))**▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.**

OMB No. 1545-0184

**2018**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . **1** **42,069**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						<b>gain</b>	<b>127,664</b>
						<b>loss</b>	<b>140,669</b>
<b>3</b>	Gain, if any, from Form 4684, line 39 . . . . .						<b>0</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>31,263</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5,194</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft . . . . .						<b>89,260</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .						<b>345,861</b>
<b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. <b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
<b>8</b>	Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .						<b>0</b>
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions . . . . .						<b>0</b>

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

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

					<b>gain</b>	<b>43,398</b>
					<b>loss</b>	<b>39,473</b>
<b>11</b>	Loss, if any, from line 7 . . . . .					<b>(d)</b>
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .					<b>(d)</b>
<b>13</b>	Gain, if any, from line 31 . . . . .					<b>79,898</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .					<b>616</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .					<b>245</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .					<b>461</b>
<b>17</b>	Combine lines 10 through 16 . . . . .					<b>138,337</b>
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.					
	<b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .					<b>18a</b>
	<b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14					<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2018)

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

▶ Attach to your tax return.

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

OMB No. 1545-0184

**2018**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . **1** **116,309,587**

**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	121,885,264	
						loss	35,210,085	
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	9,028,640
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						5	5,118,669
6	Gain, if any, from line 32, from other than casualty or theft . . . . .						6	127,631,034
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .						7	260,208,140
<b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.								
<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .						8	0
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions . . . . .						9	0

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

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

					<b>gain</b>	<b>136,292,596</b>
					<b>loss</b>	<b>29,790,496</b>
<b>11</b>	Loss, if any, from line 7 . . . . .					<b>(d)</b>
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .					<b>(d)</b>
<b>13</b>	Gain, if any, from line 31 . . . . .					<b>28,234,092</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .					<b>-281,136</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .					<b>860,380</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .					<b>137,081</b>
<b>17</b>	Combine lines 10 through 16 . . . . .					<b>138,833,895</b>
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.					
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .					<b>18a</b>
<b>b</b>	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14					<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2018)



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

► Attach to your tax return.

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

OMB No. 1545-0219

Attachment  
Sequence No. **77**

Name(s) shown on return

**TOTAL FORM 5884'S FILED 21,295****TOTAL FORM 5884'S E-FILED 20,249**

Identifying number

<b>1</b>	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <b>6,122</b> × 25% (0.25)	<b>1a</b>	
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <b>6,156</b> × 40% (0.40)	<b>1b</b>	
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ <b>1,173</b> × 50% (0.50)	<b>1c</b>	
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	<b>7,651</b>
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	<b>13,793</b>
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . . . .	<b>4</b>	<b>21,294</b>
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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

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

## Work Opportunity Credit

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

OMB No. 1545-0219

Attachment  
Sequence No. **77**

Identifying number	
<b>1</b> Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.	
<b>a</b> Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <u>166,084</u> × 25% (0.25)	<b>1a</b>
<b>b</b> Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <u>615,843</u> × 40% (0.40)	<b>1b</b>
<b>c</b> Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ <u>19,878</u> × 50% (0.50)	<b>1c</b>
<b>2</b> Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b> <u>297,792</u>
<b>3</b> Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b> <u>175,476</u>
<b>4</b> Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . . . .	<b>4</b> <u>473,263</u>
<b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>
<b>6</b> Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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

Form **5884-A**

(Rev. February 2018)

Department of the Treasury  
Internal Revenue Service**Credits for Affected Disaster Area Employers**  
**(for Employers Affected by Hurricane Harvey, Irma, or Maria or**  
**Certain California Wildfires)**

▶ Attach to your tax return.

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

OMB No. 1545-1978

Attachment  
Sequence No. **77A**

Name(s) shown on return

Identifying number

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

<b>1a</b>	Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable . . . . .	<b>1a</b>	<b>31</b>		
<b>1b</b>	Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable . . . . .	<b>1b</b>	<b>*25</b>		
<b>1c</b>	Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable . . . . .	<b>1c</b>	<b>*5</b>		
<b>1d</b>	Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable . . . . .	<b>1d</b>	<b>[d]</b>		
<b>1e</b>	Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable . . . . .	<b>1e</b>	<b>0</b>		
<b>f</b>	Add amounts from lines 1a, 1b, 1c, 1d, and 1e . . . . .	<b>1f</b>	<b>53</b>		
<b>2</b>	Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	<b>53</b>		
<b>3</b>	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	<b>291</b>		
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa . . . . .	<b>4</b>	<b>341</b>		
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>			
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa . . . . .	<b>6</b>			

**SECTION B. Reserved for Future Use**

<b>7</b>	Reserved for future use . . . . .	<b>7</b>		
<b>8</b>	Reserved for future use . . . . .	<b>8</b>		
<b>9</b>	Reserved for future use . . . . .	<b>9</b>		
<b>10</b>	Reserved for future use . . . . .	<b>10</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

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

Form **5884-A**

(Rev. February 2018)

Department of the Treasury  
Internal Revenue Service**Credits for Affected Disaster Area Employers**  
**(for Employers Affected by Hurricane Harvey, Irma, or Maria or**  
**Certain California Wildfires)**

► Attach to your tax return.

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

OMB No. 1545-1978

Attachment  
Sequence No. **77A**

Name(s) shown on return

Identifying number

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

<b>1a</b>	Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable . . . . .	<b>1a</b>	21,710	
<b>1b</b>	Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable . . . . .	<b>1b</b>	*19,059	
<b>1c</b>	Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable . . . . .	<b>1c</b>	*715	
<b>1d</b>	Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable . . . . .	<b>1d</b>	[d]	
<b>1e</b>	Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable . . . . .	<b>1e</b>	0	
<b>f</b>	Add amounts from lines 1a, 1b, 1c, 1d, and 1e . . . . .	<b>1f</b>	41,505	
<b>2</b>	Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	4,786	
<b>3</b>	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	6,799	
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa . . . . .	<b>4</b>	11,586	
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>		
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa . . . . .	<b>6</b>		

**SECTION B. Reserved for Future Use**

<b>7</b>	Reserved for future use . . . . .	<b>7</b>		
<b>8</b>	Reserved for future use . . . . .	<b>8</b>		
<b>9</b>	Reserved for future use . . . . .	<b>9</b>		
<b>10</b>	Reserved for future use . . . . .	<b>10</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

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

Form **6765**  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

## Credit for Increasing Research Activities

OMB No. 1545-0619

▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form6765](http://www.irs.gov/Form6765) for instructions and the latest information.**Attachment  
Sequence No. **81**

Name(s) shown on return

**TOTAL FORM 6765'S FILED 27,070****TOTAL FORM 6765'S E-FILED 25,804**

Identifying number

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

<b>1</b>	Certain amounts paid or incurred to energy consortia (see instructions)	<b>1</b>	<b>0</b>
<b>2</b>	Basic research payments to qualified organizations (see instructions)	<b>2</b>	<b>*10</b>
<b>3</b>	Qualified organization base period amount	<b>3</b>	<b>*23</b>
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	<b>*10</b>
<b>5</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>5</b>	<b>3,334</b>
<b>6</b>	Cost of supplies	<b>6</b>	<b>2,037</b>
<b>7</b>	Rental or lease costs of computers (see instructions)	<b>7</b>	<b>159</b>
<b>8</b>	Enter the applicable percentage of contract research expenses. See instructions	<b>8</b>	<b>2,747</b>
<b>9</b>	Total qualified research expenses. Add lines 5 through 8	<b>9</b>	<b>5,065</b>
<b>10</b>	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	<b>10</b>	<b>4,128 %</b>
<b>11</b>	Enter average annual gross receipts. See instructions	<b>11</b>	<b>3,127</b>
<b>12</b>	Multiply line 11 by the percentage on line 10	<b>12</b>	<b>2,783</b>
<b>13</b>	Subtract line 12 from line 9. If zero or less, enter -0-	<b>13</b>	<b>5,031</b>
<b>14</b>	Multiply line 9 by 50% (0.50)	<b>14</b>	<b>5,064</b>
<b>15</b>	Enter the <b>smaller</b> of line 13 or line 14	<b>15</b>	<b>5,031</b>
<b>16</b>	Add lines 1, 4, and 15	<b>16</b>	<b>5,037</b>
<b>17</b>	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Fiscal year filers: see instructions. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	<b>17</b>	<b>5,027</b>

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

<b>18</b>	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	<b>18</b>	<b>[d]</b>
<b>19</b>	Basic research payments to qualified organizations (see the line 2 instructions)	<b>19</b>	<b>*96</b>
<b>20</b>	Qualified organization base period amount (see the line 3 instructions)	<b>20</b>	<b>[d]</b>
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-	<b>21</b>	<b>*96</b>
<b>22</b>	Add lines 18 and 21	<b>22</b>	<b>[d]</b>
<b>23</b>	Multiply line 22 by 20% (0.20)	<b>23</b>	<b>*38</b>
<b>24</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>24</b>	<b>4,272</b>
<b>25</b>	Cost of supplies	<b>25</b>	<b>2,497</b>
<b>26</b>	Rental or lease costs of computers (see the line 7 instructions)	<b>26</b>	<b>197</b>
<b>27</b>	Enter the applicable percentage of contract research expenses. See the line 8 instructions	<b>27</b>	<b>3,688</b>
<b>28</b>	Total qualified research expenses. Add lines 24 through 27	<b>28</b>	<b>6,010</b>
<b>29</b>	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	<b>29</b>	<b>3,483</b>
<b>30</b>	Divide line 29 by 6.0	<b>30</b>	<b>3,217</b>
<b>31</b>	Subtract line 30 from line 28. If zero or less, enter -0-	<b>31</b>	<b>3,172</b>
<b>32</b>	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)	<b>32</b>	<b>5,963</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2018)

Form **6765**  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

## Credit for Increasing Research Activities

OMB No. 1545-0619

► Attach to your tax return.

► Go to [www.irs.gov/Form6765](http://www.irs.gov/Form6765) for instructions and the latest information.Attachment  
Sequence No. **81**

Identifying number

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

<b>1</b>	Certain amounts paid or incurred to energy consortia (see instructions)	<b>1</b>	<b>0</b>
<b>2</b>	Basic research payments to qualified organizations (see instructions)	<b>2</b>	<b>*2,715</b>
<b>3</b>	Qualified organization base period amount	<b>3</b>	<b>*7,915</b>
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	<b>*2,687</b>
<b>5</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>5</b>	<b>7,064,961</b>
<b>6</b>	Cost of supplies	<b>6</b>	<b>1,124,693</b>
<b>7</b>	Rental or lease costs of computers (see instructions)	<b>7</b>	<b>83,445</b>
<b>8</b>	Enter the applicable percentage of contract research expenses. See instructions	<b>8</b>	<b>1,654,206</b>
<b>9</b>	Total qualified research expenses. Add lines 5 through 8	<b>9</b>	<b>9,927,058</b>
<b>10</b>	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	<b>10</b>	%
<b>11</b>	Enter average annual gross receipts. See instructions	<b>11</b>	<b>461,064,458</b>
<b>12</b>	Multiply line 11 by the percentage on line 10	<b>12</b>	<b>1,555,702</b>
<b>13</b>	Subtract line 12 from line 9. If zero or less, enter -0-	<b>13</b>	<b>8,382,735</b>
<b>14</b>	Multiply line 9 by 50% (0.50)	<b>14</b>	<b>4,946,709</b>
<b>15</b>	Enter the <b>smaller</b> of line 13 or line 14	<b>15</b>	<b>4,859,486</b>
<b>16</b>	Add lines 1, 4, and 15	<b>16</b>	<b>4,862,173</b>
<b>17</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Fiscal year filers: see instructions. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	<b>17</b>	<b>413,758</b>

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

<b>18</b>	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	<b>18</b>	<b>[d]</b>
<b>19</b>	Basic research payments to qualified organizations (see the line 2 instructions)	<b>19</b>	<b>*6,080</b>
<b>20</b>	Qualified organization base period amount (see the line 3 instructions)	<b>20</b>	<b>[d]</b>
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-	<b>21</b>	<b>*6,080</b>
<b>22</b>	Add lines 18 and 21	<b>22</b>	<b>[d]</b>
<b>23</b>	Multiply line 22 by 20% (0.20)	<b>23</b>	<b>*1,987</b>
<b>24</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>24</b>	<b>15,391,106</b>
<b>25</b>	Cost of supplies	<b>25</b>	<b>5,366,340</b>
<b>26</b>	Rental or lease costs of computers (see the line 7 instructions)	<b>26</b>	<b>53,180</b>
<b>27</b>	Enter the applicable percentage of contract research expenses. See the line 8 instructions	<b>27</b>	<b>2,853,635</b>
<b>28</b>	Total qualified research expenses. Add lines 24 through 27	<b>28</b>	<b>23,663,037</b>
<b>29</b>	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	<b>29</b>	<b>59,022,811</b>
<b>30</b>	Divide line 29 by 6.0	<b>30</b>	<b>9,633,536</b>
<b>31</b>	Subtract line 30 from line 28. If zero or less, enter -0-	<b>31</b>	<b>13,459,429</b>
<b>32</b>	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)	<b>32</b>	<b>1,829,512</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2018)



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

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>	<b>5,967</b>
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>34</b>	<b>6,046</b>

**Section C—Current Year Credit**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>	<b>[d]</b>
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-. . . . .	<b>36</b>	<b>11,068</b>
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>	<b>16,039</b>
<b>38</b>	Add lines 36 and 37 . . . . . • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. <b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	<b>38</b>	<b>26,918</b>
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>	
<b>40</b>	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c . . . . .	<b>40</b>	

**Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit.** Skip this section if the payroll tax election does not apply. See instructions. **\*203**

<b>41</b>	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
<b>42</b>	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions . . . . .	<b>42</b>	<b>*487</b>
<b>43</b>	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44 . . . . .	<b>43</b>	<b>0</b>
<b>44</b>	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>44</b>	<b>*350</b>

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

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>	<b>1,832,154</b>
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>34</b>	<b>1,045,552</b>

**Section C—Current Year Credit**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>	<b>[d]</b>
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-. . . . .	<b>36</b>	<b>1,403,691</b>
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>	<b>521,726</b>
<b>38</b>	Add lines 36 and 37 . . . . . • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. <b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	<b>38</b>	<b>1,924,956</b>
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>	
<b>40</b>	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c . . . . .	<b>40</b>	

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

<b>41</b>	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
<b>42</b>	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions . . . . .	<b>42</b>	<b>*34,210</b>
<b>43</b>	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44 . . . . .	<b>43</b>	<b>0</b>
<b>44</b>	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>44</b>	<b>*25,289</b>

Form **8824**Department of the Treasury  
Internal Revenue Service**Like-Kind Exchanges**  
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8824](http://www.irs.gov/Form8824) for instructions and the latest information.

OMB No. 1545-1190

**2018**Attachment  
Sequence No. **109**

Name(s) shown on tax return

**TOTAL FORM 8824'S FILED 19, 677 [17,955] TOTAL FORM 8824'S E-FILED 16, 149 [14,646]**

Identifying number

**Part I Information on the Like-Kind Exchange**

**Note:** Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

Y: **2,190**  
N: **17,487**

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

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 2018, 19,677 8824's were attached to 17,955 Form 1065's.

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](http://www.irs.gov/Form8824) for instructions and the latest information.

OMB No. 1545-1190

**2018**Attachment  
Sequence No. **109****\*\*There are no amounts present on this form\*\***

Identifying number

**Part I Information on the Like-Kind Exchange**

**Note:** Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

3 Date like-kind property given up was originally acquired (month, day, year) . . . . . **3** MM/DD/YYYY4 Date you actually transferred your property to the other party (month, day, year) . . . . . **4** MM/DD/YYYY5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement . . . . . **5** MM/DD/YYYY6 Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

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

**Part II Related Party Exchange Information**

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 ☐ No10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . . ☐ Yes ☐ No

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

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

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

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

Your social security number

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

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

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

Multi-asset exchanges Y: **240**  
N: **19,237**

12	Fair market value (FMV) of other property given up . . . . .	12	[d]		
13	Adjusted basis of other property given up . . . . .	13	[d]		
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	534	[505]	
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions . . . . .	15	7,360	[7,247]	
16	FMV of like-kind property you received . . . . .	16	19,629	[17,921]	
17	Add lines 15 and 16 . . . . .	17	19,629	[17,921]	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions . . . . .	18	19,507	[17,877]	
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19	18,181	[16,509]	
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20	5,939	[5,828]	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . . .	21	476	[458]	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions . . . . .	22	5,907	[5,807]	
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23	5,951	[5,832]	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24	17,968	[16,301]	
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25	19,533	[17,897]	

**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 (or 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 2018, 19,677 8824's were attached to 17,955 Form 1065's.

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

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

Your social security number

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

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

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

12	Fair market value (FMV) of other property given up . . . . .	12	[d]	
13	Adjusted basis of other property given up . . . . .	13	[d]	
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		1,119,983
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions . . . . .	15		5,825,838
16	FMV of like-kind property you received . . . . .	16		107,436,798
17	Add lines 15 and 16 . . . . .	17		113,262,636
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions . . . . .	18		58,041,091
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19		55,777,469
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20		5,630,546
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . . .	21		115,212
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions . . . . .	22		5,521,852
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23		5,637,064
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24		50,140,746
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25		58,934,454

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

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

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



Form **8825**  
(Rev. 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](http://www.irs.gov/Form8825) for the latest information.

OMB No. 1545-0123

Name		Employer identification number	
<b>Total Form 8825's Filed</b>		<b>1,747,379</b>	<b>Total Form 8825's E-Filed</b>
			<b>1,608,653</b>
<b>1</b>	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.		
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days
<b>A</b>			
<b>B</b>			
<b>C</b>	<b>1,584,643</b> <b>Number of Returns that Reported 1 or more Properties</b>		
<b>D</b>			

		Properties				
		A	B	C	D	
<b>Rental Real Estate Income</b>						
<b>2</b> Gross rents . . . . .	<b>2</b>					<b>1,442,396</b>
<b>Rental Real Estate Expenses</b>						
<b>3</b> Advertising . . . . .	<b>3</b>					<b>256,035</b>
<b>4</b> Auto and travel . . . . .	<b>4</b>					<b>293,226</b>
<b>5</b> Cleaning and maintenance . . . . .	<b>5</b>					<b>685,121</b>
<b>6</b> Commissions . . . . .	<b>6</b>					<b>171,046</b>
<b>7</b> Insurance . . . . .	<b>7</b>					<b>1,091,965</b>
<b>8</b> Legal and other professional fees . . . . .	<b>8</b>					<b>1,254,593</b>
<b>9</b> Interest . . . . .	<b>9</b>	<b>Lines 2 through 17 are totals for all properties.</b>				<b>886,890</b>
<b>10</b> Repairs . . . . .	<b>10</b>					<b>982,510</b>
<b>11</b> Taxes . . . . .	<b>11</b>					<b>1,087,204</b>
<b>12</b> Utilities . . . . .	<b>12</b>					<b>918,725</b>
<b>13</b> Wages and salaries . . . . .	<b>13</b>					<b>166,914</b>
<b>14</b> Depreciation (see instructions) . . . . .	<b>14</b>					<b>1,338,667</b>
<b>15</b> Other (list) ► . . . . .	<b>15</b>					<b>1,310,790</b>
<b>16</b> Total expenses for each property. Add lines 3 through 15 . . . . .	<b>16</b>					<b>1,563,560</b>
<b>17</b> Income or (loss) from each property. Subtract line 16 from line 2 . . . . .	<b>17</b>					<b>1,579,590</b>
<b>18a</b> Total gross rents. Add gross rents from line 2, columns A through H . . . . .	<b>18a</b>					<b>1,442,396</b>
<b>b</b> Total expenses. Add total expenses from line 16, columns A through H . . . . .	<b>18b</b>					<b>( 1,563,560 )</b>
<b>19</b> Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	<b>19</b>					<b>26,267</b>
<b>20a</b> Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) . . . . .	<b>20a</b>					<b>264,654</b>
<b>b</b> Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.						
<b>(1)</b> Name	<b>(2)</b> Employer identification number					
<b>21</b> Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	<b>21</b>					<b>1,745,860</b>
• <b>Form 1065 or 1120S:</b> Schedule K, line 2; or						
• <b>Form 1065-B:</b> Part I, line 4						

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10136Z

Form **8825** (Rev. 9-2017)

Form **8825**  
(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

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

► Attach to Form 1065 or Form 1120S.  
► Go to [www.irs.gov/Form8825](http://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	<b>Total Number of Properties Reported</b>	<b>2,718</b>		
B				
C				
D				

		Properties				
		A	B	C	D	
<b>Rental Real Estate Income</b>						
2 Gross rents . . . . .	2					<b>666,221,044</b>
<b>Rental Real Estate Expenses</b>						
3 Advertising . . . . .	3					<b>3,405,039</b>
4 Auto and travel . . . . .	4					<b>1,225,073</b>
5 Cleaning and maintenance . . . . .	5					<b>22,733,480</b>
6 Commissions . . . . .	6					<b>2,750,015</b>
7 Insurance . . . . .	7					<b>14,618,627</b>
8 Legal and other professional fees . . . . .	8					<b>37,983,743</b>
9 Interest (see instructions) . . . . .	9	<b>Lines 2 through 17 are totals for all properties.</b>				<b>135,775,538</b>
10 Repairs . . . . .	10					<b>35,308,796</b>
11 Taxes . . . . .	11					<b>66,942,199</b>
12 Utilities . . . . .	12					<b>34,317,727</b>
13 Wages and salaries . . . . .	13					<b>25,494,595</b>
14 Depreciation (see instructions) . . . . .	14					<b>163,681,143</b>
15 Other (list) ► . . . . .	15					<b>81,363,316</b>
16 Total expenses for each property. Add lines 3 through 15 . . . . .	16					<b>625,599,289</b>
17 Income or (loss) from each property. Subtract line 16 from line 2 . . . . .	17					<b>40,621,754</b>
18a Total gross rents. Add gross rents from line 2, columns A through H . . . . .	18a					<b>666,221,044</b>
b Total expenses. Add total expenses from line 16, columns A through H . . . . .	18b					<b>( 625,599,289 )</b>
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	19					<b>5,980,057</b>
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					<b>-6,109,192</b>
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.						
(1) Name	(2) Employer identification number					
21 Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21					<b>40,492,618</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10136Z

Form **8825** (Rev. 11-2018)

Form **8844**Department of the Treasury  
Internal Revenue Service**Empowerment Zone Employment Credit**► **Attach to your tax return.**► **Go to [www.irs.gov/Form8844](http://www.irs.gov/Form8844) for instructions and the latest information.**

OMB No. 1545-1444

**2018**Attachment  
Sequence No. **99**

Name(s) shown on return

Identifying number

**Total Form 8844's Filed 1,641****Total Form 8844's E-Filed 1,559**

<b>1</b>	Reserved for future use . . . . .	<b>1</b>		
<b>2</b>	Reserved for future use . . . . .	<b>2</b>		
<b>3</b>	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	<b>1,596</b>	
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3 . . . . .	<b>4</b>	<b>1,641</b>	
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>		
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 . . . . .	<b>6</b>		

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

Cat. No. 16145S

Form **8844** (2018)

Form **8844**Department of the Treasury  
Internal Revenue Service**Empowerment Zone Employment Credit**► **Attach to your tax return.**► **Go to [www.irs.gov/Form8844](http://www.irs.gov/Form8844) for instructions and the latest information.**

OMB No. 1545-1444

**2018**Attachment  
Sequence No. **99**

Name(s) shown on return

Identifying number

<b>1</b>	Reserved for future use . . . . .	<b>1</b>		
<b>2</b>	Reserved for future use . . . . .	<b>2</b>		
<b>3</b>	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>		<b>1,446</b>
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3 . . . . .	<b>4</b>		<b>2,195</b>
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>		
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 . . . . .	<b>6</b>		

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

Cat. No. 16145S

Form **8844** (2018)

Form **8845**Department of the Treasury  
Internal Revenue Service**Indian Employment Credit**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8845](http://www.irs.gov/Form8845) for instructions and the latest information.

OMB No. 1545-0123

**2018**Attachment  
Sequence No. **113**

Name(s) shown on return

Identifying number

Total Form 8845's Filed <b>107</b>		Total Form 8845's E-Filed [d]		Identifying number	
<b>1</b>	Reserved for future use . . . . .			<b>1</b>	
<b>2</b>	Reserved for future use . . . . .			<b>2</b>	
<b>3</b>	Reserved for future use . . . . .			<b>3</b>	
<b>4</b>	Reserved for future use . . . . .			<b>4</b>	
<b>5</b>	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts . .			<b>5</b>	
<b>6</b>	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g . . . . .			<b>6</b>	<b>107</b>
<b>7</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .			<b>7</b>	
<b>8</b>	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g . . . . .			<b>8</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (2018)

Form **8845**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Indian Employment Credit**

► **Attach to your tax return.**  
► **Go to [www.irs.gov/Form8845](http://www.irs.gov/Form8845) for instructions and the latest information.**

OMB No. 1545-0123

**2018**  
Attachment  
Sequence No. **113**

Name(s) shown on return		Identifying number	
<b>1</b>	Reserved for future use . . . . .	<b>1</b>	
<b>2</b>	Reserved for future use . . . . .	<b>2</b>	
<b>3</b>	Reserved for future use . . . . .	<b>3</b>	
<b>4</b>	Reserved for future use . . . . .	<b>4</b>	
<b>5</b>	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts . .	<b>5</b>	
<b>6</b>	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g . . . . .	<b>6</b>	<b>172</b>
<b>7</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g . . . . .	<b>8</b>	



Form **8846**Department of the Treasury  
Internal Revenue Service**Credit for Employer Social Security and Medicare Taxes  
Paid on Certain Employee Tips**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8846](http://www.irs.gov/Form8846) for the latest information.

OMB No. 1545-0123

**2018**Attachment  
Sequence No. **98**

Name(s) shown on return

**Total Form 8846's Filed 39,481****Total Form 8846's E-Filed 37,203**

Identifying number

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

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	<b>26,818</b>
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	<b>8,749</b>
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$128,400, see instructions and check here . . . . . ▶ <input type="checkbox"/>	<b>4</b>	
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	
<b>6</b>	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f . . . . .	<b>6</b>	<b>39,481</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2018)

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

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

► Attach to your tax return.  
► Go to [www.irs.gov/Form8846](http://www.irs.gov/Form8846) for the latest information.

OMB No. 1545-0123

**2018**

Attachment  
Sequence No. **98**

Name(s) shown on return

Identifying number

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

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	<b>11,094,831</b>
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	<b>920,179</b>
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$128,400, see instructions and check here . . . . . ► <input type="checkbox"/>	<b>4</b>	
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	
<b>6</b>	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f . . . . .	<b>6</b>	<b>1,100,79</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2018)

Form **8882**

(Rev. December 2017)

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Credit for Employer-Provided Childcare  
Facilities and Services**

► Attach to your tax return.

► Go to [www.irs.gov/Form8882](http://www.irs.gov/Form8882) for the latest information.

OMB No. 1545-1809

Attachment  
Sequence No. **131**

Name(s) shown on return	Identifying number
1 Qualified childcare facility expenditures paid or incurred . . . . .	1 98
2 Enter 25% (0.25) of line 1 . . . . .	2 98
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 60
6 Add lines 2, 4, and 5 . . . . .	6 158
7 Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k . . . . .	7 158
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](http://www.irs.gov/Form8882) for the latest information.**

Name(s) shown on return	Identifying number
1 Qualified childcare facility expenditures paid or incurred . . . . .	1 29,146
2 Enter 25% (0.25) of line 1 . . . . .	2 7,287
3 Qualified childcare resource and referral expenditures paid or incurred . . . . .	3 3,419
4 Enter 10% (0.10) of line 3 . . . . .	4 342
5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts . . . . .	5 200
6 Add lines 2, 4, and 5 . . . . .	6 7,829
7 Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k . . . . .	7 5,655
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

► Attach to your tax return.

► Go to [www.irs.gov/Form8903](http://www.irs.gov/Form8903) for instructions and the latest information.Attachment  
Sequence No. **143**

Name(s) as shown on return

**TOTAL FORM 8903'S FILED****331****TOTAL FORM 8903'S E-FILED****64**

Identifying number

	(a) Oil-related production activities	(b) All activities
<b>Note:</b> Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		
<b>1</b> Domestic production gross receipts (DPGR) . . . . .	<b>1</b>	<b>134</b>
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>2</b>	<b>93</b>
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>3</b>	<b>93</b>
<b>4</b> If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 . . . . .	<b>4</b>	<b>34</b>
<b>5</b> Add lines 2 through 4 . . . . .	<b>5</b>	<b>134</b>
<b>6</b> Subtract line 5 from line 1 . . . . .	<b>6</b>	
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>7</b>	<b>[d]</b>
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9. All others, skip line 9 and go to line 10 . . . . .	<b>8</b>	
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>	
<b>10a</b> Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a). All others, enter amount from line 8, column (a). If zero or less, enter -0- here . . . . .	<b>10a</b> <b>[d]</b>	
<b>b</b> Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b). All others, enter amount from line 8, column (b). If zero or less, enter -0- here; skip lines 11 through 21, and enter -0- on line 22 . . . . .	<b>10b</b>	<b>90</b>
<b>11</b> Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . . • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .	<b>11</b>	<b>0</b>
<b>12</b> Enter the smaller of line 10b or line 11. If zero or less, enter -0- here; skip lines 13 through 21, and enter -0- on line 22 . . . . .	<b>12</b>	<b>0</b>
<b>13</b> Enter 9% of line 12 . . . . .	<b>13</b>	<b>0</b>
<b>14a</b> Enter the smaller of line 10a or line 12 . . . . .	<b>14a</b> <b>0</b>	
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	<b>14b</b>	<b>0</b>
<b>15</b> Subtract line 14b from line 13 . . . . .	<b>15</b>	<b>0</b>
<b>16</b> Form W-2 wages (see instructions) . . . . .	<b>16</b>	<b>75</b>
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>17</b>	<b>[d]</b>
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20 . . . . .	<b>18</b>	
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>	
<b>20</b> Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18 . . . . .	<b>20</b>	
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20 . . . . .	<b>21</b>	
<b>22</b> Enter the smaller of line 15 or line 21 . . . . .	<b>22</b>	<b>0</b>
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	<b>23</b>	<b>*194</b>
<b>24</b> Expanded affiliated group allocation (see instructions) . . . . .	<b>24</b>	<b>0</b>
<b>25</b> Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions) . . . . .	<b>25</b>	<b>[d]</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2018)

# Domestic Production Activities Deduction

OMB No. 1545-1984

► Attach to your tax return.

► Go to [www.irs.gov/Form8903](http://www.irs.gov/Form8903) for instructions and the latest information.Attachment  
Sequence No. **143**

Name(s) as shown on return

Identifying number

	(a) Oil-related production activities	(b) All activities
<b>Note:</b> Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		
<b>1</b> Domestic production gross receipts (DPGR) . . . . .	<b>1</b>	<b>8,050,335</b>
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>2</b>	<b>5,267,371</b>
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>3</b>	<b>993,950</b>
<b>4</b> If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 . . . . .	<b>4</b>	<b>1,576,268</b>
<b>5</b> Add lines 2 through 4 . . . . .	<b>5</b>	<b>7,837,590</b>
<b>6</b> Subtract line 5 from line 1 . . . . .	<b>6</b>	
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>7</b>	<b>[d]</b>
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9. All others, skip line 9 and go to line 10 . . . . .	<b>8</b>	
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>	
<b>10a</b> Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a). All others, enter amount from line 8, column (a). If zero or less, enter -0- here . . . . .	<b>10a</b>	<b>[d]</b>
<b>b</b> Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b). All others, enter amount from line 8, column (b). If zero or less, enter -0- here; skip lines 11 through 21, and enter -0- on line 22 . . . . .	<b>10b</b>	<b>360,947</b>
<b>11</b> Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . . • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .	<b>11</b>	<b>0</b>
<b>12</b> Enter the smaller of line 10b or line 11. If zero or less, enter -0- here; skip lines 13 through 21, and enter -0- on line 22 . . . . .	<b>12</b>	<b>0</b>
<b>13</b> Enter 9% of line 12 . . . . .	<b>13</b>	<b>0</b>
<b>14a</b> Enter the smaller of line 10a or line 12 . . . . .	<b>14a</b>	<b>0</b>
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	<b>14b</b>	<b>0</b>
<b>15</b> Subtract line 14b from line 13 . . . . .	<b>15</b>	<b>0</b>
<b>16</b> Form W-2 wages (see instructions) . . . . .	<b>16</b>	<b>547,746</b>
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>17</b>	<b>[d]</b>
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20 . . . . .	<b>18</b>	
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>	
<b>20</b> Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18 . . . . .	<b>20</b>	
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20 . . . . .	<b>21</b>	
<b>22</b> Enter the smaller of line 15 or line 21 . . . . .	<b>22</b>	<b>0</b>
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	<b>23</b>	<b>*12,219</b>
<b>24</b> Expanded affiliated group allocation (see instructions) . . . . .	<b>24</b>	<b>0</b>
<b>25</b> Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions) . . . . .	<b>25</b>	<b>[d]</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2018)



# 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](http://www.irs.gov/Form8925) for the latest information.**

Attachment Sequence No. **160**

Name(s) shown on return <b>Total Form 8925's Filed 3,167</b>		Total Form 8925's E-Filed <b>3,123</b>		Identifying number	
Name of policyholder, if different from above <b>1,510</b>				Identifying number, if different from above <b>530</b>	
Type of business <b>1,718</b>					
<b>1</b>	Enter the number of employees the policyholder had at the end of the tax year . . . . .				<b>1</b> <b>3,092</b>
<b>2</b>	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception . . . . .				<b>2</b> <b>3,110</b>
<b>3</b>	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2 . . . . .				<b>3</b> <b>2,968</b>
<b>4a</b>	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>2,248 12</b>				
<b>b</b>	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent . . . . .				<b>4b</b> <b>*5</b>

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](http://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](http://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

OMB No. 1545-2089

Attachment  
Sequence No. **160**

► **Attach to the policyholder's tax return. See instructions.**  
► **Go to [www.irs.gov/Form8925](http://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

<b>1</b> Enter the number of employees the policyholder had at the end of the tax year . . . . .	<b>1</b>	<b>496</b>
<b>2</b> Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception . . . . .	<b>2</b>	<b>15</b>
<b>3</b> Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2 . . . . .	<b>3</b>	<b>26,181,983</b>
<b>4a</b> 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>b</b> If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent . . . . .	<b>4b</b>	<b>*0</b>

Value in Line 4b is less than \$500 and rounds to zero.

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](http://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](http://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**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Qualified Plug-in Electric Drive Motor Vehicle Credit**

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

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

OMB No. 1545-2137

**2018**  
Attachment  
Sequence No. **125****Total Form 8936's Filed 54****Total Form 8936's E-Filed 45**

Identifying number

**Note:**

- Use this form to claim the credit for certain plug-in electric vehicles (including qualified two-wheeled plug-in electric vehicles acquired in **2017** but not placed in service until 2018). See instructions.
- Claim the credit for certain alternative motor vehicles on Form 8910.

**Part I Tentative Credit**

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

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

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

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>5</b> Business/investment use percentage (see instructions)	<b>5</b>	%	%
<b>6</b> Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	<b>6</b>		
<b>7</b> Section 179 expense deduction (see instructions) . .	<b>7</b>		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b> Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>		
<b>10</b> Maximum credit per vehicle . . . . .	<b>10</b>		
<b>11</b> For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 . . . . .	<b>11</b>		
<b>12</b> Add columns (a) and (b) on line 11 . . . . .	<b>12</b>	<b>[d]</b>	
<b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>	<b>[d]</b>	
<b>14</b> <b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . .	<b>14</b>	<b>54</b>	

**Note:** Complete Part III to figure any credit for the personal use part of the vehicle.**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37751E

Form **8936** (2018)

Form **8936**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Qualified Plug-in Electric Drive Motor Vehicle Credit**

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

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

OMB No. 1545-2137

**2018**  
Attachment  
Sequence No. **125**

Identifying number

**Note:**

- Use this form to claim the credit for certain plug-in electric vehicles (including qualified two-wheeled plug-in electric vehicles acquired in **2017** but not placed in service until 2018). See instructions.
- Claim the credit for certain alternative motor vehicles on Form 8910.

**Part I Tentative Credit**

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

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

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

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>5</b> Business/investment use percentage (see instructions)	<b>5</b>	%	%
<b>6</b> Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	<b>6</b>		
<b>7</b> Section 179 expense deduction (see instructions) . .	<b>7</b>		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b> Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>		
<b>10</b> Maximum credit per vehicle . . . . .	<b>10</b>		
<b>11</b> For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 . . . . .	<b>11</b>		
<b>12</b> Add columns (a) and (b) on line 11 . . . . .	<b>12</b>	<b>[d]</b>	
<b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>	<b>[d]</b>	
<b>14</b> <b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . .	<b>14</b>	<b>147,646</b>	

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (2018)

Form **8990**  
(December 2018)  
Department of the Treasury  
Internal Revenue Service

# Limitation on Business Interest Expense Under Section 163(j)

► Attach to your tax return.

► Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

OMB No. 1545-0123

Taxpayer name(s) shown on tax return

**Total Form 8990's Filed 292,200**

**Total Form 8990's E-Filed 276,014**

Identification number

## Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to 163(j).

### Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation . . . . .	1	158,223			
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) . . . . .	2	[d]			
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) . . . . .	3	668			
4	Floor plan financing interest expense. See instructions . . . . .	4	2,255			
5	<b>Total business interest expense.</b> Add lines 1 through 4 . . . . . ►	5				159,540

### Section II—Adjusted Taxable Income

#### Taxable Income

6	<b>Taxable income.</b> See instructions . . . . .	6	282,190			
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**Additions** (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	7	26,290			
8	Any business interest expense not from a pass-through entity. See instructions . . . . .	8	146,474			
9	Amount of any net operating loss deduction under section 172 . . . . .	9	23			
10	Amount of any qualified business income deduction allowed under section 199A . . . . .	10	97			
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business . . . . .	11	169,877			
12	Amount of any loss or deduction items from a pass-through entity. See instructions . . . . .	12	65,400			
13	Other additions. See instructions . . . . .	13	5,300			
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f)) . . . . .	14	24,594			
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) . . . . .	15	[d]			
16	<b>Total.</b> Add lines 7 through 15 . . . . . ►	16				245,444

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	17	( 29,882 )			
18	Any business interest income not from a pass-through entity. See instructions . . . . .	18	( 46,191 )			
19	Amount of any income or gain items from a pass-through entity. See instructions . . . . .	19	( 53,731 )			
20	Other reductions. See instructions . . . . .	20	( 4,926 )			
21	<b>Total.</b> Combine lines 17 through 20 . . . . . ►	21	( 109,425 )			
22	<b>Adjusted taxable income.</b> Combine lines 6, 16, and 21. (If zero or less, enter -0-.) . . . . . ►	22				178,796

### Section III—Business Interest Income

23	Current year business interest income. See instructions . . . . .	23	54,639			
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) . . . . .	24	19,025			
25	<b>Total.</b> Add lines 23 and 24 . . . . . ►	25				68,374

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 37814C

Form **8990** (12-2018)



# Limitation on Business Interest Expense Under Section 163(j)

► Attach to your tax return.

► Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

OMB No. 1545-0123

Taxpayer name(s) shown on tax return

Identification number

## Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to 163(j).

### Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation . . . . .	1	161,214,653		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) . . . . .	2	[d]		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) . . . . .	3	1,181,727		
4	Floor plan financing interest expense. See instructions . . . . .	4	1,065,375		
5	<b>Total business interest expense.</b> Add lines 1 through 4 . . . . . ►	5			163,108,103

### Section II—Adjusted Taxable Income

#### Taxable Income

6	<b>Taxable income.</b> See instructions . . . . .	6			953,528,168
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**Additions** (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	7	77,699,802		
8	Any business interest expense not from a pass-through entity. See instructions . . . . .	8	154,598,416		
9	Amount of any net operating loss deduction under section 172 . . . . .	9	55,651		
10	Amount of any qualified business income deduction allowed under section 199A . . . . .	10	305,134		
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business . . . . .	11	317,047,091		
12	Amount of any loss or deduction items from a pass-through entity. See instructions . . . . .	12	230,767,424		
13	Other additions. See instructions . . . . .	13	31,633,381		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f)) . . . . .	14	261,629,577		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) . . . . .	15	[d]		
16	<b>Total.</b> Add lines 7 through 15 . . . . . ►	16			1,074,359,954

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	17	( 217,123,317 )		
18	Any business interest income not from a pass-through entity. See instructions . . . . .	18	( 111,003,066 )		
19	Amount of any income or gain items from a pass-through entity. See instructions . . . . .	19	( 557,441,499 )		
20	Other reductions. See instructions . . . . .	20	( 20,428,000 )		
21	<b>Total.</b> Combine lines 17 through 20 . . . . . ►	21			( 904,785,951 )
22	<b>Adjusted taxable income.</b> Combine lines 6, 16, and 21. (If zero or less, enter -0-.) . . . . . ►	22			1,211,917,940

### Section III—Business Interest Income

23	Current year business interest income. See instructions . . . . .	23	122,697,115		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) . . . . .	24	29,684,826		
25	<b>Total.</b> Add lines 23 and 24 . . . . . ►	25			152,381,941

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 37814C

Form **8990** (12-2018)

**Section IV – 163(j) Limitation Calculations****Limitation on Business Interest Expense**

<b>26</b>	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions . . . . .	<b>26</b>	<b>169,822</b>			
<b>27</b>	Business interest income (line 25) . . . . .	<b>27</b>	<b>68,183</b>			
<b>28</b>	Floor plan financing interest expense (line 4) . . . . .	<b>28</b>	<b>2,249</b>			
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 . . . . . ▶	<b>29</b>			<b>193,109</b>	

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions. . . . .	<b>30</b>	<b>137,636</b>			
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**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.)	<b>31</b>	<b>67,439</b>			
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**Part II Partnership Pass-Through Items**

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 . . . . .	<b>32</b>	<b>65,825</b>			
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**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>33</b>	<b>84,593</b>			
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) . . . . .	<b>34</b>	<b>124,243</b>			
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>35</b>	<b>127,904</b>			
<b>36</b>	<b>Excess Taxable Income.</b> Multiply line 35 by line 22 . . . . .	<b>36</b>	<b>124,314</b>			

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>37</b>	<b>40,219</b>			
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**Part III S Corporation Pass-Through Items**

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>38</b>	<b>[d]</b>			
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.) . . . . .	<b>39</b>	<b>0</b>			
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>40</b>	<b>0</b>			
<b>41</b>	<b>Excess Taxable Income.</b> Multiply line 40 by line 22 . . . . .	<b>41</b>	<b>0</b>			

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>42</b>	<b>0</b>			
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**Section IV – 163(j) Limitation Calculations****Limitation on Business Interest Expense**

<b>26</b>	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions . . . . .	<b>26</b>	<b>362,710,284</b>			
<b>27</b>	Business interest income (line 25) . . . . .	<b>27</b>	<b>152,179,908</b>			
<b>28</b>	Floor plan financing interest expense (line 4) . . . . .	<b>28</b>	<b>1,062,614</b>			
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 . . . . . ▶	<b>29</b>			<b>514,433,705</b>	

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions. . . . .	<b>30</b>	<b>132,731,685</b>			
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**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.)	<b>31</b>	<b>30,172,463</b>			
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**Part II Partnership Pass-Through Items**

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 . . . . .	<b>32</b>	<b>29,086,433</b>			
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**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>33</b>	<b>45,620,048</b>			
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) . . . . .	<b>34</b>	<b>287,682,484</b>			
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>35</b>	<b>.</b>			
<b>36</b>	<b>Excess Taxable Income.</b> Multiply line 35 by line 22 . . . . .	<b>36</b>	<b>959,657,152</b>			

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>37</b>	<b>87,077,439</b>			
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**Part III S Corporation Pass-Through Items**

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>38</b>	<b>[d]</b>			
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.) . . . . .	<b>39</b>	<b>0</b>			
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>40</b>	<b>.</b>			
<b>41</b>	<b>Excess Taxable Income.</b> Multiply line 40 by line 22 . . . . .	<b>41</b>	<b>0</b>			

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>42</b>	<b>0</b>			
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Form **8994**Department of the Treasury  
Internal Revenue Service**Employer Credit for Paid Family and Medical Leave**▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8994](http://www.irs.gov/Form8994) for instructions and the latest information.**

OMB No. 1545-2282

**2018**Attachment  
Sequence No. **994**

Name(s) shown on return

**Total Form 8994's Filed 497****Total Form 8994's E-Filed 473**

Identifying number

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

<b>1</b>	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>1</b>	<b>308</b>	
<b>2</b>	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions) . . . . .	<b>2</b>	<b>194</b>	
<b>3</b>	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j . . . . .	<b>3</b>	<b>497</b>	

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

Cat. No. 37804G

Form **8994** (2018)

Form **8994**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

# Employer Credit for Paid Family and Medical Leave

► **Attach to your tax return.**  
► **Go to [www.irs.gov/Form8994](http://www.irs.gov/Form8994) for instructions and the latest information.**

OMB No. 1545-2282

**2018**  
Attachment  
Sequence No. **994**

Identifying number

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

<b>1</b>	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>1</b>	<b>7,038</b>	
<b>2</b>	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions) . . . . .	<b>2</b>	<b>674</b>	
<b>3</b>	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j . . . . .	<b>3</b>	<b>7,712</b>	

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

Cat. No. 37804G

Form **8994** (2018)