



Statistics of Income

Partnership Returns Line Item Estimates

2019



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Department of
the Treasury
**Internal
Revenue
Service**

Partnership Returns Line Item Estimates 2019

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The 2019 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.

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2019 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 2019 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 2019 sample.

SOI 2019 1065 Line Count Table Estimates (Amounts are in thousands)

Variable	Total (\$s)	CV (%)	Lower Bound	Upper Band
Business Receipts	5,397,435,883	0.21	5,374,894,471	5,419,977,295
Cost of Goods Sold	2,878,254,035	0.32	2,860,155,626	2,896,352,445
Depreciation	275,980,068	0.91	271,083,274	280,876,862
Interest Paid	113,739,451	1.23	110,999,472	116,479,429
Interest Income	261,628,027	0.84	257,343,257	265,912,797
Net Income	760,646,448	1.31	741,178,937	780,113,959
Net Rental Real Estate Loss	(178,244,812)	2.41	(186,649,810)	(169,839,814)
Net Rental Real Estate Income	169,436,325	1.80	163,459,711	175,412,939
Number of Partners	25,269	2.27	24,145	26,393
Number of Returns	3,821	0.62	3,775	3,868
Ordinary Business Loss	(440,038,323)	1.14	(449,847,252)	(430,229,394)
Ordinary Business Income	732,677,071	0.66	723,260,865	742,093,277
Other Net Rental Loss	(12,805,424)	5.58	(14,206,399)	(11,404,449)
Other Net Rental Income	7,523,386	7.53	6,413,503	8,633,269
Portfolio Income Dist to Partners	1,154,695,022	0.63	1,140,436,749	1,168,953,296
Taxes & Licenses	92,037,674	0.71	90,752,012	93,323,335
Total Income Minus Deductions	1,512,049,598	1.79	1,459,011,339	1,565,087,857
Total Assets	36,048,324,019	0.12	35,965,345,255	36,131,302,783
Total Deductions	5,611,453,035	0.25	5,583,940,717	5,638,965,354
Total Income	5,904,091,783	0.24	5,876,384,790	5,931,798,777
Total Receipts	8,081,449,499	0.32	8,030,207,180	8,132,691,819

2019 Partnership Returns

Line Item Estimates

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 2019 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);
- *Domestic Production Activities Deduction* (Form 8903)
- *Alternative Motor Vehicle Credit* (Form 8910);
- *Alternative Fuel Vehicle Refueling Property Credit* (Form 8911); and
- *Credit for Small Employer Health Insurance Premiums* (Form 8941)

SOI based the statistics for Tax Year 2019 on a stratified probability sample selected from the population of partnerships processed by the Internal Revenue Service (IRS) during Calendar Year 2020. IRS Processing Centers implemented processing adjustments as a result of Covid-19 during this time period.

PART YEAR FILERS

U.S. Return of Partnership Income

OMB No. 1545-0123

Form **1065**Department of the Treasury
Internal Revenue ServiceFor calendar year 2019, or tax year beginning 124,467, 2019, ending 3,821,470, 20▶ Go to www.irs.gov/Form1065 for instructions and the latest information.**2019**

A Principal business activity <u>3,821,470</u>	Type or Print	Name of partnership <u>3,821,470 NUMBER OF PARTNERSHIPS</u>	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions. <u>3,739,149 NUMBER OF E-FILED RETURNS</u>	E Date business started <u>3,821,470</u>
C Business code number <u>3,806,179</u>		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) ▶ 35,394

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 3,821,470

J Check if Schedules C and M-3 are attached 2,839,715 873,022 161,427 ▶ ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

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	<u>7,516</u>	1a	<u>1,373,062</u>	
	b Returns and allowances	<u>6,354</u>	1b	<u>126,500</u>	
	c Balance. Subtract line 1b from line 1a		1c	<u>1,373,062</u>	
	2 Cost of goods sold (attach Form 1125-A)		2	<u>730,376</u>	
	3 Gross profit. Subtract line 2 from line 1c		3	<u>1,373,036</u>	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4	<u>285,872</u>	
	5 Net farm profit (loss) (attach Schedule F (Form 1040 or 1040-SR))		5	<u>123,550</u>	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6	<u>107,549</u>	
7 Other income (loss) (attach statement)		7	<u>339,307</u>		
8 Total income (loss). Combine lines 3 through 7		8	<u>1,802,353</u>		
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)		9	<u>535,302</u>	
	10 Guaranteed payments to partners		10	<u>259,216</u>	
	11 Repairs and maintenance		11	<u>722,290</u>	
	12 Bad debts		12	<u>77,874</u>	
	13 Rent		13	<u>705,708</u>	
	14 Taxes and licenses		14	<u>1,227,571</u>	
	15 Interest (see instructions)		15	<u>559,356</u>	
	16a Depreciation (if required, attach Form 4562)	<u>1,152,566</u>	16a	<u>1,152,566</u>	
	b Less depreciation reported on Form 1125-A and elsewhere on return	<u>388,588</u>	16b	<u>388,588</u>	
	17 Depletion (Do not deduct oil and gas depletion.)		17	<u>311</u>	
	18 Retirement plans, etc.		18	<u>90,973</u>	
19 Employee benefit programs		19	<u>196,691</u>		
20 Other deductions (attach statement)		20	<u>1,805,412</u>		
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20		21	<u>1,895,938</u>		
22 Ordinary business income (loss). Subtract line 21 from line 8		22	<u>2,151,968</u>		
Tax and Payment	23 Interest due under the look-back method—completed long-term contracts (attach Form 8697)		23	<u>9</u>	
	24 Interest due under the look-back method—income forecast method (attach Form 8866)		24	<u>[d]</u>	
	25 BBA AAR imputed underpayment (see instructions)		25	<u>0</u>	
	26 Other taxes (see instructions)		26	<u>[d]</u>	
	27 Total balance due. Add lines 23 through 26		27	<u>267</u>	
	28 Payment (see instructions)		28	<u>1,496</u>	
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed		29	<u>263</u>	
	30 Overpayment. If line 28 is larger than line 27, enter overpayment		30	<u>1,492</u>	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of partner or limited liability company member

Date

May the IRS discuss this return with the preparer shown below?
See instructions. ☐ Yes ☐ No**Paid Preparer Use Only**Print/Type preparer's name
3,632,223

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2019)

Form 1065	U.S. Return of Partnership Income		OMB No. 1545-0123	
Department of the Treasury Internal Revenue Service	For calendar year 2019, or tax year beginning _____, 2019, ending _____, 20____.		2019	
▶ Go to www.irs.gov/Form1065 for instructions and the latest information.				
A Principal business activity	Type or Print	Name of partnership	D Employer identification number	
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started	
C Business code number		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) \$	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return				
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____				
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 25,269				
J Check if Schedules C and M-3 are attached ▶ <input type="checkbox"/>				
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes				
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	5,511,417,334	
	b Returns and allowances	1b	113,981,451	
	c Balance. Subtract line 1b from line 1a			1c 5,397,435,883
	2 Cost of goods sold (attach Form 1125-A)			2 2,878,254,035
	3 Gross profit. Subtract line 2 from line 1c			3 2,519,181,848
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4 41,543,764
	5 Net farm profit (loss) (attach Schedule F (Form 1040 or 1040-SR))			5 -5,588,562
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6 37,122,334
7 Other income (loss) (attach statement)			7 271,333,957	
8 Total income (loss). Combine lines 3 through 7			8 2,863,593,341	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9 712,051,408
	10 Guaranteed payments to partners			10 68,845,819
	11 Repairs and maintenance			11 37,516,476
	12 Bad debts			12 23,119,196
	13 Rent			13 120,623,444
	14 Taxes and licenses			14 92,037,674
	15 Interest (see instructions)			15 113,739,451
	16a Depreciation (if required, attach Form 4562)	16a	374,211,209	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	98,231,141	16c 275,980,068
	17 Depletion (Do not deduct oil and gas depletion.)			17 871,939
	18 Retirement plans, etc.			18 15,179,541
19 Employee benefit programs			19 49,173,328	
20 Other deductions (attach statement)			20 1,061,816,250	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21 2,570,954,593	
22 Ordinary business income (loss). Subtract line 21 from line 8			22 292,638,748	
Tax and Payment	23 Interest due under the look-back method—completed long-term contracts (attach Form 8697)			23 4,543
	24 Interest due under the look-back method—income forecast method (attach Form 8866)			24 [d]
	25 BBA AAR imputed underpayment (see instructions)			25 0
	26 Other taxes (see instructions)			26 [d]
	27 Total balance due. Add lines 23 through 26			27 32,422
	28 Payment (see instructions)			28 30,337
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed			29 3,075
	30 Overpayment. If line 28 is larger than line 27, enter overpayment			30 990
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	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶			Firm's EIN ▶
	Firm's address ▶			Phone no.
For Paperwork Reduction Act Notice, see separate instructions.				
Cat. No. 11390Z Form 1065 (2019)				

Schedule B	Other Information
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- | | | | |
|--|---|-----|----|
| 1 What type of entity is filing this return? Check the applicable box: | | Yes | No |
| a <input type="checkbox"/> Domestic general partnership | b <input type="checkbox"/> Domestic limited partnership | | |
| c <input type="checkbox"/> Domestic limited liability company | d <input type="checkbox"/> Domestic limited liability partnership | | |
| e <input type="checkbox"/> Foreign partnership | f <input type="checkbox"/> Other ► | | |

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

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

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

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

(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

- | | | | |
|----------|--|------------|-----------|
| 4 | Does the partnership satisfy all four of the following conditions? | Yes | No |
| a | The partnership's total receipts for the tax year were less than \$250,000. | | |
| b | The partnership's total assets at the end of the tax year were less than \$1 million. | | |
| c | Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. | | |
| d | The partnership is not filing and is not required to file Schedule M-3 | | |
| | If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1. | | |

- | | | | |
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| 5 | Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? | | |
|----------|---|--|--|

- | | | | |
|---|---|--|--|
| 6 | 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? | | |
|---|---|--|--|

- | | | | |
|---|--|--|--|
| 7 | Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? | | |
|---|--|--|--|

- | | | | |
|---|---|--|--|
| 8 | At any time during calendar year 2019, 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 ► | | |
|---|---|--|--|

- | | | | |
|---|---|--|--|
| 9 | 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. | | |
|---|---|--|--|

- | | | | |
|------------|---|--|--|
| 10a | Is the partnership making, or had it previously made (and not revoked), a section 754 election? | | |
| | See instructions for details regarding a section 754 election. | | |

- b** Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions

Schedule B Other Information TOTAL SCHEDULE B'S FILED 3,821,470 TOTAL SCHEDULE B'S E-FILED 3,739,149

1	What type of entity is filing this return? Check the applicable box:	Yes	No
481,684	a <input type="checkbox"/> Domestic general partnership		
2,731,022	c <input type="checkbox"/> Domestic limited liability company		
23,180	e <input type="checkbox"/> Foreign partnership		
	b <input type="checkbox"/> Domestic limited partnership 411,439		
	d <input type="checkbox"/> Domestic limited liability partnership 116,535		
	f <input type="checkbox"/> Other 12,801		
2	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	Y:	589,660
		N:	3,188,495
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	Y:	2,320,429
		N:	1,488,682
3	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below	Y:	32,617
		N:	3,745,657
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Y:	176,792
		N:	3,600,225
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
4	Does the partnership satisfy all four of the following conditions?	Yes	No
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3 Y: 1,894,377 N: 1,899,484		
	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.		
5	Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? Y: 3,521 N: 3,676,018		
6	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? Y: 4,106 N: 3,515,936		
7	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? Y: 5,841 N: 3,585,908		
8	At any time during calendar year 2019, 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 17,607 Y: 17,603 N: 3,696,723		
9	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions Y: 3,064 N: 3,682,434		
10a	Is the partnership making, or had it previously made (and not revoked), a section 754 election? Y: 264,288 N: 3,412,157		
	See instructions for details regarding a section 754 election.		
b	Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions Y: 36,964 N: 2,592,433		

Schedule B Other Information (continued)

	Yes	No
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	Y: 3,540	N: 3,657,177
11 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) 5,409 <input type="checkbox"/>		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?	Y: 2,036	N: 3,522,691
13 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 7,390		
14 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 . . . 67,458	Y: 120,129	N: 3,597,754
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return 14,020		
16a Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions Y: 1,324,543	N: 2,179,357	
b If "Yes," did you or will you file required Form(s) 1099? Y: 1,285,788	N: 495,933	
17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return 8,699		
18 Enter the number of partners that are foreign governments under section 892 11,056		
19 During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? . Y: 21,724	N: 3,506,022	
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 Y: 7,584	N: 3,505,203	
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1T(b)(14)? . Y: 12,178	N: 3,517,073	
22 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 Y: 300	N: 3,746,533	
If "Yes," enter the total amount of the disallowed deductions \$ 458		
23 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 Y: 98,906	N: 3,408,602	
24 Does the partnership satisfy one or more of the following? See instructions Y: 199,502	N: 3,231,275	
a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the partnership has business interest.		
c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990. Y: 853,565		
25 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 3 851,346	N: 2,865,045	
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

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

U.S. address of designated individual <input type="text"/>	U.S. phone number of designated individual <input type="text"/>
--	---

26 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? Y: 8,802	
If "Yes," enter the amount from Form 8996, line 14 \$	N: 3,316,684
27 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership 244	
28 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? Y: 7,714	N: 3,248,654

Schedule B Other Information (continued)

	Yes	No
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
11 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"/>		
12 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?		
13 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 29		
14 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 . . . 307		
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return 35		
16a Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions		
b If "Yes," did you or will you file required Form(s) 1099?		
17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return 33		
18 Enter the number of partners that are foreign governments under section 892 58		
19 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)?		
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1T(b)(14)?		
22 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 \$ 296,157		
23 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		
24 Does the partnership satisfy one or more of the following? See instructions a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the partnership has business interest. c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		
25 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 2,470 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 ▶

U.S. address of PR ▶	U.S. phone number of PR ▶
----------------------	---------------------------

If the PR is an entity, name of the designated individual for the PR ▶

U.S. address of designated individual ▶	U.S. phone number of designated individual ▶
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26 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 14 \$		
27 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership 1		
28 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?		

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	2,151,968
	2 Net rental real estate income (loss) (attach Form 8825)	2	1,712,240
	3a Other gross rental income (loss)	3a	59,225
	b Expenses from other rental activities (attach statement)	3b	40,092
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	67,665
	4 Guaranteed payments: a Services 4a 290,499 b Capital 4b 10,979		
	c Total. Add lines 4a and 4b	4c	304,358
	5 Interest income	5	1,044,215
	6 Dividends and dividend equivalents: a Ordinary dividends	6a	237,847
	b Qualified dividends 6b 192,045 c Dividend equivalents 6c 7,732		
	7 Royalties	7	75,317
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	178,421	
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	295,163	
b Collectibles (28%) gain (loss)	9b	5,443	
c Unrecaptured section 1250 gain (attach statement)	9c	176,711	
10 Net section 1231 gain (loss) (attach Form 4797)	10	383,389	
11 Other income (loss) (see instructions) Type ▶	11	152,045	
Deductions	12 Section 179 deduction (attach Form 4562)	12	134,282
	13a Contributions	13a	423,102
	b Investment interest expense	13b	117,703
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	29,781
d Other deductions (see instructions) Type ▶	13d	641,609	
Self-Employment	14a Net earnings (loss) from self-employment	14a	1,621,492
	b Gross farming or fishing income	14b	109,760
	c Gross nonfarm income	14c	993,016
Credits	15a Low-income housing credit (section 42(j)(5))	15a	1,580
	b Low-income housing credit (other)	15b	22,225
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	*40
	d Other rental real estate credits (see instructions) Type ▶	15d	273
	e Other rental credits (see instructions) Type ▶	15e	72
	f Other credits (see instructions) Type ▶	15f	90,082
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	122,647
	c Gross income sourced at partner level	16c	69,374
	Foreign gross income sourced at partnership level		
	d Reserved for future use ▶ e Foreign branch category ▶	16e	12,833
	f Passive category ▶ 102,915 g General category ▶ 27,899 h Other (attach statement) ▶	16h	6,438
	Deductions allocated and apportioned at partner level		
	i Interest expense ▶ 50,744 j Other ▶	16j	44,545
	Deductions allocated and apportioned at partnership level to foreign source income		
	k Reserved for future use ▶ l Foreign branch category ▶	16l	11,647
	m Passive category ▶ 51,954 g General category ▶ 22,481 o Other (attach statement) ▶	16o	3,991
	p Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16p	118,443
q Reduction in taxes available for credit (attach statement)	16q	2,087	
r Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	853,131
	b Adjusted gain or loss	17b	133,247
	c Depletion (other than oil and gas)	17c	5,045
	d Oil, gas, and geothermal properties—gross income	17d	44,705
	e Oil, gas, and geothermal properties—deductions	17e	44,526
	f Other AMT items (attach statement)	17f	77,419
Other Information	18a Tax-exempt interest income	18a	79,274
	b Other tax-exempt income	18b	74,000
	c Nondeductible expenses	18c	1,166,167
	19a Distributions of cash and marketable securities	19a	1,645,272
	b Distributions of other property	19b	51,222
	20a Investment income	20a	1,106,573
b Investment expenses	20b	169,040	
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	292,638,748
	2 Net rental real estate income (loss) (attach Form 8825)	2	-8,808,487
	3a Other gross rental income (loss)	3a	18,334,209
	b Expenses from other rental activities (attach statement)	3b	23,616,247
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	-5,282,038
	4 Guaranteed payments: a Services 4a 72,669,943 b Capital 4b 8,047,282		85,134,079
	c Total. Add lines 4a and 4b	4c	261,628,027
	5 Interest income	5	186,839,272
	6 Dividends and dividend equivalents: a Ordinary dividends	6a	
	b Qualified dividends 6b 107,131,228 c Dividend equivalents 6c 1,475,357		
	7 Royalties	7	33,630,926
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	75,624,458	
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	596,972,339	
b Collectibles (28%) gain (loss)	9b	467,457	
c Unrecaptured section 1250 gain (attach statement)	9c	52,301,974	
10 Net section 1231 gain (loss) (attach Form 4797)	10	246,002,718	
11 Other income (loss) (see instructions) Type ▶	11	367,800,029	
Deductions	12 Section 179 deduction (attach Form 4562)	12	6,899,279
	13a Contributions	13a	11,546,245
	b Investment interest expense	13b	159,656,269
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	107,945,145
d Other deductions (see instructions) Type ▶	13d	318,097,107	
Self-Employment	14a Net earnings (loss) from self-employment	14a	176,435,685
	b Gross farming or fishing income	14b	89,453,550
	c Gross nonfarm income	14c	646,950,128
Credits	15a Low-income housing credit (section 42(j)(5))	15a	311,148
	b Low-income housing credit (other)	15b	17,177,308
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	*881,819
	d Other rental real estate credits (see instructions) Type ▶	15d	7,017
	e Other rental credits (see instructions) Type ▶	15e	191
	f Other credits (see instructions) Type ▶	15f	11,325,860
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	3,728,483,289
	c Gross income sourced at partner level	16c	1,570,345,195
	Foreign gross income sourced at partnership level		
	d Reserved for future use ▶ e Foreign branch category ▶	16e	125,967,529
	f Passive category ▶ 216,787,849 g General category ▶ h Other (attach statement) ▶	16h	2,749,516
	Deductions allocated and apportioned at partner level 124,500,230		
	i Interest expense ▶ 164,329,366 j Other ▶	16j	956,177,174
	Deductions allocated and apportioned at partnership level to foreign source income		
	k Reserved for future use ▶ l Foreign branch category ▶	16l	101,927,784
	m Passive category ▶ 74,841,913 n General category ▶ o Other (attach statement) ▶	16o	2,048,939
	p Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/> 87,994,452	16p	15,986,427
q Reduction in taxes available for credit (attach statement)	16q	363,089	
r Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	-3,181,809
	b Adjusted gain or loss	17b	-3,035,692
	c Depletion (other than oil and gas)	17c	545,661
	d Oil, gas, and geothermal properties—gross income	17d	169,750,258
	e Oil, gas, and geothermal properties—deductions	17e	119,930,462
	f Other AMT items (attach statement)	17f	57,377,715
Other Information	18a Tax-exempt interest income	18a	7,037,163
	b Other tax-exempt income	18b	10,019,408
	c Nondeductible expenses	18c	28,318,738
	19a Distributions of cash and marketable securities	19a	5,305,811,791
	b Distributions of other property	19b	358,326,091
	20a Investment income	20a	521,020,545
b Investment expenses	20b	63,396,037	
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	3,789,212
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners	116,819	664,018	66,342	172,654	11,099	71,307
b	Limited partners	304,210	1,762,281	1,222,280	577,386	55,887	517,396

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				2,538,562
2a	Trade notes and accounts receivable			417,949	
b	Less allowance for bad debts	36,503		37,880	
3	Inventories				275,143
4	U.S. government obligations				1,828
5	Tax-exempt securities		5,791		5,190
6	Other current assets (attach statement)				961,829
7a	Loans to partners (or persons related to partners)				143,204
b	Mortgage and real estate loans				39,763
8	Other investments (attach statement)				550,607
9a	Buildings and other depreciable assets			1,952,142	
b	Less accumulated depreciation			1,911,997	
10a	Depletable assets			19,585	
b	Less accumulated depletion			13,862	
11	Land (net of any amortization)				1,204,152
12a	Intangible assets (amortizable only)			874,170	
b	Less accumulated amortization			840,132	
13	Other assets (attach statement)				712,015
14	Total assets				2,888,553
Liabilities and Capital					
15	Accounts payable				534,585
16	Mortgages, notes, bonds payable in less than 1 year				325,362
17	Other current liabilities (attach statement)				1,243,308
18	All nonrecourse loans				156,813
19a	Loans from partners (or persons related to partners)				364,647
b	Mortgages, notes, bonds payable in 1 year or more				845,941
20	Other liabilities (attach statement)				509,440
21	Partners' capital accounts		2,638,953		2,897,422
22	Total liabilities and capital				2,888,553

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

1	Net income (loss) per books	2,869,957	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	114,143	a	Tax-exempt interest \$	213,256
3	Guaranteed payments (other than health insurance)	219,731	7	Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a	Depreciation \$	255,679
a	Depreciation \$		8	Add lines 6 and 7	415,134
b	Travel and entertainment \$	1,052,939	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,869,033
5	Add lines 1 through 4	2,867,569			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,810,768	6	Distributions: a Cash	1,554,950
2	Capital contributed: a Cash	969,106	b	Property	54,196
	b Property	66,736	7	Other decreases (itemize):	
3	Net income (loss) per books	3,099,938			217,205
4	Other increases (itemize):	193,270	8	Add lines 6 and 7	1,661,695
5	Add lines 1 through 4	3,086,450	9	Balance at end of year. Subtract line 8 from line 5	2,958,154

TOTAL SCHEDULE M-1'S FILED 2,877,791

TOTAL SCHEDULE M-2'S FILED 3,821,470 Form 1065 (2019)

TOTAL SCHEDULE M-1'S E-FILED 2,833,194

Page 9

TOTAL SCHEDULE M-2'S E-FILED 3,739,149

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	1,512,049,598		
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners	139,777,058	77,144,738	5,186,789	97,908,694	2,021,003	20,073,413
b	Limited partners	204,085,700	162,900,764	164,098,545	349,576,750	120,360,629	157,983,021

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				1,399,057,722
2a	Trade notes and accounts receivable			888,406,567	
b	Less allowance for bad debts	26,679,921		31,625,964	
3	Inventories				391,412,768
4	U.S. government obligations				96,606,532
5	Tax-exempt securities		36,718,776		33,657,657
6	Other current assets (attach statement)				2,792,928,244
7a	Loans to partners (or persons related to partners)				101,511,168
b	Mortgage and real estate loans				125,842,742
8	Other investments (attach statement)				19,986,005,955
9a	Buildings and other depreciable assets			7,835,528,465	
b	Less accumulated depreciation			2,520,327,202	
10a	Depletable assets			410,434,853	
b	Less accumulated depletion			151,266,590	
11	Land (net of any amortization)				1,338,869,636
12a	Intangible assets (amortizable only)			1,546,529,981	
b	Less accumulated amortization			311,614,148	
13	Other assets (attach statement)				2,116,365,632
14	Total assets				36,048,324,019
Liabilities and Capital					
15	Accounts payable				566,181,478
16	Mortgages, notes, bonds payable in less than 1 year				449,880,826
17	Other current liabilities (attach statement)				5,372,874,959
18	All nonrecourse loans				1,489,435,134
19a	Loans from partners (or persons related to partners)				288,210,061
b	Mortgages, notes, bonds payable in 1 year or more				4,135,655,218
20	Other liabilities (attach statement)				2,639,299,613
21	Partners' capital accounts		18,510,622,582		21,106,786,729
22	Total liabilities and capital				36,048,324,019

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

1	Net income (loss) per books	311,249,203	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	32,042,517	a	Tax-exempt interest \$	65,248,825
3	Guaranteed payments (other than health insurance)	34,520,936	7	Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a	Depreciation \$	41,208,355
a	Depreciation \$		8	Add lines 6 and 7	106,457,181
b	Travel and entertainment \$	50,428,764	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	321,784,240
5	Add lines 1 through 4	428,241,420			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	18,655,386,059	6	Distributions: a Cash	5,459,639,888
2	Capital contributed: a Cash	4,924,517,755	b Property	374,941,311	
	b Property	485,173,324	7	Other decreases (itemize):	1,159,916,981
3	Net income (loss) per books	2,496,050,741	8	Add lines 6 and 7	6,994,498,180
4	Other increases (itemize):	1,025,216,529	9	Balance at end of year. Subtract line 8 from line 5	20,591,846,229
5	Add lines 1 through 4	27,586,344,409			

**SCHEDULE B-1
(Form 1065)**(Rev. August 2019)
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 for the latest information.

OMB No. 1545-0123

Name of partnership

TOTAL SCHEDULE B1'S FILED 2,727,310**TOTAL SCHEDULE B1'S E-FILED**

Employer identification number (EIN)

2,675,168**Part I** **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

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
		892,356 1/		

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

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
		4,335,554 1/	

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

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 8-2019)

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. August 2019)
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 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 2a (Question 3a for 2009 through 2017))

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 2b (Question 3b for 2009 through 2017))

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. 8-2019)

**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 for instructions and the latest information.

OMB No. 1545-0123

2019

Name of partnership

Employer identification number

Total Schedule D's Filed 332,654

Total Schedule D's E-Filed 327,176

143 303,236

Did the partnership dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				32,946
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				66,038
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				15,870
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				24,697
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	5,493
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	*83
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	73,754
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11			7	180,110

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	38,300	38,281		38,358
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	81,791	80,272		80,399
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	62,248	62,514		63,051
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	53,682	54,431		69,049
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	17,496
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	*315
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	114,924
14 Capital gain distributions (see instructions)			14	90,951
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11			15	298,160

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

Cat. No. 11393G

Schedule D (Form 1065) 2019

**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 for instructions and the latest information.

OMB No. 1545-0123

2019

Name of partnership

Employer identification number

Did the partnership dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				56,978
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				-228,373
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				1,330,908
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				63,424,946
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	919,907
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	*11,635
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	29,266,763
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11			7	94,883,929

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	20,833,863	16,681,315		4,164,810
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	119,983,632	102,996,142		17,450,475
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	86,392,512	47,643,678		45,838,418
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	1,170,999,626	994,765,347		217,813,048
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	54,998,027
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	*193,599
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	273,990,686
14 Capital gain distributions (see instructions)			14	15,259,266
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11			15	630,425,990

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

Cat. No. 11393G

Schedule D (Form 1065) 2019

(Rev. November 2018)
Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name		Employer identification number	
TOTAL FORM 1125-A's FILED 761,203		TOTAL FORM 1125-A'S E-FILED 743,500	
1	Inventory at beginning of year	1	276,179
2	Purchases	2	554,428
3	Cost of labor	3	143,367
4	Additional section 263A costs (attach schedule)	4	24,527
5	Other costs (attach schedule)	5	327,051
6	Total. Add lines 1 through 5	6	742,109
7	Inventory at end of year	7	292,253
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	
9a Check all methods used for valuing closing inventory:			
288,196 (i) <input type="checkbox"/> Cost			
69,249 (ii) <input type="checkbox"/> Lower of cost or market			
6,334 (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ 6,313			
b Check if there was a writedown of subnormal goods 3,056 ▶ <input type="checkbox"/>			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) 127 ▶ <input type="checkbox"/>			
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d 1,730			
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . <input type="checkbox"/> Yes <input type="checkbox"/> No 23,851 473,762			
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No 785 344,827			

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

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

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, or 1065, 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. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**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 for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

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.

(Rev. November 2018)
Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name		Employer identification number	
1	Inventory at beginning of year	1	317,773,547
2	Purchases	2	1,947,050,485
3	Cost of labor	3	182,557,305
4	Additional section 263A costs (attach schedule)	4	21,000,598
5	Other costs (attach schedule)	5	742,520,136
6	Total. Add lines 1 through 5	6	3,210,902,071
7	Inventory at end of year	7	332,648,035
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

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

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

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

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** **30,233,930**

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

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

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

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

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, or 1065, 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. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**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 for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

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 for instructions and the latest information.

OMB No. 1545-0123

2019

Name of partnership

Total Schedule M-3's Filed 390,230**Total Schedule M-3's E- Filed** 389,286

Employer identification number

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

- 224,229 A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 279,939 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 **279,649**.
- 29,424 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 **29,393**.
- 161,150 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
162,656	162,656	161,788
29,290	29,290	29,278

24,109 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?**598** ☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.**378,099** ☐ **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?**100,852** ☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.**275,951** ☐ **No.** Go to line 1c.**c** Did the partnership prepare a non-tax-basis income statement for that period?**111,407** ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.**167,382** ☐ **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 **232,118** Ending **232,117****3a** Has the partnership's income statement been restated for the income statement period on line 2?**66** ☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)**232,413** ☐ **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?**754** ☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)**231,757** ☐ **No.****4a** Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1**4a** **387,355****b** Indicate accounting standard used for line 4a (see instructions).**204,231** **1** ☐ GAAP **2,687** **2** ☐ IFRS **8,446** **3** ☐ Section 704(b)**92,915** **4** ☐ Tax-basis **22,054** **5** ☐ Other (Specify) ▶**5a** Net income from nonincludible foreign entities (attach statement)**5a** (**1,266**)**b** Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)**5b** **876****6a** Net income from nonincludible U.S. entities (attach statement)**6a** (**6,179**)**b** Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)**6b** **5,229****7a** Net income (loss) of other foreign disregarded entities (attach statement)**7a** **148****b** Net income (loss) of other U.S. disregarded entities (attach statement)**7b** **445****8** Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)**8** **3,092****9** Adjustment to reconcile income statement period to tax year (attach statement)**9** **1,321****10** Other adjustments to reconcile to amount on line 11 (attach statement)**10** **6,362****11** **Net income (loss) per income statement of the partnership.** Combine lines 4a through 10**11** **388,139****Note:** Part I, line 11, must equal Part II, line 26, column (a), or Schedule M-1, line 1. See instructions.**12** Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	373,189	322,404
b Removed on Part I, line 5	1,422	1,385
c Removed on Part I, line 6	6,985	6,790
d Included on Part I, line 7	424	410

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 for instructions and the latest information.

OMB No. 1545-0123

2019

Name of partnership

Employer identification number

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

- A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B** ☐ The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year **43,576,512,723**.
- C** ☐ The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year **6,041,098,740**.
- 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

- E** ☐ Voluntary Filer.

Part I Financial Information and Net Income (Loss) Reconciliation

- 1a** Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the partnership prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
☐ **No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
☐ **No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning / / Ending / /
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
☐ **No.**
- b** Has the partnership's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
☐ **No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a 2,675,263,884
b Indicate accounting standard used for line 4a (see instructions). 1 <input type="checkbox"/> GAAP 2 <input type="checkbox"/> IFRS 3 <input type="checkbox"/> Section 704(b) 4 <input type="checkbox"/> Tax-basis 5 <input type="checkbox"/> Other (Specify) ▶	
5a Net income from nonincludible foreign entities (attach statement)	5a (103,491,306)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b 24,450,215
6a Net income from nonincludible U.S. entities (attach statement)	6a (226,348,537)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b 56,023,421
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a 925,201
b Net income (loss) of other U.S. disregarded entities (attach statement)	7b 6,292,441
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8 22,766,164
9 Adjustment to reconcile income statement period to tax year (attach statement)	9 2,218,713
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10 -37,893,592
11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10 Note: Part I, line 11, must equal Part II, line 26, column (a), or Schedule M-1, line 1. See instructions.	11 2,420,349,129

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

	Total Assets	Total Liabilities
a Included on Part I, line 4	35,419,447,798	14,412,528,655
b Removed on Part I, line 5	808,657,193	202,447,933
c Removed on Part I, line 6	2,179,978,087	893,418,698
d Included on Part I, line 7	135,154,863	89,088,705

Name of partnership

Employer identification number

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

Income (Loss) Items		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Attach statements for lines 1 through 10.					
1	Income (loss) from equity method foreign corporations	665	583	75	
2	Gross foreign dividends not previously taxed	5,662	2,986	231	6,058
3	Subpart F, QEF, and similar income inclusions		3,185	270	3,437
4	Gross foreign distributions previously taxed	55	24	31	
5	Income (loss) from equity method U.S. corporations	1,561	1,271	289	
6	U.S. dividends	28,166	8,849	4,620	28,813
7	Income (loss) from U.S. partnerships	70,849	58,343	41,052	86,069
8	Income (loss) from foreign partnerships	11,461	12,908	3,823	15,757
9	Income (loss) from other pass-through entities	1,799	2,113	806	2,794
10	Items relating to reportable transactions	602	574	160	1,108
11	Interest income (see instructions)	120,297	10,328	8,860	120,363
12	Total accrual to cash adjustment	2,279	3,268	*9	2,140
13	Hedging transactions	1,271	1,019	*31	717
14	Mark-to-market income (loss)	4,371	3,875	73	1,129
15	Cost of goods sold (see instructions)	(26,457)	11,296	2,455	(26,596)
16	Sale versus lease (for sellers and/or lessors)	18	27	0	26
17	Section 481(a) adjustments		3,667	52	3,716
18	Unearned/deferred revenue	11,179	18,165	*170	14,032
19	Income recognition from long-term contracts	674	531	[d]	671
20	Original issue discount and other imputed interest	507	616	18	821
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	62,383	59,284	3,363	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		28,785	2,528	30,806
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		16,146	1,465	17,221
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		18,865	797	19,590
e	Abandonment losses		692	57	724
f	Worthless stock losses (attach statement)		380	14	393
g	Other gain/loss on disposition of assets other than inventory		19,163	921	19,936
22	Other income (loss) items with differences (attach statement)	72,747	71,559	7,241	42,297
23	Total income (loss) items. Combine lines 1 through 22	206,240	149,672	56,196	207,114
24	Total expense/deduction items. (From Part III, line 31) (see instructions)	172,869	125,412	76,036	180,310
25	Other items with no differences	210,883			210,883
26	Reconciliation totals. Combine lines 23 through 25	242,631	180,601	109,991	244,541

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.					
1	Income (loss) from equity method foreign corporations	4,231,412	-3,421,548	-795,449	
2	Gross foreign dividends not previously taxed	36,241,845	7,741,199	239,453	44,222,497
3	Subpart F, QEF, and similar income inclusions		18,419,778	1,215,460	19,950,220
4	Gross foreign distributions previously taxed	2,466,668	-1,385,258	-762,314	
5	Income (loss) from equity method U.S. corporations	13,079,867	-11,402,454	-1,642,887	
6	U.S. dividends	80,299,495	2,829,589	-3,541,673	79,623,118
7	Income (loss) from U.S. partnerships	422,383,613	-156,155,554	-3,977,394	261,958,587
8	Income (loss) from foreign partnerships	249,880,177	-86,161,029	2,019,659	165,645,150
9	Income (loss) from other pass-through entities	16,867,093	205,450	-80,219	16,992,323
10	Items relating to reportable transactions	-17,494,230	-13,290,470	-379,857	-31,164,558
11	Interest income (see instructions)	241,690,030	-6,502,813	-5,010,266	230,172,223
12	Total accrual to cash adjustment	30,471,548	-1,298,973	*-78,481	29,072,726
13	Hedging transactions	1,089,457	911,597	*97,602	2,098,656
14	Mark-to-market income (loss)	81,057,847	-14,806,223	302,693	66,554,316
15	Cost of goods sold (see instructions)	(2,117,018,762)	-22,395,546	619,748	(2,141,813,830)
16	Sale versus lease (for sellers and/or lessors)	264,231	438,821	0	703,052
17	Section 481(a) adjustments		-1,593,092	-33,463	-1,626,522
18	Unearned/deferred revenue	48,950,666	-2,273,035	*-55,555	46,621,837
19	Income recognition from long-term contracts	60,153,638	513,533	[d]	60,667,202
20	Original issue discount and other imputed interest	1,457,307	1,524,139	4,666	2,986,111
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	637,999,614	-600,772,998	-34,838,620	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		645,003,047	39,513,563	686,189,578
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-287,550,477	-13,723,362	-301,583,211
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		61,784,933	3,512,139	65,305,879
e	Abandonment losses		-1,823,248	-87,311	-1,910,560
f	Worthless stock losses (attach statement)		-5,987,730	-606,836	-6,594,566
g	Other gain/loss on disposition of assets other than inventory		74,557,055	-805,461	73,749,105
22	Other income (loss) items with differences (attach statement)	1,537,616,476	-563,500,368	-12,281,759	961,772,193
23	Total income (loss) items. Combine lines 1 through 22	1,331,672,493	-969,226,797	-31,274,393	329,512,453
24	Total expense/deduction items. (From Part III, line 31) (see instructions)	-1,341,893,214	-156,189,079	43,781,465	-1,454,851,380
25	Other items with no differences	2,314,022,888			2,314,001,639
26	Reconciliation totals. Combine lines 23 through 25	2,305,443,623	-1,125,363,330	12,507,208	1,190,167,897

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	30,812	4,062	721	30,783
2	State and local deferred income tax expense	729	520	186	136
3	Foreign current income tax expense (other than foreign withholding taxes)	9,236	1,643	366	10,254
4	Foreign deferred income tax expense	251	156	103	39
5	Equity-based compensation	1,025	595	591	411
6	Meals and entertainment	50,089	489	49,942	48,331
7	Fines and penalties	11,409	144	11,218	590
8	Judgments, damages, awards, and similar costs	109	37	*10	104
9	Guaranteed payments	11,642	1,157	12,798	5,153
10	Pension and profit-sharing	11,122	867	217	11,145
11	Other post-retirement benefits	1,000	232	98	962
12	Deferred compensation	1,874	1,949	50	1,829
13	Charitable contribution of cash and tangible property	23,790	728	1,275	23,976
14	Charitable contribution of intangible property	125	*14	47	130
15	Organizational expenses as per Regulations section 1.709-2(a)	4,347	11,070	369	9,670
16	Syndication expenses as per Regulations section 1.709-2(b)	419	110	327	22
17	Current year acquisition/reorganization investment banking fees	108	109	22	90
18	Current year acquisition/reorganization legal and accounting fees	1,033	780	150	447
19	Amortization/impairment of goodwill	2,964	5,510	617	6,195
20	Amortization of acquisition, reorganization, and start-up costs	4,228	10,919	214	12,301
21	Other amortization or impairment write-offs	77,487	52,021	789	92,075
22	Reserved				
23a	Depletion—Oil & Gas	1,281	780	492	
b	Depletion—Other than Oil & Gas	117	103	72	128
24	Intangible drilling & development costs	337	672	[d]	981
25	Depreciation	108,416	81,934	1,307	113,856
26	Bad debt expense	32,820	20,649	91	30,075
27	Interest expense (see instructions)	115,433	28,599	1,920	112,655
28	Purchase versus lease (for purchasers and/ or lessees)	84	125	*32	133
29	Research and development costs	560	181	137	736
30	Other expense/deduction items with differences (attach statement)	75,952	71,654	34,028	73,336
31	Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	172,869	125,412	76,036	180,311

Schedule M-3 (Form 1065) 2019

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	2,606,576	41,576	41,396	2,689,548
2	State and local deferred income tax expense	304,122	-123,711	-173,874	6,537
3	Foreign current income tax expense (other than foreign withholding taxes)	4,462,982	881,119	1,427,047	6,771,309
4	Foreign deferred income tax expense	-642,149	145,967	536,122	39,940
5	Equity-based compensation	7,309,846	-1,631,134	-188,898	5,489,814
6	Meals and entertainment	7,986,908	-19,483	-4,213,715	3,861,446
7	Fines and penalties	463,308	8,489	-514,745	7,163
8	Judgments, damages, awards, and similar costs	659,400	121,354	*-9,123	689,631
9	Guaranteed payments	32,454,912	-894,109	-31,023,918	588,503
10	Pension and profit-sharing	10,474,936	1,161,414	1,546,703	12,996,702
11	Other post-retirement benefits	1,869,249	-561,786	350,918	1,658,381
12	Deferred compensation	11,085,832	-866,424	-561,811	9,657,596
13	Charitable contribution of cash and tangible property	3,044,705	398,871	-984,403	2,459,173
14	Charitable contribution of intangible property	117,275	*312	51,819	169,406
15	Organizational expenses as per Regulations section 1.709-2(a)	790,206	-559,299	-43,273	187,633
16	Syndication expenses as per Regulations section 1.709-2(b)	148,202	-24,922	-121,850	1,430
17	Current year acquisition/reorganization investment banking fees	291,068	-36,477	4,809	259,400
18	Current year acquisition/reorganization legal and accounting fees	1,814,194	-925,949	-194,702	693,543
19	Amortization/impairment of goodwill	15,424,631	278,029	-2,022,226	13,675,596
20	Amortization of acquisition, reorganization, and start-up costs	2,431,587	-68,075	8,078	2,502,283
21	Other amortization or impairment write-offs	71,967,400	-16,108,183	-632,929	55,317,192
22	Reserved				
23a	Depletion—Oil & Gas	16,230,160	-14,301,002	-1,837,462	
b	Depletion—Other than Oil & Gas	720,285	-335,761	528,823	913,347
24	Intangible drilling & development costs	5,470,862	34,921,109	[d]	40,542,611
25	Depreciation	223,323,479	123,654,355	581,810	347,882,098
26	Bad debt expense	21,453,462	-2,030,077	-195,403	19,227,982
27	Interest expense (see instructions)	311,861,596	-11,456,782	-3,372,760	297,032,930
28	Purchase versus lease (for purchasers and/ or lessees)	141,390	491,718	*-47,280	585,828
29	Research and development costs	6,730,433	2,154,695	85,867	8,970,994
30	Other expense/deduction items with differences (attach statement)	581,004,708	41,872,727	-2,954,819	619,961,237
31	Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	1,342,001,563	156,188,561	-43,779,161	1,454,810,712

Schedule M-3 (Form 1065) 2019

**SCHEDULE C
(Form 1065)**(Rev. December 2014)
Department of the Treasury
Internal Revenue Service**Additional Information for Schedule M-3 Filers**

► Attach to Form 1065. See separate instructions.

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

OMB No. 1545-0123

Name of partnership

Employer identification number

Total Schedule C's Filed 157,815**Total Schedule C's E-Filed 157,430**

	Yes	No
1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	545	157,255
2 Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?	5,737	152,029
3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	122	157,631
4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	42	157,726
5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	1,615	156,158
6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	2,735	155,038

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

Cat. No. 49945S

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

**SCHEDULE C
(Form 1065)**

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

Additional Information for Schedule M-3 Filers

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

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

OMB No. 1545-0123

Name of partnership

Employer identification number

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

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

Cat. No. 49945S

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

No money amounts are present on this form.

SCHEDULE F
(Form 1040 or 1040-SR)**Profit or Loss From Farming**

OMB No. 1545-0074

2019
Attachment
Sequence No. **14**Department of the Treasury
Internal Revenue Service (99)

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

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

Name of proprietor

Social security number (SSN)

A Principal crop or activity**B** Enter code from Part IV**C** Accounting method:☐ Cash ☐ Accrual**D** Employer ID number (EIN) (see instr.)**E** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on passive losses ☐ Yes ☐ No**F** Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**G** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of livestock and other resale items (see instructions)	1a	
b Cost or other basis of livestock or other items reported on line 1a	1b	
c Subtract line 1b from line 1a		1c
2 Sales of livestock, produce, grains, and other products you raised		2
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount
4a Agricultural program payments (see instructions)	4a	4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election		5a
b CCC loans forfeited	5b	5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see instructions):		
a Amount received in 2019	6a	6b Taxable amount
c If election to defer to 2020 is attached, check here <input type="checkbox"/>	6d Amount deferred from 2018	6d
7 Custom hire (machine work) income		7
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9 115,295

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	92,025	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	12,517	a _____	32a	
b Other	21b	38,757	b _____	32b	
22 Labor hired (less employment credits)	22		c _____	32c	
			d _____	32d	
			e _____	32e	
			f _____	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions				33	122,586
34 Net farm profit or (loss). Subtract line 33 from line 9				34	

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

35 Reserved for future use.**36** Check the box that describes your investment in this activity and see instructions for where to report your loss:**a** ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040 or 1040-SR) 2019

SCHEDULE F
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2019
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 2019? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

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

1a Sales of livestock and other resale items (see instructions)	1a		
b Cost or other basis of livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2019	6a	6b Taxable amount	6b
c If election to defer to 2020 is attached, check here <input type="checkbox"/>	6d Amount deferred from 2018	6d	
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		g	100,362,922

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	11,579,771	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	1,337,590	a _____	32a	
b Other	21b	3,412,102	b _____	32b	
22 Labor hired (less employment credits)	22		c _____	32c	
			d _____	32d	
			e _____	32e	
			f _____	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions				33	105,951,484
34 Net farm profit or (loss). Subtract line 33 from line 9				34	

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

35 Reserved for future use.

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

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040 or 1040-SR) 2019

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No. 1545-0172

2019Attachment
Sequence No. **179**

Name(s) shown on return

TOTAL FORM 4562'S FILED**1,533,365**

Business or activity to which this form relates

TOTAL FORM 4562'S E-FILED 1,513,863

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	144,079
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	7,500
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	126,186
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	55,096
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	133,990
13	Carryover of disallowed deduction to 2020. 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	468,907
15	Property subject to section 168(f)(1) election	15	230
16	Other depreciation (including ACRS)	16	200,516

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 2019	17	1,080,312
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"/> 1,549 ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2019 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		12,867				12,874
b 5-year property		104,315				104,507
c 7-year property		86,585				86,763
d 10-year property		9,543				9,548
e 15-year property		51,352				51,366
f 20-year property		4,036				4,039
g 25-year property		17	25 yrs.		S/L	17
h Residential rental property		161,865	27.5 yrs.	MM	S/L	161,876
i Nonresidential real property		167,191	39 yrs.	MM	S/L	167,233

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life		12,183			S/L	12,190
b 12-year		574	12 yrs.		S/L	582
c 30-year		54,095	30 yrs.	MM	S/L	15,659
d 40-year		14,475	40 yrs.	MM	S/L	14,486

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,422,789
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	603

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

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

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	24,574,867
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	396,988
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	7,086,862
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	2,483,082
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	6,888,188
13	Carryover of disallowed deduction to 2020. 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	254,819,787
15	Property subject to section 168(f)(1) election	15	739,439
16	Other depreciation (including ACRS)	16	16,852,776

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 2019	17	205,069,570
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 2019 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		4,843,804				1,360,081
b 5-year property		40,910,836				6,246,823
c 7-year property		35,623,540				4,230,579
d 10-year property		4,556,574				305,024
e 15-year property		31,630,675				1,353,331
f 20-year property		2,784,035				81,716
g 25-year property		141,089	25 yrs.		S/L	1,502
h Residential rental property		93,291,606	27.5 yrs.	MM	S/L	1,472,514
i Nonresidential real property		173,628,266	39 yrs.	MM	S/L	2,124,359

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life		28,473,419			S/L	831,893
b 12-year		8,964,740	12 yrs.		S/L	277,824
c 30-year		3,094,873	30 yrs.	MM	S/L	140,953,068
d 40-year		143,192,405	40 yrs.	MM	S/L	1,668,973

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	4,760,434
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	504,813,835
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	2,919,149

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? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						25	54,095	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .						29		

Section B—Information on Use of Vehicles

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

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

Line 42 Amortization of Costs, by Section

59e-Optional Write-Off

167h-Geological & Geophysical Exp

169-Pollution Control Facilities

174-Research and Experimental Procedures

178-Cost of Acquiring a Lease

194-Qualified Forestation and Reforestation Costs

195-Business Start-Up Expenditures

197-Various Intangibles

171-Taxable Bond Premium

248-Corporate Organizational Exp

709-Organizational Expenditures

1400L-Qual. Revitalization/Renewal Exp.

Other

[d]
2,198**0** employees
113 employees who aren't

31,152	ommuting, by	Yes	No
*163	uting, by your		
20,765	owners		
38,041	ees about the		
[d]	S.		
604	icles.		
6,224			
0			
91,449			

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?
- 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
42 Amortization of costs that begins during your 2019 tax year (see instructions):					174,212
43 Amortization of costs that began before your 2019 tax year					445,599
44 Total. Add amounts in column (f). See the instructions for where to report					523,728

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? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						25	3,094,873	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .						29		

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person? .	<div style="text-align: center;"> Line 42 Amortization of Costs, by Section 59e-Optional Write-Off [d] 167h-Geological & Geophysical Exp 54,964 169-Pollution Control Facilities 0 174-Research and Experimental Procedures 70,298 178-Cost of Acquiring a Lease 779,071 194-Qualified Forestation and Reforestation Costs *2,922 195-Business Start-Up Expenditures 95,233 197-Various Intangibles 3,600,105 171-Taxable Bond Premium [d] 248-Corporate Organizational Exp 4,245 709-Organizational Expenditures 38,910 1400L-Qual. Revitalization/Renewal Exp. 0 Other 3,974,262 </div>					
36 Is another vehicle available for personal use by employees who aren't commuting, by your owners	<div style="float: right;"> 0 employees 70,298 employees who aren't 779,071 commuting, by *2,922 uting, by your 95,233 owners . . 3,600,105 [d] 4,245 ees about the 38,910 0 S. 3,974,262 icles. </div>					

Section C—Question

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

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

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," you are not more than 5% owners or related persons.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions):					8,620,589
43 Amortization of costs that began before your 2019 tax year					75,770,974
44 Total. Add amounts in column (f). See the instructions for where to report					84,391,562

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 for instructions and the latest information.

OMB No. 1545-0184

2019Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions **1** **38,719**

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	118,609
						loss	148,757

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** **41,019**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5** **2,740**

6 Gain, if any, from line 32, from other than casualty or theft **6** **115,852**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows **7** **384,490**

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions **8** **0**

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions **9** **0**

Part II Ordinary Gains and Losses (see instructions)

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):	gain	26,222
		loss	24,981

11	Loss, if any, from line 7	11	(d)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	0
13	Gain, if any, from line 31	13	101,175
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	107
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	135
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	512
17	Combine lines 10 through 16	17	139,853

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4 **18b**

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2019)

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 for instructions and the latest information.

OMB No. 1545-0184

2019Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1 Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions **1** **52,032,776**

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	102,556,111
						loss	26,385,352

- 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** **11,823,940**
- 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5** **2,615,588**
- 6 Gain, if any, from line 32, from other than casualty or theft **6** **117,715,618**
- 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows **7** **276,810,699**

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8 Nonrecaptured net section 1231 losses from prior years. See instructions **8** **0**
- 9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions **9** **0**

Part II Ordinary Gains and Losses (see instructions)

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

					gain	188,431,611
					loss	19,399,853

- 11 Loss, if any, from line 7 **11** **(d)**
- 12 Gain, if any, from line 7 or amount from line 8, if applicable **12** **0**
- 13 Gain, if any, from line 31 **13** **24,430,481**
- 14 Net gain or (loss) from Form 4684, lines 31 and 38a **14** **-428,549**
- 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 **15** **1,269,089**
- 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 **16** **109,414**
- 17 Combine lines 10 through 16 **17** **194,777,023**

- 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4 **18b**

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2019)

Work Opportunity Credit

OMB No. 1545-0219

► Attach to your tax return.

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

Attachment
Sequence No. **77**

Name(s) shown on return

TOTAL FORM 5884'S FILED 16,291

TOTAL FORM 5884'S E-FILED 16,262

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ <u>5,473</u> × 25% (0.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>6,073</u> × 40% (0.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>892</u> × 50% (0.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	7,044
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	9,397
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	16,291
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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

Work Opportunity Credit

OMB No. 1545-0219

► Attach to your tax return.

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

Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

1 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ 146,124 × 25% (0.25)	1a		
b Qualified first-year wages of employees who worked for you at least 400 hours \$ 496,868 × 40% (0.40)	1b		
c Qualified second-year wages of employees certified as long-term family assistance recipients \$ 14,788 × 50% (0.50)	1c		
2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	242,661	
3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	159,546	
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	402,206	
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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

Form **5884-A**

(Rev. March 2020)

Department of the Treasury
Internal Revenue Service**Employee Retention Credit**► **Attach to your tax return.**► **Go to www.irs.gov/Form5884A for instructions and the latest information.**

OMB No. 1545-1978

Attachment
Sequence No. **77A**

Name(s) shown on return

Identifying number

1a Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable**1a****[d]****b** Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable**1b****[d]****c** Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable**1c****0****d** Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable**1d****0****e** Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable**1e****0****f** Employers affected by a 2018 through 2019 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions**1f****[d]****g** Add amounts from lines 1a, 1b, 1c, 1d, 1e, and 1f**1g****52****2** Multiply line 1g by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages**2****52****3** Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)**3****152****4** Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa**4****196****5** Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)**5****6** Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa**6**

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

Form **5884-A** (Rev. 3-2020)

Employee Retention Credit

► **Attach to your tax return.**
► **Go to www.irs.gov/Form5884A for instructions and the latest information.**

OMB No. 1545-1978

Attachment
Sequence No. **77A**

Identifying number

1a Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable	1a	[d]	
b Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable	1b	[d]	
c Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable	1c	0	
d Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable	1d	0	
e Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable	1e	0	
f Employers affected by a 2018 through 2019 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1f	[d]	
g Add amounts from lines 1a, 1b, 1c, 1d, 1e, and 1f	1g		16,243
2 Multiply line 1g by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages	2		6,470
3 Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3		655
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa	4		6,801
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa	6		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

Form **5884-A** (Rev. 3-2020)

Credit for Increasing Research Activities

OMB No. 1545-0619

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

Attachment
Sequence No. **81**

Name(s) shown on return

TOTAL FORM 6765'S FILED 31,059

TOTAL FORM 6765'S E-FILED 31,021

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	0
2	Basic research payments to qualified organizations (see instructions)	2	[d]	
3	Qualified organization base period amount	3	0	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	2,387	
6	Cost of supplies	6	1,464	
7	Rental or lease costs of computers (see instructions)	7	247	
8	Enter the applicable percentage of contract research expenses. See instructions	8	1,819	
9	Total qualified research expenses. Add lines 5 through 8	9	3,215	
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	2,438%	
11	Enter average annual gross receipts. See instructions	11	2,066	
12	Multiply line 11 by the percentage on line 10	12	1,864	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	3,142	
14	Multiply line 9 by 50% (0.50)	14	3,215	
15	Enter the smaller of line 13 or line 14			3,142
16	Add lines 1, 4, and 15			3,144
17	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. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached			3,119

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		18	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	[d]	
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]	
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	[d]
22	Add lines 18 and 21		22	*7
23	Multiply line 22 by 20% (0.20)		23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	5,073	
25	Cost of supplies	25	2,734	
26	Rental or lease costs of computers (see the line 7 instructions)	26	315	
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	2,794	
28	Total qualified research expenses. Add lines 24 through 27	28	5,712	
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	3,932	
30	Divide line 29 by 6.0	30	3,497	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	3,350	
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)			5,566
33	Add lines 23 and 32			5,574
34	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			5,683

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2019)

Credit for Increasing Research Activities

OMB No. 1545-0619

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

Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	0
2	Basic research payments to qualified organizations (see instructions)	2	[d]	
3	Qualified organization base period amount	3	0	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	16,653,018	
6	Cost of supplies	6	1,836,389	
7	Rental or lease costs of computers (see instructions)	7	41,980	
8	Enter the applicable percentage of contract research expenses. See instructions	8	1,861,237	
9	Total qualified research expenses. Add lines 5 through 8	9	20,392,623	
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	%	
11	Enter average annual gross receipts. See instructions	11	152,601,656	
12	Multiply line 11 by the percentage on line 10	12	4,436,290	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	16,000,223	
14	Multiply line 9 by 50% (0.50)	14	10,196,312	
15	Enter the smaller of line 13 or line 14	15	10,060,551	
16	Add lines 1, 4, and 15	16	10,060,551	
17	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. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	17	388,562	

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	[d]
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	[d]
22	Add lines 18 and 21	22	*2,235
23	Multiply line 22 by 20% (0.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	21,957,836
25	Cost of supplies	25	4,287,201
26	Rental or lease costs of computers (see the line 7 instructions)	26	199,929
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	2,918,869
28	Total qualified research expenses. Add lines 24 through 27	28	29,363,835
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	64,551,720
30	Divide line 29 by 6.0	30	10,493,521
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	18,476,584
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)	32	2,194,956
33	Add lines 23 and 32	33	2,197,166
34	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	34	1,216,797

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2019)

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	[d]
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	8,289
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	22,007
38	Add lines 36 and 37 <ul style="list-style-type: none"> • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	30,131
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

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

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	*506
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	0
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	*190

Form **6765** (Rev. 12-2019)

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	[d]
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	1,563,657
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	548,809
38	Add lines 36 and 37 • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	2,112,996
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

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

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	*37,815
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	0
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	*15,156

Form **6765** (Rev. 12-2019)

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

► Attach to your tax return.

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

OMB No. 1545-1190

2019
Attachment
Sequence No. **109**

Name(s) shown on tax return

TOTAL FORM 8824'S FILED 15,880 [12,515] TOTAL FORM 8824'S E-FILED

[d]

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: 21 [16]
N: 15,859 [12,504]
☐ Yes ☐ No

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.

For Paperwork Reduction Act Notice, see the instructions.

one of
4 (2019)

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

▶ Attach to your tax return.

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

OMB No. 1545-1190

2019
Attachment
Sequence No. **109**

Name(s) shown on tax return

****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/YYYY

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

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

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

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

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

Part II Related Party Exchange Information

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

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ Yes ☐ 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.

Multi-asset exchanges Y: 1,902 [1,694]

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

N: 13,977 [11,314]

12	Fair market value (FMV) of other property given up	12	234 [168]	
13	Adjusted basis of other property given up	13	206 [166]	
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	232 [167]	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions	15	4,014 [3,517]	
16	FMV of like-kind property you received	16	14,468 [11,786]	
17	Add lines 15 and 16	17	15,110 [12,428]	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15. See instructions	18	15,810 [12,466]	
19	Realized gain or (loss). Subtract line 18 from line 17	19	15,645 [12,504]	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	3,510 [3,031]	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21	726 [503]	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions	22	3,489 [3,016]	
23	Recognized gain. Add lines 21 and 22	23	3,545 [3,061]	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	15,512 [12,407]	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	15,803 [12,454]	

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

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.

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	719,692	
13	Adjusted basis of other property given up	13	188,543	
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		531,149
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions	15		3,933,386
16	FMV of like-kind property you received	16		74,593,288
17	Add lines 15 and 16	17		78,526,674
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15. See instructions	18		46,546,661
19	Realized gain or (loss). Subtract line 18 from line 17	19		34,988,836
20	Enter the smaller of line 15 or line 19, but not less than zero	20		3,171,039
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21		124,754
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions	22		3,098,790
23	Recognized gain. Add lines 21 and 22	23		3,223,544
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		31,765,292
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		46,858,038

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

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

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

► Attach to Form 1065 or Form 1120S.
► Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name	Total Form 8825's Filed 1,713,134		Total Form 8825's E-Filed 1,691,931		Employer identification number
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1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A				
B				
C	1,553,309 Number of Returns that Reported 1 or more Properties			
D				

		Properties				
Rental Real Estate Income		A	B	C	D	
2	Gross rents	2				1,415,168
Rental Real Estate Expenses						
3	Advertising	3				235,099
4	Auto and travel	4				293,188
5	Cleaning and maintenance	5				679,401
6	Commissions	6				161,970
7	Insurance	7				1,046,767
8	Legal and other professional fees	8				1,237,714
9	Interest (see instructions)	9	Lines 2 through 17 are totals for all properties.			877,626
10	Repairs	10				957,401
11	Taxes	11				1,287,357
12	Utilities	12				893,693
13	Wages and salaries	13				159,155
14	Depreciation (see instructions)	14				1,318,344
15	Other (list) ►	15				1,257,273
16	Total expenses for each property. Add lines 3 through 15	16				1,530,157
17	Income or (loss) from each property. Subtract line 16 from line 2	17				1,550,737
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a				1,415,168
18b	Total expenses. Add total expenses from line 16, columns A through H	18b				(1,530,157)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				29,938
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				254,398
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				1,712,240

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 for the latest information.

OMB No. 1545-0123

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

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A	Total Number of Properties Reported	2,715		
B				
C				
D				

		Properties				
		A	B	C	D	
Rental Real Estate Income						
2 Gross rents	2					666,128,773
Rental Real Estate Expenses						
3 Advertising	3					3,325,499
4 Auto and travel	4					1,153,501
5 Cleaning and maintenance . .	5					22,810,490
6 Commissions	6					2,249,396
7 Insurance	7					15,359,075
8 Legal and other professional fees	8					40,750,784
9 Interest (see instructions) . .	9	Lines 2 through 17 are totals for all properties.				142,968,170
10 Repairs	10					37,950,950
11 Taxes	11					77,399,430
12 Utilities	12					33,726,631
13 Wages and salaries	13					25,257,734
14 Depreciation (see instructions)	14					173,769,627
15 Other (list) ►	15					72,947,998
16 Total expenses for each property. Add lines 3 through 15	16					649,669,284
17 Income or (loss) from each property. Subtract line 16 from line 2	17					16,459,489
18a Total gross rents. Add gross rents from line 2, columns A through H	18a					666,128,773
b Total expenses. Add total expenses from line 16, columns A through H	18b					(649,669,284)
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19					4,672,106
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					-29,940,083
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					-8,808,487

Empowerment Zone Employment Credit

OMB No. 1545-1444

► **Attach to your tax return.**

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

Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

Total Form 8844's Filed 3,187

Total Form 8844's E-Filed 3,187

1	Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)	1	351
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages	2	377
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	2,835
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	3,162
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (Rev. 3-2020)

Empowerment Zone Employment Credit

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

OMB No. 1545-1444

Attachment
 Sequence No. **99**

Name(s) shown on return		Identifying number
1	Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)	1 63,692
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages	2 12,738
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3 8,583
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4 21,527
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (Rev. 3-2020)

Indian Employment Credit

OMB No. 1545-0123

► **Attach to your tax return.**

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

Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

Total Form 8845's Filed 417

Total Form 8845's E-Filed 417

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	251
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	0
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . .	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	417
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (Rev. 1-2020)

Indian Employment Credit

OMB No. 1545-0123

► **Attach to your tax return.**

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

Attachment
 Sequence No. **113**

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	40,382
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	0
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	9,307
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (Rev. 1-2020)

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

▶ Attach to your tax return.

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

OMB No. 1545-0123

2019Attachment
Sequence No. **98**

Name(s) shown on return

Total Form 8846's Filed 40,969**Total Form 8846's E-Filed 40,681**

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	26,815
2	Tips not subject to the credit provisions (see instructions)	2	11,193
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$132,900, see instructions and check here ▶ <input type="checkbox"/>	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	40,969

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2019)

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

▶ Attach to your tax return.

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

OMB No. 1545-0123

2019Attachment
Sequence No. **98**

Name(s) shown on return

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	10,838,626
2	Tips not subject to the credit provisions (see instructions)	2	754,656
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$132,900, see instructions and check here ▶ <input type="checkbox"/>	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	1,151,258

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2019)

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.**► **Go to www.irs.gov/Form8882 for the latest information.**Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

1	Qualified childcare facility expenditures paid or incurred	1	100		
2	Enter 25% (0.25) of line 1	2		100	
3	Qualified childcare resource and referral expenditures paid or incurred	3	8		
4	Enter 10% (0.10) of line 3	4		8	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5		20	
6	Add lines 2, 4, and 5	6		121	
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	7		121	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8			
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	9			

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

Credit for Employer-Provided Childcare Facilities and Services

► **Attach to your tax return.**

► **Go to 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	30,728		
2	Enter 25% (0.25) of line 1	2		7,682	
3	Qualified childcare resource and referral expenditures paid or incurred	3	3,424		
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		305	
6	Add lines 2, 4, and 5	6		8,330	
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	7		6,073	
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.

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment
Sequence No. **160**

Name(s) shown on return Total Form 8925's Filed 3,637		Identifying number	
Name of policyholder, if different from above 290		Identifying number, if different from above 239	
Type of business 2,400			
1	Enter the number of employees the policyholder had at the end of the tax year	1	3,502
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	3,515
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	3,570
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 2,953 [d]		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	[d]

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

Future Developments

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

General Instructions

Purpose of Form

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

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

Definitions

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

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

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

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

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

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

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

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

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

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

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

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

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment
Sequence No. **160**

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

Type of business

1 Enter the number of employees the policyholder had at the end of the tax year	1	510
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	16
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	29,647,490
4a Does the policyholder have a valid consent for each employee included on line 2? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	[d]

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

Future Developments

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

General Instructions

Purpose of Form

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

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

Definitions

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

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

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

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

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

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

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

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

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

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

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

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

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 for instructions and the latest information.**Total Form 8936's Filed 1,035****Total Form 8936's E-Filed****Identifying number
1,035****Note:**

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

Part I Tentative Credit

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

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

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

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10	2,500	2,500
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12		1,035
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13		0
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14		1,035

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

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 for instructions and the latest information.**

Identifying number

Note:

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

Part I Tentative Credit

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

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

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

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions) .	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10	2,500	2,500
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12		74,840
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13		0
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14		74,840

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

Limitation on Business Interest Expense Under Section 163(j)

OMB No. 1545-0123

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8990 for instructions and the latest information.

Taxpayer name(s) shown on tax return

Total Form 8990's Filed 204,066

Total Form 8990's E-Filed 203,614

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	95,718			
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	4,730			
4	Floor plan financing interest expense. See instructions	4	2,188			
5	Total business interest expense. Add lines 1 through 4 ▶	5			98,296	

Section II—Adjusted Taxable Income

Taxable Income

6	Taxable income. See instructions	6	195,850			
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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	16,230			
8	Any business interest expense not from a pass-through entity. See instructions	8	87,822			
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	67			
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business	11	111,943			
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	53,821			
13	Other additions. See instructions	13	6,690			
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	29,180			
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	0			
16	Total. Add lines 7 through 15 ▶	16			166,529	

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	(50,110)			
18	Any business interest income not from a pass-through entity. See instructions	18	(28,236)			
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(52,804)			
20	Other reductions. See instructions	20	(5,059)			
21	Total. Combine lines 17 through 20 ▶	21			(112,480)	
22	Adjusted taxable income. Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ▶	22			124,495	

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	28,481			
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	15,111			
25	Total. Add lines 23 and 24 ▶	25			41,640	

Limitation on Business Interest Expense Under Section 163(j)

OMB No. 1545-0123

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8990 for instructions and the latest information.

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	184,496,853		
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	1,089,298		
4	Floor plan financing interest expense. See instructions	4	1,258,368		
5	Total business interest expense. Add lines 1 through 4 ▶	5			184,754,374

Section II—Adjusted Taxable Income

Taxable Income

6	Taxable income. See instructions	6			673,634,737
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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	44,975,365		
8	Any business interest expense not from a pass-through entity. See instructions	8	173,007,870		
9	Amount of any net operating loss deduction under section 172	9	149,022		
10	Amount of any qualified business income deduction allowed under section 199A	10	203,176		
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business	11	354,392,432		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	252,889,764		
13	Other additions. See instructions	13	28,212,103		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	273,378,007		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	0		
16	Total. Add lines 7 through 15 ▶	16			1,130,249,299

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	(120,508,564)		
18	Any business interest income not from a pass-through entity. See instructions	18	(137,848,116)		
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(512,958,975)		
20	Other reductions. See instructions	20	(17,321,066)		
21	Total. Combine lines 17 through 20 ▶	21			(788,216,245)
22	Adjusted taxable income. Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ▶	22			1,152,969,580

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	152,259,970		
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	36,742,585		
25	Total. Add lines 23 and 24 ▶	25			189,094,158

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

26	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions	26	124,446			
27	Business interest income (line 25)	27	41,639			
28	Floor plan financing interest expense (line 4)	28	2,180			
29	Total. Add lines 26, 27, and 28	29			133,578	

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions.	30	84,893			
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Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	49,487			
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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

32	Excess business interest expense. Enter amount from line 31	32	49,454			
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Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33	40,525			
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	88,599			
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	94,660			
36	Excess Taxable Income. Multiply line 35 by line 22	36	88,587			

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37	23,890			
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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

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

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42	*6			
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Section IV – 163(j) Limitation Calculations**Limitation on Business Interest Expense**

26	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions	26	348,704,050		
27	Business interest income (line 25)	27	188,798,466		
28	Floor plan financing interest expense (line 4)	28	1,259,131		
29	Total. Add lines 26, 27, and 28 ▶	29		520,143,786	

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions.	30	154,671,266		
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Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	33,956,603		
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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

32	Excess business interest expense. Enter amount from line 31	32	33,887,317		
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Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33	44,745,385		
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	278,758,639		
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	.		
36	Excess Taxable Income. Multiply line 35 by line 22	36	919,985,653		

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37	105,610,859		
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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

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

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42	*117,544		
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Employer Credit for Paid Family and Medical Leave▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form8994 for instructions and the latest information.**

OMB No. 1545-2282

2019Attachment
Sequence No. **994**

Name(s) shown on return

Total Form 8994's Filed 721**Total Form 8994's E-Filed 721**

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).

1	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	1	389
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	333
3	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	3	721

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37804G

Form **8994** (2019)

Employer Credit for Paid Family and Medical Leave► **Attach to your tax return.**► **Go to www.irs.gov/Form8994 for instructions and the latest information.**

OMB No. 1545-2282

2019Attachment
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).

1	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	1	4,947
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	1,552
3	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	3	6,499

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37804G

Form **8994** (2019)

Form **8996**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Qualified Opportunity Fund

► Go to www.irs.gov/Form8996 for instructions and the latest information.
► Attach to your tax return. See instructions.

OMB No. 1545-0123

Attachment
Sequence No. **996**

Name

Employer identification number

Part I General Information and Certification

- 1** Type of taxpayer: ☐ Corporation ☐ Partnership
- 2** Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))?
☐ **No. STOP.** Do not file this form with your tax return.
☐ **Yes.** Go to line 3.
- 3** Is this the first period the taxpayer is a QOF?
☐ **Yes.** By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions.
☐ **No.**
- 4** If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF ► _____
- 5** Did any investor dispose of, in part or in whole, their equity interest in the fund?
☐ **Yes.** Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year.
☐ **No.**
- 6** ☒ Do not check this box. Reserved for future use.

5,989

Part II Investment Standard Calculation

7	Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	7	1,969
8	Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	8	1,969
9	Divide line 7 by line 8	9	5,020
10	Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the taxpayer's tax year	10	6,207
11	Total assets held by the taxpayer on the last day of the taxpayer's tax year	11	6,207
12	Divide line 10 by line 11	12	8,472

Part III Qualified Opportunity Fund Average and Penalty

13	Add lines 9 and 12	13	8,472
14	Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes"	14	8,472
15	Is line 14 equal to or more than 0.90? <input type="checkbox"/> Yes. Enter -0- on this line and file this form with your tax return. <input type="checkbox"/> No. The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line. See instructions	15	[d]

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

Cat. No. 37820G

Form **8996** (Rev. 1-2021)

Qualified Opportunity Fund

► Go to www.irs.gov/Form8996 for instructions and the latest information.
► Attach to your tax return. See instructions.

OMB No. 1545-0123

Attachment
Sequence No. **996**

Name

Employer identification number

Part I General Information and Certification

- 1 Type of taxpayer: ☐ Corporation ☐ Partnership
- 2 Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))?
☐ **No. STOP.** Do not file this form with your tax return.
☐ **Yes.** Go to line 3.
- 3 Is this the first period the taxpayer is a QOF?
☐ **Yes.** By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions.
☐ **No.**
- 4 If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF ► _____
- 5 Did any investor dispose of, in part or in whole, their equity interest in the fund?
☐ **Yes.** Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year.
☐ **No.**
- 6 ☐ Do not check this box. Reserved for future use.

Part II Investment Standard Calculation

7	Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	7	11,678,064
8	Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	8	12,101,250
9	Divide line 7 by line 8	9	5
10	Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the taxpayer's tax year	10	15,079,868
11	Total assets held by the taxpayer on the last day of the taxpayer's tax year	11	16,465,371
12	Divide line 10 by line 11	12	8

Part III Qualified Opportunity Fund Average and Penalty

13	Add lines 9 and 12	13	16
14	Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes"	14	8
15	Is line 14 equal to or more than 0.90? <input type="checkbox"/> Yes. Enter -0- on this line and file this form with your tax return. <input type="checkbox"/> No. The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line. See instructions	15	[d]

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

Cat. No. 37820G

Form **8996** (Rev. 1-2021)

Part V **QOZ Business Property—Directly Owned or Leased by Taxpayer**

Enter every census tract where QOZ business property directly owned or leased by the taxpayer is located	QOZ business property held directly on last day of the first 6-month period of the tax year		QOZ business property held directly on last day of the tax year	
(a) QOZ Tract No.	(b) Owned Property Value	(c) Leased Property Value	(d) Owned Property Value	(e) Leased Property Value
*1,061	*1,056	0	*1,041	0
1 If the taxpayer directly owned/leased QOZ business property used in one or more QOZs, see instructions and enter the total QOZ business property value from the separate statement				

Part VI **QOZ Stock or Partnership Interests**

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every census tract in which the tangible property of the QOZ business is located and the EIN of that QOZ business	Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each census tract	Tangible property held by QOZ business on last day of the first 6-month period of the tax year		Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each census tract	Tangible property held by QOZ business on last day of the tax year		
(a) QOZ Tract No. (indicate non-qualified tracts by 9999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value
1,984	1,984	948	*177	0	1,984	199	0
1 If additional lines are needed, see instructions and enter total QOZ business value held by the taxpayer from Part VII, line 2, columns (c) and (f)							
2 6-month test QOZ property. Add Part V, columns (b) and (c), and Part VI, column (c). Enter the total here and on Part II, line 7							
3 Year-end test QOZ property. Add Part V, columns (d) and (e), and Part VI, column (f). Enter the total here and on Part II, line 10							
4 Type of accounting method used to value the property listed on this form.							
958 <input type="checkbox"/> Applicable financial statement valuation method.							
*1,578 <input type="checkbox"/> Alternative valuation method.							

Part V **QOZ Business Property—Directly Owned or Leased by Taxpayer**

Enter every census tract where QOZ business property directly owned or leased by the taxpayer is located	QOZ business property held directly on last day of the first 6-month period of the tax year		QOZ business property held directly on last day of the tax year	
(a) QOZ Tract No.	(b) Owned Property Value	(c) Leased Property Value	(d) Owned Property Value	(e) Leased Property Value
	*5,156,363	0	*4,758,562	0
1 If the taxpayer directly owned/leased QOZ business property used in one or more QOZs, see instructions and enter the total QOZ business property value from the separate statement				

Part VI **QOZ Stock or Partnership Interests**

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every census tract in which the tangible property of the QOZ business is located and the EIN of that QOZ business	Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each census tract	Tangible property held by QOZ business on last day of the first 6-month period of the tax year		Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each census tract	Tangible property held by QOZ business on last day of the tax year		
(a) QOZ Tract No. (indicate non-qualified tracts by 99999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value
		6,245,867	*1,068,772	0	9,731,054	1,610,456	0
1 If additional lines are needed, see instructions and enter total QOZ business value held by the taxpayer from Part VII, line 2, columns (c) and (f)							
2 6-month test QOZ property. Add Part V, columns (b) and (c), and Part VI, column (c). Enter the total here and on Part II, line 7							
3 Year-end test QOZ property. Add Part V, columns (d) and (e), and Part VI, column (f). Enter the total here and on Part II, line 10							
4 Type of accounting method used to value the property listed on this form. <input type="checkbox"/> Applicable financial statement valuation method. <input type="checkbox"/> Alternative valuation method.							