



Statistics of Income, 2010

Corporation Income Tax Returns Estimated Data Line Counts

Department of
the Treasury
**Internal
Revenue
Service**

2010 Estimated Data Line Counts Corporation Tax Returns

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Acting Commissioner

This report contains estimates of frequencies of taxpayer entries and estimates of monetary amounts recorded on the applicable lines of the forms and schedules filed as part of corporation tax returns as shown in the 2010 Statistics of Income (SOI) Complete Report.

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The estimates of counts and monetary amounts on 1120 Series forms are categorized by the return types included in the SOI statistical sample. Return types included in the SOI sample are:

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Form 1120
Form 1120-F
Form 1120-L
Form 1120-PC
Form 1120-REIT
Form 1120-RIC
Form 1120-S

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Estimates of counts and monetary amounts for attached forms and schedules for 1120 Series tax returns are categorized by the form or schedule and are inclusive across all return types to which they were attached unless specifically noted on the form. For example, estimates for Form 1120 Schedule D are inclusive across all 1120 return types included in the sample except 1120S, because Schedule D exists as a separate form for 1120S returns.

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Table of Contents

Section 1 – General Information 1-15

Description of the Sample and Limitations of the Data	5-12
Line Item Data Confidence Intervals	13
Return and Form Counts	14-15

Section 2 – Line Item Counts and Money Amounts..... 16-251

Note: Pages indicating line item counts appear first with the page indicating associated money amounts (if applicable) immediately following. Pages indicating money amounts are color tinted.

Form 1120	16
Form 1120, Schedule D.....	26
Form 1120, Schedule M3	28
Form 1120, Schedule N.....	34
Form 1120, Schedule O	36
Form 1120, Schedule UTP	44
Form 1120F	46
Form 1120F, Schedule M1/M2	58
Form 1120F, Schedule M3	60
Form 1120L	68
Form 1120L, Schedule M3	84
Form 1120PC	90
Form 1120PC, Schedule M3	106
Form 1120REIT	112
Form 1120RIC	120
Form 1120S	128
Form 1120S, Schedule D	136
Form 1120S, Schedule K1	138
Form 1120S, Schedule M3.....	140
Form 3468	146
Form 3800	152
Form 4562	158
Form 4626	162
Form 4797	164
Form 5884	168
Form 5884B.....	170
Form 6478	174
Form 6765	176
Form 8586	180
Form 8594	182
Form 8609-A.....	186
Form 8816	188
Form 8820	190
Form 8824	192
Form 8825	196
Form 8826	200
Form 8827	202
Form 8834	204
Form 8835	208
Form 8844	212
Form 8845	214
Form 8846	216
Form 8864	218
Form 8869	220

2010 Corporation Line Item Counts – Table of Contents

Form 8874	222
Form 8881	224
Form 8882	226
Form 8896	228
Form 8903	230
Form 8910	232
Form 8911	234
Form 8916	236
Form 8916-A.....	238
Form 8925	242
Form 8926	244
Form 8936	248
Form 8941	250

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Description of the Sample and Limitations of the Data

This section describes the 2010 Corporate sample design, sample selection, data capture, data cleaning, and data completion. The techniques used to produce estimates as well as an assessment of the data limitations, including sampling and non-sampling errors, are also discussed.

Background

From Tax Year 1916 through Tax Year 1950, data were extracted for the Statistics of Income (SOI) program from each corporate return filed. Stratified probability sampling was introduced for Tax Year 1951. Since that time, the sample size has generally decreased while the population has increased. For example, for Tax Year 1951 the sample comprised 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. In comparison, for 2010, the sample proportion was about 1.74 percent of the total population of just over 6.26 million. This population count differs from the estimated population count cited elsewhere in this publication because the sampling frame includes out-of-scope and duplicate returns.

For 1951, stratification was by size of total assets and industry. From 1952 through 1967, the stratification was by a measure of size only. The size was measured by volume of business (1953-1958) or total assets (1952 and 1959-1967). Since 1968, returns have been stratified by both total assets and, for Form 1120 and 1120S returns, a measure of income [1].

Target Population

The target population consists of all returns of active corporations organized for profit that are required to file one of the 1120 forms that are part of the SOI study.

Survey Population

The survey population includes the returns that filed one of the 1120 forms selected for the SOI study and posted to the IRS Business Master File (BMF). Amended returns and returns for which the tax liabilities changed because of a tax audit are excluded. Figure E gives the number of corporate returns by form type that were subject to sampling during Tax Years 2007 through 2010.

Bertrand Überall and Richard Collins were responsible for the sample design and estimation of the SOI 2010 Corporation Program under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

Figure E.—Population Counts by Corporate Form Type, Tax Years 2007-2010

Form Type	Tax Year			
	2007	2008	2009	2010
1120	2,151,182	2,001,930	1,927,971	1,867,941
1220-S	4,292,077	4,293,544	4,332,077	4,336,365
1120-L	1,001	891	825	748
1120-PC	7,254	7,828	8,104	8,572
1120-RIC	12,192	13,221	13,106	13,385
1120-REIT	1,664	1,679	1,672	1,798
1120-F	30,532	30,620	30,295	32,414
Total	6,495,902	6,349,713	6,314,050	6,261,223

Note: Beginning in SOI 2008, older returns with very early accounting periods are excluded from the sampling frame.

Sample Design

The current sample design is a stratified probability sample, with stratification by form type, and either size of total assets alone, or both size of total assets and a measure of income. Form 1120 is stratified by size of total assets and size of "proceeds". Size of "proceeds", the measure of income, is the larger of the absolute value of net income (or deficit) or the absolute value of "cash flow", which is the sum of net income, several depreciation amounts, and depletion. Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT are each stratified by size of total assets only. Form 1120S is stratified by size of total assets and size of ordinary income.

The design process began with projected population totals that were derived from IRS administrative workload estimates, adjusted according to the distribution by strata of the population from several previous survey years. Using projected population totals by sample strata, an optimal allocation, based on stratum standard errors, was carried out to assign sample sizes to each stratum such that the overall targeted sample size was approximately 115,000. A Bernoulli sample was selected independently from each stratum with sampling rates ranging from 0.25 percent to 100 percent. Figure F on the following page shows the stratum boundaries, sampling rates, and frame population and sample counts from the BMF for each form type. This table also shows the population and sample counts after adjustments for missing returns, outliers, and weight trimming. The total realized sample for Tax Year 2010, including inactive and non-eligible corporations, is 108,763 returns.

2010 Corporation Returns—Description of the Sample and Limitations of the Data

Figure F.—Corporation Returns: Number Filed, Number in Sample, and Sampling Rates, by Selection Class

Sample class number	Description of sample selection classes		Sampling Rates (%)	Number of returns			
	Size of total assets	Size of proceeds*		BMF counts		After adjustments**	
				Population	Sample	Population	Sample
	All Returns, Total			6,261,223	108,763	6,261,223	108,606
	Form 1120 (no Form 5735 attached), Total ***			1,862,370	50,182	1,862,372	50,093
1	Under \$50,000	Under \$25,000	0.40	794,684	3,178	794,685	3,175
2	\$50,000 - \$100,000	\$25,000 - \$50,000	0.40	203,680	813	203,680	813
3	\$100,000 - \$250,000	\$50,000 - \$100,000	0.40	268,258	1,080	268,258	1,080
4	\$250,000 - \$500,000	\$100,000 - \$250,000	1.09	199,588	2,191	199,588	2,190
5	\$500,000 - \$1,000,000	\$250,000 - \$500,000	1.81	148,413	2,589	148,413	2,587
6	\$1,000,000 - \$2,500,000	\$500,000 - \$1,000,000	3.48	119,260	4,199	119,261	4,196
7	\$2,500,000 - \$5,000,000	\$1,000,000 - \$1,500,000	5.94	48,725	2,904	48,725	2,900
8	\$5,000,000 - \$10,000,000	\$1,500,000 - \$2,500,000	10.55	29,195	3,145	29,195	3,144
9	\$10,000,000 - \$25,000,000	\$2,500,000 - \$5,000,000	27.00	21,250	5,779	21,250	5,763
10	\$25,000,000 - \$50,000,000	\$5,000,000 - \$10,000,000	50.00	10,063	5,050	10,063	5,033
11	\$50,000,000 - \$100,000,000	\$10,000,000 - \$15,000,000	100.00	6,110	6,110	6,115	6,093
12	\$100,000,000 - \$250,000,000	\$15,000,000 or more	100.00	6,594	6,594	6,594	6,574
13	\$250,000,000 - \$500,000,000		100.00	2,803	2,803	2,797	2,797
14	\$500,000,000 or more		100.00	3,747	3,747	3,748	3,748
	Form 1120S, Total ***			4,335,197	32,974	4,335,194	32,932
15	Under \$50,000	Under \$25,000	0.25	1,717,884	4,254	1,717,884	4,246
16	\$50,000 - \$100,000	\$25,000 - \$50,000	0.25	640,630	1,630	640,630	1,625
17	\$100,000 - \$250,000	\$50,000 - \$100,000	0.25	736,474	1,817	736,474	1,817
18	\$250,000 - \$500,000	\$100,000 - \$250,000	0.31	533,169	1,684	533,169	1,681
19	\$500,000 - \$1,000,000	\$250,000 - \$500,000	0.56	307,965	1,689	307,965	1,686
20	\$1,000,000 - \$2,500,000	\$500,000 - \$1,000,000	0.99	216,530	2,115	216,530	2,112
21	\$2,500,000 - \$5,000,000	\$1,000,000 - \$1,500,000	1.56	84,536	1,290	84,536	1,290
22	\$5,000,000 - \$10,000,000	\$1,500,000 - \$2,500,000	2.52	49,799	1,285	49,799	1,284
23	\$10,000,000 - \$25,000,000	\$2,500,000 - \$5,000,000	20.00	30,132	5,940	30,132	5,936
24	\$25,000,000 - \$50,000,000	\$5,000,000 - \$10,000,000	30.00	9,646	2,838	9,644	2,834
25	\$50,000,000 - \$100,000,000	\$10,000,000 - \$15,000,000	100.00	4,209	4,209	4,209	4,205
26	\$100,000,000 - \$250,000,000	\$15,000,000 or more	100.00	3,057	3,057	3,056	3,050
27	\$250,000,000 or more		100.00	1,166	1,166	1,166	1,166
	Form 1120-L, Total			589	333	589	334
28	Under \$10,000,000		43.00	415	159	414	159
29	\$10,000,000 - \$50,000,000		100.00	102	102	101	101
30	\$50,000,000 - \$250,000,000		100.00	33	33	33	33
31	\$250,000,000 or more		100.00	39	39	41	41
	Form 1120-F, Total			32,341	5,064	32,342	5,053
32	Under \$10,000,000		13.00	30,285	3,951	30,284	3,940
33	\$10,000,000 - \$50,000,000		13.00	1,072	129	1,072	129
34	\$50,000,000 - \$250,000,000		100.00	549	549	549	547
35	\$250,000,000 or more		100.00	435	435	437	437
	Form 1120-PC, Total			8,155	1,831	8,155	1,828
36	Under \$2,500,000		10.00	5,779	553	5,779	551
37	\$2,500,000 - \$10,000,000		25.00	1,456	358	1,456	358
38	\$10,000,000 - \$50,000,000		100.00	736	736	736	735
39	\$50,000,000 - \$250,000,000		100.00	176	176	176	176
40	\$250,000,000 or more		100.00	8	8	8	8
	Form 1120-REIT, Total			1,784	1,458	1,784	1,457
41	Under \$10,000,000		25.00	449	123	444	118
42	\$10,000,000 - \$50,000,000		100.00	360	360	361	360
43	\$50,000,000 - \$250,000,000		100.00	449	449	449	449
44	\$250,000,000 or more		100.00	526	526	530	530
	Form 1120-RIC, Total			13,374	9,508	13,374	9,505
45	Under \$10,000,000		15.00	2,641	395	2,633	387
46	\$10,000,000 - \$50,000,000		30.00	2,289	669	2,289	668
47	\$50,000,000 - \$100,000,000		100.00	1,206	1,206	1,205	1,203
48	\$100,000,000 - \$250,000,000		100.00	2,019	2,019	2,016	2,016
49	\$250,000,000 - \$500,000,000		100.00	1,577	1,577	1,578	1,578
50	\$500,000,000 or more		100.00	3,642	3,642	3,653	3,653
51	Special Studies (All Form Types)****		100.00	7,413	7,413	7,413	7,404†

* Proceeds is defined as the larger of absolute value of net income (deficit) or absolute value of cash flow (net income + depreciation + depletion).

** Includes adjustments for missing returns, undercoverage, outliers, and weight trimming.

*** Returns were classified according to either size of total assets or size of proceeds, whichever corresponded to the higher sample class.

Example: A Form 1120 return with total assets of \$750,000 and proceeds of \$75,000 is in sample class 8 (based on total assets), rather than in sample class 6 (based on proceeds).

**** Includes Form 1120 returns with Form 5735 (Possessions) attached.

† The adjusted sample count is lower than the adjusted population count due to returns unavailable for processing.

Sample Selection

Corporation income tax returns are processed at the Cincinnati and Ogden IRS Submission Processing Centers. All corporate returns are processed initially to determine tax liability. Then, the tax data are transmitted and updated on a weekly basis to the IRS Business Master File (BMF) system located in Martinsburg, West Virginia. These returns are said to “post” to the BMF. This BMF database serves as the SOI sampling frame. The SOI sample is also selected on a weekly basis.

Sample selection for Tax Year 2010 occurred over the period of July 2010 through June 2012. A 24-month sampling period is needed for two reasons. First, approximately 10.4 percent of all corporations had noncalendar year accounting periods. In order to take these filings into consideration, the 2010 statistics represent all corporations filing returns with accounting periods ending between July 2010 and June 2011. Also, many corporations, including some of the largest, request six-month filing extensions. The combination of noncalendar year filing and filing extensions means that the last Tax Year 2010 returns that the IRS received (those with accounting periods ending in June 2011, which must therefore be filed by October 2011) could be timely filed as late as March 2012, taking into account the six-month extension of the October 2011 due date. Normal administrative processing time lags required that the sample selection process remain open for the 2010 study until the end of June, 2012. However, a few very large returns for Tax Year 2010 were added to the sample as late as August 2012.

Each tax return posted to the BMF and in the survey population (as defined above) is assigned to a stratum and subjected to sampling. Each filing corporation has a unique Employer Identification Number (EIN). An integer function of the EIN, called the Transformed Taxpayer Identification Number (TTIN), is computed. The number formed by the last four digits of the TTIN is a pseudo-random number. A return for which this pseudo-random number is less than the sampling rate multiplied by 10,000 is selected in the sample.

The algorithm for generating the TTIN does not change from year to year, so any corporation selected into the sample in a given year will be selected again the next year, providing that the corporation files a return using the same EIN in the two years and that it falls into a stratum with the same or higher sampling rate. If the corporation falls into a stratum with a lower rate, the probability of selection will be the ratio of the second year sampling rate to the first year sampling rate. If the corporation files

with a new EIN, the probability of selection will be independent from the prior year selection [2].

Data Capture

Data processing for SOI begins with information already extracted for IRS administrative purposes; over 100 items available from the BMF system are checked and corrected as necessary. Some 1,630 additional data items are extracted from the tax returns during SOI processing. The SOI data capture process can take as little time as fifteen minutes for a small, single entity corporation filing on Form 1120, or up to several weeks for a large consolidated corporation filing several hundred attachments and schedules with the return. The process is further complicated by several factors:

- Over 1,630 separate data items may be extracted from any given tax return, and often require totals to be constructed from various other items on other parts of the return.
- Each 1120 form type has a different layout with different types of schedules and attachments, making data extraction less than uniform for the various form types.
- There is no legal requirement that a corporation meet its tax return filing requirements by filling in, line by line, the entire U.S. tax return form. Therefore, many corporate taxpayers report many of their financial details in schedules of their own design, or using commercial tax-preparation software packages.
- There is no single accepted method of corporate tax accounting used throughout the country, but rather several accepted accounting “guidelines,” many of which are unique to geographic locations. SOI staff attempt to standardize these differences during data abstraction and editing.
- Different companies may report the same data item, such as other current liabilities, on different lines of the tax form. Again, SOI staff attempt to standardize these differences.

To help SOI editors overcome these complexities and differences due to taxpayer reporting, SOI staff prepares detailed editing instructions for the SOI editing units at the IRS Submission Processing Centers each tax year. For Tax Year 2010, these instructions consisted of almost 1,000 pages covering standard and straightforward procedures and instructions for exceptions that might be encountered.

Data Cleaning

Statistical processing of the corporate returns is performed in an online computer environment, where the data from returns selected for the corporate sample are entered directly into the SOI corporation database. In this context, the term "editing" refers to the combined interactive processes of data extraction, consistency testing, and error resolution. There are over 860 of these tests, which look for such inconsistencies as:

- Impossible conditions, such as incorrect tax data for a particular form type;
- Internal inconsistencies, such as items not adding to totals;
- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations; and
- Improper sample class codes, such as when a return has \$100 million in total assets, but was selected as though it had \$1 million because the last two digits of the total assets were mistakenly keyed in as cents.

Data Completion

In addition to the tests mentioned above, missing data problems must be addressed and returns that are to be excluded from the tabulations must be identified. The data completion process focuses on these issues.

If the missing data items are from the balance sheet, then imputation procedures are used. If data for a whole return are missing because the return is unavailable to SOI during the data capture process, imputation procedures are also used in certain cases.

A ratio-based imputation procedure is used to estimate missing balance sheet items for all 1120 forms except those with less than 12-month accounting periods. The ratios are determined using the most recent data available, either the corporation's Tax Year 2009 return if the corporation filed a return for 2009 and the balance sheet was not already imputed for 2009, or the Tax Year 2008 aggregate data for the corporation's minor industrial group, which are the most recent aggregate data available at the time that editing for Tax Year 2010 begins (which is in mid-June of Calendar Year 2011). If the reported balance sheet items do not balance (i.e., the sum of asset items does not equal the sum of liability and shareholders' equity items), then the missing items are imputed. If the total assets amount is among the missing items, this item is imputed first based on the ratio of total assets to business receipts (or total receipts) from either the

corporation's Tax Year 2009 return, or the Tax Year 2008 aggregate data for the corporation's minor industry. The other missing items are then imputed based on the ratios so that the total of all asset items and the total of all liability items are both equal to the total assets amount, whether this amount was reported or imputed. A description of the balance sheet imputation process is given in reference [3]. The following chart shows the number of sampled returns that had balance sheet items imputed, as well as the percentages they represent of the total sample sizes, for Tax Years 2007 through 2010.

Returns with imputations	Tax Year			
	2007	2008	2009	2010
Number of imputed returns	42	52	63	42
Percent imputed	0.04	0.05	0.06	0.04

For Tax Year 2010, the total assets from returns which had imputed total assets represent only a negligible fraction of the total estimated assets for all active returns in the Tax Year 2010 sample.

Data for unavailable critical corporations are imputed in various ways, depending on what information is available at the time the SOI database is produced. Critical corporations are identified from the previous year's sample using a combination of assets and receipts. Supplementary critical corporations may be identified to ensure industry coverage. For critical corporations selected for the sample but unavailable for statistical processing through the regular procedures, electronically filed data are used. For Tax Year 2010, there are 42 returns that meet these criteria. For critical corporations not selected for the sample, if the current tax return is not located and no other current tax data are available, data from the previous year's return are used, with adjustments for tax law changes if needed. There are no returns derived from prior year returns in the Tax Year 2010 data.

Another part of the data cleaning process is identifying sampled returns that are not eligible for the sample. The BMF system used for sample selection can include duplicate tax returns and other out-of-scope returns, such as returns of nonprofit corporations, returns having neither current income nor deductions, prior-year tax returns, amended or tentative returns, returns of nonresident foreign corporations having no effectively connected income with a trade or business located within the United States, fraudulent returns, and returns of corporations that are exempt from taxation.

2010 Corporation Returns—Description of the Sample and Limitations of the Data

Figure G below displays the number of inactive sampled returns that were excluded from tabulations, as well as the percentages they represent of the total sample sizes, for Tax Years 2007 through 2010.

Figure G.—Number of Inactive Sampled Returns for Tax Years 2007-2010

Type of inactive return	Tax Year			
	2007	2008	2009	2010
No Income or Deductions	1,603	1,480	1,360	1,608
Other*	6,562	5,367	5,145	4,686
Total	8,165	6,847	6,505	6,294
Percent of sample	7.12	6.09	5.95	5.80

*Includes duplicate returns (returns that appear more than once in the sample) and prior-year returns.

Estimates of the number of active corporations by form type for Tax Years 2007 through 2010 are provided in Figure H below. For Forms 1120-L and 1120-PC, these estimates may be different than the population counts in Figure E due to changes made during the data capture and data cleaning processes.

Figure H.—Estimated Number of Active Returns for Tax Years 2007-2010

Form Type	Tax Year			
	2007	2008	2009	2010
1120	1,846,134	1,762,483	1,694,869	1,649,285
1120S	3,989,893	4,049,943	4,094,562	4,127,554
1120-L	1,027	945	866	796
1120-PC	7,174	7,670	7,890	8,244
1120-RIC	12,083	13,140	13,043	13,256
1120-REIT	1,641	1,660	1,635	1,766
1120-F*	10,896	11,379	11,680	12,824
Total	5,868,849	5,847,221	5,824,545	5,813,725

*Foreign Insurance Companies file on Forms 1120-L and 1120-PC, but are counted in Form 1120-F Tables 10 and 11. Detail may not add to total due to rounding.

Estimation

Estimates of the total number of corporations and associated variables produced in this report are based on weighted sample data. Either a one-step process or a two-step process is used to determine the weights, depending on the return's form type.

Under the one-step process, the weights are assigned as the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, weight trimming, as well as any other adjustments that might be needed. These weights, referred to as the "national weights", are used to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, 1120-REIT and Form

1120 with Form 5735 attached, as well as for Form 1120 and 1120S returns that were sampled with certainty.

The two-step process is used to improve the estimates by industry for returns filed on either Form 1120 or 1120S that are not selected in self-representing strata. The first stage is the one-step process described above, which provides an initial weight for the return. The second stage involves post-stratification by industry and sample selection class. A bounded raking ratio estimation approach is applied in order to determine the final weight, because certain post-stratification cells may have small sample sizes [4]. These final weights are used to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

Data Limitations and Measures of Variability

Several extensive quality review processes are used to improve data quality, beginning at the sample selection stage with weekly monitoring to ensure that the proper number of returns is being selected, especially in the certainty strata. They continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the 2010 and 2009 data. A great amount of effort is made at every stage of processing to ensure data integrity.

Sampling Error

Since the corporation estimates are based on a sample, they may differ from the population aggregates that would have been obtained if a complete census of all income tax returns had been taken. The particular sample used to produce the results in this report is one of a large number of possible samples that could have been selected under the same sample design. Estimates derived from one of the possible samples could differ from those derived from other samples and from the population aggregates. The deviation of a sample estimate from the average of all possible similarly selected samples is called the sampling error.

The standard error (SE), a measure of the average magnitude of the sampling errors over all possible samples, can be estimated from the realized sample. The estimated standard error is usually expressed as a percentage of the value being estimated. This is called the estimated coefficient of variation (CV) of the estimate, and it can be used to assess the reliability of an estimate. The smaller the CV, the more reliable the estimate is judged to be.

2010 Corporation Returns—Description of the Sample and Limitations of the Data

The estimated coefficient of variation of an estimate is calculated by dividing the estimated standard error by the estimate itself and taking the absolute value of this ratio. Estimated coefficients of variation by industrial groupings for the estimated number of returns, as well as for selected money amount estimates, are shown in Table 1 of this report. For the estimated number of returns by asset size and sector, estimated coefficients of variation are given in Figure I on page 15. The corresponding estimates are in Table 4.

The estimated coefficient of variation, $CV(X)$, can be used to construct confidence intervals for the estimate X . The estimated standard error, which is required for the confidence interval, must first be calculated. For example, the estimated number of companies in the manufacturing sector with net income and the corresponding estimated coefficient of variation can be found in Table 1 and used to calculate the estimated standard error:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= 147,353 \times 3.62/100 \\ &= 5,334 \end{aligned}$$

A 95-percent confidence interval for the estimated number of returns in manufacturing is constructed as follows:

$$\begin{aligned} X \pm 2 \cdot SE(X) &= 147,353 \pm (2 \times 5,334) \\ &= 147,353 \pm 10,668 \end{aligned}$$

The interval estimate is 136,685 returns to 158,021 returns. This means that if all possible samples were selected under the same general conditions and sample design, and if an estimate and its estimated standard error were calculated from each sample, then approximately 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the average estimate derived from all possible samples. Thus, for a particular sample, it can be said with 95-percent confidence that the average of all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

Nonsampling Error

In addition to sampling error, nonsampling error can also affect the estimates. Nonsampling errors can be classified into two groups: random errors, whose effects may cancel out, and systematic errors, whose effects tend to remain somewhat fixed and result in bias.

Nonsampling errors include coverage errors, nonresponse errors, processing errors, or response errors. These errors can be the result of the inability

to obtain information about all returns in the sample, differing interpretations of tax concepts or instructions by the taxpayer, inability to provide accurate information at the time of filing (data are collected before auditing), inability to obtain all tax schedules and attachments, errors in recording or coding the data, errors in collecting or cleaning the data, errors made in estimating for missing data, and failure to represent all population units.

Coverage Errors: Coverage errors in the SOI Corporation data can result from the difference between the time frame for sampling and the actual time needed for filing and processing the returns. Since many of the largest corporations receive extensions to their filing periods, they may file their returns after sample selection has ended for that tax year. However, any of the largest returns found are added into the file until the final file is produced.

Coverage problems within industrial groupings in the SOI Corporation study result from the way consolidated returns may be filed. The Internal Revenue Code permits a parent corporation to file a single return, which includes the combined financial data of the parent and all its subsidiaries. These data are not separated into the different industries but are entered into the industry with the largest receipts. Thus, there is undercoverage of financial data within certain industries and overcoverage in others. Coverage problems within industries present a limitation on any analysis of the sample results.

Nonresponse Errors: Unit nonresponse occurs when a sampled return is unavailable for SOI processing. For example, other areas of the IRS may have the return at the time it is needed for statistical processing. These returns are termed "unavailable returns." In 2010, there were 150 such unavailable returns in the corporation study, which constituted about 0.14 percent of the total sample. The number of unavailable returns and their percentages of the total sample size for Tax Years 2007 through 2010 are shown in the following chart.

Unavailable returns	Tax Year			
	2007	2008	2009	2010
Number of unavailable returns	530	293	141	150
Percent unavailable	0.46	0.26	0.13	0.14

Item nonresponse occurs when certain items are unavailable for a return selected for SOI processing, even if the return itself is available. An example of item nonresponse would be when items are missing on the balance sheet, even though other items are reported.

Processing Errors: Errors in recording, coding, or processing the data can cause a return to be sampled in the wrong sampling class. This type of error is called a mis-stratification error. One example of how a return might be mis-stratified is the following: a corporation files a return with total assets of \$100,000,023 and net income of \$5,000. A processing error causes the last two digits of the total assets to be keyed in as cents, so that the return is classified according to total assets of \$1,000,000.23 and net income of \$5,000.00. The return would be mis-stratified according to the incorrect value of the total assets stratifier. To adjust for mis-stratification errors, only returns selected in a non-certainty stratum which really belonged in a certainty stratum were moved to this stratum.

Response errors: Response errors are due to data being captured before audit. Some purely arithmetical errors made by the taxpayer are corrected during the data capture and cleaning processes. Because of time constraints, adjustments to a return during audit are not incorporated into the SOI file.

References

- [1] Jones, H. W., and McMahon, P. B. (1984), "Sampling Corporation Income Tax Returns for Statistics of Income, 1951 to Present," *1984 Proceedings of the Section on Survey Research Methods*, American Statistical Association, pp. 437-442.
- [2] Harte, J. M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *1986 Proceedings of the Section on Survey Research Methods*, American Statistical Association, pp. 603-608.
- [3] Überall, B. (1995), "Imputation of Balance Sheets for the 1992 SOI Corporate Program," *1995 Proceedings of the Section on Survey Research Methods*, American Statistical Association, pp. 275-280.
- [4] Oh, H. L. and Scheuren, F. J. (1987), "Modified Raking Ratio Estimation," *Survey Methodology*, Statistics Canada, Vol. 13, No. 2, pp. 209-219.

Line Item Data Confidence Intervals

The data shown for each form in this publication is taken from the Statistics of Income (SOI) 2010 Corporate Tax Return Sample and is therefore subject to the same data limitations that are detailed in the 2010 SOI Corporate Income Tax Complete Report (Publication 16). Because these data are statistically sampled, the line item counts and associated money amounts are **estimates** and should not be treated as actual line item counts or money amounts. As such, the data contained here are from a sample that could be one of a number of possible samples of corporate tax returns. Because each sample would contain different returns, estimates constructed from each sample would vary. The sample estimate, along with the estimated standard error, allows the computation of confidence intervals indicating that the estimate is contained within the interval with the prescribed confidence. Below are the computed 95% confidence intervals for selected variable counts that are shared among one or more Form 1120 return types, along with the associated Coefficient of Variation (CV). The variables selected are detailed in the 2010 SOI Corporate Income Tax Complete Report (Publication 16).

Variable	CV	Lower Bound	Upper bound
Number of returns	0.18	5,792,796	5,834,654
Total receipts	0.20	26,093,728,881	26,303,317,065
Business receipts	0.22	22,956,778,480	23,159,690,946
Cost of goods sold	0.27	14,423,238,680	14,579,855,388
Net income	0.16	1,830,500,309	1,842,253,119
Deficit	0.33	476,713,709	483,048,137
Income sub to tax	0.13	1,019,517,405	1,024,832,715
Total income tax before credits	0.13	357,482,520	359,346,274
Foreign tax credit	0.02	118,029,327	118,123,789
General bus credit	0.11	15,414,656	15,482,630
Prior year min tax credit	0.34	1,530,182	1,551,134
Total income tax after credits	0.20	222,076,783	223,860,533
Total assets	0.01	79,888,766,178	79,920,728,076
Depreciable assets	0.12	9,851,709,304	9,899,111,274
Depreciation deduction	0.15	725,616,141	729,982,939

Table 1. 95% Confidence Intervals for Estimates of Selected Variables

Notes on Data Estimates

Any estimate based on less than ten returns is considered a weak estimate and is indicated by an asterisk (*) preceding the estimated data. A dash (-) or zero shown in place of an estimate indicates that, for returns sampled at 100%, there were no returns having that characteristic or the money amount was within \$500 of zero. For returns sampled at a lower rate, a dash (-) or zero indicates that either there were no returns having that characteristic or the money amount was within \$500 of zero, or the characteristic was so rare that it did not appear on any sampled returns. Whenever a cell frequency is less than five, a (d) appears to indicate that this value (and the associated money amount) was deleted to avoid disclosure of specific corporation data.

Return and Form Counts

(All figures are estimates based on samples)

Form or Schedule	Return Type											Total [1]
	1120-S	1120-L	1120- RIC	1120-F	1120- REIT	1120- PC	1120 Cons	1504(c) 1120-L	1504(c) 1120-PC	1504(c) 1120	1120 Non- Cons	
Form 3468	645	d	-	*10	d	d	251	10	11	50	387	1,367
Form 3800	369	29	-	409	23	129	9,014	57	108	318	66,558	77,013
Form 4562	2,222,901	184	1,447	4,939	936	1,121	32,377	101	491	432	996,138	3,261,067
Form 4626	-	460	*19	4,380	840	3,245	24,960	99	513	419	161,587	196,521
Form 4797	334,303	36	268	1,702	533	228	19,691	75	340	394	157,280	514,849
Form 5884	9,237	d	-	81	-	d	1,371	23	24	135	4,017	14,893
Form 5884B	*117	-	-	*9	-	-	270	-	-	13	524	933
Form 6478	532	d	-	-	-	-	66	d	d	d	1,162	1,767
Form 6765	13,236	*6	-	127	-	8	4,539	26	45	167	8,460	26,613
Form 8586	1,616	10	-	d	*9	d	550	38	39	71	2,420	4,763
Form 8594	9,390	d	*19	8	24	d	2,208	15	31	159	3,058	18,564
Form 8609A	d	-	-	-	-	-	d	-	-	-	-	d
Form 8816	-	d	-	-	-	56	-	d	41	60	-	164
Form 8820	-	-	-	d	-	-	46	-	-	d	48	99
Form 8824	29,661	d	-	d	16	16	886	d	16	40	11,730	42,374
Form 8825	294,473	-	-	-	-	-	-	-	-	-	-	294,473
Form 8826	2,439	-	-	d	-	-	*10	-	-	d	*545	3,004
Form 8827	-	148	-	274	59	305	5,692	36	139	91	15,326	22,070
Form 8834	d	-	-	-	-	-	8	-	-	d	*9	23
Form 8835	27	d	-	50	-	-	103	8	d	26	28	246
Form 8844	958	d	-	47	d	d	706	15	15	106	1,830	3,681
Form 8845	1,509	d	-	*13	-	-	291	d	d	46	921	2,785
Form 8846	29,304	d	-	82	d	d	570	14	8	30	7,970	37,983
Form 8864	351	-	-	d	-	-	16	d	-	d	406	777
Form 8869	151	-	-	-	-	-	-	-	-	-	-	151
Form 8874	39	d	-	d	-	-	122	7	7	34	13	225
Form 8881	1,761	-	-	-	-	-	d	-	-	d	111	1,876
Form 8882	225	d	-	d	-	-	106	12	13	35	48	442
Form 8896	d	-	-	-	-	-	d	-	-	-	-	5
Form 8903	61,954	-	-	95	-	d	4,340	d	10	120	42,820	115,418
Form 8910	429	-	-	d	-	-	83	-	d	13	265	793
Form 8916A	31,537	236	-	-	-	1,058	19,963	107	483	418	20,468	74,270
Form 8916	-	-	-	-	-	-	-	109	529	432	-	1,070
Form 8925	5,782	5	-	-	-	9	1,479	12	33	53	4,290	11,663
Form 8926	-	d	-	128	36	-	1,069	5	d	27	1,620	2,892
Form 8936	*71	-	-	-	-	-	d	d	-	-	*42	119
Form 8941	93,238	d	-	*39	-	109	557	d	d	d	30,283	124,233

Notes:

The number reported for each category is the number of returns where that form or schedule has been completed (by taxpayer or SOI). Since multiple forms may be filed by taxpayers in many cases, this number may not match the total form filed shown on each form.

*- Estimate should be used with caution because of the small number of returns on which it is based.

d - Amounts have been deleted to avoid disclosure of information for certain companies.

[1]- Totals may not add exactly to column totals due to rounding.

Source: Statistics of Income Division: 2010 Corporate Returns Data

2010 Corporation Line Item Counts – Return and Form Counts

(All figures are estimates based on samples)

Form or Schedule	Return Type											
	1120-S	1120-L	RIC	1120-F	REIT	PC	Cons	1120-L	1120-PC	1120	Cons	Total [1]
Income Statement	3,934,118	687	13,256	12,824	1,766	7,716	36,791	109	529	432	1,612,063	5,620,289
Schedule AS	*314	687	-	-	-	-	-	109	39	23	-	1,172
Schedule A	2,041,868	267	-	1,382	-	-	22,871	95	67	290	793,155	2,859,995
Schedule B	-	662	-	-	-	2,313	-	108	39	48	-	3,169
Schedule C	-	-	-	450	-	2,594	10,064	78	424	332	96,413	110,354
Schedule D	124,756	395	12,728	1,857	483	4,157	10,290	96	498	343	116,259	271,863
Schedule E	-	-	20	241	-	2,190	23,282	50	519	378	657,994	684,674
Schedule F	-	681	-	-	-	2,230	d	109	521	354	-	d
Schedule G	-	650	-	-	-	198	-	108	63	30	-	1,050
Schedule H	-	526	-	-	-	82	-	41	39	12	-	701
Schedule I	-	d	-	-	-	-	-	d	d	d	-	7
Schedule J	-	424	236	3,397	51	7,716	17,388	109	529	432	482,709	512,989
Schedule K1	4,094,453	-	-	-	-	-	-	-	-	-	*255	4,094,707
Schedule K	4,127,554	-	-	-	-	-	-	-	-	-	-	4,127,554
Schedule L	4,127,554	d	13,256	-	1,766	7,716	36,791	109	529	432	1,612,063	d
Schedule L (1120-L)	-	687	-	-	-	-	-	109	39	23	-	858
Schedule M1	3,278,803	-	13,196	9,176	1,756	6,423	14,632	-	d	-	1,263,122	d
Schedule M2	1,542,841	-	12,914	1,135	1,470	4,881	17,972	99	514	414	198,483	1,780,723
Schedule M3	42,840	301	-	1,929	-	1,270	21,623	109	525	432	27,669	96,698
Schedule N	5,208	46	3,748	-	72	180	7,592	47	120	292	8,498	25,802
Schedule O	-	69	d	442	d	610	2,200	10	27	61	17,683	21,107
Schedule UTP	-	14	-	45	-	11	1,558	25	50	158	155	2,016
Sep Accounts	-	43	-	-	-	-	-	54	13	d	-	d
SEC III	-	-	-	10,195	-	-	-	-	-	-	-	10,195
Taxes & Payments	44,996	687	13,256	12,824	1,766	7,716	36,791	109	529	432	1,612,063	1,731,168

Notes:

The number reported for each category is the number of returns where that form or schedule has been completed (by taxpayer or SOI). Since multiple forms may be filed by taxpayers in many cases, this number may not match the total form filed shown on each form.

*- Estimate should be used with caution because of the small number of returns on which it is based.

d - Amounts have been deleted to avoid disclosure of information for certain companies.

[1]- Totals may not add exactly to column totals due to rounding.

Source: Statistics of Income Division: 2010 Corporate Returns Data

1120

Form Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2010 or tax year beginning 1,053,774, 2010, ending 595,511, 20

OMB No. 1545-0123

See CALENDAR YEAR FISCAL YEAR

2010

A Check if: 1a Consolidated return (attach Form 851) 37,222 Corporation 2010 Line Item Counts (Estimated from SOI Sample) B Employer identification number 1,649,285

Table with 11 rows for Income. Columns include line number, description, amount, and total. Total income is 1,549,150.

Table with 19 rows for Deductions. Columns include line number, description, amount, and total. Total deductions are 1,639,886.

Table with 12 rows for Tax, Refundable Credits, and Payments. Columns include line number, description, amount, and total. Total tax is 458,298.

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.

Signature of officer, Date, Title, Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

Form 1120 Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return For calendar year 2010 or tax year beginning 2010, ending 2010

See separate instructions.

A Check if: 1a Consolidated return, 1b Life/nonlife consolidated return, 2 Personal holding co., 3 Personal service corp., 4 Schedule M-3 attached. E Check if: (1) Initial return, (2) Final return, (3) Name change, (4) Ad...

Income section table with columns 1a-11 and 1c. Rows include Gross receipts or sales (52,424,524,775), Less returns and allowances (497,203,153), Total income (8,144,430,285).

Deductions section table with columns 12-29c. Rows include Compensation of officers, Salaries and wages, Total deductions (7,424,856,017), Less: a Net operating loss deduction (133,113,292), b Special deductions (21,122,188).

Tax, Refundable Credits, and Payments section table with columns 30-36. Rows include Taxable income (942,491,054), Total tax (197,917,147), 2009 overpayment credited to 2010 (38,375,884), 2010 estimated tax payments (198,603,266), 2010 refund applied for on Form 4466 (10,564,951), Total tax paid (246,399,180).

Sign Here section with signature line, date, and title fields. Includes a box for 'May the IRS discuss this return with the preparer shown below (see instructions)? Yes No'.

Paid Preparer Use Only section with fields for Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, Firm's name, Firm's EIN, Firm's address, and Phone no.

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG INV ADJ	4,211	1		425,278	
2	Purchases	PURCHASE ADJ	6,717	2		705,823	
3	Cost of labor			3		218,122	
4	Additional section 263A costs (attach schedule)			4		42,128	
5	Other costs (attach schedule)			5		381,661	
6	Total. Add lines 1 through 5			6		813,708	
7	Inventory at end of year			7		427,854	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2			8		805,848	
9a	Check all methods used for valuing closing inventory:						
	(i) <input type="checkbox"/> Cost						355,977
	(ii) <input type="checkbox"/> Lower of cost or market						145,396
	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶						9,767
b	Check if there was a writedown of subnormal goods						2,041
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)						383
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO			PCT			-
				AMT			515
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? YES		72,120	NO			601,470
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes" attach explanation		YES	1,308	NO		623,624

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	49,764	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	4,360	80	
3 Dividends on debt-financed stock of domestic and foreign corporations	244	see instructions	28
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	*149	42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	*88	48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs	1,967	70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs	430	80	
8 Dividends from wholly owned foreign subsidiaries	15	100	
9 Total. Add lines 1 through 8. See instructions for limitation			54,054
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	522	100	522
11 Dividends from affiliated group members AFFIL DIV ADJ 359	279	100	279
12 Dividends from certain FSCs	50	100	50
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	3,351		
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	2,517		
15 Foreign dividend gross-up	1,688		SPCL DED ADJ
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3	374		94
17 Other dividends DIVIDEND ADJ 2,205	57,945		
18 Deduction for dividends paid on certain preferred stock of public utilities			32
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	106,300		
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			54,839

Schedule E Compensation of Officers (see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1	681,423	%	%	%	537,995
	324,353	%	%	%	246,477
	111,424	%	%	%	84,530
	46,297	%	%	%	35,941
	20,582	%	%	%	17,328
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG INV ADJ	2,597,690	1	1,014,820,392
2	Purchases	PURCHASE ADJ	-7,593,536	2	7,723,844,538
3	Cost of labor			3	565,425,989
4	Additional section 263A costs (attach schedule)			4	64,384,000
5	Other costs (attach schedule)			5	1,620,497,808
6	Total. Add lines 1 through 5			6	10,983,976,880
7	Inventory at end of year			7	1,095,086,106
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2			8	9,925,895,409

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 percentage (or amounts) of closing inventory computed under LIFO

AMT 15,059,548

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes" attach explanation

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	7,176,802	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	4,018,886	80	
3 Dividends on debt-financed stock of domestic and foreign corporations	229,530	see instructions	69,669
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	*470	42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	*1,130	48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs	26,899	70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs	3,474,679	80	
8 Dividends from wholly owned foreign subsidiaries	455,951	100	
9 Total. Add lines 1 through 8. See instructions for limitation			11,543,043
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	19,777	100	19,777
11 Dividends from affiliated group members AFFIL DIV ADJ 33,300,900	9,416,034	100	9,416,034
12 Dividends from certain FSCs	123,033	100	123,033
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	123,079,561		SPCL DED ADJ
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	73,120,401		
15 Foreign dividend gross-up	83,646,843		
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3	74,071		
17 Other dividends DIVIDEND ADJ 100,592	18,631,667		
18 Deduction for dividends paid on certain preferred stock of public utilities			18,757
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	323,596,328		
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			21,122,188

Schedule E Compensation of Officers (see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	83,471,719
		%	%	%	31,491,116
		%	%	%	13,445,510
		%	%	%	6,929,729
		%	%	%	4,045,581
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12				

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))						
2	Income tax. Check if a qualified personal service corporation (see instructions)	NCM TAX ADJ				2	327,148,636
3	Alternative minimum tax (attach Form 4626)				98,459	3	2,017,144
4	Add lines 2 and 3					4	329,165,780
5a	Foreign tax credit (attach Form 1118)	FRN CR ORIG	FRN CR ADJ	5a	115,276,329		
b	Credit from Form 8834, line 29	1,146,681	7,404	5b	-		
c	General business credit (attach Form 3800)			5c	14,499,617		
d	Credit for prior year minimum tax (attach Form 8827)			5d	1,296,440		
e	Bond credits from Form 8912			5e	262,510		
6	Total credits. Add lines 5a through 5e			6		6	131,342,301
7	Subtract line 6 from line 4			7		7	197,823,479
8	Personal holding company tax (attach Schedule PH (Form 1120))			RCPTR QEV		8	14,252
9	Other taxes. Check if from:	FORM 4255	11,702	FORM 8611	4,543	FORM 8697	54,645
		FORM 8866	12,873	FORM 8902	1,010	RCPTR IEC	
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31			TOT TX ADJ	-5,724	10	197,917,147

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶		
b	Business activity ▶		
c	Product or service ▶		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		
4	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 own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		
5	At the end of the tax year, did the corporation:		
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 not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv).		

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

Schedule K *Continued*

	Yes	No
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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 (iv).		

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

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)	YES	2,633
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.		
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?	YES	77,569
For rules of attribution, see section 318. If "Yes," enter:		
(i) Percentage owned ▶ 77,569 and (ii) Owner's country ▶ 77,569		
(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ 59,946		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount	<input type="checkbox"/>	
If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 20,462		
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1,150,032		
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here	<input type="checkbox"/>	271,874
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ 880,889		
13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?		
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?	YES	6,096
If "Yes," complete and attach Schedule UTP.		

NUM F8865 **1,264** **CASH** **15,670** **PROP** ***1,226** Form **1120** (2010)

Schedule K *Continued*

	Yes	No
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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 (iv).		

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

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____ 12,833,820		
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____ 1,606,756,411		
13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ _____		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

CASH	1,128,060	PROP	*38,607	Form 1120 (2010)
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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				1,148,715
2a	Trade notes and accounts receivable			496,526	
b	Less allowance for bad debts	()	()	67,957	
3	Inventories	FIN BEG INV	382,922	FIN END INV	402,649
4	U.S. government obligations	76		74	7,686
5	Tax-exempt securities (see instructions)				8,519
6	Other current assets (attach schedule)				540,736
7	Loans to shareholders				239,015
8	Mortgage and real estate loans				20,353
9	Other investments (attach schedule)				225,288
10a	Buildings and other depreciable assets			1,014,473	
b	Less accumulated depreciation	()	()	999,895	
11a	Depletable assets			7,293	
b	Less accumulated depletion	()	()	5,566	
12	Land (net of any amortization)				179,712
13a	Intangible assets (amortizable only)			287,823	
b	Less accumulated amortization	()	()	268,366	
14	Other assets (attach schedule)	ASSET ADJ			315,835
15	Total assets	69,527	1,183,890		1,273,829
Liabilities and Shareholders' Equity					
16	Accounts payable				544,254
17	Mortgages, notes, bonds payable in less than 1 year				325,964
18	Other current liabilities (attach schedule)				811,669
19	Loans from shareholders				490,837
20	Mortgages, notes, bonds payable in 1 year or more				408,434
21	Other liabilities (attach schedule)				173,451
22	Capital stock: a Preferred stock			53,693	
	b Common stock			1,021,931	1,082,086
23	Additional paid-in capital				375,149
24	Retained earnings—Appropriated (attach schedule)		28,739		26,901
25	Retained earnings—Unappropriated		1,170,592		1,256,542
26	Adjustments to shareholders' equity (attach schedule)				33,404
27	Less cost of treasury stock	LIAB ADJ	()	()	122,327
28	Total liabilities and shareholders' equity	47,252			1,273,829

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return
Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	1,253,575	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	322,452		Tax-exempt interest \$ _____	15,486
3	Excess of capital losses over capital gains	16,621			
4	Income subject to tax not recorded on books this year (itemize): _____				
		65,909			107,553
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____	115,958	a	Depreciation \$ _____	117,563
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____	527,515		STOCK OPT *9	
		764,418		RESTRICTED STK *35	262,400
6	Add lines 1 through 5	1,237,850	9	Add lines 7 and 8	320,987
			10	Income (page 1, line 28)—line 6 less line 9	1,223,889

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	80,792
2	Net income (loss) per books			b Stock	875
3	Other increases (itemize): _____			c Property	1,885
			6	Other decreases (itemize): _____	87,940
		72,199	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				3,217,711,168
2a	Trade notes and accounts receivable			11,496,128,610	
b	Less allowance for bad debts	()		(298,294,165)	
3	Inventories	FIN BEG INV	4,566,568,672	FIN END INV	1,159,736,561
4	U.S. government obligations	385,153,685		415,389,235	1,164,149,766
5	Tax-exempt securities (see instructions)				216,883,795
6	Other current assets (attach schedule)				4,113,464,172
7	Loans to shareholders				183,538,152
8	Mortgage and real estate loans				7,003,551,093
9	Other investments (attach schedule)				12,135,353,704
10a	Buildings and other depreciable assets			7,822,960,283	
b	Less accumulated depreciation	()		(3,809,214,500)	
11a	Depletable assets			640,148,873	
b	Less accumulated depletion	()		(280,930,861)	
12	Land (net of any amortization)				323,521,314
13a	Intangible assets (amortizable only)			4,319,069,527	
b	Less accumulated amortization	()		(708,522,796)	
14	Other assets (attach schedule)	ASSET ADJ			3,708,192,721
15	Total assets	-557,624,495	50,827,342,611		51,849,822,923
Liabilities and Shareholders' Equity					
16	Accounts payable				4,803,266,589
17	Mortgages, notes, bonds payable in less than 1 year				3,375,200,950
18	Other current liabilities (attach schedule)				13,155,050,470
19	Loans from shareholders				519,415,998
20	Mortgages, notes, bonds payable in 1 year or more				13,505,521,315
21	Other liabilities (attach schedule)				5,007,967,908
22	Capital stock: a Preferred stock			619,770,692	
	b Common stock			1,006,575,309	1,629,769,508
23	Additional paid-in capital				9,453,700,340
24	Retained earnings—Appropriated (attach schedule)		7,710,545		35,936,498
25	Retained earnings—Unappropriated		2,083,471,066		2,300,026,643
26	Adjustments to shareholders' equity (attach schedule)				-151,023,824
27	Less cost of treasury stock	LIAB ADJ	()	()	(1,786,544,618)
28	Total liabilities and shareholders' equity	-108,618,268			51,849,822,923

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return					
Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions					
1	Net income (loss) per books	-11,424,014	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	5,612,532		Tax-exempt interest \$ 229,071	
3	Excess of capital losses over capital gains	1,035,514			
4	Income subject to tax not recorded on books this year (itemize):	8,300,488			20,222,168
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ 3,230,092		a	Depreciation \$ 4,211,394	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$ 1,728,669			STOCK OPT *1,418	
		22,743,247		RESTRICTED STK *20	19,646,762
6	Add lines 1 through 5	26,264,464	9	Add lines 7 and 8	39,868,222
			10	Income (page 1, line 28)—line 6 less line 9	-13,647,371

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)					
1	Balance at beginning of year		5	Distributions: a Cash	279,025,689
2	Net income (loss) per books			b Stock	12,042,063
3	Other increases (itemize):			c Property	3,884,997
		1,517,115,447	6	Other decreases (itemize):	1,983,529,386
4	Add lines 1, 2, and 3		7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	

**SCHEDULE D
(Form 1120)**

Capital Gains and Losses

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

2010

▶ See separate instructions.

Name Corporation 2010 Line Item Counts (Estimated from SOI Sample)	Employer identification number
--	--------------------------------

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					

2 Short-term capital gain from installment sales from Form 6252, line 26 or 37	2	897
3 Short-term gain or (loss) from like-kind exchanges from Form 8824	3	*121
4 Unused capital loss carryover (attach computation)	4	(64,300)
5 Net short-term capital gain or (loss). Combine lines 1 through 4	5	85,860

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

(a) Description of property	(b) Date acquired	(c) Date sold	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss)
6					

7 Enter gain from Form 4797, line 7 or 9	7	37,844
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37	8	6,454
9 Long-term gain or (loss) from like-kind exchanges from Form 8824	9	274
10 Capital gain distributions (see instructions)	10	8,550
11 Net long-term capital gain or (loss). Combine lines 6 through 10	11	109,199

Part III Summary of Parts I and II

12 Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)	12	15,150
13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)	13	69,117
CAP GAIN ADJ. *115		
14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	14	75,374

Note. If losses exceed gains, see **Capital losses** in the instructions.

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
▶ See separate instructions.

OMB No. 1545-0123

2010

Name Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
---	--------------------------------

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					

2 Short-term capital gain from installment sales from Form 6252, line 26 or 37	2	30,104
3 Short-term gain or (loss) from like-kind exchanges from Form 8824	3	*-7,314
4 Unused capital loss carryover (attach computation)	4	(1,229,348,380)
5 Net short-term capital gain or (loss). Combine lines 1 through 4	5	-1,153,799,891

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

6					

7 Enter gain from Form 4797, line 7 or 9	7	40,341,325
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37	8	1,326,018
9 Long-term gain or (loss) from like-kind exchanges from Form 8824	9	7,134
10 Capital gain distributions (see instructions)	10	1,415,341
11 Net long-term capital gain or (loss). Combine lines 6 through 10	11	104,626,351

Part III Summary of Parts I and II

12 Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)	12	38,413,938
13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5) CAP GAIN ADJ. *-20,877	13	145,622,566
14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	14	184,015,627

Note. If losses exceed gains, see **Capital losses** in the instructions.

Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More

2010

Department of the Treasury
 Internal Revenue Service

▶ Attach to Form 1120 or 1120-C.
 ▶ See separate instructions.

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

26,364 (1) <input type="checkbox"/> Non-consolidated return	(2) <input type="checkbox"/> Consolidated return (Form 1120 only)	21,665
407 (3) <input type="checkbox"/> Mixed 1120/L/PC group	(4) <input type="checkbox"/> NONE CHECKED	1,288

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation 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 2a through 11 with respect to that SEC Form 10-K. **4,508**
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. **44,387**
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
 Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement. **19,345**
 No. Go to line 1c. **24,917**
- c** Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2a through 11 with respect to that income statement. **15,889**
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. **9,182**
- 2a** Enter the income statement period: Beginning MM/40,506/YYY Ending MM/40,507/YYY
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.) **116**
 No. **40,483**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.) **2,176**
 No. **38,429**
- 3a** Is any of the corporation's voting common stock publicly traded?
 Yes. **4,528**
 No. If "No," go to line 4a. **35,884**
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock **4,609**
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock **4,453**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	48,824
b Indicate accounting standard used for line 4a (see instructions):		
GAAP 34,591		
IFRS 1,164 STAT 50 TAX 2,300 OTHER 808		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(4,844)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	4,147
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(2,161)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	1,535
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	141
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	123
c Net income (loss) of other includible entities (attach schedule)	7c	320
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	2,573
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	570
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	181
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	129
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	1,082
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	48,973

Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.

12 Enter the total amount (not just the corporation'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	44,344	43,605
b Removed on Part I, line 5	5,056	5,010
c Removed on Part I, line 6	2,290	2,188
d Included on Part I, line 7	459	429

**SCHEDULE M-3
(Form 1120)**

Department of the Treasury
Internal Revenue Service

**Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More**

▶ Attach to Form 1120 or 1120-C.
▶ See separate instructions.

*AMOUNTS IN THOUSANDS OF US DOLLARS

OMB No. 1545-0123

2010

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

- Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120 only)
(3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation 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 2a 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 corporation prepare a certified audited non-tax-basis income statement for that period?
 Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- 3a** Is any of the corporation's voting common stock publicly traded?
 Yes.
 No. If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 . . .	4a	917,543,165
b Indicate accounting standard used for line 4a (see instructions): <input type="text"/>		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(1,189,961,128)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	380,360,539
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(118,755,895)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	45,978,269
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	-570,251
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	187,953
c Net income (loss) of other includible entities (attach schedule)	7c	3,357,238
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	745,215,780
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	1,351,455
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	49,002,541
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	-2,329,325
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	7,310,364
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	840,881,941

Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.

12 Enter the total amount (not just the corporation'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 ▶	41,739,108,320	32,658,945,003
b Removed on Part I, line 5 ▶	9,145,082,505	4,953,449,624
c Removed on Part I, line 6 ▶	2,337,940,840	1,251,899,048
d Included on Part I, line 7 ▶	128,879,957	69,123,711

Name of corporation (common parent, if consolidated return) Corporation 2010 Line Item Counts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	1,061	462	639	
2 Gross foreign dividends not previously taxed	1,155	451	1,033	2,010
3 Subpart F, QEF, and similar income inclusions		379	1,562	1,889
4 Section 78 gross-up		250	1,364	1,575
5 Gross foreign distributions previously taxed	305	63	251	
6 Income (loss) from equity method U.S. corporations	1,722	855	1,030	
7 U.S. dividends not eliminated in tax consolidation	7,169	1,446	927	7,448
8 Minority interest for includible corporations	602	191	419	
9 Income (loss) from U.S. partnerships	8,397	9,172	3,004	11,017
10 Income (loss) from foreign partnerships	370	528	332	739
11 Income (loss) from other pass-through entities	580	725	279	1,001
12 Items relating to reportable transactions (attach details)	144	117	72	187
13 Interest income (attach Form 8916-A)	34,986	5,447	7,297	34,783
14 Total accrual to cash adjustment	433	1,046	15	802
15 Hedging transactions	1,096	923	70	863
16 Mark-to-market income (loss)	1,326	1,374	146	570
17 Cost of goods sold (attach Form 8916-A)	(27,645)	19,455	4,995	(27,697)
18 Sale versus lease (for sellers and/or lessors)	188	193	*10	253
19 Section 481(a) adjustments		3,988	147	4,113
20 Unearned/deferred revenue	2,685	4,772	70	4,187
21 Income recognition from long-term contracts	508	466	34	552
22 Original issue discount and other imputed interest	193	281	137	372
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	24,923	23,059	2,510	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		6,079	928	6,783
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		3,254	389	3,533
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		21,619	2,173	23,267
e Abandonment losses		897	69	956
f Worthless stock losses (attach details)		130	98	216
g Other gain/loss on disposition of assets other than inventory		2,055	243	2,087
24 Capital loss limitation and carryforward used		3,787	1,101	4,808
25 Other income (loss) items with differences (attach schedule)	18,251	16,078	9,487	16,149
26 Total income (loss) items. Combine lines 1 through 25	44,996	38,269	21,543	45,470
27 Total expense/deduction items (from Part III, line 38)	46,470	43,469	44,610	46,359
28 Other items with no differences	46,371			46,358
29a Mixed groups, see instructions. All others, combine lines 26 through 28	48,090	45,249	45,384	47,920
b PC insurance subgroup reconciliation totals	419	377	381	416
c Life insurance subgroup reconciliation totals	23	26	26	24
30 Reconciliation totals. Combine lines 29a through 29c	48,838	45,297	45,411	48,708

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1 Income (loss) from equity method foreign corporations	28,157,666	-8,622,268	-19,574,126	
2 Gross foreign dividends not previously taxed . . .	118,222,355	8,055,041	681,114	126,956,290
3 Subpart F, QEF, and similar income inclusions . . .		11,577,725	60,795,106	72,370,765
4 Section 78 gross-up		4,758,961	78,068,237	82,810,777
5 Gross foreign distributions previously taxed . . .	38,598,397	-3,648,277	-34,957,161	
6 Income (loss) from equity method U.S. corporations . .	78,257,032	-1,703,241	-76,436,733	
7 U.S. dividends not eliminated in tax consolidation	60,962,014	3,613,922	-4,536,808	60,039,008
8 Minority interest for includible corporations . . .	-5,987,268	150,372	5,823,208	
9 Income (loss) from U.S. partnerships	105,281,877	-28,199,777	14,210,130	91,319,394
10 Income (loss) from foreign partnerships	20,886,885	9,465,700	-126,645	30,225,862
11 Income (loss) from other pass-through entities . . .	1,576,868	-1,814,922	1,337,736	1,087,094
12 Items relating to reportable transactions (attach details)	-10,220,343	-9,989,861	-5,163,254	-25,373,446
13 Interest income (attach Form 8916-A)	998,229,355	-120,135,993	-34,043,621	844,044,944
14 Total accrual to cash adjustment	4,051,127	184,348	4,858	4,242,865
15 Hedging transactions	-192,809,622	2,806,271	-3,038,895	-193,035,007
16 Mark-to-market income (loss)	242,676,891	-26,791,361	124,472	216,041,082
17 Cost of goods sold (attach Form 8916-A)	(41,195,175,072)	1,553,939	4,167,824	(41,188,339,316)
18 Sale versus lease (for sellers and/or lessors)	15,607,202	17,776,036	*14,135	33,397,373
19 Section 481(a) adjustments		-3,956,655	45,518	-3,910,007
20 Unearned/deferred revenue	89,889,526	7,508,585	32,705	97,427,846
21 Income recognition from long-term contracts	126,453,080	1,523,536	-706,048	127,239,696
22 Original issue discount and other imputed interest	15,749,645	4,168,574	-15,989	19,902,230
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	86,386,020	-25,630,459	-60,233,055	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		65,083,922	9,957,069	75,099,949
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-20,274,959	-3,625,665	-23,896,153
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		16,578,522	556,008	17,093,688
e Abandonment losses		-3,153,113	-21,456	-3,174,713
f Worthless stock losses (attach details)		-2,695,492	-8,204,964	-10,900,668
g Other gain/loss on disposition of assets other than inventory		3,063,506	219,186	3,279,896
24 Capital loss limitation and carryforward used		-299,945	3,917,940	3,606,722
25 Other income (loss) items with differences (attach schedule)	13,815,152,874	-57,878,558	-90,312,966	13,666,890,747
26 Total income (loss) items. Combine lines 1 through 25	-25,551,319,568	-156,927,161	-161,039,096	-25,869,774,174
27 Total expense/deduction items (from Part III, line 38)	-4,420,875,437	-53,550,665	280,678,335	-4,193,539,260
28 Other items with no differences	30,805,072,657			30,804,869,341
29a Mixed groups, see instructions. All others, combine lines 26 through 28	833,568,576	-210,427,872	114,426,414	737,788,657
b PC insurance subgroup reconciliation totals	13,292,808	-1,269,220	5,946,358	17,971,509
c Life insurance subgroup reconciliation totals	-5,410,213	4,593,033	86,544	-718,730
30 Reconciliation totals. Combine lines 29a through 29c	841,580,416	-207,084,609	120,433,639	755,536,760

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) Corporation 2010 Line Item Counts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	32,196	1,024	31,511	
2 U.S. deferred income tax expense	18,001	5,291	12,954	
3 State and local current income tax expense	28,251	16,575	3,404	31,010
4 State and local deferred income tax expense	9,567	7,131	2,563	
5 Foreign current income tax expense (other than foreign withholding taxes)	2,353	349	1,745	898
6 Foreign deferred income tax expense	591	102	494	
7 Foreign withholding taxes	1,627	230	1,158	710
8 Interest expense (attach Form 8916-A)	35,257	9,114	5,283	34,641
9 Stock option expense	6,912	5,949	5,155	4,189
10 Other equity-based compensation	2,476	2,345	1,645	2,200
11 Meals and entertainment	37,868	331	38,393	37,897
12 Fines and penalties	14,166	343	14,150	1,137
13 Judgments, damages, awards, and similar costs	339	242	35	329
14 Parachute payments	51	13	53	39
15 Compensation with section 162(m) limitation	1,292	101	1,143	1,330
16 Pension and profit-sharing	18,027	4,855	493	18,022
17 Other post-retirement benefits	2,310	1,648	306	2,229
18 Deferred compensation	4,699	5,638	325	4,280
19 Charitable contribution of cash and tangible property	26,785	3,693	2,553	25,473
20 Charitable contribution of intangible property	198	89	28	215
21 Charitable contribution limitation/carryforward		15,044	2,010	16,798
22 Domestic production activities deduction		79	6,658	6,611
23 Current year acquisition or reorganization investment banking fees	303	123	226	249
24 Current year acquisition or reorganization legal and accounting fees	1,015	562	657	579
25 Current year acquisition/reorganization other costs	883	578	520	662
26 Amortization/impairment of goodwill	2,835	6,575	1,170	6,762
27 Amortization of acquisition, reorganization, and start-up costs	1,573	3,605	229	3,697
28 Other amortization or impairment write-offs	16,509	17,790	1,080	19,464
29 Section 198 environmental remediation costs	118	138	5	158
30 Depletion	685	714	486	1,156
31 Depreciation	40,022	36,359	533	40,317
32 Bad debt expense	25,979	22,570	453	25,154
33 Corporate owned life insurance premiums	7,220	906	6,778	1,060
34 Purchase versus lease (for purchasers and/or lessees)	165	261	30	279
35 Research and development costs (attach schedule)	2,363	781	759	2,767
36 Section 118 exclusion (attach schedule)	41	47	7	28
37 Other expense/deduction items with differences (attach schedule)	33,847	31,106	20,676	32,381
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	46,744	43,589	44,709	46,523

Name of corporation (common parent, if consolidated return) Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	186,227,780	-345,903	-185,645,018	
2 U.S. deferred income tax expense	43,654,141	-1,161,598	-42,483,587	
3 State and local current income tax expense	32,796,779	2,914,621	-445,106	35,259,923
4 State and local deferred income tax expense	2,832,401	-2,182,787	-629,798	
5 Foreign current income tax expense (other than foreign withholding taxes)	29,033,234	893,549	-29,756,687	170,100
6 Foreign deferred income tax expense	403,129	115,038	-519,308	
7 Foreign withholding taxes	6,421,779	40,217	-5,554,166	908,278
8 Interest expense (attach Form 8916-A)	874,908,945	-117,223,139	-21,570,651	736,114,708
9 Stock option expense	30,787,453	-137,635	21,957,026	52,608,796
10 Other equity-based compensation	42,480,906	-4,124,097	4,436,500	42,795,022
11 Meals and entertainment	17,256,349	-8,362	-7,032,894	10,220,500
12 Fines and penalties	6,127,418	-2,932	-6,071,523	52,957
13 Judgments, damages, awards, and similar costs	3,847,842	133,511	-956,190	3,025,271
14 Parachute payments	758,835	3,477	-574,224	188,087
15 Compensation with section 162(m) limitation	14,196,945	38,313	-2,877,799	11,357,592
16 Pension and profit-sharing	79,074,396	24,256,079	1,385,017	104,714,101
17 Other post-retirement benefits	20,328,430	2,038,030	-78,422	22,288,514
18 Deferred compensation	42,645,951	-4,585,142	-1,669,001	36,389,914
19 Charitable contribution of cash and tangible property	13,864,417	-343,946	2,054,802	15,575,219
20 Charitable contribution of intangible property	55,748	16,313	23,588	95,529
21 Charitable contribution limitation/carryforward		-770,188	-511,879	-1,277,680
22 Domestic production activities deduction		70,253	23,688,773	23,746,320
23 Current year acquisition or reorganization investment banking fees	2,789,066	22,056	-389,139	2,424,407
24 Current year acquisition or reorganization legal and accounting fees	-5,361,407	1,283,676	4,892,605	816,750
25 Current year acquisition/reorganization other costs	3,593,299	-1,603,586	-224,176	1,765,888
26 Amortization/impairment of goodwill	42,841,012	16,106,827	-23,438,858	35,548,198
27 Amortization of acquisition, reorganization, and start-up costs	4,297,718	-1,133,677	-360,555	2,804,663
28 Other amortization or impairment write-offs	136,162,764	-24,699,229	-4,807,538	106,660,193
29 Section 198 environmental remediation costs	806,849	-23,422	3,870	787,297
30 Depletion	18,778,202	-9,171,235	7,259,325	16,864,103
31 Depreciation	358,287,979	108,948,080	-344,657	466,820,855
32 Bad debt expense	245,661,715	18,749,138	2,860,541	267,270,809
33 Corporate owned life insurance premiums	-306,678	-13,665	666,583	347,829
34 Purchase versus lease (for purchasers and/or lessees)	1,153,241	1,635,865	2,445	2,791,860
35 Research and development costs (attach schedule)	139,936,707	9,269,485	-244,210	148,968,325
36 Section 118 exclusion (attach schedule)	-1,176,521	997,291	14,603	-164,627
37 Other expense/deduction items with differences (attach schedule)	2,026,098,188	33,496,276	-11,335,775	2,048,316,810
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	4,421,413,501	53,391,309	-278,296,143	4,196,323,880

Foreign Operations of U.S. Corporations

OMB No. 1545-0123

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.

2010

Department of the Treasury
 Internal Revenue Service
 Name

Employer identification number (EIN)

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Foreign Operations Information

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).	5,232	18,805
b Enter the number of Forms 8858 attached to the tax return ▶ 5,162		
2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶ 1,907		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required attachment.		
4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	15,232	10,273
b Enter the number of Forms 5471 attached to the tax return ▶ 14,786		
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a At any time during the 2010 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.	18,941	5,274
b If "Yes," enter the name of the foreign country ▶	18,954	6,816
	4,700	
7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.		
b Enter the number of Forms 8873 attached to the tax return ▶		
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

Instructions

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

Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is

required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

Tax owner of an FDE. The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.

A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, if the **Exception** below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

Exception. In certain cases where a corporation owns an FDE indirectly or constructively through a foreign entity, the corporation may not be required to attach Form 8858. See **Who Must File** on page 1 of the Instructions for Form 8858.

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SCHEDULE O (Form 1120)

Consent Plan and Apportionment Schedule for a Controlled Group

2010

Department of the Treasury Internal Revenue Service

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC. See separate instructions.

Name Corporation 2010 Line Item Counts (Estimated from SOI Sample) Employer identification number

Part I Apportionment Plan Information

- 1 Type of controlled group: a Parent-subsidiary group 4,876 b Brother-sister group 14,812 c Combined group 1,408 d Life insurance companies only 12
2 This corporation has been a member of this group: a For the entire year. b From , 20 , until , 20 .
3 This corporation consents and represents to: a Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on , 20 , and for all succeeding tax years. b Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending , 20 , and for all succeeding tax years. c Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan. d Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on , 20 , and for all succeeding tax years.
4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was: a Elected by the component members of the group. b Required for the component members of the group.
5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions). a No apportionment plan is in effect and none is being adopted. b An apportionment plan is already in effect. It was adopted for the tax year ending , 20 , and for all succeeding tax years.
6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions. a Yes. (i) The statute of limitations for this year will expire on , 20 . (ii) On , 20 , this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until , 20 . b No. The members may not adopt or amend an apportionment plan.
7 Required information and elections for component members. Check the applicable box(es) (see instructions). a The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income. b The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1) . c The corporation has a short tax year that does not include December 31.

SCHEDULE O (Form 1120)

Consent Plan and Apportionment Schedule for a Controlled Group

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC. See separate instructions.

2010

Name Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample) Employer identification number

Part I Apportionment Plan Information

- 1 Type of controlled group: a Parent-subsidiary group b Brother-sister group c Combined group d Life insurance companies only
2 This corporation has been a member of this group: a For the entire year. b From , 20 , until , 20 .
3 This corporation consents and represents to: a Adopt an apportionment plan. b Amend the current apportionment plan. c Terminate the current apportionment plan and not adopt a new plan. d Terminate the current apportionment plan and adopt a new plan.
4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was: a Elected by the component members of the group. b Required for the component members of the group.
5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions). a No apportionment plan is in effect and none is being adopted. b An apportionment plan is already in effect.
6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions. a Yes. (i) The statute of limitations for this year will expire on , 20 . (ii) On , 20 , this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until , 20 . b No. The members may not adopt or amend an apportionment plan.
7 Required information and elections for component members. Check the applicable box(es) (see instructions). a The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income. b The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1) . c The corporation has a short tax year that does not include December 31.

Part II Taxable Income Apportionment (See instructions)

Caution: Each total in Part II, column (g) for each component member must agree with Form 1120, page 1, line 30 or the comparable line of such member's tax return.

	(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket					(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
Total			15,462	8,659	9,966	2,159		

Part II Taxable Income Apportionment (See instructions)

Caution: Each total in Part II, column (g) for each component member must agree with Form 1120, page 1, line 30 or the comparable line of such member's tax return.

	(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket				(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total			457,485	169,191	11,558,425	224,204,289	

Part III **Income Tax Apportionment** (See instructions)

Income Tax Apportionment

(a) Group member's name	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total					6,718	543	

Part III Income Tax Apportionment (See instructions)

Income Tax Apportionment

(a) Group member's name	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
1 _____							
2 _____							
3 _____							
4 _____							
5 _____							
6 _____							
7 _____							
8 _____							
9 _____							
10 _____							
Total				48,502		41,752	

Part IV Other Apportionments (See instructions)

Other Apportionments

(a) Group member's name	(b) Accumulated earnings credit	(c) AMT exemption amount	(d) Phaseout of AMT exemption amount	(e) Penalty for failure to pay estimated tax	(f) Other
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total					

Part IV Other Apportionments (See instructions)

	Other Apportionments				(f) Other
	(a) Group member's name	(b) Accumulated earnings credit	(c) AMT exemption amount	(d) Phaseout of AMT exemption amount	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total					

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Type or Print	Name Corporation 2010 Line Item Counts (Estimated from SOI Sample)		Employer identification number
	Number, street, and room or suite no. (see instructions) TOTAL RETURNS FILED 12,824		Check box(es) if: <input type="checkbox"/> Initial return 1,398 <input type="checkbox"/> Name or address change <input type="checkbox"/> Final return 623
	City or town, state and ZIP code, or country (see instructions) TOTAL FORMS E-FILED 4,140		481

<p>A Country of incorporation <u>12,824</u></p> <p>B Foreign country under whose laws the income reported on this return is also subject to tax <u>12,824</u></p> <p>C Date incorporated _____</p> <p>D (1) Location of corporation's primary books and records (city, province or state, and country) _____ (2) Principal location of worldwide business _____ (3) If the corporation maintains an office or place of business in the United States, check here. 4,804</p> <p>E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent _____ (2) Name _____ (3) Address _____</p> <p>F See the instructions and enter the corporation's principal: (1) Business activity code number ▶ <u>12,824</u> (2) Business activity ▶ <u>12,746</u> (3) Product or service ▶ <u>12,421</u></p> <p>G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ <u>3,417</u> <u>9,256</u></p>	<p>H Did the corporation's method of accounting change from the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach an explanation.</p> <p>I Did the corporation's method of determining income change from the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach an explanation.</p> <p>J Did the corporation file a U.S. income tax return for the preceding tax year? 11,119</p> <p>K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? 12,121</p> <p>L At any time during the tax year, did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name of the foreign country: <u>4,041</u></p> <p>M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ <u>3,691</u> Note: Additional information is required on page 2.</p>
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*49 Computation of Tax Due or Overpayment										
1	Tax from Section I, line 11, page 2									
		1	544							
2	Tax from Section II, Schedule J, line 9, page 4	2	3,336							
3	Tax from Section III (add lines 6 and 10 on page 5)	3	1,228							
4	Total tax. Add lines 1 through 3	4	3,684							
5a	2009 overpayment credited to 2010	5a	1,897							
b	2010 estimated tax payments	5b	1,206							
c	Less 2010 refund applied for on Form 4466	5c	(d)							
d	Combine lines 5a through 5c	5d	2,501							
e	Tax deposited with Form 7004	5e	633							
f	Credit for tax paid on undistributed capital gains (attach Form 2439)	5f	d							
g	Credit for federal tax on fuels (attach Form 4136). See instructions	5g	26							
h	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	5h	d							
i	U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i	458							
j	Total payments. Add lines 5d through 5i TAX PMT ADJ.	5j	4,427							
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	6	854							
7	Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7	1,223							
8a	Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a	3,939							
b	Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3 (attach schedule—see instructions)	8b	2,221							
9	Enter portion of line 8a you want Credited to 2011 estimated tax ▶ 2,053 Refunded ▶	9	2,152							

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer _____	Date _____	Title _____
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May the IRS discuss this return with the preparer shown below (see instructions)?
 Yes **No**

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

Form **1120-F**
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2010, or tax year beginning _____, 2010, and ending _____, 20_____

▶ See separate instructions.

2010

Type or Print	Name Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number	
	Number, street, and room or suite no. (see instructions)	Check box(es) if: <input type="checkbox"/> Initial return	
	City or town, state and ZIP code, or country (see instructions)	<input type="checkbox"/> Name or address change	<input type="checkbox"/> Final return
		<input type="checkbox"/> First post-merger return	<input type="checkbox"/> Amended return
		<input type="checkbox"/> Schedule M-3 attached	<input type="checkbox"/> Protective return

<p>A Country of incorporation _____</p> <p>B Foreign country under whose laws the income reported on this return is also subject to tax _____</p> <p>C Date incorporated _____</p> <p>D (1) Location of corporation's primary books and records (city, province or state, and country) _____</p> <p>(2) Principal location of worldwide business _____</p> <p>(3) If the corporation maintains an office or place of business in the United States, check here. <input type="checkbox"/></p> <p>E If the corporation had an agent in the United States at any time during the tax year, enter:</p> <p>(1) Type of agent _____</p> <p>(2) Name _____</p> <p>(3) Address _____</p> <p>_____</p> <p>F See the instructions and enter the corporation's principal:</p> <p>(1) Business activity code number ▶ _____</p> <p>(2) Business activity ▶ _____</p> <p>(3) Product or service ▶ _____</p> <p>_____</p> <p>G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual</p> <p>(3) <input type="checkbox"/> Other (specify) ▶ _____</p>	<p>H Did the corporation's method of accounting change from the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach an explanation.</p> <p>I Did the corporation's method of determining income change from the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach an explanation.</p> <p>J Did the corporation file a U.S. income tax return for the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>L At any time during the tax year, did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name of the foreign country: _____</p> <p>M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ _____</p> <p>Note: Additional information is required on page 2.</p>
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Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 2	1	159,708		
2	Tax from Section II, Schedule J, line 9, page 4	2	3,130,832		
3	Tax from Section III (add lines 6 and 10 on page 5)	3	164,157		
4	Total tax. Add lines 1 through 3	4			3,294,990
5a	2009 overpayment credited to 2010	5a	562,395		
b	2010 estimated tax payments	5b	1,828,003		
c	Less 2010 refund applied for on Form 4466	5c	(d)		
d	Combine lines 5a through 5c	5d	2,374,203		
e	Tax deposited with Form 7004	5e	223,336		
f	Credit for tax paid on undistributed capital gains (attach Form 2439)	5f	d		
g	Credit for federal tax on fuels (attach Form 4136). See instructions	5g	128		
h	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	5h	d		
i	U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i	227,964		
j	Total payments. Add lines 5d through 5i	5j	1,777,922		
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	6			3,344
7	Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7			216,287
8a	Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a			1,289,683
b	Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3 (attach schedule—see instructions)	8b			917,178
9	Enter portion of line 8a you want Credited to 2011 estimated tax ▶ 648,918 Refunded ▶	9			640,766

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
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May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No

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

Additional Information (continued from page 1)

N Is the corporation a controlled foreign corporation?
O Is the corporation a personal service corporation?
P Enter tax-exempt interest received or accrued during the tax year... \$ 354
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation?
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here... 2,130
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) \$ 6,572
T Is the corporation a subsidiary in a parent-subsidiary controlled group?
U (1) Is the corporation a dealer under section 475?
(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?

Table with 2 columns: Yes, No. Rows correspond to questions N through U.

V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock?
W Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax?
X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3?
Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner?
(2) During the tax year, did the corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?
Z (1) Has the corporation made any allocation or reallocation of income based on section 482 and its regulations?
(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).
AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.

Table with 2 columns: Yes, No. Rows correspond to questions V through AA. Values: 127, 11,045.

SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States

Do not report items properly withheld and reported on Form 1042-S. See instructions. Include below only income from U.S. sources that is not effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that (a) are not correctly withheld at source or (b) are not correctly reported on Form 1042-S. The rate of tax on each item of gross income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. If the corporation is claiming a lower treaty rate, also complete item W above. If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a schedule showing the amounts, tax rates, and withholding for each.

Table with 5 columns: (a) Class of income (see instructions), (b) Gross amount, (c) Rate of tax (%), (d) Amount of tax liability, (e) Amount of U.S. income tax paid or withheld at the source. Rows 1-11.

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? Yes No
If "Yes," attach a schedule that provides the information requested above with respect to each such item of income.

Additional Information (continued from page 1)

	Yes	No
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
O Is the corporation a personal service corporation? (See instructions for definition.)		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$ 620,652		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a schedule showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>		
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$ 85,650,262		
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ _____ (2) Name ▶ _____		
U (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		

	Yes	No
V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a schedule showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶ _____		
W Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).		
X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see instructions for required attachment.		
Z (1) Has the corporation made any allocation or reallocation of income based on section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).		
AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Include below **only** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that **(a)** are not correctly withheld at source or **(b)** are not correctly reported on Form 1042-S. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a schedule showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶ _____

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest				
2 Dividends				
3 Rents				
4 Royalties				
5 Annuities				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting schedule)				
9 Gross transportation income (attach Schedule V)				
10 Other fixed or determinable annual or periodic gains, profits, and income				

11 Total. Enter here and on line 1, page 1 ▶				
12 Total. Enter here and include on line 5i, page 1 ▶				

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? **Yes** **No**
If "Yes," attach a schedule that provides the information requested above with respect to each such item of income.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)

Important: Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶	1c	5,675	
	2	Cost of goods sold (Schedule A, line 8)							2	1,355	
	3	Gross profit (subtract line 2 from line 1c)							3	5,667	
	4	Dividends (Schedule C, line 14)							4	450	
	5	Interest							5	4,101	
	6	Gross rents							6	448	
	7	Gross royalties							7	251	
	8	Capital gain net income (attach Schedule D (Form 1120))							8	1,053	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9	1,413	
	10	Other income (see instructions—attach schedule)							10	3,984	
	11	Total income. Add lines 3 through 10		INCOME ADJ				754 ▶	11	10,723	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)							12	516	
	13	Salaries and wages (less employment credits)							13	2,025	
	14	Repairs and maintenance							14	3,416	
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							15	416	
	16	Rents							16	1,952	
	17	Taxes and licenses							17	7,304	
	18	Interest expense from Schedule I, line 25 (see instructions)							18	2,401	
	19	Charitable contributions							19	751	
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)							20	4,831	
	21	Depletion		ESOP DIV					21	113	
	22	Advertising		TOTAL AMORT			897		22	1,233	
	23	Pension, profit-sharing, etc., plans		IDC- PRODUCTIVE					23	383	
	24	Employee benefit programs		IDC- NON-PRODUCTIVE			*8		24	971	
	25	Domestic production activities deduction (attach Form 8903)							25	94	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)							26	727	
	27	Other deductions (attach schedule)		IDC- UNID. OR AMORT			38		27	10,460	
	28	Total deductions. Add lines 12 through 27		DEDUCTION ADJ			498 ▶		28	11,666	
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)							29	11,777	
	30	Less: a Net operating loss deduction (see instructions)			30a		1,592				
		b Special deductions (Schedule C, line 15)			30b		77				
	c Add lines 30a and 30b							30c		1,636	
31	Taxable income or (loss). Subtract line 30c from line 29							31		3,242	

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year		BEG INV ADJ		*9.	1	610
2	Purchases		PURCHASE ADJ		-	2	935
3	Cost of labor					3	290
4	Additional section 263A costs (attach schedule)					4	122
5	Other costs (attach schedule)					5	846
6	Add lines 1 through 5					6	1,373
7	Inventory at end of year					7	588
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2, above					8	1,355

9a Check all methods used for valuing closing inventory:

(1) <input type="checkbox"/> Cost as described in Regulations section 1.471-3	293
(2) <input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4	316
(3) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶	*18

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ***8** ▶

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 percentage (or amounts) of closing inventory computed under LIFO **PCT** **AMT** **-**

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? **YES** **231 NO** **909**

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? **YES** **-**
If "Yes," attach explanation. **NO** **1,190**

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)

Important: Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶	1c	99,403,742	
	2	Cost of goods sold (Schedule A, line 8)							2	72,667,285	
	3	Gross profit (subtract line 2 from line 1c)							3	26,736,457	
	4	Dividends (Schedule C, line 14)							4	488,646	
	5	Interest							5	27,485,259	
	6	Gross rents							6	306,123	
	7	Gross royalties							7	816,656	
	8	Capital gain net income (attach Schedule D (Form 1120))							8	1,415,745	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9	-746,128	
	10	Other income (see instructions—attach schedule)							10	16,817,892	
	11	Total income. Add lines 3 through 10			INCOME ADJ				-1,467,520 ▶	11	71,853,130
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)							12	790,149	
	13	Salaries and wages (less employment credits)							13	8,639,953	
	14	Repairs and maintenance							14	684,428	
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							15	4,391,209	
	16	Rents							16	1,287,414	
	17	Taxes and licenses							17	2,606,273	
	18	Interest expense from Schedule I, line 25 (see instructions)							18	15,588,781	
	19	Charitable contributions							19	105,179	
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)							20	1,970,822	
	21	Depletion			ESOP DIV				-	21	1,114,928
	22	Advertising			TOTAL AMORT				405,859	22	311,126
	23	Pension, profit-sharing, etc., plans			IDC- PRODUCTIVE				-	23	332,413
	24	Employee benefit programs			IDC- NON-PRODUCTIVE				*153	24	665,034
	25	Domestic production activities deduction (attach Form 8903)								25	22,541
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)								26	3,380,923
	27	Other deductions (attach schedule)			IDC- UNID OR AMORT				359,296	27	20,777,457
	28	Total deductions. Add lines 12 through 27			DEDUCTION ADJ				-105,375 ▶	28	62,563,254
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)								29	9,289,876
	30	Less:									
		a Net operating loss deduction (see instructions)			30a				8,074,001		
	b Special deductions (Schedule C, line 15)			30b				21,182			
	c Add lines 30a and 30b								30c	8,095,183	
31	Taxable income or (loss). Subtract line 30c from line 29								31	9,169,709	

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG INV ADJ		*714.	1	6,160,339
2	Purchases	PURCHASE ADJ		-	2	67,110,444
3	Cost of labor				3	1,516,476
4	Additional section 263A costs (attach schedule)				4	68,091
5	Other costs (attach schedule)				5	4,461,714
6	Add lines 1 through 5				6	79,317,778
7	Inventory at end of year				7	6,650,493
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2, above				8	72,667,285

9a Check all methods used for valuing closing inventory:

- (1) Cost as described in Regulations section 1.471-3
- (2) Lower of cost or market as described in Regulations section 1.471-4
- (3) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶

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 percentage (or amounts) of closing inventory computed under LIFO **AMT** **-**

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

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

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(continued)

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	59	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	*11	80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	-	see instructions	-
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	-	42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	-	48	
6 Dividends from less-than-20%-owned foreign corporations	*16	70	
7 Dividends from 20%-or-more-owned foreign corporations	-	80	
8 Total. Add lines 1 through 7. See instructions for limitation			77
9 Dividends from foreign corporations not included on lines 3, 6, or 7	*25		SPCL DED ADJ
10 Foreign dividend gross-up (section 78)	-		
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	-		
12 Other dividends DIVIDEND ADJ	374		
13 Deduction for dividends paid on certain preferred stock of public utilities	-		
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3	450		
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			77

Schedule E Compensation of Officers (See instructions for Section II, line 12.)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 of Section II) are \$500,000 or more.

	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
1a			%	%	%	
b			%	%	%	
c			%	%	%	
d			%	%	%	
e			%	%	%	
2	Total compensation of officers					
3	Compensation of officers claimed on Schedule A and elsewhere on this return					
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 3					

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))							1,315
2	Income tax. Check if a qualified personal service corporation (see instructions)	INCM TAX ADJ					2	3,211
3	Alternative minimum tax (attach Form 4626)						3	210
4	Add lines 2 and 3	FRN CR ORIG	FRN CR ADJ				4	3,395
5a	Foreign tax credit (attach Form 1118)	d	*9	5a	66			
b	General business credit (attach Form 3800)			5b	132			
c	Credit for prior year minimum tax (attach Form 8827)			5c	31			
d	Bond credits from Form 8912			5d	d			
6	Total credits. Add lines 5a through 5d			6			6	203
7	Subtract line 6 from line 4			RCPTR QEV	-		7	3,374
8	Other taxes. FORM 4255 - FORM 8611 - FORM 8697 - FORM 8902 - RCPTR IEC			8			8	
9	Total tax. Add lines 7 and 8. Enter here and on line 2, page 1			TOT TX ADJ	*49		9	3,336

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(continued)

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	29,805	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	*384	80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	-	see instructions	-
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	-	42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	-	48	
6 Dividends from less-than-20%-owned foreign corporations	*16	70	
7 Dividends from 20%-or-more-owned foreign corporations	-	80	
8 Total. Add lines 1 through 7. See instructions for limitation			21,182
9 Dividends from foreign corporations not included on lines 3, 6, or 7	*2,874		SPCL DED ADJ
10 Foreign dividend gross-up (section 78)	-		
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	-		
12 Other dividends DIVIDEND.ADJ	455,567		
13 Deduction for dividends paid on certain preferred stock of public utilities	-		
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3	488,646		
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			21,182

Schedule E Compensation of Officers (See instructions for Section II, line 12.)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 of Section II) are \$500,000 or more.

	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
1a			%	%	%	
b			%	%	%	
c			%	%	%	
d			%	%	%	
e			%	%	%	
2	Total compensation of officers					
3	Compensation of officers claimed on Schedule A and elsewhere on this return					
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 3					

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))		<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)		<input type="checkbox"/>	INCM TAX ADJ	2 3,192,897
3	Alternative minimum tax (attach Form 4626)				3 70,076
4	Add lines 2 and 3				4 3,262,973
5a	Foreign tax credit (attach Form 1118)	FRN CR ORIG d	FRN CR ADJ *-1,792	5a 13,375	
b	General business credit (attach Form 3800)			5b 20,986	
c	Credit for prior year minimum tax (attach Form 8827)			5c 14,618	
d	Bond credits from Form 8912			5d d	
6	Total credits. Add lines 5a through 5d				6 50,643
7	Subtract line 6 from line 4			RCPTR QEV	7 3,212,330
8	Other taxes.	FORM 4255 - FORM 8611 - FORM 8697 -			
		FORM 8866 - FORM 8902 - RCPTR IEC -			
9	Total tax. Add lines 7 and 8. Enter here and on line 2, page 1			TOT TX ADJ *-81,497	9 3,130,832

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1	11,777
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.)	2	3,459
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	9,616
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	8,243
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	7,698
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	3,839
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	4,669
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	830
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	1,473
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) Also complete item W on page 2	6	1,059

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a	
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b	
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	
8	Branch Interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/>	8	
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9b	
c	Subtract line 9b from line 9a	9c	
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10	

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		
b The tax-free liquidation or reorganization of a foreign corporation?		
c The tax-free incorporation of a U.S. trade or business?		
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1	9,289,876
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.)	2	-1,338,771
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	5,388,514
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	144,996,754
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	135,150,898
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	25,881,910
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	16,034,454
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	-38,752,891
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	4,272,300
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) Also complete item W on page 2	6	156,195

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a	
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b	
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	
8	Branch Interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/>	8	
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9b	
c	Subtract line 9b from line 9a	9c	
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10	

Part III—Additional Information

		Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a	A complete termination of all U.S. trades or businesses?		
b	The tax-free liquidation or reorganization of a foreign corporation?		
c	The tax-free incorporation of a U.S. trade or business?		
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).			

Note: Check if completing on U.S. basis or Worldwide basis.

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	()		()	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	()		()	
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Assets held in trust				
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*				
17 Total assets				
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*				
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity (see instructions)				
25 Capital stock: a Preferred stock				
b Common stock				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock	()		()	
31 Total liabilities and shareholders' equity				

*Attach schedule—see instructions.

Note: Check if completing on U.S. basis or Worldwide basis.

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	()		()	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	()		()	
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Assets held in trust				
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*				
17 Total assets				
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*				
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity (see instructions)				
25 Capital stock: a Preferred stock				
b Common stock				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock		()		()
31 Total liabilities and shareholders' equity				

*Attach schedule—see instructions.

SCHEDULES M-1 and M-2
(Form 1120-F)

Reconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per Books

OMB No. 1545-0126

2010

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

Name of corporation

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Schedule M-1		Reconciliation of Income (Loss) per Books With Income per Return		
Note: Schedule M-3 may be required instead of Schedule M-1 — see instructions.				
1	Net income (loss) per books	6,367	7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax per books	1,039	a	Tax-exempt interest \$ 170
3	Excess of capital losses over capital gains	217	b	Other (itemize):
4	Income subject to tax not recorded on books this year (itemize):			
				924
		492	8	Deductions on this return not charged against book income this year (itemize):
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation . . . \$ 613
a	Depreciation \$ 633		b	Charitable contributions \$
b	Charitable contributions \$		c	Other (itemize):
c	Travel and entertainment \$ 1,105			1,955
d	Other (itemize):		9	Add lines 7 and 8
		3,050		2,442
6	Add lines 1 through 5	6,538	10	Income—line 6 less line 9
				6,530

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

1	Balance at beginning of year		5	Distributions:	a	Cash	562
2	Net income (loss) per books				b	Stock	-
3	Other increases (itemize):				c	Property	*9
			6	Other decreases (itemize):			
4	Add lines 1, 2, and 3		7	Add lines 5 and 6			
			8	Balance at end of year (line 4 less line 7) .			

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, under some circumstances, a foreign corporation is required to complete (or may voluntarily complete) Schedule M-3 (Form 1120-F) in lieu of Schedule M-1.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are \$10 million or more. A corporation filing Form 1120-F that is not required to file Schedule M-3 (Form 1120-F) may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note. If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than \$25,000.

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books.

The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set or sets of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following:

- Meal and entertainment expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over \$25.
- Expenses of an individual over \$2,000 that are allocable to conventions on cruise ships.
- Employee achievement awards over \$400.
- The cost of entertainment tickets over face value (also subject to the 50% limit under section 274(n)).
- The cost of skyboxes over the face value of nonluxury box seat tickets.

- The part of luxury water travel expenses not deductible under section 274(m).

- Expenses for travel as a form of education.

- Other nondeductible travel and entertainment expenses.

For more information, see Pub. 542.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings. Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note. For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

SCHEDULE M-3 (Form 1120-F)

Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of \$10 Million or More

OMB No. 1545-0126

2010

Department of the Treasury Internal Revenue Service

Attach to Form 1120-F. See separate instructions.

Name of corporation

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

- A Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)?
B Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)?
C Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)?
D Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L?

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1 Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?
2a Enter the income statement period: Beginning 1,892 Ending 1,892
b Has the corporation's income statement been restated for the income statement period entered on line 2a?
c Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?

- 2a Enter the income statement period: Beginning 1,892 Ending 1,892
b Has the corporation's income statement been restated for the income statement period entered on line 2a?
c Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?
3 Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?

Table with 2 columns: Description and Amount. Rows include: 4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1 (1,791); 5a Net income from includible disregarded foreign entities not included on line 4; 5b Net loss from includible disregarded foreign entities not included on line 4; 5c Net income from includible disregarded U.S. entities not included on line 4; 5d Net loss from includible disregarded U.S. entities not included on line 4; 6 Net income (loss) from foreign locations not included on line 4; 7a Net income of non-includible entities; 7b Net loss of non-includible entities; 8 Adjustments to intercompany transactions; 9 Adjustments to reconcile income statement period to tax year (*23); 10 Other adjustments to reconcile to amount on line 11 (56); 11 Adjusted financial net income (loss) of non-consolidated foreign corporation (1,848).

SCHEDULE M-3 (Form 1120-F)

Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of \$10 Million or More

OMB No. 1545-0126

2010

Department of the Treasury Internal Revenue Service

Attach to Form 1120-F. See separate instructions.

Name of corporation

Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

- A Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)?
B Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)?
C Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)?
D Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L?

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1 Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?
2a Enter the income statement period: Beginning Ending
b Has the corporation's income statement been restated for the income statement period entered on line 2a?
c Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?
3 Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?

Table with 2 columns: Line Item Description and Amount. Includes rows for net income from disregarded foreign entities, net income from foreign locations, and adjusted financial net income (loss) of non-consolidated foreign corporation.

Name of corporation

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1 Gross receipts					
2 Cost of goods sold (attach schedule)	236	149	36	64	220
3a Dividends from foreign entities					
b Dividends from U.S. entities					
c Substitute dividend payments received					
4a Interest income excluding interest equivalents	809	124	179	367	495
b Substitute interest payments received					
c Interest equivalents not included on line 4b					
5 Gross rental income					
6 Gross royalty income					
7 Fee and commission income					
8 Income (loss) from equity method corporations	19	*13	7		
9 Net income (loss) from U.S. partnerships	573	475	315	345	899
10 Net income (loss) from certain foreign partnerships (see instructions)	204	107	74	161	168
11 Net income (loss) from other pass- through entities (attach schedule)	59	40	21	48	81
12 Items relating to reportable transactions (attach details)	d	d	d	d	d
13 Hedging transactions	42	19	9	d	34
14a Mark-to-market income (loss) under section 475(a)	51	29	21	5	39
b Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c Mark-to-market income (loss) under section 475(e)					
d Mark-to-market income (loss) under section 475(f)					
15 Gain (loss) from certain section 988 transactions					
16a Interest income from global securities dealing					
b Dividends from global securities dealing					
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17 Sales versus lease (for sellers and/or lessors)	-	d	-	-	d
18 Section 481(a) adjustments		19	d	-	22
19 Unearned/deferred revenue	12	53	-	*19	54
20 Original issue discount, imputed interest, and phantom income	d	d	d	d	d
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	283	216	56		
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		57	18	25	78

Name of corporation

Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)**

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1 Gross receipts					
2 Cost of goods sold (attach schedule)	50,827,531	813,728	1,150,606	9,745,911	41,260,643
3a Dividends from foreign entities					
b Dividends from U.S. entities					
c Substitute dividend payments received					
4a Interest income excluding interest equivalents	47,895,068	26,838	-19,472,545	-4,772,491	23,677,339
b Substitute interest payments received					
c Interest equivalents not included on line 4b					
5 Gross rental income					
6 Gross royalty income					
7 Fee and commission income					
8 Income (loss) from equity method corporations	348,424	*-3,706	-344,718		
9 Net income (loss) from U.S. partnerships	21,328,932	984,244	-13,656,002	-5,630,956	4,382,899
10 Net income (loss) from certain foreign partnerships (see instructions)	3,365,739	-1,230,648	718,574	-2,045,257	805,534
11 Net income (loss) from other pass- through entities (attach schedule)	1,316,802	-989,225	-47,830	-221,377	52,487
12 Items relating to reportable transactions (attach details)	d	d	d	d	d
13 Hedging transactions	-151,220	-85,969	-112,158	d	-362,237
14a Mark-to-market income (loss) under section 475(a)	-1,658,908	825,108	-530,369	-108,417	-1,484,758
b Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c Mark-to-market income (loss) under section 475(e)					
d Mark-to-market income (loss) under section 475(f)					
15 Gain (loss) from certain section 988 transactions					
16a Interest income from global securities dealing					
b Dividends from global securities dealing					
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17 Sales versus lease (for sellers and/or lessors)	-	d	-	-	d
18 Section 481(a) adjustments		-15,705	d	-	-16,493
19 Unearned/deferred revenue	51,781	62,219	-	*-10,051	103,950
20 Original issue discount, imputed interest, and phantom income	d	d	d	d	d
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	3,829,352	-3,186,564	-815,320		
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		399,075	110,004	-33,192	496,850

Name of corporation

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 2)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		39	20	d	58
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		162	34	24	192
e Abandonment losses		d	d	d	d
f Worthless stock losses (attach details)		-	-	-	-
g Other gain/loss on disposition of assets other than inventory		28	8	d	37
22 Capital loss limitation and carryforward used		91	37	d	129
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities	M3 ADJ (a) *29	M3 ADJ (b) d	M3 ADJ (c) d		M3 ADJ (e) *12
24 Other income (loss) items with differences (attach schedule)	609	336	234	205	315
25 Total income (loss) items. Combine lines 1 through 24	1,734	1,055	769	804	1,791
26 Total expense/deduction items (from Part III, line 33)	1,356	1,017	1,005	801	1,303
27 Other items with no differences	888			129	820
28 Reconciliation totals. Combine lines 25 through 27	1,838	1,355	1,257	1,091	1,845

Note. Line 28, column (a), must equal the amount on Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1 U.S. current income tax expense	475	30	446	9	
2 U.S. deferred income tax expense	91	22	72	d	
3 Non-U.S. current income tax expense (other than foreign withholding taxes)	318	164	104	62	317
4 Non-U.S. deferred income tax expense	49	9	20	19	
5 Non-U.S. withholding taxes	51	d	42	9	23
6 Compensation with section 162(m) limitation	10	d	d	d	10
7 Salaries and other base compensation					
8 Stock option expense	47	43	11	*9	36
9 Other equity-based compensation	13	13	7	d	11
10 Meals and entertainment	459	6	443	62	424
11 Fines and penalties	168	*17	169	-	*13
12 Judgments, damages, awards, and similar costs	d	d	d	d	d

Name of corporation

Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 2)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-141,776	-29,563	d	-169,633
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-915,290	-74,483	138,463	-1,014,778
e Abandonment losses		d	d	d	d
f Worthless stock losses (attach details)		-	-	-	-
g Other gain/loss on disposition of assets other than inventory		40,251	-1,482	d	40,788
22 Capital loss limitation and carryforward used		-91,160	-9,569	d	-100,995
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities	M3 ADJ (a) *3,007	M3 ADJ (b) d	M3 ADJ (c) d		M3 ADJ (e) *-970,582
24 Other income (loss) items with differences (attach schedule)	60,536,235	-5,770,690	-37,208,337	-13,404,312	4,159,050
25 Total income (loss) items. Combine lines 1 through 24	193,751,824	-7,308,638	-74,856,713	-57,024,620	54,538,387
26 Total expense/deduction items (from Part III, line 33)	-88,180,512	-3,853,108	29,965,901	17,201,286	-44,084,035
27 Other items with no differences	-4,088,299			3,585,753	-503,272
28 Reconciliation totals. Combine lines 25 through 27	101,486,019	-11,172,259	-44,583,257	-36,683,855	8,980,498

Note. Line 28, column (a), must equal the amount on Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1 U.S. current income tax expense	1,784,776	-95,893	-1,682,590	-3,160	
2 U.S. deferred income tax expense	-989,727	36,553	954,400	d	
3 Non-U.S. current income tax expense (other than foreign withholding taxes)	2,587,730	-153,627	-90,857	-1,656,605	684,782
4 Non-U.S. deferred income tax expense	-455,271	-4,105	440,188	19,187	
5 Non-U.S. withholding taxes	377,673	d	28,913	-350,718	55,661
6 Compensation with section 162(m) limitation	32,074	d	d	d	20,381
7 Salaries and other base compensation					
8 Stock option expense	272,623	-124,822	22,911	*-41,563	129,150
9 Other equity-based compensation	228,223	59,314	24,001	d	284,233
10 Meals and entertainment	135,599	-73	-60,960	-10,345	64,201
11 Fines and penalties	5,226	*21	-5,058	-	*189
12 Judgments, damages, awards, and similar costs	d	d	d	d	d

Name of corporation

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 3)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13 Pension and profit-sharing	220	79	*24	23	199
14 Other post-retirement benefits	42	18	d	d	39
15 Deferred compensation	25	27	d	d	32
16 Charitable contributions	284	236	39	33	175
17 Domestic production activities deduction		d	31	d	36
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees	*20	d	-	*9	*11
19 Current year acquisition/reorganization other costs	d	-	-	d	-
20 Amortization/impairment of goodwill	39	39	*21	7	53
21 Amortization of acquisition, reorganization, and start-up costs	50	50	d	*23	45
22 Other amortization or impairment write-offs	158	134	28	18	139
23 Depreciation	632	464	*24	74	595
24 Bad debt expense	255	201	9	53	213
25 Purchase versus lease (for purchasers and/or lessees)	d	-	d	-	-
26a Interest expense per books	576	157	276		
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				523	657
c Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)			()		
d U.S. source substitute interest payments					
e Interest equivalents (e.g., guarantee fees) not included on line 26d					
27 U.S. source substitute dividend payments					
28 Fee and commission expense					
29 Rental expense					
30 Royalty expense					
31 Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)					
32 Other expense/deduction items with differences (attach schedule)	856	541	440	384	739
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	1,356	1,017	1,005	802	1,304

Name of corporation

Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 3)**

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13 Pension and profit-sharing	404,422	100,218	*-34,288	-137,459	332,892
14 Other post-retirement benefits	186,514	-80,423	d	d	105,154
15 Deferred compensation	24,082	39,254	d	d	61,434
16 Charitable contributions	65,765	5,922	-18,931	-6,283	46,474
17 Domestic production activities deduction		d	20,567	d	21,053
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees	*4,248	d	-	*-2,146	*458
19 Current year acquisition/reorganization other costs	d	-	-	d	-
20 Amortization/impairment of goodwill	29,724	161,247	*-12,481	-21,836	156,653
21 Amortization of acquisition, reorganization, and start-up costs	135,522	-123,749	d	*-8,815	4,221
22 Other amortization or impairment write-offs	215,533	672,476	-604,195	-84,518	199,292
23 Depreciation	3,756,698	-30,420	*-49,788	-2,054,766	1,621,612
24 Bad debt expense	4,040,186	1,951,727	22,393	56,886	4,177,183
25 Purchase versus lease (for purchasers and/or lessees)	d	-	d	-	-
26a Interest expense per books	28,271,518	-964,267	-24,955,363		
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				12,832,162	15,255,373
c Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)			()		
d U.S. source substitute interest payments					
e Interest equivalents (e.g., guarantee fees) not included on line 26d					
27 U.S. source substitute dividend payments					
28 Fee and commission expense					
29 Rental expense					
30 Royalty expense					
31 Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)					
32 Other expense/deduction items with differences (attach schedule)	31,237,676	2,587,011	-3,989,483	-20,842,185	8,976,758
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	88,180,512	3,853,108	-30,260,192	-16,814,470	45,045,864

CALENDAR YEAR **FISCAL YEAR**
U.S. Life Insurance Company Income Tax Return

For calendar year 2010 or tax year beginning 773 2010, ending 23 20

2010

▶ See separate instructions.

A Check if:		Name	B Employer identification number
1 Consolidated return (attach Form 851) <input type="checkbox"/>	109	Corporation 2010 Line Item Counts (Estimated from SOI Sample)	796
2 Life-nonlife consolidated return <input type="checkbox"/>	107	Number, street, and room or suite no. If a P.O. box, see instructions.	C Date incorporated
3 Schedule M-3 (Form 1120-L) attached <input type="checkbox"/>	403	TOTAL RETURNS FILED 796	796
		City or town, state, and ZIP code	D Check applicable box if an election has been made under section(s):
		TOTAL FORMS E-FILED 85	953(c)(3)(C) 953(d)
E Check if:	NAME CHANGE 6	FINAL 45	- 271

Income	1	Gross premiums, etc., less return premiums, etc. Enter balance	GROSS PREMIUMS	758	1	717	
	2	Net decrease, if any, in reserves (see instructions)			2	453	
	3	10% of any decrease in reserves under section 807(f)(1)(B)(ii)				3	103
	4	Investment income (Schedule B, line 8) (see instructions)				4	767
	5	Net capital gain (Schedule D (Form 1120), line 13)				5	216
	6	Income from a special loss discount account (attach Form 8816)				6	d
	7	Other income (attach schedule)				7	406
	8	Life insurance company gross income. Add lines 1 through 7				8	796
Deductions <small>(See instructions for limitations on deductions.)</small>	9	Death benefits, etc.	DEATH BENEFITS	756	COST OF GOODS	9	706
	10	Net increase, if any, in reserves (Schedule F, line 35)	OFF CMPNSTN	45		10	326
	11	10% of any increase in reserves under section 807(f)(1)(B)(i)	TAXES PD	661		11	96
	12	Deductible policyholder dividends (Schedule F, line 18e)	PROD ACT DED	d		12	187
	13	Assumption by another person of liabilities under insurance, etc.	NET DEPR	317		13	d
	14	Dividends reimbursable by taxpayer	REPAIRS	93		14	d
	15a	Interest ▶ <u>140</u>	b Less tax-exempt interest expense <u>d</u>		c Bal ▶	15c	207
	16	Deductible policy acquisition expenses (Schedule G, line 20)	ADVERTISING	287		16	696
	17	Additional deduction (attach Form 8816)	BAD DEBT DED	172		17	d
	18	Other deductions (see instructions) (attach schedule)	PRF SHR PLANS	264		18	782
	19	Add lines 9 through 18	RENTS PD	330		19	795
	20	Subtotal. Subtract line 19 from line 8	CONTRIBUTIONS	84		20	796
	21a	Dividends-received deduction (Schedule A, line 16, column (c))	21a	306			
		Plus: b Operations loss deduction (see instructions) (attach schedule)	21b	188		21c	414
	22	Gain or (loss) from operations. Subtract line 21c from line 20	EMPL BNFT PLNS	256		22	504
	23	Small life insurance company deduction (Schedule H, line 17)	TOT AMORT	692		23	325
	24	Life insurance company taxable income (LICTI). Subtract line 23 from line 22	ESOP	-		24	504
	25	Limitation on noninsurance losses (Schedule I, line 9)	DEPLETION	10		25	d
26	Amount subtracted from policyholders surplus account (Schedule I, line 10)	DEDUCTION ADJ	217		26	d	
27	Taxable income. Add lines 24, 25, and 26 (see instructions)				27	490	
28	Total tax (Schedule K, line 10)				28	494	
Tax and Payments	29a	2009 overpayment credited to 2010	29a	460			
	b	Prior year(s) special estimated tax payments to be applied	29b	d			
	c	2010 estimated tax payments	29c	442			
	d	2010 special estimated tax payments (Do not include on line 29f)	29d	d			
	e	Less 2010 refund applied for on Form 4466	29e	16		29f	594
	g	Tax deposited with Form 7004	29g	231			
	h	Credits: (1) Form 2439 <u>d</u> (2) Form 4136 <u>d</u>	29h	5			
	i	U.S. income tax paid or withheld at source (attach Form 1042-S)	29i	*10			
	j	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	29j	d		29k	618
	30	Estimated tax penalty. Check if Form 2220 is attached	TAX.PMT ADJ	*6	<input type="checkbox"/>	30	77
31	Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed				31	61	
32	Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid				32	568	
33	Enter amount from line 32: Credited to 2011 estimated tax ▶ 450 Refunded ▶				33	144	

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

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

U.S. Life Insurance Company Income Tax Return

For calendar year 2010 or tax year beginning 2010, ending 2010

2010

See separate instructions.

A Check if: 1 Consolidated return (attach Form 851)
2 Life-nonlife consolidated return
3 Schedule M-3 (Form 1120-L) attached
E Check if:
B Employer identification number
C Date incorporated
D Check applicable box if an election has been made under section(s):

Income section table with 8 rows. Line 1: Gross premiums, etc., less return premiums, etc. Enter balance. 537,173,168. Line 8: Life insurance company gross income. 811,482,511.

Deductions section table with 18 rows. Line 9: Death benefits, etc. 451,930,416. Line 20: Subtotal. 30,292,950. Line 26: Amount subtracted from policyholders surplus account. 2,535,121.

Tax and Payments section table with 13 rows. Line 27: Taxable income. 24,721,266. Line 28: Total tax. 6,273,894. Line 29k: 7,950,894. Line 31: Amount owed. 16,732.

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 taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only
Print/Type preparer's name
Preparer's signature
Date
Check if self-employed
Firm's name
Firm's EIN
Firm's address
Phone no.

Schedule A Dividend Income and Dividends-Received Deduction (see instructions)

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a) times (b)
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	323		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	9		
3	Debt-financed stock of domestic and foreign corporations	-		-
4	Public utility corporations, less-than-20%-owned	17		
5	Public utility corporations, 20%-or-more-owned	-		
6	Foreign corporations, less-than-20%-owned, and certain FSCs	26		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	d		
8	Wholly owned foreign subsidiaries (section 245(b)) and certain FSCs	d		
9	Certain affiliated company dividends	*6		*6
10	Gross dividends-received deduction. Add lines 1 through 9	CRTN FSC DIVS	-	320
11	Company share percentage (Schedule F, line 32)	CRTN FSC DED	-	599
12	Prorated amount. Line 10 times line 11	AFFIL DIV ADJ	49	289
Dividends not subject to proration				
13	Affiliated company dividends FRN GROSS-UP	12		14
14	Other corporate dividends IC-DISC DIV	171	OTHR FRN DIVS	44
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 DIVIDEND ADJ	360	INCL CFC INCM	24
16	Total deductions. Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	SPCL DED ADJ	d	306

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	752
2	Gross taxable dividends (Schedule A, line 15, column (a))	360
3	Gross rents	159
4	Gross royalties	23
5	Leases, terminations, etc.	39
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 12)	133
7	Gross income from trade or business other than an insurance business (attach schedule) INCOME ADJ	42
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	767
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	160
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	d
11	Add lines 8, 9, and 10	765
12	100% qualifying dividends	50
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	761

Schedule A Dividend Income and Dividends-Received Deduction (see instructions)

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a) times (b)
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1 6,232,492		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2 4,963		
3	Debt-financed stock of domestic and foreign corporations	3 -		-
4	Public utility corporations, less-than-20%-owned	4 1,625		
5	Public utility corporations, 20%-or-more-owned	5 -		
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6 10,468		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7 d		
8	Wholly owned foreign subsidiaries (section 245(b)) and certain FSCs	8 d		
9	Certain affiliated company dividends	9 *4,377		*4,377
10	Gross dividends-received deduction. Add lines 1 through 9	10 CRTN FSC DIVS -		4,043,844
11	Company share percentage (Schedule F, line 32)	11 CRTN FSC DED -		0
12	Prorated amount. Line 10 times line 11	12 AFFIL DIV ADJ 10,004,710		2,308,435
Dividends not subject to proration				
13	Affiliated company dividends FRN GROSS-UP 1,705,545	13 324,478		334,008
14	Other corporate dividends IC-DISC DIV -	14 4,516,299	OTHR FRN DIVS	15,741,406
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 DIVIDEND ADJ d	15 30,520,665	INCL CFC INCM	2,022,669
16	Total deductions. Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	16 SPCL DED ADJ	d	2,970,454

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	1 167,426,812	
2	Gross taxable dividends (Schedule A, line 15, column (a))	2 30,520,665	
3	Gross rents	3 7,692,763	
4	Gross royalties	4 18,071	
5	Leases, terminations, etc.	5 2,254,411	
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 12)	6 8,760,459	
7	Gross income from trade or business other than an insurance business (attach schedule) INCOME ADJ	7 1,733,565	
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4 163,106	8 176,089,734	
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9 324,878	
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10 d	
11	Add lines 8, 9, and 10	11 176,072,917	
12	100% qualifying dividends	12 2,948,650	
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13 172,940,446	

Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1 760	722
2	Unearned premiums and unpaid losses	2 425	410
3	Supplementary contracts	3 176	179
4	Dividend accumulations and other amounts	4 145	147
5	Advance premiums	5 258	262
6	Special contingency reserves	6 38	35
7	Add lines 1 through 6	7 762	725
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)	8	771
9	Gross investment income (Schedule B, line 13)	9	762
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach schedule)	10a 573	
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b 54	
c	Deductible amounts credited to employee pension funds	10c 6	
d	Deductible amounts credited to deferred annuities	10d 8	
e	Deductible interest on amounts left on deposit	10e 22	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below	10f	576
11	Subtract line 10f from line 9	11	775
12	Life insurance company gross income (see instructions)	12 758	
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13 163	
14	Add lines 12 and 13	14	759
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)	15	338
16	Subtract line 15 from line 14	16	776
17	Investment income ratio. Divide line 11 by line 16	17	638
18a	Policyholder dividends paid or accrued	18a 173	
b	Excess interest from line 10b	18b 54	
c	Premium adjustments	18c 28	
d	Experience-rated refunds	18d 23	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12	18e	187
19	Deductible excess interest from line 10b	19 54	
20	Deductible dividends on employee pension funds	20 5	
21	Deductible dividends on deferred annuities	21 d	
22	Deductible premium and mortality charges for contracts paying excess interest	22 7	
23	Add lines 19 through 22	23	58
24	Subtract line 23 from line 18e	24	179
25	Investment portion of dividends. Line 17 times line 24	25	125
26	Policy interest from line 10f	26	576
27	Policyholder share amount. Add lines 25 and 26	27	578
28	Net investment income (see instructions)	28	726
29	Policyholder share amount from line 27	29	577
30	Company share of net investment income. Subtract line 29 from line 28	30	734
31	Total share percentage	31	
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11	32	602 %
33	Policyholders' share percentage. Subtract line 32 from line 31	33	%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33	34	134
35	Net increase (decrease) in reserves. Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2	35	770

Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	2,799,317,434	2,930,232,096
2	Unearned premiums and unpaid losses	30,802,373	31,522,095
3	Supplementary contracts	78,914,971	85,991,572
4	Dividend accumulations and other amounts	195,118,221	169,917,477
5	Advance premiums	35,001,626	33,450,728
6	Special contingency reserves	6,317,538	6,503,729
7	Add lines 1 through 6	3,145,131,072	3,257,287,408
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)		115,163,942
9	Gross investment income (Schedule B, line 13)		176,358,155
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach schedule)	112,199,013	
b	Deductible excess interest. Enter here and on lines 18b and 19 below	-281,438	
c	Deductible amounts credited to employee pension funds	130,816	
d	Deductible amounts credited to deferred annuities	98,408	
e	Deductible interest on amounts left on deposit	1,315,111	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below		113,456,285
11	Subtract line 10f from line 9		62,901,870
12	Life insurance company gross income (see instructions)	823,239,426	
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	330,744	
14	Add lines 12 and 13		823,570,170
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)		150,456,851
16	Subtract line 15 from line 14		673,113,319
17	Investment income ratio. Divide line 11 by line 16		0
18a	Policyholder dividends paid or accrued	16,652,287	
b	Excess interest from line 10b	-281,438	
c	Premium adjustments	5,417,606	
d	Experience-rated refunds	1,748,552	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12		23,645,400
19	Deductible excess interest from line 10b	-281,438	
20	Deductible dividends on employee pension funds	3,885	
21	Deductible dividends on deferred annuities	d	
22	Deductible premium and mortality charges for contracts paying excess interest	1,031,238	
23	Add lines 19 through 22		756,466
24	Subtract line 23 from line 18e		22,740,210
25	Investment portion of dividends. Line 17 times line 24		2,482,544
26	Policy interest from line 10f		113,456,285
27	Policyholder share amount. Add lines 25 and 26		115,958,194
28	Net investment income (see instructions)		159,888,775
29	Policyholder share amount from line 27		116,222,912
30	Company share of net investment income. Subtract line 29 from line 28		43,715,106
31	Total share percentage		
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11		0 %
33	Policyholders' share percentage. Subtract line 32 from line 31		%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33		219,641
35	Net increase (decrease) in reserves. Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2		110,284,751

Schedule G Policy Acquisition Expenses (section 848) (see instructions)

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	1 248	499	388
2 Return premiums and premiums and other consideration incurred for reinsurance	2 109	232	216
3 Net premiums. Subtract line 2 from line 1	3		
4 Net premium percentage	4		
5 Multiply line 3 by line 4	5 248	511	393
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8		6	703
7 Unused balance of negative capitalization amount from prior years		7 (	32)
8 Combine lines 6 and 7. If zero or less, enter -0-		8	548
9 General deductions (attach schedule)		9	746
10 Enter the lesser of line 8 or line 9		10	544
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18		11	731
12 If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-		12	168
13 Unamortized specified policy acquisition expenses from prior years		13	591
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13		14	138
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a	336	
b Limitation	15b		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16	82	
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a	275	
b Enter 10% of line 17a		17b		273
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a	339	
b Enter 5% of line 18a		18b		338
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach schedule		19	659
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16		20	696

Schedule G Policy Acquisition Expenses (section 848) (see instructions)

		(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	106,978,174	24,076,258	119,470,137
2	Return premiums and premiums and other consideration incurred for reinsurance	22,446,554	833,919	18,284,988
3	Net premiums. Subtract line 2 from line 1			
4	Net premium percentage			
5	Multiply line 3 by line 4	1,439,397	485,085	8,552,049
6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8			10,477,645
7	Unused balance of negative capitalization amount from prior years			(-71,929)
8	Combine lines 6 and 7. If zero or less, enter -0-			10,616,645
9	General deductions (attach schedule)			167,258,765
10	Enter the lesser of line 8 or line 9			10,551,926
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18			157,467,119
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-			145,128
13	Unamortized specified policy acquisition expenses from prior years			29,272,382
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13			119,272
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	609,116		
b	Limitation			
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	7,629,398		
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	308,170		
b	Enter 10% of line 17a			30,686
18a	Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	10,174,619		
b	Enter 5% of line 18a			511,953
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach schedule			9,453,086
20	Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16			10,117,724

Schedule H Small Life Insurance Company Deduction (section 806(a)) (see instructions)

Part I—Controlled Group Information

	Name of company	Tentative LICTI	
		(a) Income	(b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction If total assets (Schedule L, Part I, line 6, column (b)), are \$500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8	566	
9a	Noninsurance income	9a	*7	
b	Noninsurance deductions	9b	d	
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a		
b	Adjustments (attach schedule)	10b	d	
c	Tentative LICTI. Combine lines 10a and 10b	10c	562	
11	Net controlled group tentative LICTI from line 7	11	30	
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12	564	
13	Enter 60% of line 12, but not more than \$1,800,000	13		
14a	Maximum statutory amount	14a		
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b		
c	Enter 15% of line 14b, but not more than \$1,800,000	14c		
15	Tentative small life insurance company deduction. Subtract line 14c from line 13	15		
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line	16		
17	Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b	17		325

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach schedule)	1	d
2	Noninsurance deductions (attach schedule)	2	d
3	Noninsurance operations loss deductions	3	-
4	Add lines 2 and 3	4	d
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5	d
6	Enter 35% of line 5	6	d
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7	d
8	Enter the lesser of line 6 or line 7	8	d
9	Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1, line 25	9	d

Schedule H Small Life Insurance Company Deduction (section 806(a)) (see instructions)

Part I—Controlled Group Information

	Name of company	Tentative LICTI	
		(a) Income	(b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction If total assets (Schedule L, Part I, line 6, column (b)), are \$500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8	3,638,468		
9a	Noninsurance income	9a	*5,320		
b	Noninsurance deductions	9b	d		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a			
b	Adjustments (attach schedule)	10b	d		
c	Tentative LICTI. Combine lines 10a and 10b	10c	3,703,400		
11	Net controlled group tentative LICTI from line 7	11	59,651		
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12	3,763,569		
13	Enter 60% of line 12, but not more than \$1,800,000	13			
14a	Maximum statutory amount	14a			
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b			
c	Enter 15% of line 14b, but not more than \$1,800,000	14c			
15	Tentative small life insurance company deduction. Subtract line 14c from line 13	15			
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line	16			
17	Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b	17			93,343

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach schedule)	1	d
2	Noninsurance deductions (attach schedule)	2	d
3	Noninsurance operations loss deductions	3	-
4	Add lines 2 and 3	4	d
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5	d
6	Enter 35% of line 5	6	d
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7	d
8	Enter the lesser of line 6 or line 7	8	d
9	Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1, line 25	9	d

Schedule J Part I—Shareholders Surplus Account (Stock Companies Only) (section 815(c)) (see instructions)

1a	Balance at the beginning of the tax year	1a	394
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b	-
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c	390
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a	286
b	Small life insurance company deduction (Schedule H, line 17)	2b	325
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c	306
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d	160
3	Add lines 1c through 2d	3	410
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4	235
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	410
6	Direct or indirect distributions in the tax year but not more than line 5	6	123
7	Balance at the end of the tax year. Subtract line 6 from line 5	7	391

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8	Balance at the beginning of the tax year	8	88
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	*13
b	Tax increase on line 9a	9b	*10
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	d
d	Tax increase on line 9c	9d	-
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	-
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26	10	d
11	Balance at the end of the tax year. Subtract line 10 from line 8	11	88

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	234
2	Income tax INCM TAX ADJ.	13	486
3	Alternative minimum tax (attach Form 4626)	3	122
4	Add lines 2 and 3 FRN CR ORIG FRN CR ADJ	4	511
5a	Foreign tax credit (attach Form 1118) d	5a	74
b	Credit from Form 8834, line 29	5b	-
c	General business credit (attach Form 3800)	5c	54
d	Credit for prior year minimum tax (attach Form 8827)	5d	40
e	Bond credits from Form 8912	5e	6
6	Total credits. Add lines 5a through 5e TAX @ SPCL.RATE	6	129
7	Subtract line 6 from line 4	7	490
8	Foreign corporations—tax on income not effectively connected with U.S. business	8	d
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach schedule)	9	
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28 TOT TX ADJ	12	494

OTHER TAXES

FORM 4255	d
FORM 8611	7
RCPTR IEC	-
RCPTR QEV	-
FORM 8697	-
FORM 8866	-

Schedule J Part I—Shareholders Surplus Account (Stock Companies Only) (section 815(c)) (see instructions)

1a	Balance at the beginning of the tax year	1a	100,921,680
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b	-
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c	99,883,453
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a	16,872,107
b	Small life insurance company deduction (Schedule H, line 17)	2b	93,343
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c	2,970,454
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d	324,878
3	Add lines 1c through 2d	3	119,976,485
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4	5,507,216
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	114,366,774
6	Direct or indirect distributions in the tax year but not more than line 5	6	8,000,700
7	Balance at the end of the tax year. Subtract line 6 from line 5	7	107,050,065

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8	Balance at the beginning of the tax year	8	211,122
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	*413,681
b	Tax increase on line 9a	9b	*126,155
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	d
d	Tax increase on line 9c	9d	-
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	-
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26	10	d
11	Balance at the end of the tax year. Subtract line 10 from line 8	11	211,116

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>
2	Income tax INCM TAX ADJ.	750,161
3	Alternative minimum tax (attach Form 4626)	350,248
4	Add lines 2 and 3	8,962,799
5a	Foreign tax credit (attach Form 1118) FRN CR ORIG d	1,829,635
b	Credit from Form 8834, line 29	-
c	General business credit (attach Form 3800)	779,046
d	Credit for prior year minimum tax (attach Form 8827)	9,771
e	Bond credits from Form 8912	88,280
6	Total credits. Add lines 5a through 5e TAX @ SPCL.RATE	2,706,733
7	Subtract line 6 from line 4	6,256,066
8	Foreign corporations—tax on income not effectively connected with U.S. business	d
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach schedule)	
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28 TOT TX ADJ	14,426

OTHER TAXES	
FORM 4255	d
FORM 8611	2,577
RCPTR IEC	-
RCPTR QEV	-
FORM 8697	-
FORM 8866	-

Schedule L Part I—Total Assets (section 806(a)(3)(C)) (see instructions)

	(a) Beginning of tax year		(b) End of tax year	
1 Real property	1	199		199
2 Stocks	2	386		370
3 Proportionate share of partnership and trust assets	3	20		24
4 Other assets (attach schedule)	4	771		750
5 Total assets of controlled groups	5	88		85
6 Total assets. Add lines 1 through 5	6	776		754

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Line references below are to the “Assets” (lines 1 and 2) and “Liabilities, Surplus, and Other Funds” (lines 3 through 13) sections of the NAIC Annual Statement.

	(a) Beginning of tax year		(b) End of tax year	
1 Subtotals for assets (line 26)	1	755		727
2 Total assets (line 28)	2	758		738
3 Reserve for life policies and contracts (line 1)	3	749		712
4 Reserve for accident and health policies (line 2)	4	436		419
5 Liability for deposit-type contracts (line 3)	5	212		212
6 Life policy and contract claims (line 4.1)	6	651		614
7 Accident and health policy and contract claims (line 4.2)	7	443		421
8 Policyholder’s dividend and coupon accumulations (line 5)	8	96		95
9 Premiums and annuity considerations received in advance less discount (line 8)	9	289		287
10 Surrender values on canceled policies (line 9.1)	10	24		19
11 Part of other amounts payable on reinsurance assumed (line 9.3)	11	166		177
12 Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includible in “total insurance liabilities on U.S. business” as defined in section 842(b)(2)(B)(i))	12	117		107
13 Separate accounts statement (line 27)	13	97		98
14 Total insurance liabilities. Add lines 3 through 13	14	765		729

Schedule L Part I—Total Assets (section 806(a)(3)(C)) (see instructions)

		(a) Beginning of tax year		(b) End of tax year	
1	Real property	1	17,020,160		18,691,877
2	Stocks	2	423,482,534		467,417,061
3	Proportionate share of partnership and trust assets	3	7,231,619		8,223,899
4	Other assets (attach schedule)	4	3,747,752,753		3,979,430,540
5	Total assets of controlled groups	5	4,787,965,441		3,713,986,767
6	Total assets. Add lines 1 through 5	6	8,983,944,065		8,188,247,124

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Line references below are to the “Assets” (lines 1 and 2) and “Liabilities, Surplus, and Other Funds” (lines 3 through 13) sections of the NAIC Annual Statement.

		(a) Beginning of tax year		(b) End of tax year	
1	Subtotals for assets (line 26)	1	4,842,184,396		5,009,071,444
2	Total assets (line 28)	2	5,920,702,598		6,224,185,353
3	Reserve for life policies and contracts (line 1)	3	2,314,615,955		2,431,894,227
4	Reserve for accident and health policies (line 2)	4	160,561,158		176,889,629
5	Liability for deposit-type contracts (line 3)	5	202,473,125		197,410,303
6	Life policy and contract claims (line 4.1)	6	16,562,710		16,881,599
7	Accident and health policy and contract claims (line 4.2)	7	13,615,717		13,096,317
8	Policyholder’s dividend and coupon accumulations (line 5)	8	332,659		407,535
9	Premiums and annuity considerations received in advance less discount (line 8)	9	2,539,973		3,832,231
10	Surrender values on canceled policies (line 9.1)	10	117,448		116,081
11	Part of other amounts payable on reinsurance assumed (line 9.3)	11	8,256,217		5,659,143
12	Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includible in “total insurance liabilities on U.S. business” as defined in section 842(b)(2)(B)(i))	12	31,491,025		29,547,756
13	Separate accounts statement (line 27)	13	1,532,129,634		1,743,507,178
14	Total insurance liabilities. Add lines 3 through 13	14	4,327,883,719		4,672,454,037

Schedule M Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting: 618 <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) <u>172</u>			8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?		YES
2	Check if the corporation is a: a <input type="checkbox"/> Legal reserve company—if checked Kind of company: 741 (1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual <u>46</u> Principal business: (1) <input type="checkbox"/> Life Insurance (2) <input type="checkbox"/> Health and accident insurance b <input type="checkbox"/> Fraternal or assessment association c <input type="checkbox"/> Burial or other insurance company				If "Yes," enter: a Percentage owned ▶ <u>45</u> and b Owner's country ▶ <u>45</u>		45
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) <u>782</u> %. Attach a schedule of the computation.			9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? YES		14
4	Does the corporation have any variable annuity contracts outstanding?			10	Does the corporation discount any of the loss reserves shown on its annual statement?		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11a	Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? EIN <u>189</u> NAME <u>195</u>			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below		YES	12	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		42
a	Attach a schedule showing name and identifying number. (Do not include any information already entered in 6 above.)			13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ <u>253</u>		
b	Enter percentage owned ▶ <u>569</u>		569	14a	Enter the corporation's state of domicile ▶ _____		
				b	Was the annual statement used to prepare the tax return filed with the state of domicile? If "No," complete c below.		
				c	Enter the state where the annual statement used to prepare the tax return was filed ▶ _____		
				15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.	40	700

Schedule M Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting: a <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) _____			8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: a Percentage owned ▶ _____ and b Owner's country ▶ _____		
2	Check if the corporation is a: a <input type="checkbox"/> Legal reserve company—if checked Kind of company: (1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual Principal business: (1) <input type="checkbox"/> Life Insurance (2) <input type="checkbox"/> Health and accident insurance b <input type="checkbox"/> Fraternal or assessment association c <input type="checkbox"/> Burial or other insurance company			9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) _____ %. Attach a schedule of the computation.			10	Does the corporation discount any of the loss reserves shown on its annual statement?		
4	Does the corporation have any variable annuity contracts outstanding?			11a	Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation. ▶ _____			12	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below			13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ <u>70,324,559</u>		
a	Attach a schedule showing name and identifying number. (Do not include any information already entered in 6 above.)			14a	Enter the corporation's state of domicile ▶ _____		
b	Enter percentage owned ▶ _____			b	Was the annual statement used to prepare the tax return filed with the state of domicile? If "No," complete c below.		
				c	Enter the state where the annual statement used to prepare the tax return was filed ▶ _____		
				15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

SCHEDULE M-3 (Form 1120-L)

Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More

OMB No. 1545-0128

2010

Department of the Treasury Internal Revenue Service

Attach to Form 1120-L. See separate instructions.

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Table with 4 columns: Count, Description, Count, Description. Includes rows for Non-consolidated return, Consolidated return, Mixed 1120/L/PC group, and NONE CHECKED.

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
c Did the corporation prepare a non-tax-basis income statement for that period?
2a Enter the income statement period: Beginning 360 Ending 360
b Has the corporation's income statement been restated for the income statement period on line 2a?
c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
3a Is any of the corporation's voting common stock publicly traded?
b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

Table with 4 columns: Description, Code, Amount, Total. Includes rows for Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1, and various adjustments to reconcile to tax year.

Table with 3 columns: Description, Total Assets, Total Liabilities. Includes rows for Included on Part I, line 4, Removed on Part I, line 5, Removed on Part I, line 6, and Included on Part I, line 7.

**SCHEDULE M-3
(Form 1120-L)**

**Net Income (Loss) Reconciliation for U.S. Life Insurance
Companies With Total Assets of \$10 Million or More**

OMB No. 1545-0128

2010

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-L.
▶ See separate instructions.

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

- Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120-L only)
(3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation 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 2a 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 corporation prepare a certified audited non-tax-basis income statement for that period?
 Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- 3a** Is any of the corporation's voting common stock publicly traded?
 Yes.
 No. If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	38,263,128
b Indicate accounting standard used for line 4a (see instructions): _____		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(10,473,329)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	2,593,526
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(4,842,837)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	366,494
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	d
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	-1,951,319
c Net income (loss) of other includible corporations (attach schedule)	7c	-521,186
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	-1,290,751
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	-748,080
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	332,697
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	-6,343,692
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	-9,001,869
11 Net income (loss) per income statement of includible corporations. Combine lines 4a through 10c Note. Part I, line 11, must equal the amount on Part II, line 30, column (a).	11	7,006,429
12 Enter the total amount (not just the corporation'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 ▶	4,545,870,779	4,025,407,918
b Removed on Part I, line 5 ▶	176,412,669	201,204,345
c Removed on Part I, line 6 ▶	299,377,154	248,841,799
d Included on Part I, line 7 ▶	104,595,386	95,059,854

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2010 Line Item Counts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1 Income (loss) from equity method foreign corporations	5	d	d	
2 Gross foreign dividends not previously taxed	41	8	d	42
3 Subpart F, QEF, and similar income inclusions		18	7	21
4 Section 78 gross-up		7	14	21
5 Gross foreign distributions previously taxed	d	d	-	
6 Income (loss) from equity method U.S. corporations	7	d	7	
7 U.S. dividends not eliminated in tax consolidation	223	100	40	224
8 Minority interest for includible corporations	d	-	d	
9 Income (loss) from U.S. partnerships	81	107	27	115
10 Income (loss) from foreign partnerships	13	18	7	19
11 Income (loss) from other pass-through entities	13	21	d	24
12 Items relating to reportable transactions (attach details)	d	d	d	5
13 Interest income (attach Form 8916-A)	366	202	142	368
14 Accrual of bond discount	158	170	d	125
15 Hedging transactions	27	28	d	32
16 Mark-to-market income (loss)	12	18	d	9
17 Deferred and uncollected premiums	171	162	d	107
18 Sale versus lease (for sellers and/or lessors)	-	d	-	d
19 Section 481(a) adjustments		24	-	24
20 Amortization of interest maintenance reserve	257	77	188	
21 Original issue discount and other imputed interest	20	22	d	35
22 Market discount reclassification		55	d	56
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	271	239	45	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		248	38	273
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		163	20	177
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		64	d	66
e Abandonment losses		d	d	d
f Worthless stock losses (attach details)		d	-	d
g Other gain/loss on disposition of assets		24	5	29
24 Capital loss limitation and carryforward used		145	44	188
25 Other income (loss) items with differences (attach schedule)	221	221	102	220
26 Total income (loss) items. Combine lines 1 through 25	391	344	295	393
27 Total expense/deduction items (from Part III, line 41)	392	392	364	398
28 Other items with no differences	387			387
29a Mixed groups, see instructions. All others, combine lines 26 through 28	401	396	383	405
b 1120 subgroup reconciliation totals	104	92	98	104
c PC insurance subgroup reconciliation totals	38	37	36	38
30 Reconciliation totals. Combine lines 29a through 29c	404	398	383	407

Note. Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	574,976	d	d	
2 Gross foreign dividends not previously taxed	694,636	13,333,475	d	14,579,513
3 Subpart F, QEF, and similar income inclusions		1,677,180	237,266	1,914,446
4 Section 78 gross-up		1,354,816	175,064	1,529,880
5 Gross foreign distributions previously taxed	d	d	-	
6 Income (loss) from equity method U.S. corporations	-2,683,557	d	3,039,428	
7 U.S. dividends not eliminated in tax consolidation	11,156,286	-179,494	-3,804,453	7,172,338
8 Minority interest for includible corporations	d	-	d	
9 Income (loss) from U.S. partnerships	2,546,370	-1,450,577	48,344	1,144,137
10 Income (loss) from foreign partnerships	384,345	-154,774	-7,120	222,451
11 Income (loss) from other pass-through entities	36,370	-25,665	d	195,805
12 Items relating to reportable transactions (attach details)	d	d	d	-371,836
13 Interest income (attach Form 8916-A)	107,508,529	-497,596	-57,109	106,953,824
14 Accrual of bond discount	4,304,061	-2,160,250	d	2,156,727
15 Hedging transactions	-2,567,827	466,689	d	-2,098,498
16 Mark-to-market income (loss)	-1,681,933	-145,364	d	-1,827,289
17 Deferred and uncollected premiums	66,647,899	-653,331	d	65,994,547
18 Sale versus lease (for sellers and/or lessors)	-	d	-	d
19 Section 481(a) adjustments		115,909	-	115,909
20 Amortization of interest maintenance reserve	771,412	-268,052	-499,194	
21 Original issue discount and other imputed interest	1,119,460	449,709	d	1,569,433
22 Market discount reclassification		416,389	d	418,854
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	958,407	-7,191,127	6,187,406	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		17,934,718	667,653	18,602,864
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-7,282,607	-197,885	-7,480,492
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		225,371	d	782,483
e Abandonment losses		d	d	d
f Worthless stock losses (attach details)		d	-	d
g Other gain/loss on disposition of assets		28,256	-1,713	27,600
24 Capital loss limitation and carryforward used		-1,334,007	-195,599	-1,515,710
25 Other income (loss) items with differences (attach schedule)	131,483,056	-12,606,182	1,213,870	120,089,093
26 Total income (loss) items. Combine lines 1 through 25	321,423,279	1,484,478	5,477,015	328,587,071
27 Total expense/deduction items (from Part III, line 41)	-260,799,670	14,174,155	5,506,827	-241,111,408
28 Other items with no differences	-65,231,393			-65,230,917
29a Mixed groups, see instructions. All others, combine lines 26 through 28	15,366,482	9,462,490	1,397,346	26,245,586
b 1120 subgroup reconciliation totals	-13,147,967	5,739,512	17,662,837	10,184,383
c PC insurance subgroup reconciliation totals	4,516,916	-150,410	-855,906	3,510,600
30 Reconciliation totals. Combine lines 29a through 29c	6,856,861	15,308,008	16,792,755	39,028,476

Note. Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

M3 ADJ (a)	M3 ADJ (b)	M3 ADJ (c)	M3 ADJ (d)
19,974,266	-6,196,143	-9,586,497	4,000,839

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2010 Line Item Counts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	324	7	320	
2 U.S. deferred income tax expense	39	d	36	
3 State and local current income tax expense	81	16	8	81
4 State and local deferred income tax expense	12	11	d	
5 Foreign current income tax expense (other than foreign withholding taxes)	13	d	13	d
6 Foreign deferred income tax expense	d	d	d	
7 Foreign withholding taxes	18	d	16	*5
8 Equity-based compensation	17	17	24	25
9 Capitalization of deferred acquisition costs		291	d	295
10 Amortization of deferred acquisition costs		310	d	310
11 Meals and entertainment	231	5	228	228
12 Fines and penalties	127	d	131	21
13 Judgments, damages, awards, and similar costs	9	11	-	9
14 Parachute payments	-	-	-	-
15 Compensation with section 162(m) limitation	9	-	8	d
16 Pension and profit-sharing	86	63	8	90
17 Other post-retirement benefits	43	49	5	49
18 Deferred compensation	73	89	7	71
19 Charitable contribution of cash and tangible property	78	14	17	75
20 Charitable contribution of intangible property	d	-	-	d
21 Charitable contribution limitation/carryforward		28	5	31
22 Change in section 807(c)(1) tax reserves	294	279	19	300
23 Change in section 807(c)(2) tax reserves	133	129	-	143
24 Change in all other section 807(c) tax reserves	97	109	d	140
25 Section 807(f) adjustments for change in computing reserves		106	d	108
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		5	63	66
27 Current year acquisition/reorganization costs (attach schedule)	d	5	5	6
28 Amortization of acquisition, reorganization, and start-up costs	10	30	d	28
29 Amortization/impairment of goodwill, insurance in force and ceding commissions	52	68	14	74
30 Other amortization or impairment write-offs	39	69	d	69
31 Section 846 amount		46	d	47
32 Depreciation	225	207	6	231
33 Bad debt expense/agency balances written off	79	72	d	99
34 Corporate owned life insurance premiums	36	5	31	6
35 Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36 Interest expense (attach Form 8916-A)	157	37	18	160
37 Domestic production activities deduction		-	d	d
38 Research and development costs (attach schedule)	d	d	-	d
39 Section 118 exclusion (attach schedule)	d	d	-	d
40 Other expense/deduction items with differences (attach schedule)	276	279	189	268
41 Total expense/deduction items. Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	392	392	364	399

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	2,245,824	-161,960	-2,083,900	
2 U.S. deferred income tax expense	3,316,846	d	-3,356,477	
3 State and local current income tax expense	215,571	129,553	-6,767	338,356
4 State and local deferred income tax expense	42,668	-47,495	d	
5 Foreign current income tax expense (other than foreign withholding taxes)	186,680	d	-1,309,922	d
6 Foreign deferred income tax expense	d	d	d	
7 Foreign withholding taxes	-171,206	d	171,154	*-59
8 Equity-based compensation	96,497	-52,189	122,661	166,968
9 Capitalization of deferred acquisition costs		-7,047,719	d	-7,049,575
10 Amortization of deferred acquisition costs		6,768,069	d	6,768,175
11 Meals and entertainment	214,185	-1,035	-104,998	108,152
12 Fines and penalties	5,285	d	-6,452	-170
13 Judgments, damages, awards, and similar costs	108,510	70,774	-	179,284
14 Parachute payments	-	-	-	-
15 Compensation with section 162(m) limitation	46,770	-	-53,123	d
16 Pension and profit-sharing	1,140,391	473,696	221,740	1,835,827
17 Other post-retirement benefits	421,825	-29,106	421	393,140
18 Deferred compensation	2,342,596	-102,625	1,098	2,241,069
19 Charitable contribution of cash and tangible property	114,317	4,236	-9,401	109,152
20 Charitable contribution of intangible property	d	-	-	d
21 Charitable contribution limitation/carryforward		-6,600	-1,376	-7,975
22 Change in section 807(c)(1) tax reserves	91,362,554	-1,951,131	-207,618	89,203,862
23 Change in section 807(c)(2) tax reserves	452,788	-340,329	-	112,457
24 Change in all other section 807(c) tax reserves	2,535,602	-8,588,381	d	-6,054,091
25 Section 807(f) adjustments for change in computing reserves		-443,881	d	-446,489
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		-410	-148,510	-148,919
27 Current year acquisition/reorganization costs (attach schedule)	d	10,760	-8,584	12,709
28 Amortization of acquisition, reorganization, and start-up costs	13,122	13,962	d	26,885
29 Amortization/impairment of goodwill, insurance in force and ceding commissions	1,613,674	846,166	-268,441	2,191,399
30 Other amortization or impairment write-offs	-76,886	724,026	d	647,269
31 Section 846 amount		1,808	d	2,002
32 Depreciation	4,107,075	1,262,916	-36	5,369,954
33 Bad debt expense/agency balances written off	1,355,126	2,306,156	d	3,658,135
34 Corporate owned life insurance premiums	-228,910	-448	250,190	20,832
35 Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36 Interest expense (attach Form 8916-A)	22,314,539	1,770,040	220,052	24,304,407
37 Domestic production activities deduction		-	d	d
38 Research and development costs (attach schedule)	d	d	-	d
39 Section 118 exclusion (attach schedule)	d	d	-	d
40 Other expense/deduction items with differences (attach schedule)	125,980,558	-10,439,829	1,363,091	116,903,771
41 Total expense/deduction items. Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	260,799,059	-14,174,224	-5,508,507	241,109,199

Form 1120-PC

U.S. Property and Casualty Insurance Company
Income Tax Return

OMB No. 1545-1027

Department of the Treasury
Internal Revenue Service

For calendar year 2010, or tax year beginning 7,492, 2010, and ending 752, 20
CALENDAR YEAR FISCAL YEAR

2010

A Check if: 1 Consolidated return (attach Form 851) 529
2 Life-nonlife consolidated return 40
3 Schedule M-3 (Form 1120-PC) attached 1,764
B Employer identification number 8,244
C Date incorporated 8,244
D Check applicable box if an election has been made under section(s): 953(c)(3)(C) 953(d) 14 4,876
E Check if: (1) NAME CHANGE 142 FINAL 172

Table with 18 rows for Tax Computation and Payments. Includes columns for line numbers, descriptions, and amounts. Key values include: 1 Taxable income 1,521; 2 Taxable investment income 4,072; 4 Income tax INCM TAX ADJ 5,364; 13 Total tax TOT TX ADJ 5,473; 18 Credited to 2011 estimated tax 4,859; 18 Refunded 1,068.

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer, Date, Title. Includes a box: May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

Form **1120-PC**

**U.S. Property and Casualty Insurance Company
Income Tax Return**

OMB No. 1545-1027

Department of the Treasury
Internal Revenue Service

For calendar year 2010, or tax year beginning _____, 2010, and ending _____, 20_____

2010

▶ See separate instructions.

A Check if:		Please print or type	Name	B Employer identification number
1 Consolidated return (attach Form 851) <input type="checkbox"/>	2 Life-nonlife consolidated return <input type="checkbox"/>		Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	C Date incorporated
3 Schedule M-3 (Form 1120-PC) attached <input type="checkbox"/>			City or town, state, and ZIP code		D Check applicable box if an election has been made under section(s): ☐ 953(c)(3)(C) ☐ 953(d)
E Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return				

Tax Computation and Payments	1 Taxable income (Schedule A, line 37)	1	41,403,020
	2 Taxable investment income for electing small companies (Schedule B, line 21)	2	102,913
	3 Check if a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/>		1,063
	4 Income tax INCM TAX ADJ * -26,838	4	15,733,780
	5 Enter amount of tax that a reciprocal must include	5	-
	6 Alternative minimum tax (attach Form 4626)	6	785,183
	7 Add lines 4 through 6 FRN CR ORIG * 4 FRN CR ADJ * -7,612	7	16,518,963
	8a Foreign tax credit (attach Form 1118) 8a 957,217		
	b Credit from Form 8834, line 29 8b -		
	c General business credit (attach Form 3800) 8c 148,986		
	d Credit for prior year minimum tax (attach Form 8827) 8d 219,828		
	e Bond credits from Form 8912 8e 27,635		
	f Total credits. Add lines 8a through 8e 8f 1,346,053		
	9 Subtract line 8f from line 7 9 15,172,910		
	10 Foreign corporations—Tax on income not connected with U.S. business 10 -		
	11 Personal holding company tax (attach Schedule PH (Form 1120)) 11 -		
	12 Other taxes. FORM 4255 d FORM 8611 d	12	
	13 Total tax. Add lines 9 through 12 TOT TX ADJ 13,484	13	15,187,213
14a 2009 overpayment credited to 2010 14a 1,986,496		OTHER TAXES RCPTR IEC - RCPTR QEV - FORM 8697 - FORM 8866 - OTHER CREDITS RIC - FUELS d TX WTHLD -	
b Prior year(s) special estimated tax payments to be applied 14b 225,792			
c 2010 estimated tax payments (see instructions) 14c 14,198,265			
d 2010 special estimated tax payments (Do not include on line 14f) 14d 152,208			
e 2010 refund applied for on Form 4466 14e (271,101)			
f Enter the total of lines 14a through 14c less line 14e 14f 16,140,295			
g Tax deposited with Form 7004 14g 1,033,433			
h Credit by reciprocal for tax paid by attorney-in-fact under section 835(d) 14h 442,685			
i Other credits and payments TAX PMT ADJ 82,227	14i	2,224	
j Refundable credits from Form 3800, line 19c, and Form 8827, line 8c 14j d	14k	17,618,642	
15 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	15	3,710	
16 Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed 16 54,048	16		
17 Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid 17 2,399,540	17		
18 Enter amount from line 17: Credited to 2011 estimated tax ▶ 1,668,197 Refunded ▶	18	731,343	

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)		1	2,643	
	2	Dividends (Schedule C, line 14)		2	1,418	
			(a) Interest received	(b) Amortization of premium		
	3a	Gross interest	2,831	1,252		
	b	Interest exempt under section 103	1,073	589		
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)			3d	2,844
	4	Gross rents			4	445
	5	Gross royalties			5	36
	6	Capital gain net income (attach Schedule D (Form 1120))			6	1,032
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			7	532
	8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))			8	d
	9	Income on account of special income and deduction accounts			9	d
	10	Income from protection against loss account (see instructions)			10	d
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts			11	5	
12	Income from a special loss discount account (attach Form 8816)			12	91	
13	Other income (attach schedule)	INCOME ADJ	479	13	1,722	
14	Gross income. Add lines 1 through 13	TOTAL INCOME	529	14	3,045	
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach schedule) (see instructions)		15	780	
	16	Salaries and wages (less employment credits)		16	1,971	
	17	Agency balances and bills receivable that became worthless during the tax year		17	621	
	18	Rents		18	1,369	
	19	Taxes and licenses		19	2,504	
	20a	Interest ▶ <u>641</u>	b Less tax-exempt interest exp. ▶		c Bal. ▶	20c
	21	Charitable contributions		21	585	
	22	Depreciation (attach Form 4562)		22	1,411	
	23	Depletion		23	6	
	24	Pension, profit-sharing, etc., plans	ESOP DIV	d	24	570
	25	Employee benefit programs	TOTAL AMORT.	736	25	1,296
	26	Losses incurred (Schedule F, line 14)	REPAIRS.	569	26	2,564
	27	Additional deduction (attach Form 8816)	ADVERTISING	1,377	27	65
	28	Other capital losses (Schedule G, line 12, column (g))			28	28
	29	Dividends to policyholders			29	365
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts			30	45
	31	Other deductions (see instructions) (attach schedule)	DEDUCTION ADJ	660	31	2,998
	32	Total deductions. Add lines 15 through 31			32	3,076
	33	Subtotal. Subtract line 32 from line 14			33	3,037
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	14		
	b	Deduction on account of special income and deduction accounts	34b	d		
c	Total. Add lines 34a and 34b			34c	17	
35	Subtotal. Subtract line 34c from line 33			35	3,036	
36a	Dividends-received deduction (Schedule C, line 25)	36a	1,292			
b	Net operating loss deduction	36b	544			
c	Total. Add lines 36a and 36b			36c	1,621	
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1			37	1,521	

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)	1	838,021,846	
	2	Dividends (Schedule C, line 14)	2	6,905,166	
			(a) Interest received	(b) Amortization of premium	
	3a	Gross interest	46,045,600	4,064,874	
	b	Interest exempt under section 103	13,153,582	1,265,613	
	c	Subtract line 3b from line 3a			
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)		3d 50,122,961	
	4	Gross rents	4	1,431,717	
	5	Gross royalties	5	24,459	
	6	Capital gain net income (attach Schedule D (Form 1120))	6	6,923,545	
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7	6,574	
	8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8	d	
	9	Income on account of special income and deduction accounts	9	d	
	10	Income from protection against loss account (see instructions)	10	d	
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11	23,487		
12	Income from a special loss discount account (attach Form 8816)	12	1,584,561		
13	Other income (attach schedule)	INCOME ADJ	-136,151	13 34,130,759	
14	Gross income. Add lines 1 through 13	TOTAL INCOME	323,919,841	14 840,391,877	
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach schedule) (see instructions)	15	2,884,913	
	16	Salaries and wages (less employment credits)	16	114,453,931	
	17	Agency balances and bills receivable that became worthless during the tax year	17	2,883,021	
	18	Rents	18	6,119,748	
	19	Taxes and licenses	19	19,838,878	
	20a	Interest ▶ <u>2,218,846</u>	b Less tax-exempt interest exp. ▶	c Bal. ▶	20c 11,429,383
	21	Charitable contributions	21	717,745	
	22	Depreciation (attach Form 4562)	22	8,565,308	
	23	Depletion	23	73,552	
	24	Pension, profit-sharing, etc., plans	ESOP DIV	d	24 4,798,992
	25	Employee benefit programs	TOTAL AMORT.	2,889,066	25 10,692,461
	26	Losses incurred (Schedule F, line 14)	REPAIRS.	873,828	26 594,057,937
	27	Additional deduction (attach Form 8816)	ADVERTISING	6,739,888	27 1,367,961
	28	Other capital losses (Schedule G, line 12, column (g))	28	2,361	
	29	Dividends to policyholders	29	2,772,459	
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30	495,433	
	31	Other deductions (see instructions) (attach schedule)	DEDUCTION ADJ	-2,201,639	31 102,355,531
	32	Total deductions. Add lines 15 through 31	32	353,934,570	
	33	Subtotal. Subtract line 32 from line 14	33	43,102,154	
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	1,433,957	
	b	Deduction on account of special income and deduction accounts	34b	d	
	c	Total. Add lines 34a and 34b	34c	1,455,571	
	35	Subtotal. Subtract line 34c from line 33	35	41,573,548	
36a	Dividends-received deduction (Schedule C, line 25)	36a	2,376,307		
b	Net operating loss deduction	36b	11,198,160		
c	Total. Add lines 36a and 36b	36c	13,552,994		
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37	41,403,020		

Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)

		(a) Interest received	(b) Amortization of premium		
Income	1a Gross interest	4,935	209		
	b Interest exempt under section 103	294	38		
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	4,884
2 Dividends (Schedule C, line 14)			2	1,585	
3 Gross rents			3	51	
4 Gross royalties			4	*12	
5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	84	
6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	d	
7 Gain from Schedule D (Form 1120), line 14	INCOME ADJ		7	1,260	
8 Gross investment income. Add lines 1d through 7			8	5,067	
Deductions	9 Real estate taxes	OFF COMP	-	9	*40
	10 Other real estate expenses	SALARIES	*48	10	62
	11 Depreciation (attach Form 4562)	REPAIRS	*29	11	61
	12 Depletion	BAD DEBTS	d	12	-
	13 Trade or business deductions as provided in section 834(c)(8) (attach schedule)	RENTS PD	*11	13	91
	14 Interest	TAXES PD	101	14	138
	15 Other capital losses (Schedule G, line 12, column (g))	CONTRIBUTIONS	-	15	-
	16 Total. Add lines 9 through 15	ADVERTISING	*24	16	285
	17 Investment expenses (attach schedule)	PENS, PRFT SHR	-	17	4,288
	18 Total deductions. Add lines 16 and 17	EMP BNFT PROG	*15	18	4,370
	19 Subtract line 18 from line 8	ESOP	-	19	4,930
20 Dividends-received deduction (Schedule C, line 25)	DEDUCTION ADJ.	*82	20	1,254	
	OTHER DEDUCTIONS	-			
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2	TOTAL AMORT	*11	21	4,072	

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

	(a) Beginning of tax year		(b) End of tax year	
22 Real estate	22	64		64
23 Mortgage loans	23	*24		*20
24 Collateral loans	24	61		57
25 Policy loans, including premium notes	25	*19		*8
26 Bonds of domestic corporations	26	251		230
27 Stock of domestic corporations	27	415		442
28 Government obligations, etc.	28	115		107
29 Bank deposits bearing interest	29	1,716		1,878
30 Other interest-bearing assets (attach schedule)	30	639		766
31 Total. Add lines 22 through 30	31	1,872		2,077
32 Add columns (a) and (b), line 31			32	2,149
33 Mean of invested assets for the tax year. Enter one-half of line 32			33	2,149
34 Multiply line 33 by .0025			34	2,138
35 Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	2,175		
36 Multiply line 33 by .0375	36	2,101		
37 Subtract line 36 from line 35. Do not enter less than zero	37	514		
38 Multiply line 37 by .25			38	514
39 Limitation on deduction for investment expenses. Add lines 34 and 38			39	2,207

Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)

		(a) Interest received	(b) Amortization of premium				
Income	1a Gross interest	109,443	10,301				
	b Interest exempt under section 103	9,825	168				
	c Subtract line 1b from line 1a						
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	89,518		
2 Dividends (Schedule C, line 14)			2	19,550			
3 Gross rents			3	2,774			
4 Gross royalties			4	*904			
5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	456			
6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	d			
7 Gain from Schedule D (Form 1120), line 14	INCOME ADJ	-233	7	18,839			
8 Gross investment income. Add lines 1d through 7			8	131,832			
Deductions	9 Real estate taxes	OFF COMP	-	9	*234		
	10 Other real estate expenses	SALARIES	*248	10	1,181		
	11 Depreciation (attach Form 4562)	REPAIRS	*9	11	1,103		
	12 Depletion	BAD DEBTS	d	RENTS PD	*15	12	-
	13 Trade or business deductions as provided in section 834(c)(8) (attach schedule)			13	1,315		
	14 Interest	TAXES PD	140	CONTRIBUTIONS	-	14	4,125
	15 Other capital losses (Schedule G, line 12, column (g))			ADVERTISING	*6	15	-
	16 Total. Add lines 9 through 15			PENS, PRFT SHR	-	16	7,958
	17 Investment expenses (attach schedule)			EMP BNFT PROG	*15	17	15,519
	18 Total deductions. Add lines 16 and 17			ESOP	-	18	24,842
	19 Subtract line 18 from line 8					19	106,991
20 Dividends-received deduction (Schedule C, line 25)			DEDUCTION ADJ.	*202	20	9,086	
	OTHER DEDUCTIONS	-	TOTAL AMORT	*8			
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2					21	102,913	

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

	(a) Beginning of tax year		(b) End of tax year	
22 Real estate	22	16,869		19,529
23 Mortgage loans	23	*22,253		*16,636
24 Collateral loans	24	110,809		95,412
25 Policy loans, including premium notes	25	*7,808		*4,553
26 Bonds of domestic corporations	26	472,944		417,297
27 Stock of domestic corporations	27	319,539		358,451
28 Government obligations, etc.	28	159,136		105,819
29 Bank deposits bearing interest	29	1,119,880		1,266,117
30 Other interest-bearing assets (attach schedule)	30	755,400		696,577
31 Total. Add lines 22 through 30	31	2,984,639		2,980,390
32 Add columns (a) and (b), line 31	32			5,965,029
33 Mean of invested assets for the tax year. Enter one-half of line 32	33			2,982,515
34 Multiply line 33 by .0025	34			7,456
35 Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	69,198		
36 Multiply line 33 by .0375	36	109,235		
37 Subtract line 36 from line 35. Do not enter less than zero	37	18,101		
38 Multiply line 37 by .25	38			4,525
39 Limitation on deduction for investment expenses. Add lines 34 and 38	39			11,533

Schedule C Dividends and Special Deductions (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
Income			
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	2,542
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	34
3	Dividends on debt-financed stock of domestic and foreign corporations	3	d
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	10
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	-
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6	29
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	d
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	-
9	Dividends from affiliated companies AFFIL DIV ADJ 101	9	29
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10	404
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	49
12	Foreign dividend gross-up (section 78)	12	78
13	Other dividends (attach schedule) IC-DISC DIV DIVIDEND ADJ - 44	13	1,383
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	3,003
Deduction			
		Dividends-Received Deduction	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
15	Multiply line 1 by 70%	15	
16	Multiply line 2 by 80%	16	
17	Deduction for line 3 (see instructions)	17	-
18	Multiply line 4 by 42%	18	
19	Multiply line 5 by 48%	19	
20	Multiply line 6 by 70%	20	
21	Multiply line 7 by 80%	21	
22	Enter the amount from line 8	22	
23	Total. Add lines 15 through 22. (See instructions for limitation.)	23	2,551
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	2,168 SPCL DED ADJ d
25	Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25	2,546

Schedule C Dividends and Special Deductions (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
Income			
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	2,755,737
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	515,458
3	Dividends on debt-financed stock of domestic and foreign corporations	3	d
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	5,676
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	-
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6	2,152
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	d
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	-
9	Dividends from affiliated companies AFFIL DIV ADJ 12,555,154	9	22,547
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10	1,649,733
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	504,851
12	Foreign dividend gross-up (section 78)	12	649,150
13	Other dividends (attach schedule) IC-DISC DIV - DIVIDEND ADJ 5,817	13	802,774
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	6,924,717
Deduction			
		Dividends-Received Deduction	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
15	Multiply line 1 by 70%	15	
16	Multiply line 2 by 80%	16	
17	Deduction for line 3 (see instructions)	17	-
18	Multiply line 4 by 42%	18	
19	Multiply line 5 by 48%	19	
20	Multiply line 6 by 70%	20	
21	Multiply line 7 by 80%	21	
22	Enter the amount from line 8	22	
23	Total. Add lines 15 through 22. (See instructions for limitation.)	23	2,321,727
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	1,268,250
25	Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25	2,385,393

Schedule E		Premiums Earned—Section 832 (see instructions)	
1	Net premiums written	1	2,654
2	Unearned premiums on outstanding business at the end of the preceding tax year:		
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a	148
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	11
c	Discounted unearned premiums attributable to title insurance	2c	17
d	Enter 80% of all other unearned premiums (see instructions)	2d	1,958
e	Total. Add lines 2a through 2d	2e	2,036
3	Total. Add lines 1 and 2e	3	2,681
4	Unearned premiums on outstanding business at the end of the current tax year:		
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a	140
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	11
c	Discounted unearned premiums attributable to title insurance	4c	20
d	Enter 80% of all other unearned premiums (see instructions)	4d	2,045
e	Total. Add lines 4a through 4d	4e	2,128
5	Subtract line 4e from line 3	5	2,680
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	5
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	2,643

Schedule F		Losses Incurred—Section 832 (see instructions)	
1	Losses paid during the tax year (attach schedule)	1	2,606
2	Balance outstanding at the end of the current tax year for:		
a	Unpaid losses on life insurance contracts	2a	128
b	Discounted unpaid losses	2b	2,473
c	Total. Add lines 2a and 2b	2c	2,515
3	Add lines 1 and 2c	3	2,702
4	Balance outstanding at the end of the preceding tax year for:		
a	Unpaid losses on life insurance contracts	4a	110
b	Discounted unpaid losses	4b	2,373
c	Total. Add lines 4a and 4b	4c	2,403
5	Subtract line 4c from line 3	5	2,710
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	614
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	609
8	Losses incurred (line 5 plus line 6 less line 7)	8	2,694
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	975
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	2,168
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	9
12	Total. Add lines 9, 10, and 11	12	1,345
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15	13	1,341
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	2,564

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written	1	767,507,542
2	Unearned premiums on outstanding business at the end of the preceding tax year:		
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a	109,380,969
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	9,785,806
c	Discounted unearned premiums attributable to title insurance	2c	3,521,968
d	Enter 80% of all other unearned premiums (see instructions)	2d	113,603,449
e	Total. Add lines 2a through 2d	2e	254,264,882
3	Total. Add lines 1 and 2e	3	1,000,891,158
4	Unearned premiums on outstanding business at the end of the current tax year:		
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a	108,585,899
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	8,937,777
c	Discounted unearned premiums attributable to title insurance	4c	3,582,881
d	Enter 80% of all other unearned premiums (see instructions)	4d	116,058,079
e	Total. Add lines 4a through 4d	4e	255,694,581
5	Subtract line 4e from line 3	5	745,196,585
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	147
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	838,021,846

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach schedule)	1	556,924,631
2	Balance outstanding at the end of the current tax year for:		
a	Unpaid losses on life insurance contracts	2a	3,851,255
b	Discounted unpaid losses	2b	448,311,793
c	Total. Add lines 2a and 2b	2c	478,040,769
3	Add lines 1 and 2c	3	1,018,266,330
4	Balance outstanding at the end of the preceding tax year for:		
a	Unpaid losses on life insurance contracts	4a	3,933,853
b	Discounted unpaid losses	4b	447,645,262
c	Total. Add lines 4a and 4b	4c	475,369,515
5	Subtract line 4c from line 3	5	542,896,815
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	15,735,397
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	17,928,040
8	Losses incurred (line 5 plus line 6 less line 7)	8	540,712,539
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	10,275,561
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	1,268,250
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	8,521
12	Total. Add lines 9, 10, and 11	12	11,545,413
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15	13	1,731,812
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	594,057,937

Schedule G Other Capital Losses (see instructions)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders	1		
2	Losses paid	2		
3	Expenses paid	3		
4	Total. Add lines 1, 2, and 3	4		
Note. Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received	5		
6	Dividends-received (Schedule C, line 14)	6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7		
8	Net premiums received	8		
9	Total. Add lines 5 through 8	9		
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	10		37

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						

12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies)	29				
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Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations

(see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1		35
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2		36
3	Total. Add lines 1 and 2	3		38
4	Multiply line 3 by .25	4		38
5	Beginning adjusted surplus	5		46
6	Special deduction. If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.)	6		14
7	Net operating loss deduction (Schedule A, line 36b)	7		56
8	Net exempt income:			
a	Adjusted tax-exempt income	8a		19
b	Adjusted dividends-received deduction	8b		32
9	Taxable income (Schedule A, line 37)	9		76
10	Ending adjusted surplus. Add lines 5 through 9	10		108

Schedule G Other Capital Losses (see instructions)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders	1	
2	Losses paid	2	
3	Expenses paid	3	
4	Total. Add lines 1, 2, and 3	4	
Note. Adjust lines 5 through 8 to cash method if necessary.			
5	Interest received	5	
6	Dividends-received (Schedule C, line 14)	6	
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7	
8	Net premiums received	8	
9	Total. Add lines 5 through 8	9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	10	942,047

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						

12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies)	201,664				
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Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	143,819,423
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2	11,764,930
3	Total. Add lines 1 and 2	3	155,584,183
4	Multiply line 3 by .25	4	38,896,046
5	Beginning adjusted surplus	5	35,882,642
6	Special deduction. If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.)	6	1,433,957
7	Net operating loss deduction (Schedule A, line 36b)	7	780,579
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	97,245
b	Adjusted dividends-received deduction	8b	73,460
9	Taxable income (Schedule A, line 37)	9	1,142,756
10	Ending adjusted surplus. Add lines 5 through 9	10	39,410,647

Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
a	<input type="checkbox"/> Cash 170				YES		176
b	<input type="checkbox"/> Accrual 6,983			8a	Enter the total unpaid losses shown on the corporation's annual statement:		
c	<input type="checkbox"/> Other (specify) ▶ 987			(1)	for the current tax year: \$ 2,423		
2	Check box for kind of company:			(2)	for the previous tax year: \$ 2,303		
a	<input type="checkbox"/> Mutual 1,432			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
b	<input type="checkbox"/> Stock 6,812			(1)	for the current tax year: \$ 1,449		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		1,063	(2)	for the previous tax year: \$ 1,474		
	If "Yes," attach a schedule showing:			9	Does the corporation discount any of the loss reserves shown on its annual statement?		
	(a) name and employer identification number (EIN);			10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 1,362		
	(b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ <input type="checkbox"/>		277
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?				If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
	If "Yes," enter name and EIN of the parent corporation ▶			12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$ 1,367		
	EIN 368			13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP	YES	96
	NAME 396			14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?	YES	33
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		YES				
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)		5,431				
	Enter percentage owned ▶ 5,431						
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:						
	(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:		YES				
	(a) Percentage owned ▶ 137 and (b) Owner's country ▶ 137		137				
	(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ 141						

Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
a	<input type="checkbox"/> Cash						
b	<input type="checkbox"/> Accrual			8a	Enter the total unpaid losses shown on the corporation's annual statement:		
c	<input type="checkbox"/> Other (specify) ▶ _____			(1)	for the current tax year: \$ <u>396,085,383</u>		
2	Check box for kind of company:			(2)	for the previous tax year: \$ <u>398,013,823</u>		
a	<input type="checkbox"/> Mutual			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
b	<input type="checkbox"/> Stock			(1)	for the current tax year: \$ <u>73,674,105</u>		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			(2)	for the previous tax year: \$ <u>74,203,690</u>		
	If "Yes," attach a schedule showing:			9	Does the corporation discount any of the loss reserves shown on its annual statement?		
	(a) name and employer identification number (EIN);			10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ <u>12,406,381</u>		
	(b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ <input type="checkbox"/>		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?				If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
	If "Yes," enter name and EIN of the parent corporation ▶ _____			12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$ <u>67,524,704</u>		
	-----			13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)			14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?		
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)						
	Enter percentage owned ▶ _____						
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:						
	(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:						
	(a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____						
	(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ _____						

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				7,386
2a Trade notes and accounts receivable			2,964	
b Less allowance for bad debts	()		(232)	
3 Inventories		30		33
4 U.S. government obligations				1,733
5 Tax-exempt securities (see instructions)				1,077
6 Other current assets (attach schedule)				6,178
7 Loans to shareholders				113
8 Mortgage and real estate loans				169
9 Other investments (attach schedule)				5,015
10a Buildings and other depreciable assets			1,386	
b Less accumulated depreciation	()		(1,103)	
11a Depletable assets			13	
b Less accumulated depletion	()		(*12)	
12 Land (net of any amortization)				538
13a Intangible assets (amortizable only)			548	
b Less accumulated amortization	()		(478)	
14 Other assets (attach schedule)	ASSET ADJ			3,294
15 Total assets	352	7,310		8,040
Liabilities and Shareholders' Equity				
16 Accounts payable				4,099
17 Mortgages, notes, bonds payable in less than 1 year				396
18 Insurance liabilities (see instructions)		6,545		7,205
19 Other current liabilities (attach schedule)				4,559
20 Loans from shareholders				69
21 Mortgages, notes, bonds payable in 1 year or more				496
22 Other liabilities (attach schedule)				2,398
23 Capital stock: a Preferred stock			281	
b Common stock			6,167	6,272
24 Additional paid-in capital				3,990
25 Retained earnings—Appropriated (attach schedule)		307		462
26 Retained earnings—Unappropriated		7,202		7,910
27 Adjustments to shareholders' equity (attach schedule)				592
28 Less cost of treasury stock	LIAB ADJ	()		(240)
29 Total liabilities and shareholders' equity	517			8,040

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—See instructions.

1 Net income (loss) per books	6,357	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax per books	3,987	a Tax-exempt interest \$	469
3 Excess of capital losses over capital gains	1,087		
4 Income subject to tax not recorded on books this year (itemize)	1,235	8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		a Depreciation \$	83
a Depreciation \$	105	b Charitable contributions \$	
b Charitable contributions \$			
c Travel and entertainment \$	323	9 Add lines 7 and 8	5,498
	2,139	10 Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	6,123
6 Add lines 1 through 5	6,378		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1 Balance at beginning of year		5 Distributions: a Cash	2,099
2 Net income (loss) per books		b Stock	d
3 Other increases (itemize)		c Property	d
		6 Other decreases (itemize)	2,316
	3,662	7 Add lines 5 and 6	
4 Add lines 1, 2, and 3		8 Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				108,338,099
2a Trade notes and accounts receivable			174,846,836	
b Less allowance for bad debts	()		(1,992,319)	
3 Inventories		297,526		354,602
4 U.S. government obligations				157,074,568
5 Tax-exempt securities (see instructions)				397,944,149
6 Other current assets (attach schedule)				122,051,799
7 Loans to shareholders				2,607,828
8 Mortgage and real estate loans				79,718,330
9 Other investments (attach schedule)				1,312,304,875
10a Buildings and other depreciable assets			44,466,006	
b Less accumulated depreciation	()		(13,952,289)	
11a Depletable assets			2,986,968	
b Less accumulated depletion	()		(*2,042,951)	
12 Land (net of any amortization)				1,218,731
13a Intangible assets (amortizable only)			78,214,536	
b Less accumulated amortization	()		(8,873,683)	
14 Other assets (attach schedule)	ASSET ADJ			119,242,048
15 Total assets	-4,040,933	2,533,966,846		2,570,467,201
Liabilities and Shareholders' Equity				
16 Accounts payable				69,897,329
17 Mortgages, notes, bonds payable in less than 1 year				16,678,988
18 Insurance liabilities (see instructions)		856,968,086		860,442,696
19 Other current liabilities (attach schedule)				242,031,286
20 Loans from shareholders				3,468,116
21 Mortgages, notes, bonds payable in 1 year or more				149,856,928
22 Other liabilities (attach schedule)				256,150,574
23 Capital stock: a Preferred stock			6,841,360	
b Common stock			38,164,461	45,036,347
24 Additional paid-in capital				437,001,351
25 Retained earnings—Appropriated (attach schedule)		52,155,390		60,949,255
26 Retained earnings—Unappropriated		462,061,968		485,438,303
27 Adjustments to shareholders' equity (attach schedule)				5,707,132
28 Less cost of treasury stock	LIAB ADJ	()		(61,071,242)
29 Total liabilities and shareholders' equity	-1,119,863			2,570,467,201

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—See instructions.

1 Net income (loss) per books	993,866	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax per books	42,568	a Tax-exempt interest \$ 30,970	
3 Excess of capital losses over capital gains	12,794		915,549
4 Income subject to tax not recorded on books this year (itemize)	21,120	8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		a Depreciation \$ 1,077	
a Depreciation \$ 1,056		b Charitable contributions \$	287,868
b Charitable contributions \$			
c Travel and entertainment \$ 1,347		9 Add lines 7 and 8	1,203,418
	223,103	10 Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	85,262
6 Add lines 1 through 5	1,293,291		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1 Balance at beginning of year		5 Distributions: a Cash	8,624,916
2 Net income (loss) per books		b Stock	d
3 Other increases (itemize)		c Property	d
	45,500,025	6 Other decreases (itemize)	75,231,327
4 Add lines 1, 2, and 3		7 Add lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	

SCHEDULE M-3 (Form 1120-PC)

Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of \$10 Million or More

OMB No. 1545-0127

2010

Department of the Treasury Internal Revenue Service

Attach to Form 1120-PC. See separate instructions.

1,127 (1) Non-consolidated return
487 (3) Mixed 1120/L/PC group

(2) Consolidated return (Form 1120-PC)
(4) NONE CHECKED

118
63

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
c Did the corporation prepare a non-tax-basis income statement for that period?
2a Enter the income statement period: Beginning 1,549 Ending 1,549
b Has the corporation's income statement been restated for the income statement period on line 2a?
c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
3a Is any of the corporation's voting common stock publicly traded?
b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

Table with 2 columns: Description and Amount. Rows include 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 (1,724), 5a Net income from nonincludible foreign entities (-39), 6a Net income from nonincludible U.S. entities (-66), 7a Net income (loss) of other includible foreign disregarded entities (d), 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (35), 9 Adjustment to reconcile income statement period to tax year (33), 10a Intercompany dividend adjustments to reconcile to line 11 (128), 10b Other statutory accounting adjustments to reconcile to line 11 (109), 10c Other adjustments to reconcile to amount on line 11 (44), 11 Net income (loss) per income statement of includible corporations (1,742).

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

Table with 3 columns: Description, Total Assets, Total Liabilities. Rows include a Included on Part I, line 4 (1,578 / 1,577), b Removed on Part I, line 5 (34 / 34), c Removed on Part I, line 6 (55 / 54), d Included on Part I, line 7 (51 / 48).

**SCHEDULE M-3
(Form 1120-PC)**

**Net Income (Loss) Reconciliation for U.S. Property and Casualty
Insurance Companies With Total Assets of \$10 Million or More**

OMB No. 1545-0127

2010

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-PC.
▶ See separate instructions.

Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120-PC only)
(3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

Name of corporation (common parent, if consolidated return) Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a Did the corporation 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 2a 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 corporation prepare a certified audited non-tax-basis income statement for that period?
 Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.
- c Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a Enter the income statement period: Beginning _____ Ending _____
- b Has the corporation's income statement been restated for the income statement period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- 3a Is any of the corporation's voting common stock publicly traded?
 Yes.
 No. If "No," go to line 4a.
- b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock [][][][][]
- c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock [][][][][][][][][]

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	49,007,497
b Indicate accounting standard used for line 4a (see instructions): [REDACTED]		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(3,236,011)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	1,463,127
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(6,249,051)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	1,237,367
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	d
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	30,970
c Net income (loss) of other includible corporations (attach schedule)	7c	632,854
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	14,337,724
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	6,567,771
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	-588,480
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	2,735,952
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	2,585,697
11 Net income (loss) per income statement of includible corporations. Combine lines 4a through 10c Note. Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.	11	68,555,531
12 Enter the total amount (not just the corporation'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	1,940,368,334	4,573,682,263
b Removed on Part I, line 5	77,227,134	52,778,804
c Removed on Part I, line 6	-35,604,501	18,759,909
d Included on Part I, line 7	150,538,655	107,193,519

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2010 Line Item Counts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1 Income (loss) from equity method foreign corporations	13	d	*9	
2 Gross foreign dividends not previously taxed	189	21	19	193
3 Subpart F, QEF, and similar income inclusions		29	22	42
4 Section 78 gross-up		8	38	45
5 Gross foreign distributions previously taxed	5	d	d	
6 Income (loss) from equity method U.S. corporations	81	25	65	
7 U.S. dividends not eliminated in tax consolidation	885	325	89	886
8 Minority interest for includible corporations	9	d	6	
9 Income (loss) from U.S. partnerships	182	298	49	328
10 Income (loss) from foreign partnerships	13	17	d	16
11 Income (loss) from other pass-through entities	25	33	21	49
12 Items relating to reportable transactions (attach details)	d	5	d	6
13 Interest income (attach Form 8916-A)	1,667	611	835	1,659
14 Hedging transactions	9	7	d	9
15 Mark-to-market income (loss)	42	43	d	9
16 Premium income (attach schedule)	1,362	1,149	65	1,329
17 Sale versus lease (for sellers and/or lessors)	d	d	-	d
18 Section 481(a) adjustments		89	d	92
19 Income from a special loss discount account		72	d	73
20 Income recognition from long-term contracts	d	d	-	5
21 Original issue discount and other imputed interest	32	42	15	56
22 Reserved for future use				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	1,340	1,124	201	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		981	186	1,166
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		577	58	630
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		333	47	377
e Abandonment losses		18	d	20
f Worthless stock losses (attach details)		7	d	5
g Other gain/loss on disposition of assets		88	7	95
24 Capital loss limitation and carryforward used		465	116	564
25 Other income (loss) items with differences (attach schedule)	419	424	250	450
26 Total income (loss) items. Combine lines 1 through 25	1,753	1,520	1,085	1,757
27 Total expense/deduction items (from Part III, line 41)	1,745	1,594	1,655	1,703
28 Other items with no differences	1,660			1,661
29a Mixed groups, see instructions. All others, combine lines 26 through 28	1,725	1,696	1,676	1,729
b 1120 subgroup reconciliation totals	477	396	448	481
c Life insurance subgroup reconciliation totals	40	39	39	40
30 Reconciliation totals. Combine lines 29a through 29c	1,755	1,715	1,703	1,763

Note. Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1 Income (loss) from equity method foreign corporations	335,283	d	*-65,573	
2 Gross foreign dividends not previously taxed	364,498	269,877	-16,085	618,290
3 Subpart F, QEF, and similar income inclusions		105,651	31,955	137,606
4 Section 78 gross-up		92,702	59,553	152,255
5 Gross foreign distributions previously taxed	114,560	d	d	
6 Income (loss) from equity method U.S. corporations	3,540,124	179,554	-3,721,704	
7 U.S. dividends not eliminated in tax consolidation	7,466,951	-124,118	568,856	7,912,335
8 Minority interest for includible corporations	530	d	-375	
9 Income (loss) from U.S. partnerships	1,228,266	-1,246,689	33,754	12,091
10 Income (loss) from foreign partnerships	37,077	-39,013	d	3,377
11 Income (loss) from other pass-through entities	73,444	-13,318	-58,491	1,636
12 Items relating to reportable transactions (attach details)	d	-14,657	d	-8,149
13 Interest income (attach Form 8916-A)	31,693,611	-501,799	-8,995,186	22,269,248
14 Hedging transactions	-5,664	23,453	d	-7,538
15 Mark-to-market income (loss)	173,523	-23,212	d	137,603
16 Premium income (attach schedule)	513,858,427	781,964	-382,394	514,252,143
17 Sale versus lease (for sellers and/or lessors)	d	d	-	d
18 Section 481(a) adjustments		413,124	d	414,717
19 Income from a special loss discount account		1,270,001	d	1,286,951
20 Income recognition from long-term contracts	d	d	-	11,165
21 Original issue discount and other imputed interest	214,212	-41,044	-5,586	167,580
22 Reserved for future use				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	11,898,239	-10,987,069	-908,225	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		8,350,437	420,457	8,744,132
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-3,186,345	-77,465	-3,130,326
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		53,378	-54	58,540
e Abandonment losses		-23,830	d	-24,096
f Worthless stock losses (attach details)		-11,319	d	-11,650
g Other gain/loss on disposition of assets		-2,815	283	-2,217
24 Capital loss limitation and carryforward used		75,896	-106,142	-104,325
25 Other income (loss) items with differences (attach schedule)	11,958,600	8,485,298	3,225,215	23,664,824
26 Total income (loss) items. Combine lines 1 through 25	579,390,966	3,581,810	-10,111,064	572,957,197
27 Total expense/deduction items (from Part III, line 41)	-216,746,131	-7,554,342	9,962,972	-214,271,379
28 Other items with no differences	-326,511,305			-326,511,460
29a Mixed groups, see instructions. All others, combine lines 26 through 28	46,767,098	-4,773,271	3,313,709	45,992,797
b 1120 subgroup reconciliation totals	13,010,591	175,537	-11,000,850	2,616,147
c Life insurance subgroup reconciliation totals	2,035,658	-427,558	1,030,354	2,647,608
30 Reconciliation totals. Combine lines 29a through 29c	68,542,021	-5,703,196	-13,463,128	49,770,620

Note. Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

109	M3 ADJ (a) 10,633,569	M3 ADJ (b) -800,740	M3 ADJ (c) 3,461,801	M3 ADJ (d) 13,818,440
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Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2010 Line Item Counts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	1,408	27	1,386	
2 U.S. deferred income tax expense	431	84	353	
3 State and local current income tax expense	394	127	35	390
4 State and local deferred income tax expense	48	33	16	
5 Foreign current income tax expense (other than foreign withholding taxes)	57	6	51	11
6 Foreign deferred income tax expense	d	-	d	
7 Foreign withholding taxes	53	d	56	8
8 Stock option expense	58	57	42	52
9 Other equity-based compensation	53	52	28	51
10 Meals and entertainment	992	12	997	994
11 Fines and penalties	346	d	346	28
12 Judgments, damages, awards, and similar costs	19	9	d	18
13 Parachute payments	-	-	-	-
14 Compensation with section 162(m) limitation	28	d	23	23
15 Pension and profit-sharing	365	211	17	371
16 Other post-retirement benefits	166	134	20	156
17 Deferred compensation	203	241	16	162
18 Charitable contribution of cash and tangible property	506	83	63	471
19 Charitable contribution of intangible property	12	5	d	14
20 Charitable contribution limitation/carryforward		150	32	177
21 Write-off of premium receivables	79	19	-	79
22 Guarantee fund assessments	184	106	d	175
23 Current year acquisition or reorganization investment banking fees	5	-	d	d
24 Current year acquisition or reorganization legal and accounting fees	16	10	10	10
25 Current year acquisition/reorganization other costs	d	11	d	13
26 Amortization of acquisition, reorganization, and start-up costs				
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions	26	118	6	120
28 Other amortization or impairment write-offs	46	100	23	106
29 Discounting of unpaid losses (section 846) (attach schedule)	170	250	19	251
30 Reduction of loss deduction (section 832(b)(5)(B))	1,316	1,255	59	1,321
31 Depreciation		100	766	847
32 Bad debt expense and/or agency balances written off	822	761	11	817
33 Deduction from a special loss discount account	373	187	7	360
34 Corporate owned life insurance premiums		56	d	56
35 Purchase versus lease (for purchasers and/or lessees)	84	10	81	19
36 Interest expense (attach Form 8916-A)	*8	d	-	*7
37 Domestic production activities deduction	485	85	41	495
38 Research and development costs (attach schedule)	12	11	d	20
39 Section 118 exclusion (attach schedule)	d	d	-	d
40 Other expense/deduction items with differences (attach schedule)	1,161	1,004	832	1,119
41 Total expense/deduction items. Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	1,742	1,593	1,653	1,701

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	7,883,628	-40,226	-7,861,213	
2 U.S. deferred income tax expense	855,389	-11,086	-843,469	
3 State and local current income tax expense	568,187	-36,119	-45,291	486,787
4 State and local deferred income tax expense	52,680	-12,813	-39,867	
5 Foreign current income tax expense (other than foreign withholding taxes)	75,361	3,086	-75,429	3,018
6 Foreign deferred income tax expense	d	-	d	
7 Foreign withholding taxes	7,344	d	-7,881	2,050
8 Stock option expense	217,876	-118,147	-53,938	45,791
9 Other equity-based compensation	370,015	-49,982	10,050	330,186
10 Meals and entertainment	428,942	-221	-182,477	246,970
11 Fines and penalties	17,610	d	-22,828	-5,138
12 Judgments, damages, awards, and similar costs	49,089	86,332	d	185,666
13 Parachute payments	-	-	-	-
14 Compensation with section 162(m) limitation	707,622	d	-40,651	667,412
15 Pension and profit-sharing	2,596,771	1,248,611	-82,955	3,754,923
16 Other post-retirement benefits	1,398,861	-380,976	6,190	1,027,437
17 Deferred compensation	1,254,149	-224,902	-5,854	1,023,393
18 Charitable contribution of cash and tangible property	524,050	-3,485	3,960	524,523
19 Charitable contribution of intangible property	65,259	22,850	d	88,199
20 Charitable contribution limitation/carryforward		-72,374	-46,860	-119,131
21 Write-off of premium receivables	206,724	-1,046	-	205,678
22 Guarantee fund assessments	-11,231	12,053	d	854
23 Current year acquisition or reorganization investment banking fees	3,882	-	d	d
24 Current year acquisition or reorganization legal and accounting fees	20,275	-3,360	-9,516	7,399
25 Current year acquisition/reorganization other costs	d	2,673	d	4,285
26 Amortization of acquisition, reorganization, and start-up costs				
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions	25,160	2,313	11,384	38,856
28 Other amortization or impairment write-offs	173,874	364,815	8,403	547,092
29 Discounting of unpaid losses (section 846) (attach schedule)	880,892	-229,621	166,177	806,475
30 Reduction of loss deduction (section 832(b)(5)(B))	65,471,328	252,619	-61,933	65,660,393
31 Depreciation		-7,809	-1,463,227	-1,454,987
32 Bad debt expense and/or agency balances written off	3,910,521	817,077	-23,411	4,703,699
33 Deduction from a special loss discount account	590,209	386,047	8,283	984,538
34 Corporate owned life insurance premiums		1,169,821	d	1,170,542
35 Purchase versus lease (for purchasers and/or lessees)	-11,801	7,145	14,315	9,659
36 Interest expense (attach Form 8916-A)	*4,522	d	-	*-11,743
37 Domestic production activities deduction	4,032,413	631,806	20,448	4,684,668
38 Research and development costs (attach schedule)	1,193,782	60,774	d	1,254,205
39 Section 118 exclusion (attach schedule)	d	d	-	d
40 Other expense/deduction items with differences (attach schedule)	127,852,227	3,654,908	427,945	131,850,746
41 Total expense/deduction items. Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	221,409,660	7,582,540	-10,118,432	218,807,667

Form 1120-REIT

U.S. Income Tax Return for Real Estate Investment Trusts

OMB No. 1545-1004

For calendar year 2010 or tax year beginning 1,564, 2010, ending 203, 2010

2010

Department of the Treasury Internal Revenue Service

CALENDAR YEAR FISCAL YEAR

Form header section containing: A Year of REIT status election, B Check if a: 1 REIT with 100% owned subsidiaries, 2 Personal holding co., F Check applicable box(es), G Identify the type of REIT, C Employer identification number, D Date REIT established, E Total assets, H PBA code.

Part I - Real Estate Investment Trust Taxable Income (see instructions)

Income (EXCLUDING income required to be reported in Part II or Part IV)

Table with 8 rows for income items: 1 Dividends (305), 2 Interest (1,452), 3 Gross rents from real property (797), 4 Other gross rents (249), 5 Capital gain net income (295), 6 Net gain or (loss) from Form 4797 (425), 7 Other income (898), 8 Total income (1,721).

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

Table with 21 rows for deductions: 9 Compensation of officers (84), 10 Salaries and wages (399), 11 Repairs and maintenance (686), 12 Bad debts (405), 13 Rents (265), 14 Taxes and licenses (1,280), 15 Interest (1,027), 16 Depreciation (841), 17 Advertising (538), 18 Other deductions (1,713), 19 Total deductions (1,745), 20 Taxable income before net operating loss deduction (1,762), 21 Less: a Net operating loss deduction (88), b Total deduction for dividends paid (1,007), c Section 857(b)(2)(E) deduction (-), 21d Total deductions (1,025).

Tax and Payments

Table with 28 rows for tax and payments: 22 Real estate investment trust taxable income (18), 23 Total tax (51), 24 Payments: a 2009 overpayment (30), b 2010 estimated tax payments (26), c Less 2010 refund (0), d Tax deposited (44), e Tax deposited with Form 7004 (21), f Credits (d), g Refundable credits (-), 24h Total payments (63), 25 Estimated tax penalty (8), 26 Tax due (18), 27 Overpayment (52), 28 Enter amount of line 27 you want: Credited to 2011 estimated tax (23), Refunded (30).

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer, Date, Title

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

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

Form **1120-REIT**

U.S. Income Tax Return for Real Estate Investment Trusts

OMB No. 1545-1004

Department of the Treasury
Internal Revenue Service

For calendar year 2010 or tax year beginning _____, 2010, ending _____, 20_____

2010

▶ See separate instructions.

A Year of REIT status election	Please Type or Print	Name Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	C Employer identification number
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Date REIT established
		City or town, state, and ZIP code	E Total assets (see instructions) \$ 1,301,413,156
F Check applicable box(es): (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return			H PBA code (see instructions)
G Identify the type of REIT (see instructions): (1) <input type="checkbox"/> Equity REIT (2) <input type="checkbox"/> Mortgage REIT			

Part I – Real Estate Investment Trust Taxable Income (see instructions)

Income (EXCLUDING income required to be reported in Part II or Part IV)

1	Dividends	1	4,362,232
2	Interest	2	27,371,363
3	Gross rents from real property	3	34,544,392
4	Other gross rents	4	11,736,610
5	Capital gain net income (attach Schedule D (Form 1120))	5	22,595,252
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	-2,774,775
7	Other income (see instructions—attach schedule) INCOME ADJ. -373,003	7	8,476,712
8	Total income. Add lines 1 through 7 ▶	8	105,938,782

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9	Compensation of officers	9	336,603
10	Salaries and wages (less employment credits)	10	1,874,564
11	Repairs and maintenance	11	1,499,297
12	Bad debts	12	10,741,769
13	Rents	13	1,076,722
14	Taxes and licenses	14	3,959,667
15	Interest	15	13,884,505
16	Depreciation (attach Form 4562)	16	8,220,199
17	Advertising TOTAL AMORT 1,006,409	17	158,190
18	Other deductions (see instructions—attach schedule) DEDUCTION ADJ -108,619	18	22,635,361
19	Total deductions. Add lines 9 through 18 ▶	19	64,278,258
20	Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20	41,660,525
21	Less: a Net operating loss deduction (see instructions) 21a 396,438		
	b Total deduction for dividends paid (Schedule A, line 7) 21b 51,654,778		
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f) 21c -		
		21d	52,051,216

Tax and Payments

22	Real estate investment trust taxable income. Subtract line 21d from line 20	22	55,730
23	Total tax (Schedule J, line 7)	23	31,449
24	Payments: a 2009 overpayment credited to 2010 24a 1,486	TAX PMT ADJ d	
	b 2010 estimated tax payments 24b 31,403		
	c Less 2010 refund applied for on Form 4466 24c (-) d Bal ▶ 24d 32,889		
	e Tax deposited with Form 7004 24e 1,325		
	f Credits: (1) Form 2439 d (2) Form 4136 d 24f d		
	g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c 24g -	24h	34,281
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	25	8
26	Tax due. If line 24h is smaller than the total of lines 23 and 25, enter amount owed	26	703
27	Overpayment. If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	27	3,526
28	Enter amount of line 27 you want: Credited to 2011 estimated tax ▶ 655 Refunded ▶	28	2,872

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
----------------------	------	-------

May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

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

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach schedule)	1		
2	Gross income from foreclosure property (see instructions—attach schedule)	2		
3	Total income from foreclosure property. Add lines 1 and 2	3		
4	Deductions directly connected with the production of income shown on line 3 (attach schedule)	4		
5	Net income from foreclosure property. Subtract line 4 from line 3	5		
6	Tax on net income from foreclosure property. Multiply line 5 by 35%. Enter here and on Schedule J, line 2b	6		

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a			
b	Enter total income from foreclosure property from Part II, line 3	1b	d		
c	Total. Add lines 1a and 1b	1c			
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a	18		
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%	2c			
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3		1,689	
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)	4			
5	Multiply line 1c by 75%	5			
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6		1,679	
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)	7			
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)	8			
9	Enter the amount from Part I, line 20	9			
10	Enter the net capital gain from Schedule D (Form 1120), line 13	10			
11	Subtract line 10 from line 9	11			
12a	Enter total income from Part I, line 8	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 5. (If line 5 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b	12c			
13	Enter capital gain net income from Part I, line 5	13			
14	Subtract line 13 from line 12c	14			
15	Divide line 11 by line 14. Carry the result to five decimal places	15			
16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c	16			

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1		
2	Deductions directly connected with the production of income shown on line 1	2		
3	Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3		

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1		
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2		148
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3		
4	Consent dividends (attach Forms 972 and 973)	4		156
5	Deficiency dividends (section 860) (Attach Form 976)	5		
6	Total dividends paid. Add lines 1 through 5	6		996
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7		

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach schedule)	1	
2	Gross income from foreclosure property (see instructions—attach schedule)	2	
3	Total income from foreclosure property. Add lines 1 and 2	3	
4	Deductions directly connected with the production of income shown on line 3 (attach schedule)	4	
5	Net income from foreclosure property. Subtract line 4 from line 3	5	
6	Tax on net income from foreclosure property. Multiply line 5 by 35%. Enter here and on Schedule J, line 2b	6	

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a		
b	Enter total income from foreclosure property from Part II, line 3	1b	d	
c	Total. Add lines 1a and 1b	1c		
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a	35,362	
b	Subtract line 2a from line 1c	2b		
c	Multiply line 2b by 95%	2c		
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3		145,444,046
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)	4		
5	Multiply line 1c by 75%	5		
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6		142,851,571
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)	7		
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)	8		
9	Enter the amount from Part I, line 20	9		
10	Enter the net capital gain from Schedule D (Form 1120), line 13	10		
11	Subtract line 10 from line 9	11		
12a	Enter total income from Part I, line 8	12a		
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 5. (If line 5 is a loss, enter -0-.)	12b		
c	Add lines 12a and 12b	12c		
13	Enter capital gain net income from Part I, line 5	13		
14	Subtract line 13 from line 12c	14		
15	Divide line 11 by line 14. Carry the result to five decimal places	15		
16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c	16		

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1	
2	Deductions directly connected with the production of income shown on line 1	2	
3	Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3	

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1	
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2	956,534
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3	
4	Consent dividends (attach Forms 972 and 973)	4	2,055,187
5	Deficiency dividends (section 860) (Attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	51,476,376
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7	

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/>				
Important: Members of a controlled group, see instructions.					
2a	Tax on REIT taxable income JNCM.TAX ADJ	-	2a	19,391	
b	Tax from Part II, line 6		2b	-	
c	Tax from Part III, line 16		2c	-	
d	Tax from Part IV, line 3		2d	126	
e	Tax imposed under section 857(b)(7)(A) (see instructions)		2e	-	
f	Tax imposed under sections <input type="checkbox"/> 856(c)(7) and <input type="checkbox"/> 856(g)(5)		2f	-	
g	Alternative minimum tax (attach Form 4626)		2g	1,019	
h	Income tax. Add lines 2a through 2g FRN CR ORIG FRN CR ADJ		2h	20,536	
3a	Foreign tax credit (attach Form 1118)	-	3a	-	
b	Credit from Form 8834, line 29		3b	-	
c	General business credit (attach Form 3800)		3c	d	
d	Other credits (attach schedule—see instructions)		3d	-	
e	Total credits. Add lines 3a through 3d		3e	d	
4	Subtract line 3e from line 2h		RCPTR QE	-	4 20,527
5	Personal holding company tax (attach Schedule PH (Form 1120))		RCPTR IEC	-	5 -
6	Other taxes. Check if from: FORM 4255	-	FORM 8611	-	6 -
7	Total tax. Add lines 4 through 6. Enter here and on line 23, page 1 TOT TX AD.	10,923	7	31,449	

Schedule K Other Information (see instructions)

	Yes	No		Yes	No
1	Check method of accounting:		5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	
a	<input type="checkbox"/>	Cash		(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter: . . .	
b	<input type="checkbox"/>	Accrual	a	Percentage owned <input type="checkbox"/>	
c	<input type="checkbox"/>	Other (specify) <input type="checkbox"/>	b	Owner's country <input type="checkbox"/>	
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached <input type="checkbox"/>	
	If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)	
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?			If "Yes," file Form 5452.	
	If "Yes," enter the name and EIN of the parent corporation <input type="checkbox"/>		7	Check this box if the REIT issued publicly offered debt instruments with original issue discount <input type="checkbox"/>	
				If so, the REIT may have to file Form 8281.	
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)		8	Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$ 774	
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned <input type="checkbox"/>		9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) <input type="checkbox"/> \$ 20,441,026	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				1,363
2a	Trade notes and accounts receivable			852	
b	Less allowance for bad debts	()		(328)	
3	U.S. government obligations				19
4	Tax-exempt securities (see instructions)				d
5	Other current assets (attach schedule)				983
6	Loans to shareholders				24
7	Mortgage and real estate loans				289
8	Other investments (attach schedule)				1,009
9a	Buildings and other depreciable assets			767	
b	Less accumulated depreciation	()		(629)	
10	Land (net of any amortization)				726
11a	Intangible assets (amortizable only)			702	
b	Less accumulated amortization	()		(640)	
12	Other assets (attach schedule)				711
13	Total assets	ASSET ADJ 150	1,491		1,654
Liabilities and Shareholder's Equity					
14	Accounts payable				984
15	Mortgages, notes, bonds payable in less than 1 year				215
16	Other current liabilities (attach schedule)				939
17	Loans from shareholders				50
18	Mortgages, notes, bonds payable in 1 year or more				774
19	Other liabilities (attach schedule)				801
20	Capital stock: a Preferred stock			885	
	b Common stock			1,170	1,321
21	Additional paid-in capital				1,362
22	Retained earnings—Appropriated (attach schedule)		22		7
23	Retained earnings—Unappropriated		1,437		1,589
24	Adjustments to shareholders' equity (see instructions—attach schedule)				168
25	Less cost of treasury stock	LIAB ADJ ()			(72)
26	Total liabilities and shareholders' equity	52			1,654

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)					
1	Net income (loss) per books	1,742	7	Income recorded on books this year not included on this return (itemize):	
2a	Federal income tax \$			Tax-exempt interest \$	11
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ ()				932
c	Balance	73	8	Deductions on this return not charged against book income this year (itemize):	
3	Excess of capital losses over capital gains	98	a	Depreciation	428
4	Income subject to tax not recorded on books this year (itemize):	894	b	Net operating loss deduction (line 21a, page 1) \$	
5	Expenses recorded on books this year not deducted on this return (itemize):		c	Deduction for dividends paid (line 21b, page 1) \$	1,495
a	Depreciation	359	9	Net income from foreclosure property	d
b	Section 4981 tax		10	Net income from prohibited transactions	5
c	Travel and entertainment \$	470	11	Add lines 7 through 10	1,570
		1,231	12	REIT taxable income (line 22, page 1)— line 6 less line 11	1,046
6	Add lines 1 through 5	1,751			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)					
1	Balance at beginning of year		5	Distributions: a Cash	1,284
2	Net income (loss) per books			b Stock	15
3	Other increases (itemize):			c Property	25
			6	Other decreases (itemize):	480
		367	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				54,161,964
2a	Trade notes and accounts receivable			56,071,165	
b	Less allowance for bad debts	()		(3,293,279)	
3	U.S. government obligations				2,208,958
4	Tax-exempt securities (see instructions)				d
5	Other current assets (attach schedule)				25,940,843
6	Loans to shareholders				10,883,934
7	Mortgage and real estate loans				365,376,651
8	Other investments (attach schedule)				352,156,665
9a	Buildings and other depreciable assets			378,565,416	
b	Less accumulated depreciation	()		(76,449,311)	
10	Land (net of any amortization)				93,626,105
11a	Intangible assets (amortizable only)			15,660,065	
b	Less accumulated amortization	()		(5,924,637)	
12	Other assets (attach schedule)				34,895,694
13	Total assets	ASSET ADJ -2,514,301	1,154,739,387		1,301,413,156
Liabilities and Shareholder's Equity					
14	Accounts payable				10,427,554
15	Mortgages, notes, bonds payable in less than 1 year				37,219,003
16	Other current liabilities (attach schedule)				31,049,183
17	Loans from shareholders				1,158,595
18	Mortgages, notes, bonds payable in 1 year or more				280,515,636
19	Other liabilities (attach schedule)				118,021,838
20	Capital stock: a Preferred stock			50,287,291	
	b Common stock			70,914,904	121,516,652
21	Additional paid-in capital				821,953,152
22	Retained earnings—Appropriated (attach schedule)		37		236,861
23	Retained earnings—Unappropriated		-113,639,191		-118,497,399
24	Adjustments to shareholders' equity (see instructions—attach schedule)				2,142,658
25	Less cost of treasury stock	LIAB ADJ ()			(3,486,049)
26	Total liabilities and shareholders' equity	-844,529			1,301,413,156

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)					
1	Net income (loss) per books	30,542,168	7	Income recorded on books this year not included on this return (itemize):	
2a	Federal income tax \$			Tax-exempt interest \$ 518	24,257,029
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ ()		8	Deductions on this return not charged against book income this year (itemize):	
c	Balance ▶	-971,215	a	Depreciation . \$ 2,623,601	
3	Excess of capital losses over capital gains	1,086,561	b	Net operating loss deduction (line 21a, page 1) \$	
4	Income subject to tax not recorded on books this year (itemize):	28,403,807	c	Deduction for dividends paid (line 21b, page 1) \$	62,169,348
5	Expenses recorded on books this year not deducted on this return (itemize):		9	Net income from foreclosure property	d
a	Depreciation . . . \$ 2,780,612		10	Net income from prohibited transactions	126
b	Section 4981 tax . . . \$		11	Add lines 7 through 10	86,676,883
c	Travel and entertainment \$ 9,766		12	REIT taxable income (line 22, page 1)— line 6 less line 11	-10,177,460
6	Add lines 1 through 5	17,437,565 76,499,292			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)					
1	Balance at beginning of year		5	Distributions: a Cash	40,921,914
2	Net income (loss) per books			b Stock	432,310
3	Other increases (itemize):			c Property	1,699,645
			6	Other decreases (itemize):	16,519,325
		24,522,990	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form 1120-RIC

U.S. Income Tax Return for Regulated Investment Companies

OMB No. 1545-1010

For calendar year 2010 or tax year beginning 4,512, 2010, and ending 8,744, 20

2010

Department of the Treasury Internal Revenue Service

CALENDAR YEAR FISCAL YEAR

Form header section with fields A, B, C, D, E, F for fund information and identification.

Check applicable boxes E and F for fund characteristics.

Part I - Investment Company Taxable Income (see instructions)

Main table with 32 rows for Income, Deductions, and Tax and Payments, including sub-rows 28a-h for tax payments.

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.

Signature lines for officer, preparer, and title.

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

Paid Preparer Use Only section with fields for name, signature, date, firm name, address, and phone number.

Form 1120-RIC

U.S. Income Tax Return for Regulated Investment Companies

OMB No. 1545-1010

Department of the Treasury Internal Revenue Service

For calendar year 2010 or tax year beginning , 2010, and ending , 20

2010

See separate instructions.

Form header section with fields A, B, C, D, E, F for fund information and status.

Check applicable boxes (1) Final return (2) Name change (3) Address change (4) Amended return

Part I - Investment Company Taxable Income (see instructions)

Main table with 32 rows for Income, Deductions, and Tax and Payments, including sub-tables for tax payments (28a-h).

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.

Signature section with fields for Signature of officer, Date, and Title.

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

Paid Preparer Use Only section with fields for Print/Type preparer's name, Preparer's signature, Date, PTIN, Firm's name, Firm's EIN, and Phone no.

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 13 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 8b	2	3,119
3	Amount subject to tax. Subtract line 2 from line 1	3	
4	Capital gains tax. Multiply line 3 by 35% (.35). Enter tax here and on line 2b, Schedule J	4	

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

	(a) Ordinary dividends		(b) Capital gain dividends	
	1			
1 Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1			
2 Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2	7,516		
3 Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3			
4 Consent dividends (section 565) (attach Forms 972 and 973)	4			
5 Deficiency dividends (section 860) (attach Form 976)	5			
6 Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6			
7 Credits from tax credit bonds distributed to shareholders (see instructions)	7			
8 Deduction for dividends paid:				
a Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on line 25, Part I	8a			
b Capital gain dividends. Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b			

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1 Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2010?	▶ <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," complete lines 2 through 5.			
2 Amount of interest excludible from gross income under section 103(a)	2		
3 Amounts disallowed as deductions under sections 265 and 171(a)(2)	3		
4 Net income from tax-exempt obligations. Subtract line 3 from line 2	4		
5 Amount of line 4 designated as exempt-interest dividends	5		1,576

Schedule E Compensation of Officers (see instructions for line 9, Part I)

Note. Complete Schedule E only if total receipts (line 8, Part I, plus net capital gain from line 1, Part II, and line 9a, Form 2438) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	(d) Percent of fund stock owned	(e) Amount of compensation
1		%	%	
		%	%	
2 Total compensation of officers. Enter here and on line 9, Part I				2

Schedule J Tax Computation (see instructions)

1 Check if the fund is a member of a controlled group (attach Schedule O (Form 1120))	▶ <input type="checkbox"/>			263
2a Tax on investment company taxable income	INCM.TAX ADJ	2a	198	
b Tax on undistributed net capital gain (from Part II, line 4)	d	2b	38	
c Alternative minimum tax (attach Form 4626)		2c	-	
d Income tax. Add lines 2a through 2c	FRN CR ORIG FRN CR ADJ	2d		214
3a Foreign tax credit (attach Form 1118)	-	3a	-	
b Credit from Form 8834, line 29		3b	-	
c General business credit (attach Form 3800)		3c	-	
d Other credits (attach schedule—see instructions)		3d	-	
e Total credits. Add lines 3a through 3d		3e	-	
4 Subtract line 3e from line 2d	RCPTR QEV	4	-	214
5 Personal holding company tax (attach Schedule PH (Form 1120))	RCPTR IEC	5	-	
6 Other taxes. Check if from: <input type="checkbox"/> FORM 4255	FORM 8611	6	-	
7 Total tax. Add lines 4 through 6. Enter here and on page 1, line 27	TOT TX ADJ	7	17	226

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 13 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 8b	2	36,913,137
3	Amount subject to tax. Subtract line 2 from line 1	3	
4	Capital gains tax. Multiply line 3 by 35% (.35). Enter tax here and on line 2b, Schedule J	4	

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

	(a) Ordinary dividends		(b) Capital gain dividends	
	1			
1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)			
2	Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	67,235,495		
3	Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)			
4	Consent dividends (section 565) (attach Forms 972 and 973)			
5	Deficiency dividends (section 860) (attach Form 976)			
6	Foreign tax paid deduction (section 853(b)(1)(B)), if applicable			
7	Credits from tax credit bonds distributed to shareholders (see instructions)			
8	Deduction for dividends paid:			
a	Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on line 25, Part I			
b	Capital gain dividends. Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above			

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1	Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2010?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes," complete lines 2 through 5.		
2	Amount of interest excludible from gross income under section 103(a)	2
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)	3
4	Net income from tax-exempt obligations. Subtract line 3 from line 2	4
5	Amount of line 4 designated as exempt-interest dividends	5

Schedule E Compensation of Officers (see instructions for line 9, Part I)

Note. Complete Schedule E only if total receipts (line 8, Part I, plus net capital gain from line 1, Part II, and line 9a, Form 2438) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	(d) Percent of fund stock owned	(e) Amount of compensation
1		%	%	
		%	%	
2	Total compensation of officers. Enter here and on line 9, Part I			2

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>
2a	Tax on investment company taxable income	2a
b	Tax on undistributed net capital gain (from Part II, line 4)	2b
c	Alternative minimum tax (attach Form 4626)	2c
d	Income tax. Add lines 2a through 2c	2d
3a	Foreign tax credit (attach Form 1118)	3a
b	Credit from Form 8834, line 29	3b
c	General business credit (attach Form 3800)	3c
d	Other credits (attach schedule—see instructions)	3d
e	Total credits. Add lines 3a through 3d	3e
4	Subtract line 3e from line 2d	4
5	Personal holding company tax (attach Schedule PH (Form 1120))	5
6	Other taxes. Check if from: <input type="checkbox"/> FORM 4255	6
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 27	7

Schedule K Other Information (see instructions)

Yes No

1 Check method of accounting:

a Cash 1,807

b Accrual 11,410

c Other (specify) ▶

2 At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)
If "Yes," attach a schedule showing **(a)** name and identification number, **(b)** percentage owned, and **(c)** taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.

3 Is the RIC a subsidiary in a parent-subsidiary controlled group?
If "Yes," enter the employer identification number and the name of the parent corporation ▶ EIN 574
NAME 573

4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) **YES** . 1,961
If "Yes," attach a schedule showing name and identification number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶ 1,961

5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:

a The total voting power of all classes of stock of the fund entitled to vote **or**

b The total value of all classes of stock of the fund? **YES** . 315

If "Yes," enter:

(1) Percentage owned ▶ 315

(2) Owner's country ▶ 315

The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ 310

6 During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) **YES** . 1,296
If "Yes," file Form 5452.

7 Check this box if the fund issued publicly offered debt instruments with original issue discount ▶
If checked, the fund may have to file Form 8281.

8 Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ 1,641

9 If this return is being filed for a series fund (as defined in section 851(g)(2)), enter

a The name of the regulated investment company in which the fund is a series ▶

b The date the regulated investment company was incorporated or organized ▶

10 Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) **and** elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements **YES** 1,178

11 Section 853A election. Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) ▶

12 Regulations section 1.852-11 election. Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency loss for this tax year ▶
If the election is made, enter the amounts deferred:

a Post-October capital loss ▶

b Post-October currency loss ▶

Schedule K Other Information (see instructions)

Yes No

- 1 Check method of accounting:
 - a Cash
 - b Accrual
 - c Other (specify) ▶

- 2 At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)

If "Yes," attach a schedule showing (a) name and identification number, (b) percentage owned, and (c) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.

- 3 Is the RIC a subsidiary in a parent-subsidiary controlled group?

If "Yes," enter the employer identification number and the name of the parent corporation ▶

- 4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).)

If "Yes," attach a schedule showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶

- 5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:
 - a The total voting power of all classes of stock of the fund entitled to vote **or**
 - b The total value of all classes of stock of the fund?

If "Yes," enter:

 - (1) Percentage owned ▶
 - (2) Owner's country ▶

The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶

- 6 During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316)

If "Yes," file Form 5452.

- 7 Check this box if the fund issued publicly offered debt instruments with original issue discount ▶

If checked, the fund may have to file Form 8281.

- 8 Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ 28,961,068

- 9 If this return is being filed for a series fund (as defined in section 851(g)(2)), enter
 - a The name of the regulated investment company in which the fund is a series ▶
 - b The date the regulated investment company was incorporated or organized ▶

- 10 **Section 853 election.** Check this box if the fund meets the requirements of section 853(a) and section 901(k) **and** elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements ▶

- 11 **Section 853A election.** Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) ▶

- 12 **Regulations section 1.852-11 election.** Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency loss for this tax year ▶

If the election is made, enter the amounts deferred:

 - a Post-October capital loss ▶
 - b Post-October currency loss ▶

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				6,234
2a	Trade notes and accounts receivable			8,971	
b	Less allowance for bad debts	()		(d)	
3	U.S. government obligations				1,485
4	Tax-exempt securities (see instructions)				1,027
5	Other current assets (attach schedule)				11,053
6	Loans to shareholders				13
7	Mortgage and real estate loans				d
8	Other investments (attach schedule)				11,265
9a	Buildings and other fixed depreciable assets			39	
b	Less accumulated depreciation	()		(37)	
10	Land (net of any amortization)				-
11a	Intangible assets (amortizable only)			1,212	
b	Less accumulated amortization	()		(1,203)	
12	Other assets (attach schedule)				1,508
13	Total assets	ASSET ADJ 154	10,934		12,240
Liabilities and Shareholder's Equity					
14	Accounts payable				9,423
15	Mortgages, notes, bonds payable in less than 1 year				430
16	Other current liabilities (attach schedule)				11,269
17	Loans from shareholders				-
18	Mortgages, notes, bonds payable in 1 year or more				19
19	Other liabilities (attach schedule)				677
20	Capital stock				5,466
21	Additional paid-in capital				11,286
22	Retained earnings - Appropriated (attach schedule)		851		728
23	Retained earnings - Unappropriated		10,728		12,010
24	Adjustments to shareholders' equity (attach schedule)				59
25	Less cost of treasury stock		()		(74)
26	Total liabilities and shareholders' equity	LIAB ADJ 139			12,240

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)			
1	Net income (loss) per books	13,174	7 Income recorded on books this year not included on this return (itemize):
2	Federal income tax (less built-in gains tax)	142	Tax exempt interest \$ 1,646
3	Excess of capital losses over capital gain	4,050	
4	Income subject to tax not recorded on books this year (itemize):		10,257

		6,908	8 Deductions on this return not charged against book income this year (itemized):
5	Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation . . . \$ 34
a	Depreciation . . . \$ 46		b Deduction for dividends paid (line 25, Part I) . \$
b	Expenses allocable to tax-exempt interest income \$		
c	Section 4982 tax . . . \$		12,698
d	Travel and entertainment \$ 28		9 Net capital gain from Form 2438, line 9a
	-----		10 If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 13. Otherwise, enter -0-
		10,583	
6	Add lines 1 through 5	13,187	11 Add line 7 through 10
			12 Investment company taxable income (line 26, Part I)-line 6 less line 11
			3,118
			13,097
			2,140

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)			
1	Balance at beginning of year		5 Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize):		c Property

			3,430
		5,732	6 Other decreases (itemize):
4	Add lines 1, 2, and 3		
			7 Add lines 5 and 6
			8 Balance at end of year (line 4 less line 7)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				30,287,890
2a	Trade notes and accounts receivable			142,340,032	
b	Less allowance for bad debts	()		(d)	
3	U.S. government obligations				1,168,314,897
4	Tax-exempt securities (see instructions)				776,158,836
5	Other current assets (attach schedule)				196,297,107
6	Loans to shareholders				2,262,727
7	Mortgage and real estate loans				d
8	Other investments (attach schedule)				12,147,791,611
9a	Buildings and other fixed depreciable assets			79,237	
b	Less accumulated depreciation	()		(46,322)	
10	Land (net of any amortization)				-
11a	Intangible assets (amortizable only)			104,664	
b	Less accumulated amortization	()		(36,070)	
12	Other assets (attach schedule)				10,582,425
13	Total assets	ASSET ADJ 571,517	13,001,747,030		14,495,717,955
Liabilities and Shareholder's Equity					
14	Accounts payable				403,761,318
15	Mortgages, notes, bonds payable in less than 1 year.				13,945,145
16	Other current liabilities (attach schedule)				226,763,906
17	Loans from shareholders				-
18	Mortgages, notes, bonds payable in 1 year or more				3,858,735
19	Other liabilities (attach schedule)				11,804,165
20	Capital stock				1,051,902,818
21	Additional paid-in capital				12,707,142,606
22	Retained earnings - Appropriated (attach schedule)		44,491,945		108,153,857
23	Retained earnings - Unappropriated		-930,104,951		-38,481,118
24	Adjustments to shareholders' equity (attach schedule)				7,397,113
25	Less cost of treasury stock	LIAB ADJ ()	()		(511,054)
26	Total liabilities and shareholders' equity	-19,536			14,495,717,955

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)					
1	Net income (loss) per books	1,009,136,060	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax (less built-in gains tax)	399,806		Tax exempt interest \$ 29,395,793	
3	Excess of capital losses over capital gain	172,447,961			624,028,571
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemized):	
	-----		a	Depreciation . . . \$ 382,489	
	-----	31,343,799	b	Deduction for dividends paid (line 25, Part I) . \$	710,512,669
5	Expenses recorded on books this year not deducted on this return (itemize):		9	Net capital gain from Form 2438, line 9a	462,691
a	Depreciation . . . \$ 94,959		10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 13. Otherwise, enter -0-	36,940,152
b	Expenses allocable to tax-exempt interest income \$		11	Add line 7 through 10	1,371,987,848
c	Section 4982 tax . . . \$		12	Investment company taxable income (line 26, Part I)-line 6 less line 11	-2,760,305
d	Travel and entertainment \$ 11,907				
	-----	155,862,894			
6	Add lines 1 through 5	1,369,190,602			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)					
1	Balance at beginning of year		5	Distributions: a Cash	242,284,324
2	Net income (loss) per books			b Stock	41,314
3	Other increases (itemize):			c Property	4,696
	-----		6	Other decreases (itemize):	156,986,555
	-----	311,707,151	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

2010

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

CALENDAR YEAR

tions.

FISCAL YEAR

For calendar year 2010 or tax year beginning

3,917,479

, 2010, ending

210,075

, 20

Header section containing: A S election effective date (4,127,554), B Business activity code number, C Check if Sch. M-3 attached (46,173), D Employer identification number (4,127,554), E Date incorporated (4,127,554), F Total assets (3,142,418)

G Is the corporation electing to be an S corporation beginning with this tax year? (225,668) If "Yes," attach Form 2553 if not already filed
H Check if: (1) Final return (172,865) Name change (33,533) (4) Amended return (5) S election termination or revocation (2,803)

I Enter the number of shareholders who were shareholders during any part of the tax year (4,127,554)

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Main table with columns: Income (lines 1a-6), Deductions (lines 7-21), Tax and Payments (lines 22a-27). Includes sub-totals like INCOME ADJ (85,768), DEDUCTION ADJ (89,446), and TAX PMT ADJ (3,362).

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here section with fields for Signature of officer, Date, Title, and a box for "May the IRS discuss this return with the preparer shown below?"

Paid Preparer Use Only section with fields for Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, PAID PREPARER (3,862,180), and Phone no.

Form **1120S**
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ See separate instructions.

2010

For calendar year 2010 or tax year beginning _____, 2010, ending _____, 20

A S election effective date	TYPE OR PRINT	Name Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code	F Total assets (see instructions) \$ 3,324,883,416

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change
(4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year _____ ▶

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	5,625,064,582	b Less returns and allowances	44,909,030	c Bal ▶	1c	5,567,202,247
	2 Cost of goods sold (Schedule A, line 8)					2	3,405,244,877
	3 Gross profit. Subtract line 2 from line 1c					3	2,161,957,370
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4	10,749,072
	5 Other income (loss) (see instructions—attach statement)					5	112,995,091
	6 Total income (loss). Add lines 3 through 5	INCOME ADJ		-10,404,946		6	2,275,296,587
Deductions (see instructions for limitations)	7 Compensation of officers					7	221,710,205
	8 Salaries and wages (less employment credits)					8	610,707,675
	9 Repairs and maintenance					9	36,197,752
	10 Bad debts					10	15,727,284
	11 Rents					11	156,757,769
	12 Taxes and licenses					12	116,004,085
	13 Interest					13	47,561,234
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)					14	89,426,819
	15 Depletion (Do not deduct oil and gas depletion.)					15	555,120
	16 Advertising					16	49,149,598
	17 Pension, profit-sharing, etc., plans					17	22,769,510
	18 Employee benefit programs	ESOP DIV		159,040		18	55,255,757
	19 Other deductions (attach statement)	TOTAL AMORT		10,146,606		19	595,431,761
	20 Total deductions. Add lines 7 through 19	DEDUCTION ADJ		-10,969,530		20	2,006,285,040
	21 Ordinary business income (loss). Subtract line 20 from line 6					21	269,011,547
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	38,567				TAX PMT ADJ
	b Tax from Schedule D (Form 1120S)	22b	212,427				9,394
	c Add lines 22a and 22b (see instructions for additional taxes)	INCM TAX ADJ				22c	260,388
	23a 2010 estimated tax payments and 2009 overpayment credited to 2010	23a	360,946				TOTAL TAX ADJ
	b Tax deposited with Form 7004	23b	92,850				*35
	c Credit for federal tax paid on fuels (attach Form 4136)	23c	141,829				
	d Add lines 23a through 23c	FORM 4255		-		23d	595,730
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached					24	789
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed					25	59,911
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid					26	394,429
27 Enter amount from line 26 Credited to 2011 estimated tax ▶	188,627		Refunded ▶		27	205,802	

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____ Title _____

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2010)

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG. INV. ADJ.	4,826	1	907,427	
2	Purchases	PURCHASE ADJ	13,384	2	1,743,666	
3	Cost of labor			3	497,121	
4	Additional section 263A costs (attach statement)			4	70,317	
5	Other costs (attach statement)			5	906,308	
6	Total. Add lines 1 through 5			6	2,036,720	
7	Inventory at end of year			7	921,046	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2			8	2,010,147	
9a	Check all methods used for valuing closing inventory: (i) <input type="checkbox"/> Cost as described in Regulations section 1.471-3				881,388	
	(ii) <input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4				293,106	
	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶				15,755	
b	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)				3,555	
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)				915	
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	PCT	7,426			
		AMT	1,909			
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?	YES	NO			
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory?	121,651	1,587,342			
	If "Yes," attach explanation.	YES	NO	2,138	1,542,845	

Schedule B Other Information (see instructions)

NUM F8865 **550**

				Yes	No
1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶				
2	See the instructions and enter the: 2,691,138 1,227,940 101,576				
	a Business activity ▶ 4,053,075 b Product or service ▶ 4,030,600				
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made?				38,711
4	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?	YES	11,954	NO	4,115,600
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>				
	If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.				
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$				17,571
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$				61,487
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-	YES	2,094,399	NO	2,033,155
9	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked?	YES	13,344	NO	4,074,322

Schedule K Shareholders' Pro Rata Share Items

Total amount

Income (Loss)	Description	Sub-Item	Amount	Total amount	
				Line	Amount
1	Ordinary business income (loss) (page 1, line 21)		3,913,150	1	3,913,150
2	Net rental real estate income (loss) (attach Form 8825)		293,770	2	293,770
3a	Other gross rental income (loss)	3a	22,155		
3b	Expenses from other rental activities (attach statement)	3b	9,939		
3c	Other net rental income (loss). Subtract line 3b from line 3a		23,193	3c	23,193
4	Interest income		906,131	4	906,131
5	Dividends: a Ordinary dividends		125,502	5a	125,502
	b Qualified dividends	5b	77,140		
6	Royalties		15,874	6	15,874
7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))		51,127	7	51,127
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))		109,088	8a	109,088
8b	Collectibles (28%) gain (loss)	8b	2,069		
8c	Unrecaptured section 1250 gain (attach statement)	8c	22,727		
9	Net section 1231 gain (loss) (attach Form 4797)		205,930	9	205,930
10	Other income (loss) (see instructions) Type ▶		41,606	10	41,606

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG. INV. ADJ.	-47,758	1	359,497,242
2	Purchases	PURCHASE ADJ	-107,508	2	2,571,526,271
3	Cost of labor			3	299,919,753
4	Additional section 263A costs (attach statement)			4	20,191,275
5	Other costs (attach statement)			5	534,193,720
6	Total. Add lines 1 through 5			6	3,785,172,996
7	Inventory at end of year			7	379,928,119
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2			8	3,405,244,877

9a Check all methods used for valuing closing inventory: (i) Cost as described in Regulations section 1.471-3
(ii) Lower of cost or market as described in Regulations section 1.471-4
(iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)

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 percentage (or amounts) of closing inventory computed under LIFO **AMT** **9,143,163**

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

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

Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: a Business activity ▶ b Product or service ▶		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made?		
4 Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ 77,113,111		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ 98,641,530		
8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		
9 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		

Schedule K Shareholders' Pro Rata Share Items

				Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)	1	268,996,359	
	2	Net rental real estate income (loss) (attach Form 8825)	2	7,218,133	
	3a	Other gross rental income (loss)	3a	4,946,826	
	b	Expenses from other rental activities (attach statement)	3b	4,191,249	
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	755,933	
	4	Interest income	4	10,238,727	
	5	Dividends: a Ordinary dividends	5a	9,678,141	
		b Qualified dividends	5b	8,494,089	
	6	Royalties	6	2,177,780	
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	1,155,842	
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	33,857,825		
	b Collectibles (28%) gain (loss)	8b	129,006		
	c Unrecaptured section 1250 gain (attach statement)	8c	1,792,546		
9	Net section 1231 gain (loss) (attach Form 4797)	9	20,848,845		
10	Other income (loss) (see instructions) Type ▶	10	6,017,264		

		Shareholders' Pro Rata Share Items (continued)	Total amount	
Deductions	11	Section 179 deduction (<i>attach Form 4562</i>)	11	782,795
	12a	Contributions	12a	1,156,642
	b	Investment interest expense	12b	24,866
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	10,952
	d	Other deductions (<i>see instructions</i>) OTHER DED ADJ 44,001	12d	118,108
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	600
	b	Low-income housing credit (other)	13b	1,132
	c	Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	96
	d	Other rental real estate credits (<i>see instructions</i>) Type ▶	13d	d
	e	Other rental credits (<i>see instructions</i>) Type ▶	13e	d
	f	Alcohol and cellulosic biofuel fuels credit (<i>attach Form 6478</i>)	13f	531
	g	Other credits (<i>see instructions</i>) Type ▶	13g	153,780
Foreign Transactions	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	24,428
	c	Gross income sourced at shareholder level <i>Foreign gross income sourced at corporate level</i>	14c	7,434
	d	Passive category	14d	14,963
	e	General category	14e	8,493
	f	Other (<i>attach statement</i>) <i>Deductions allocated and apportioned at shareholder level</i>	14f	978
	g	Interest expense	14g	4,478
	h	Other <i>Deductions allocated and apportioned at corporate level to foreign source income</i>	14h	3,355
	i	Passive category	14i	4,930
	j	General category	14j	6,090
	k	Other (<i>attach statement</i>) <i>Other information</i>	14k	952
	l	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	27,001
	m	Reduction in taxes available for credit (<i>attach statement</i>)	14m	43
n	Other foreign tax information (<i>attach statement</i>)			
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	1,774,955
	b	Adjusted gain or loss	15b	141,996
	c	Depletion (other than oil and gas)	15c	907
	d	Oil, gas, and geothermal properties—gross income	15d	15,130
	e	Oil, gas, and geothermal properties—deductions	15e	14,930
	f	Other AMT items (<i>attach statement</i>)	15f	17,532
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	37,177
	b	Other tax-exempt income	16b	19,254
	c	Nondeductible expenses	16c	2,177,815
	d	Distributions (<i>attach statement if required</i>) (<i>see instructions</i>)	16d	1,526,751
	e	Repayment of loans from shareholders	16e	107,994
Other Information	17a	Investment income	17a	930,900
	b	Investment expenses	17b	34,636
	c	Dividend distributions paid from accumulated earnings and profits	17c	17,408
	d	Other items and amounts (<i>attach statement</i>)		
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	4,068,211

		Shareholders' Pro Rata Share Items (continued)	Total amount	
Deductions	11	Section 179 deduction (<i>attach Form 4562</i>)	11	22,637,577
	12a	Contributions	12a	6,633,620
	b	Investment interest expense	12b	1,589,287
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	4,239,537
	d	Other deductions (<i>see instructions</i>) OTHER DED ADJ 119,317,131	12d	3,707,591
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	7,951
	b	Low-income housing credit (other)	13b	9,171
	c	Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	69,817
	d	Other rental real estate credits (<i>see instructions</i>) Type ▶	13d	d
	e	Other rental credits (<i>see instructions</i>) Type ▶	13e	d
	f	Alcohol and cellulosic biofuel fuels credit (<i>attach Form 6478</i>)	13f	8,559
	g	Other credits (<i>see instructions</i>) Type ▶	13g	1,657,003
Foreign Transactions	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	242,037,209
	c	Gross income sourced at shareholder level <i>Foreign gross income sourced at corporate level</i>	14c	10,022,489
	d	Passive category	14d	2,209,539
	e	General category	14e	45,194,924
	f	Other (<i>attach statement</i>) <i>Deductions allocated and apportioned at shareholder level</i>	14f	880,893
	g	Interest expense	14g	2,464,527
	h	Other <i>Deductions allocated and apportioned at corporate level to foreign source income</i>	14h	4,250,486
	i	Passive category	14i	536,633
	j	General category	14j	27,713,187
	k	Other (<i>attach statement</i>) <i>Other information</i>	14k	5,177,849
	l	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	2,150,001
	m	Reduction in taxes available for credit (<i>attach statement</i>)	14m	2,900
n	Other foreign tax information (<i>attach statement</i>)			
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	-3,696,118
	b	Adjusted gain or loss	15b	-1,702,032
	c	Depletion (other than oil and gas)	15c	538,583
	d	Oil, gas, and geothermal properties—gross income	15d	13,906,981
	e	Oil, gas, and geothermal properties—deductions	15e	6,436,641
	f	Other AMT items (<i>attach statement</i>)	15f	250,190
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	1,685,625
	b	Other tax-exempt income	16b	1,819,684
	c	Nondeductible expenses	16c	19,039,378
	d	Distributions (<i>attach statement if required</i>) (<i>see instructions</i>)	16d	289,534,286
	e	Repayment of loans from shareholders	16e	5,852,883
Other Information	17a	Investment income	17a	21,711,737
	b	Investment expenses	17b	1,104,449
	c	Dividend distributions paid from accumulated earnings and profits	17c	3,968,965
	d	Other items and amounts (<i>attach statement</i>)		
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	320,299,481

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				2,824,867
2a	Trade notes and accounts receivable			802,214	
b	Less allowance for bad debts	()		(59,131)	
3	Inventories		827,419		879,194
4	U.S. government obligations				4,204
5	Tax-exempt securities (see instructions)				8,729
6	Other current assets (attach statement)				862,231
7	Loans to shareholders				532,142
8	Mortgage and real estate loans				26,409
9	Other investments (attach statement)				328,583
10a	Buildings and other depreciable assets			2,625,975	
b	Less accumulated depreciation	()		(2,604,691)	
11a	Depletable assets			11,432	
b	Less accumulated depletion	()		(8,245)	
12	Land (net of any amortization)				361,072
13a	Intangible assets (amortizable only)			872,537	
b	Less accumulated amortization	()		(842,516)	
14	Other assets (attach statement)			ASSET ADJ	534,610
15	Total assets		2,939,655	168,392	3,142,418
Liabilities and Shareholders' Equity					
16	Accounts payable				956,319
17	Mortgages, notes, bonds payable in less than 1 year				695,018
18	Other current liabilities (attach statement)				1,850,103
19	Loans from shareholders				1,186,969
20	Mortgages, notes, bonds payable in 1 year or more				1,020,520
21	Other liabilities (attach statement)				251,513
22	Capital stock				2,627,689
23	Additional paid-in capital				962,609
24	Retained earnings		2,840,955		3,031,175
25	Adjustments to shareholders' equity (attach statement)				71,139
26	Less cost of treasury stock	()		LIAB ADJ (	130,923)
27	Total liabilities and shareholders' equity			89,159	3,142,418

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return
Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	3,251,983	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):	125,501	a	Tax-exempt interest \$	31,573
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$	179,254	a	Depreciation \$	170,134
b	Travel and entertainment \$	1,652,830	7	Add lines 5 and 6	392,837
4	Add lines 1 through 3	1,994,022	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	3,248,906
		3,251,264			

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions	1,529,623	11,174
8	Balance at end of tax year. Subtract line 7 from line 6		TOTAL OF 7A - 7C
			7,212
			1,538,071

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				421,344,295
2a	Trade notes and accounts receivable			774,957,316	
b	Less allowance for bad debts	()		(14,072,760)	
3	Inventories		354,827,268		383,829,461
4	U.S. government obligations				57,703,348
5	Tax-exempt securities (see instructions)				30,028,255
6	Other current assets (attach statement)				191,679,559
7	Loans to shareholders				63,966,409
8	Mortgage and real estate loans				64,721,505
9	Other investments (attach statement)				418,335,505
10a	Buildings and other depreciable assets			1,557,438,405	
b	Less accumulated depreciation	()		(955,249,741)	
11a	Depletable assets			18,222,442	
b	Less accumulated depletion	()		(6,805,905)	
12	Land (net of any amortization)				128,938,340
13a	Intangible assets (amortizable only)			145,321,103	
b	Less accumulated amortization	()		(51,727,887)	
14	Other assets (attach statement)			ASSET ADJ	107,021,982
15	Total assets		3,205,170,060	-10,768,216	3,324,883,416
Liabilities and Shareholders' Equity					
16	Accounts payable				422,197,812
17	Mortgages, notes, bonds payable in less than 1 year				267,664,793
18	Other current liabilities (attach statement)				600,719,928
19	Loans from shareholders				261,704,227
20	Mortgages, notes, bonds payable in 1 year or more				620,712,240
21	Other liabilities (attach statement)				171,489,620
22	Capital stock				89,882,743
23	Additional paid-in capital				371,522,903
24	Retained earnings		573,256,317		591,251,414
25	Adjustments to shareholders' equity (attach statement)				-6,694,098
26	Less cost of treasury stock	()		LIAB ADJ (	62,218,881)
27	Total liabilities and shareholders' equity			-3,349,286	3,324,883,416

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	159,196,205	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):	12,961,030	a	Tax-exempt interest \$	346,560
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$	4,399,116	a	Depreciation \$	7,598,517
b	Travel and entertainment \$	4,021,641	7	Add lines 5 and 6	30,857,154
		28,642,649	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	169,960,613
4	Add lines 1 through 3	200,800,990			

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions	294,343,993	673,328
8	Balance at end of tax year. Subtract line 7 from line 6	TOTAL OF 7A - 7C	296,097,558

**SCHEDULE D
(Form 1120S)**

Capital Gains and Losses and Built-in Gains

OMB No. 1545-0130

2010

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1120S.**
▶ **See separate instructions.**

Name Corporation 2010 Line Item Counts (Estimated from SOI Sample)	Employer identification number
--	--------------------------------

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37				2	379
3 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				3	d
4 Combine lines 1 through 3 in column (f)				4	50,922
5 Tax on short-term capital gain included on line 21 below				5	(d)
6 Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10				6	50,926

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7					
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37				8	17,995
9 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				9	*79
10 Capital gain distributions				10	14,077
11 Combine lines 7 through 10 in column (f)				11	108,632
12 Tax on long-term capital gain included on line 21 below				12	(251)
13 Net long-term capital gain or (loss). Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8a or 10				13	108,697

Part III Built-in Gains Tax (See instructions before completing this part.)

14 Excess of recognized built-in gains over recognized built-in losses (attach computation schedule).	14	3,852
15 Taxable income (attach computation schedule)	15	3,635
16 Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B	16	2,189
17 Section 1374(b)(2) deduction	17	38
18 Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21	18	2,243
19 Enter 35% of line 18	19	2,243
20 Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	20	101
21 Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	21	2,222

**SCHEDULE D
(Form 1120S)**

Capital Gains and Losses and Built-in Gains

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1120S.**
▶ **See separate instructions.**

2010

Name Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
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Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a)	Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1						
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37					20,532
3	Short-term capital gain or (loss) from like-kind exchanges from Form 8824					d
4	Combine lines 1 through 3 in column (f)					1,534,238
5	Tax on short-term capital gain included on line 21 below					(d)
6	Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10					1,533,957

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

(a)	Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7						
8	Long-term capital gain from installment sales from Form 6252, line 26 or 37					10,049,858
9	Long-term capital gain or (loss) from like-kind exchanges from Form 8824					*27,909
10	Capital gain distributions					51,673
11	Combine lines 7 through 10 in column (f)					35,010,327
12	Tax on long-term capital gain included on line 21 below					(66,823)
13	Net long-term capital gain or (loss). Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8a or 10					34,944,846

Part III Built-in Gains Tax (See instructions before completing this part.)

14	Excess of recognized built-in gains over recognized built-in losses (attach computation schedule)					1,756,264
15	Taxable income (attach computation schedule)					9,680,971
16	Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B					614,927
17	Section 1374(b)(2) deduction					68,744
18	Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21					599,528
19	Enter 35% of line 18					209,835
20	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years					13,088
21	Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b					212,427

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Cat. No. 11516V

Schedule D (Form 1120S) 2010

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax
year beginning _____, 2010
ending _____, 20_____

**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

Part I Information About the Corporation

A	Corporation's employer identification number Corporation 2010 Line Item Counts (Estimated from SOI Sample)
B	Corporation's name, address, city, state, and ZIP code TOTAL FORMS FILED 6,929,596 TOTAL FORMS E-FILED 3,964,315
C	IRS Center where corporation filed return

Part II Information About the Shareholder

D	Shareholder's identifying number 6,922,149
E	Shareholder's name, address, city, state, and ZIP code LAST NAME OR TRUST 6,929,200 FIRST NAME 6,864,576
F	Shareholder's percentage of stock ownership for tax year 6,907,606 %

CREDITS		FOREIGN TRANSACTIONS	
A	1,365	B	91,685
B	1,730	C	29,832
C	d	D	53,187
D	152	E	35,246
E	440	F	3,314
F	*18	G	18,724
G	d	H	14,144
H	205	I	17,213
I	2,017	J	22,978
J	24,076	K	5,378
K	3,377	L	74,616
L	5,071	M	14,332
M	56,310	N	126
N	69,917	O	194
O	3,543	P	*91
P	192,849	Q	846
NR	3,512	NR	10
OTHER INFO (CONT.)			
N	124	R	1,716
O	-	S	211
P	-	T	420
Q	-	U	133,046
		NR	2,390

For IRS Use Only

For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

NR = NOT REPORTED

NOT SELECTED

6,574,949

671110

Final K

352,010

Amended K

2,242

OMB No. 1545-0130

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	6,421,593		
2	Net rental real estate income (loss)		SEE BOTTOM LEFT
	712,191		
3	Other net rental income (loss)		
	83,151		
4	Interest income		
	1,847,908		
5a	Ordinary dividends		
	340,654		
5b	Qualified dividends	14	Foreign transactions
	230,216		
6	Royalties		SEE BOTTOM LEFT
	80,247		
7	Net short-term capital gain (loss)		
	138,182		
8a	Net long-term capital gain (loss)		
	306,465		
8b	Collectibles (28%) gain (loss)		
	3,699		
8c	Unrecaptured section 1250 gain		
	61,808		
9	Net section 1231 gain (loss)		
	484,672		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	27,347	A	3,212,307
B	3,956	B	349,352
C	19,388	C	4,395
D	12	D	32,661
E	68,882	E	30,796
NR	729	NR	-
11	Section 179 deduction	16	Items affecting shareholder basis
	1,332,115	A	171,418
12	Other deductions		
A	2,047,834	B	87,051
B	8,933		
C	20,519	C	3,599,021
D	1,715		
E	2,743	D	2,730,415
F	220	E	147,426
G	12,967	NR	65,286
H	72,621	17	Other information
I	27,655	A	1,933,822
J	29,663	B	106,576
K	84,165	C	1,230
L	43,574	D	1,688
M	56	E	-
N	*16	F	-
O	649	G	-
P	196,391	H	8
Q	241,117	I	1,438
R	243,498	J	48
S	164,501	K	37,930
NR	6,623	L	1,669
		M	390

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax
year beginning _____, 2010
ending _____, 20_____

**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

Part I Information About the Corporation

A	Corporation's employer identification number Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)
B	Corporation's name, address, city, state, and ZIP code
C	IRS Center where corporation filed return

Part II Information About the Shareholder

D	Shareholder's identifying number
E	Shareholder's name, address, city, state, and ZIP code
F	Shareholder's percentage of stock ownership for tax year _____ %

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	268,854,696		
2	Net rental real estate income (loss)		SEE BOTTOM LEFT
	7,215,133		
3	Other net rental income (loss)		
	718,814		
4	Interest income		
	10,230,531		
5a	Ordinary dividends		
	9,495,164		
5b	Qualified dividends	14	Foreign transactions
	8,492,934		
6	Royalties		SEE BOTTOM LEFT
	2,177,395		
7	Net short-term capital gain (loss)		
	1,179,602		
8a	Net long-term capital gain (loss)		
	33,823,326		
8b	Collectibles (28%) gain (loss)		
	129,006		
8c	Unrecaptured section 1250 gain		
	1,633,680		
9	Net section 1231 gain (loss)		
	20,709,082		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	394,769	A	-3,695,231
B	-52,485	B	-1,699,617
C	1,158,931	C	513,227
D	-3,830	D	13,546,442
E	4,390,225	E	6,244,125
NR	76,685	NR	184,985
11	Section 179 deduction	16	Items affecting shareholder basis
	22,380,624	A	1,680,588
12	Other deductions	B	1,819,821
A	5,160,829	C	18,941,928
B	597,426	D	303,363,846
C	125,140	E	5,864,707
D	542,713	NR	185,673
E	118,084	17	Other information
F	77,816	A	21,699,556
G	17,761	B	1,109,890
H	1,588,046	C	6,316
I	166,934	D	127,007,488
J	4,171,724	E	-
K	749,132	F	-
L	99,376	G	-
M	2,783	H	18
N	*2,177	I	1,573,424
O		J	6,042
P	2,565,563,403	K	438,137
Q	36,439,435	L	8,177
R	80,281,237	M	46,881
S	2,449,084		
NR	5,178,837		

CREDITS		FOREIGN TRANSACTIONS	
A	7,938	B	238,694,603
B	5,191	C	9,741,848
C		d	2,171,155
D	103	E	45,093,871
E	61,442	F	880,957
F	*2,183	G	2,401,404
G		d	4,030,720
H	922	I	526,974
I	8,559	J	22,053,094
J	183,148	K	10,750,570
K	8,281	L	754,422
L	28,674	M	1,316,814
M	566,651	N	2,900
N	339,073	O	
O		P	*7,178
P	440,443	Q	1,871,370
NR	12,699	NR	0
OTHER INFO (CONT.)			
N	434,271	R	118,207
O		S	119
P	-	T	175,191
Q	-	U	33,096,219
		NR	262,030

For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

NR = NOT REPORTED

Net Income (Loss) Reconciliation for S Corporations
With Total Assets of \$10 Million or More

Department of the Treasury
 Internal Revenue Service

▶ Attach to Form 1120S.
 ▶ See separate instructions.

Name of corporation

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1 a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)
- Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement. **12,595**
- No.** Go to line 1b. **28,272**
- b** Did the corporation prepare a non-tax-basis income statement for that period?
- Yes.** Complete lines 2 through 11 with respect to that income statement. **16,153**
- No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a. **11,940**

2 Enter the income statement period: Beginning **30,922** Ending **30,922**

- 3 a** Has the corporation's income statement been restated for the income statement period on line 2?
- Yes.** (If "Yes," attach an explanation and the amount of each item restated.) **41**
- No.** **31,120**
- b** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2?
- Yes.** (If "Yes," attach an explanation and the amount of each item restated.) **732**
- No.** **30,446**

4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	42,264
b Indicate accounting standard used for line 4a (see instructions):		
GAAP 25,975 TAX 5,360		
IFRS *12 OTHER 1,138		

5 a Net income from nonincludible foreign entities (attach schedule) **5a** (**542**)

b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) **5b** **399**

6 a Net income from nonincludible U.S. entities (attach schedule) **6a** (**1,541**)

b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) **6b** **837**

7 a Net income (loss) of other foreign disregarded entities (attach schedule) **7a** **53**

b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule) **7b** **114**

c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach schedule) **7c** **146**

8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) **8** **678**

9 Adjustment to reconcile income statement period to tax year (attach schedule) **9** **349**

10 Other adjustments to reconcile to amount on line 11 (attach schedule) **10** **506**

11 **Net income (loss) per income statement of the corporation.** Combine lines 4 through 10 **11** **42,314**
Note. Part I, line 11, must equal Part II, line 26, column (a).

12 Enter the total amount (not just the corporation'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	40,493	39,210
b Removed on Part I, line 5	590	588
c Removed on Part I, line 6	1,592	1,469
d Included on Part I, line 7	208	188

**SCHEDULE M-3
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

**Net Income (Loss) Reconciliation for S Corporations
With Total Assets of \$10 Million or More**

▶ Attach to Form 1120S.
▶ See separate instructions.

*AMOUNTS IN THOUSANDS OF US DOLLARS

OMB No. 1545-0130

2010

Name of corporation

Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)
 - Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.
 - No.** Go to line 1b.
- b** Did the corporation 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 corporation's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning _____ / _____ / _____ Ending _____ / _____ / _____

- 3a** Has the corporation's income statement been restated for the income statement period on line 2?
 - Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 - No.**
- b** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2?
 - Yes.** (If "Yes," attach an explanation 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	155,369,226
b Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Tax-basis (4) <input type="checkbox"/> Other (specify) _____		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(3,957,466)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	570,943
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(7,920,450)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	1,944,464
7a Net income (loss) of other foreign disregarded entities (attach schedule)	7a	429,457
b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule)	7b	19,673
c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach schedule)	7c	831,468
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	3,647,963
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	45,994
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	2,155,914
11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10 Note. Part I, line 11, must equal Part II, line 26, column (a).	11	153,143,646

12 Enter the total amount (not just the corporation'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	2,080,377,207	1,421,262,673
b Removed on Part I, line 5	16,970,927	10,845,653
c Removed on Part I, line 6	99,148,104	57,792,264
d Included on Part I, line 7	9,164,086	5,095,690

Name of corporation

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return (see instructions)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations (attach schedule)	247	143	87	
2 Gross foreign dividends not previously taxed	162	63	53	231
3 Subpart F, QEF, and similar income inclusions (attach schedule)		123	61	183
4 Gross foreign distributions previously taxed (attach schedule)	49	37	*13	
5 Income (loss) from equity method U.S. corporations (attach schedule)	508	262	234	
6 U.S. dividends not eliminated in tax consolidation	6,959	1,068	526	7,145
7 Income (loss) from U.S. partnerships (attach schedule)	7,817	5,376	4,483	9,123
8 Income (loss) from foreign partnerships (attach schedule)	263	255	140	387
9 Income (loss) from other pass-through entities (attach schedule)	512	434	233	752
10 Items relating to reportable transactions (attach details)	61	40	*19	79
11 Interest income (attach Form 8916-A)	27,207	1,867	6,113	25,949
12 Total accrual to cash adjustment	1,448	2,519	39	1,798
13 Hedging transactions	244	232	d	147
14 Mark-to-market income (loss)	629	670	48	158
15 Cost of goods sold (attach Form 8916-A)	(26,852)	15,647	2,428	(26,870)
16 Sale versus lease (for sellers and/or lessors)	38	39	d	50
17 Section 481(a) adjustments		1,408	99	1,504
18 Unearned/deferred revenue	512	780	*14	596
19 Income recognition from long-term contracts	939	789	51	938
20 Original issue discount and other imputed interest	69	71	29	82
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	20,522	19,041	1,354	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		4,888	539	5,450
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		2,275	256	2,565
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		13,513	994	14,466
e Abandonment losses		477	51	519
f Worthless stock losses (attach details)		51	*10	53
g Other gain/loss on disposition of assets other than inventory		9,514	486	9,886
22 Other income (loss) items with differences (attach schedule)	10,502	9,066	6,208	9,665
23 Total income (loss) items. Combine lines 1 through 22	38,313	27,714	16,282	38,344
24 Total expense/deduction items (from Part III, line 32)	39,610	31,146	35,511	39,376
25 Other items with no differences	40,128			40,115
26 Reconciliation totals. Combine lines 23 through 25	42,125	33,574	37,045	42,173

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

	M3 ADJ (a)	M3 ADJ (b)	M3 ADJ (c)	M3 ADJ (d)
142	1,159	30	*22	1,191

Name of corporation

Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return (see instructions)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations (attach schedule)	208,280	-55,501	-129,262	
2 Gross foreign dividends not previously taxed	709,951	184,916	512,580	1,407,447
3 Subpart F, QEF, and similar income inclusions (attach schedule)		97,018	62,116	155,647
4 Gross foreign distributions previously taxed (attach schedule)	40,536	-20,834	*-19,703	
5 Income (loss) from equity method U.S. corporations (attach schedule)	653,304	42,719	-199,137	
6 U.S. dividends not eliminated in tax consolidation	3,311,657	435,256	-99,755	3,650,669
7 Income (loss) from U.S. partnerships (attach schedule)	24,430,095	-2,051,391	118,691	22,500,896
8 Income (loss) from foreign partnerships (attach schedule)	609,643	265,951	4,739	880,332
9 Income (loss) from other pass-through entities (attach schedule)	878,690	-234,388	35,396	683,247
10 Items relating to reportable transactions (attach details)	1,271,197	-26,977	*-6,575	1,264,406
11 Interest income (attach Form 8916-A)	18,049,397	29,681	-1,387,682	16,700,052
12 Total accrual to cash adjustment	13,963,880	-732,031	2,523	13,253,749
13 Hedging transactions	171,220	-22,940	d	147,482
14 Mark-to-market income (loss)	-858,553	-296,284	-4,895	-1,157,008
15 Cost of goods sold (attach Form 8916-A)	(1,670,109,883)	-3,227,849	-86,537	(1,673,578,994)
16 Sale versus lease (for sellers and/or lessors)	572,863	265,537	d	839,549
17 Section 481(a) adjustments		59,644	47,184	87,955
18 Unearned/deferred revenue	8,918,037	-279,410	*-5,935	8,636,424
19 Income recognition from long-term contracts	55,024,628	-61,737	-280	54,960,515
20 Original issue discount and other imputed interest	-124,137	67,252	9,408	-47,478
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	28,827,935	-27,203,029	-1,200,401	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		16,130,347	3,162,225	19,561,409
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-1,238,109	-62,187	-1,319,497
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		8,324,413	194,552	8,532,810
e Abandonment losses		-97,990	-12,146	-110,516
f Worthless stock losses (attach details)		-116,870	*-2,581	-119,451
g Other gain/loss on disposition of assets other than inventory		7,921,466	375,799	8,288,234
22 Other income (loss) items with differences (attach schedule)	279,938,226	-1,169,194	-1,386,486	277,372,834
23 Total income (loss) items. Combine lines 1 through 22	-1,233,366,015	-3,015,870	-87,452	-1,236,803,461
24 Total expense/deduction items (from Part III, line 32)	-233,585,000	-4,713,696	1,932,046	-236,232,131
25 Other items with no differences	1,617,284,802			1,617,189,384
26 Reconciliation totals. Combine lines 23 through 25	152,586,799	-7,727,286	1,844,636	146,379,150

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

M3 ADJ (a)	M3 ADJ (b)	M3 ADJ (c)	M3 ADJ (d)
2,253,012	2,280	*42	2,225,358

Name of corporation

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	1,172	509	788	460
2 U.S. deferred income tax expense	428	244	190	
3 State and local current income tax expense	14,901	5,190	357	15,199
4 State and local deferred income tax expense	1,004	952	70	
5 Foreign current income tax expense (other than foreign withholding taxes)	1,977	373	237	2,182
6 Foreign deferred income tax expense	112	86	25	
7 Equity-based compensation	299	236	119	162
8 Meals and entertainment	30,524	174	31,688	30,870
9 Fines and penalties	5,818	218	5,849	243
10 Judgments, damages, awards, and similar costs	73	56	*7	74
11 Pension and profit-sharing	14,880	1,673	172	14,871
12 Other post-retirement benefits	395	197	51	315
13 Deferred compensation	2,236	2,523	94	1,480
14 Charitable contribution of cash and tangible property	22,398	727	1,726	22,320
15 Charitable contribution of intangible property	95	*9	*12	94
16 Current year acquisition or reorganization investment banking fees	*18	*11	d	*13
17 Current year acquisition or reorganization legal and accounting fees	95	71	22	25
18 Current year acquisition/reorganization other costs	40	35	*13	32
19 Amortization/impairment of goodwill	1,341	2,091	384	2,640
20 Amortization of acquisition, reorganization, and start-up costs	593	720	70	889
21 Other amortization or impairment write-offs	9,932	7,934	233	12,120
22 Section 198 environmental remediation costs	27	27	d	35
23a Depletion—Oil & Gas	386	261	355	
b Depletion—Other than Oil & Gas	136	138	110	268
24 Depreciation	35,019	27,157	226	35,431
25 Bad debt expense	16,924	10,491	284	16,597
26 Interest expense (attach Form 8916-A)	26,773	3,596	911	26,631
27 Corporate owned life insurance premiums	6,757	642	6,478	611
28 Purchase versus lease (for purchasers and/or lessees)	67	93	25	98
29 Research and development costs (attach schedule)	252	58	241	486
30 Section 118 exclusion (attach schedule)	*9	*14	-	d
31 Other expense/deduction items with differences (attach schedule)	24,667	18,448	18,744	20,266
32 Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	39,604	31,160	35,510	39,399

Name of corporation

Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	87,691	-2,243	-19,931	65,658
2 U.S. deferred income tax expense	-480,387	62,402	417,919	
3 State and local current income tax expense	1,509,995	8,241	-13,237	1,504,886
4 State and local deferred income tax expense	-91,330	5,052	85,758	
5 Foreign current income tax expense (other than foreign withholding taxes)	1,245,063	52,431	-191,573	1,105,431
6 Foreign deferred income tax expense	-10,739	10,442	303	
7 Equity-based compensation	352,116	-63,870	10,998	299,244
8 Meals and entertainment	2,641,130	-5,449	-1,238,307	1,405,664
9 Fines and penalties	90,997	-2,010	-89,567	2,823
10 Judgments, damages, awards, and similar costs	251,272	-128,037	*-2,391	120,751
11 Pension and profit-sharing	5,965,704	27,722	-25,200	5,968,228
12 Other post-retirement benefits	232,742	-24,518	778	209,001
13 Deferred compensation	3,184,302	-563,215	-16,343	2,608,427
14 Charitable contribution of cash and tangible property	2,173,062	144,694	408,776	2,725,521
15 Charitable contribution of intangible property	74,157	*9,063	*4,792	88,012
16 Current year acquisition or reorganization investment banking fees	*17,444	*-2,653	d	*7,733
17 Current year acquisition or reorganization legal and accounting fees	47,604	-26,701	-5,641	15,262
18 Current year acquisition/reorganization other costs	151,881	-5,307	*-130,791	15,679
19 Amortization/impairment of goodwill	646,718	279,697	3,259	895,323
20 Amortization of acquisition, reorganization, and start-up costs	124,531	38,701	3,889	167,686
21 Other amortization or impairment write-offs	3,529,435	27,396	4,124	3,561,266
22 Section 198 environmental remediation costs	3,055	4,880	d	7,033
23a Depletion—Oil & Gas	238,096	-79,907	-156,856	
b Depletion—Other than Oil & Gas	117,547	15,612	233,855	376,110
24 Depreciation	30,835,785	6,385,803	-38,687	37,027,178
25 Bad debt expense	8,917,724	-342,298	-87,336	8,471,801
26 Interest expense (attach Form 8916-A)	23,864,254	382,275	-16,830	24,230,686
27 Corporate owned life insurance premiums	329,000	-40,732	-206,466	81,118
28 Purchase versus lease (for purchasers and/or lessees)	137,729	33,483	29,302	200,513
29 Research and development costs (attach schedule)	837,213	15,653	-25,077	827,992
30 Section 118 exclusion (attach schedule)	*-5,738	*6,100	-	d
31 Other expense/deduction items with differences (attach schedule)	146,553,973	-1,500,927	-864,882	144,238,873
32 Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	233,595,111	4,721,993	-1,933,128	236,235,116

Schedule M-3 (Form 1120S) 2010

Form **3468**

Investment Credit

OMB No. 1545-0155

2010
Attachment
Sequence No. **174**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

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

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

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

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

5	Qualifying advanced coal project credit (see instructions):		
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	d
6	Qualifying gasification project credit (see instructions):		
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	d
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30)	7	73
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)	8	d
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	d
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	85

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone \$ _____ × 13% (.13)	11e	-
f	Pre-1936 buildings affected by a Midwestern disaster \$ _____ × 13% (.13)	11f	-
g	Other pre-1936 buildings \$ 19 × 10% (.10)	11g	15
h	Certified historic structures located in the Gulf Opportunity Zone \$ d × 26% (.26)	11h	d

Investment Credit

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

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

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

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

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

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

5	Qualifying advanced coal project credit (see instructions):		
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	d
6	Qualifying gasification project credit (see instructions):		
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	d
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30)	7	328,069
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)	8	d
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	d
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	439,492

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone \$ _____ × 13% (.13)	11e	-
f	Pre-1936 buildings affected by a Midwestern disaster \$ _____ × 13% (.13)	11f	-
g	Other pre-1936 buildings \$ 34,633 × 10% (.10)	11g	2,862
h	Certified historic structures located in the Gulf Opportunity Zone \$ d × 26% (.26)	11h	d

Part III Rehabilitation Credit and Energy Credit (continued)

i Certified historic structures affected by a Midwestern disaster \$ <u>6</u> × 26% (.26)	11i	6
j Other certified historic structures \$ <u>173</u> × 20% (.20)	11j	100
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.		
k Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____		
l Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____		
m Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	5
12 Energy credit:		
a Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ × 10% (.10)	12a	51
b Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (.30)	12b	701
Qualified fuel cell property (see instructions):		
c Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ d × 30% (.30)	12c	
d Applicable kilowatt capacity of property on line 12c (see instructions) ► <u>*7</u> × \$1,000	12d	
e Enter the lesser of line 12c or line 12d	12e	
f Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 30% (.30)	12f	12
g Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000	12g	*5
h Enter the lesser of line 12f or line 12g	12h	
Qualified microturbine property (see instructions):		
i Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ *6 × 10% (.10)	12i	
j Kilowatt capacity of property on line 12i ► _____ × \$200	12j	11
k Enter the lesser of line 12i or line 12j	12k	

Part III Rehabilitation Credit and Energy Credit (continued)

i Certified historic structures affected by a Midwestern disaster	\$ <u>29,532</u> × 26% (.26)	11i	7,678
j Other certified historic structures	\$ <u>2,336,942</u> × 20% (.20)	11j	455,763
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.			
k Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)	_____		
l Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)	_____		
m Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m 3,176		
12 Energy credit:			
a Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions)	\$ _____ × 10% (.10)	12a	34,904
b Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions)	\$ _____ × 30% (.30)	12b	232,005
Qualified fuel cell property (see instructions):			
c Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008	\$ _____ d × 30% (.30)	12c	
d Applicable kilowatt capacity of property on line 12c (see instructions) ▶	<u>*17</u> × \$1,000	12d	
e Enter the lesser of line 12c or line 12d	12e		
f Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	\$ _____ × 30% (.30)	12f	18,302
g Applicable kilowatt capacity of property on line 12f (see instructions) ▶	_____ × \$3,000	12g	*1
h Enter the lesser of line 12f or line 12g	12h		
Qualified microturbine property (see instructions):			
i Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005	\$ <u>*1,205</u> × 10% (.10)	12i	
j Kilowatt capacity of property on line 12i ▶	_____ × \$200	12j	24,597
k Enter the lesser of line 12i or line 12j	12k		

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	17
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	5
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	-
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	*14
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12r	47
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)	12s	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	-
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13	14	951
15	Rehabilitation and energy credits included on line 14 from passive activities	15	*5
16	Subtract line 15 from line 14	16	
17	Rehabilitation and energy credits allowed for 2010 from a passive activity	17	30
18	Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions)	18	169
19	Carryback of rehabilitation and energy credits from 2011	19	
20	Add lines 16 through 19. Report this amount on Form 3800, line 29a	20	654

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	7,334
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	30
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	-
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	*1,150
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12r	4,953
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)	12s	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	-
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13	14	971,888
15	Rehabilitation and energy credits included on line 14 from passive activities	15	*5,980
16	Subtract line 15 from line 14	16	
17	Rehabilitation and energy credits allowed for 2010 from a passive activity	17	7,416
18	Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions)	18	174,366
19	Carryback of rehabilitation and energy credits from 2011	19	
20	Add lines 16 through 19. Report this amount on Form 3800, line 29a	20	1,147,839

Form **3800**

General Business Credit

OMB No. 1545-0895

2010
Attachment
Sequence No. **22**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	84
b	Reserved for future use	1b	
c	Credit for increasing research activities	1c	25,459
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)	1d	2,178
e	Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	565
f	Renewable electricity production credit (Form 8835) (see instructions)	1f	67
g	Indian employment credit	1g	1,276
h	Orphan drug credit (Form 8820)	1h	99
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)	1i	185
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	115
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____)	1k	216
l	Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l	426
m	Low sulfur diesel fuel production credit (Form 8896)	1m	d
n	Distilled spirits credit (Form 8906)	1n	74
o	Nonconventional source fuel credit (Form 8907)	1o	*18
p	Energy efficient home credit	1p	584
q	Energy efficient appliance credit (Form 8909)	1q	5
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)	1r	358
s	Alternative fuel vehicle refueling property credit (Form 8911)	1s	67
t	Employer housing credit	1t	-
u	Mine rescue team training credit	1u	32
v	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	1v	98
w	Credit for employer differential wage payments	1w	-
x	Carbon dioxide sequestration credit (Form 8933)	1x	d
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y	*48
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z	5
aa	New hire retention credit (Form 5884-B)	1aa	933
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	7
2	Add lines 1a through 1bb	2	19,219
3	Passive activity credits included on line 2 (see instructions)	3	*36
4	Subtract line 3 from line 2	4	19,185
5	Passive activity credits allowed for 2010 (see instructions)	5	20
6	Carryforward of general business credit to 2010. See instructions for the schedule to attach	6	29,992
7	Carryback of general business credit from 2011 (see instructions)	7	
8	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	8	36,985

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2010)

General Business Credit

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

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	437,271
b	Reserved for future use	1b	
c	Credit for increasing research activities	1c	9,072,171
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)	1d	5,466,761
e	Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	1,210
f	Renewable electricity production credit (Form 8835) (see instructions)	1f	461,927
g	Indian employment credit	1g	36,125
h	Orphan drug credit (Form 8820)	1h	647,799
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)	1i	1,067,562
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	52
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____)	1k	15,407
l	Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l	9,552
m	Low sulfur diesel fuel production credit (Form 8896)	1m	d
n	Distilled spirits credit (Form 8906)	1n	4,765
o	Nonconventional source fuel credit (Form 8907)	1o	*21,840
p	Energy efficient home credit	1p	37,040
q	Energy efficient appliance credit (Form 8909)	1q	463,159
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)	1r	74,723
s	Alternative fuel vehicle refueling property credit (Form 8911)	1s	12,273
t	Employer housing credit	1t	-
u	Mine rescue team training credit	1u	1,723
v	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	1v	12,794
w	Credit for employer differential wage payments	1w	-
x	Carbon dioxide sequestration credit (Form 8933)	1x	d
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y	*854
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z	33
aa	New hire retention credit (Form 5884-B)	1aa	17,605
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	16
2	Add lines 1a through 1bb	2	17,576,478
3	Passive activity credits included on line 2 (see instructions)	3	*16,230
4	Subtract line 3 from line 2	4	17,560,248
5	Passive activity credits allowed for 2010 (see instructions)	5	19,135
6	Carryforward of general business credit to 2010. See instructions for the schedule to attach	6	43,158,727
7	Carryback of general business credit from 2011 (see instructions)	7	
8	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	8	60,494,494

Part II Allowable Credit

9	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 . Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 			9	
10	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 			10	
11	Add lines 9 and 10			11	37,066
12a	Foreign tax credit	12a			
b	Personal credits from Form 1040 or 1040NR (see instructions)	12b	*23		
c	Add lines 12a and 12b			12c	2,026
13	Net income tax. Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			13	37,031
14	Net regular tax. Subtract line 12c from line 9. If zero or less, enter -0-	14	35,718		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	10,357		
16	Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions	16	12,959		
17	Enter the greater of line 15 or line 16			17	15,267
18a	Subtract line 17 from line 13. If zero or less, enter -0-			18a	35,791
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)			18b	173
c	Add lines 18a and 18b			18c	170
19a	Enter the smaller of line 8 or line 18c C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			19a	
b	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions)			19b	
c	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)			19c	

Part II Allowable Credit

9	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 . Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 			9	
10	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 			10	
11	Add lines 9 and 10			11	303,170,109
12a	Foreign tax credit	12a			
b	Personal credits from Form 1040 or 1040NR (see instructions)	12b	*3,011		
c	Add lines 12a and 12b			12c	112,449,727
13	Net income tax. Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			13	190,799,739
14	Net regular tax. Subtract line 12c from line 9. If zero or less, enter -0-	14	188,245,206		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	46,959,225		
16	Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions	16	109,337,255		
17	Enter the greater of line 15 or line 16			17	111,867,726
18a	Subtract line 17 from line 13. If zero or less, enter -0-			18a	83,252,362
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)			18b	12,360
c	Add lines 18a and 18b			18c	42,290
19a	Enter the smaller of line 8 or line 18c C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			19a	
b	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions)			19b	
c	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)			19c	

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75% (see instructions)		20		
21	Enter the greater of line 15 or line 20		21		
22	Subtract line 21 from line 13. If zero or less, enter -0-		22		
23	Subtract line 19b from line 22. If zero or less, enter -0-		23		
24	Enter the amount from Form 8844, line 10 or line 12, excluding any portion of the credit that is an eligible small business credit (see instructions)		24		
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24		25		
26	Subtract line 15 from line 13. If zero or less, enter -0-		26		
27	If you skipped lines 16 through 25, enter -0-. Otherwise, add lines 19b and 25		27	13,296	
28	Subtract line 27 from line 26. If zero or less, enter -0-		28		
29a	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	29a	646		
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b	5,604		
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c	985		
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d	1,259		
e	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e	171		
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f	8,670		
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g	98		
h	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: _____)	29h	30,092		
30	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)	30		49,385	
31	Enter the smaller of line 28 or line 30	31		24,461	
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53 or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	32		35,521	

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75% (see instructions)			20		
21	Enter the greater of line 15 or line 20			21		
22	Subtract line 21 from line 13. If zero or less, enter -0-			22		
23	Subtract line 19b from line 22. If zero or less, enter -0-			23		
24	Enter the amount from Form 8844, line 10 or line 12, excluding any portion of the credit that is an eligible small business credit (see instructions)			24		
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24			25		
26	Subtract line 15 from line 13. If zero or less, enter -0-			26		
27	If you skipped lines 16 through 25, enter -0-. Otherwise, add lines 19b and 25			27	10,873,047	
28	Subtract line 27 from line 26. If zero or less, enter -0-			28		
29a	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	29a	1,146,636			
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b	1,240,490			
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c	2,354,238			
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d	1,738,162			
e	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e	2,339,971			
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f	1,019,909			
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g	250,924			
h	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: _____)	29h	95,857			
30	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)	30			10,316,120	
31	Enter the smaller of line 28 or line 30	31			4,276,724	
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53 or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	32			15,465,734	

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2010 Attachment Sequence No. 67

Department of the Treasury Internal Revenue Service (99)

See separate instructions.

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

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.

Table with 5 main rows and 13 sub-rows for Part I. Includes lines 1-13 for Section 179 election with amounts like 1,083,836 and 1,337,953.

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

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

Table with 3 rows for Part II. Includes lines 14-16 for special depreciation allowance with amounts like 588,811 and 458,318.

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

Section A

Table with 2 rows for Section A. Includes lines 17-18 for MACRS deductions with amounts like 2,322,739 and 556.

Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) and 10 rows (19a-i) for Section B. Lists property classifications and depreciation amounts.

Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

Table with 7 columns (a-g) and 3 rows (20a-c) for Section C. Lists alternative depreciation amounts for class life.

Part IV Summary (See instructions.)

50-yr basis

*14

50-yr ded

25

Table with 3 rows for Part IV Summary. Includes lines 21-23 for total amounts like 1,160,300 and 2,984,551.

Depreciation and Amortization
(Including Information on Listed Property)

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

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

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	77,140,953
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	646,392,152
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	2,041,873
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	32,581,934
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	2,982,878
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	32,276,131
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	▶ 13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	222,976,674
15	Property subject to section 168(f)(1) election	15	1,955,945
16	Other depreciation (including ACRS)	16	47,856,712

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	384,156,279
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"/>		591

Section B – Assets Placed in Service During 2010 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	17,771,426				4,644,773
b	5-year property	152,870,542				25,174,972
c	7-year property	83,260,795				10,917,129
d	10-year property	9,948,714				882,205
e	15-year property	31,800,143				1,483,602
f	20-year property	24,999,778				865,556
g	25-year property	913,163				19,669
h	Residential rental property	10,670,563				232,144
i	Nonresidential real property	80,119,893				1,156,739

Section C – Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a	Class life	94,828,086				1,230,854
b	12-year	6,853,440				263,148
c	40-year	14,627,041				152,042

Part IV Summary (See instructions.) **50-yr basis** *119,710 **50-yr ded** 2,878

21	Listed property. Enter amount from line 28	21	9,486,548
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	725,841,247
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	4,395,199

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
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	137,014	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B—Information on Use of Vehicles

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

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

Line 42 Amortization of Costs, by Section	
Section 195	22,721
Section 197	56,526
Section 248	17,276
Section 169	5
Section 174	287
Section 178	2,378
Section 194	189
Section 59E	549
Section 1400L	-
Section 709	12
Section 171	*432
Section 167H	269
Other or Unidentified	50,681

Section C—Questions for Employers

Answer these questions to determine if you meet an exception to the 5% owner rule for vehicles who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits your employees from using the vehicle for personal use during off-duty hours?		
38 Do you maintain a written policy statement that prohibits your employees from using the vehicle for personal use during off-duty hours? See the instructions for vehicles used by		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees for their personal use of the vehicles, and retain the information received from the employees?		
41 Do you meet the requirements concerning qualified employees?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," you do not have to complete this section.

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 2010 tax year (see instructions):					
					139,315
43 Amortization of costs that began before your 2010 tax year				43	536,295
44 Total. Add amounts in column (f). See the instructions for where to report				44	625,076

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
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	2,635,043	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B—Information on Use of Vehicles

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

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

Line 42 Amortization of Costs, by Section	
Section 195	106,729
Section 197	2,499,694
Section 248	37,163
Section 169	11,451
Section 174	87,205
Section 178	48,368
Section 194	1,858
Section 59E	533,371
Section 1400L	-
Section 709	33
Section 171	*4,431
Section 167H	309,548
Other or Unidentified	7,720,738

Section C—Questions for Employers

Answer these questions to determine if you meet an exception for vehicles used by more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits your employees from using the vehicle for personal use?		
38 Do you maintain a written policy statement that prohibits your employees from using the vehicle for personal use? See the instructions for vehicles used by employees.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees for their personal use of the vehicles, and retain the information received from the employees?		
41 Do you meet the requirements concerning qualified employees?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," you do not have to complete this section.

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 2010 tax year (see instructions):					
					11,447,034
43 Amortization of costs that began before your 2010 tax year				43	148,304,422
44 Total. Add amounts in column (f). See the instructions for where to report				44	159,655,710

Form **4626**

Alternative Minimum Tax—Corporations

OMB No. 1545-0175

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.
▶ Attach to the corporation's tax return.

2010

Name **Corporation 2010 Line Item Counts (Estimated from SOI Sample)** Employer identification number

Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1	Taxable income or (loss) before net operating loss deduction	1	194,853
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	118,898
b	Amortization of certified pollution control facilities.	2b	52
c	Amortization of mining exploration and development costs	2c	164
d	Amortization of circulation expenditures (personal holding companies only)	2d	d
e	Adjusted gain or loss	2e	28,219
f	Long-term contracts	2f	602
g	Merchant marine capital construction funds.	2g	13
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	14
i	Tax shelter farm activities (personal service corporations only)	2i	*8
j	Passive activities (closely held corporations and personal service corporations only)	2j	1,226
k	Loss limitations	2k	22
l	Depletion	2l	767
m	Tax-exempt interest income from specified private activity bonds	2m	1,069
n	Intangible drilling costs	2n	285
o	Other adjustments and preferences	2o	51,046
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.	3	193,552
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	192,651
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions).	4b	55,034
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	55,014
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	4d	62,771
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount }	4e	43,888
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	193,152
6	Alternative tax net operating loss deduction (see instructions).	6	53,489
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	139,291
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	12,344
b	Multiply line 8a by 25% (.25).	8b	12,342
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8c	108,600
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	91,627
10	Multiply line 9 by 20% (.20)	10	91,187
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	4,309
12	Tentative minimum tax. Subtract line 11 from line 10.	12	89,430
13	Regular tax liability before applying all credits except the foreign tax credit	13	97,757
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	8,588

Alternative Minimum Tax—Corporations

2010

▶ See separate instructions.
▶ Attach to the corporation's tax return.

Name Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
---	--------------------------------

Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1 Taxable income or (loss) before net operating loss deduction		1	803,163,011
2 Adjustments and preferences:			
a Depreciation of post-1986 property		2a	-18,525,760
b Amortization of certified pollution control facilities.		2b	1,228,039
c Amortization of mining exploration and development costs		2c	375,203
d Amortization of circulation expenditures (personal holding companies only)		2d	d
e Adjusted gain or loss		2e	-8,374,244
f Long-term contracts		2f	63,868
g Merchant marine capital construction funds.		2g	30,955
h Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		2h	1,433,957
i Tax shelter farm activities (personal service corporations only)		2i	*28
j Passive activities (closely held corporations and personal service corporations only)		2j	83,967
k Loss limitations		2k	36,131
l Depletion		2l	7,724,342
m Tax-exempt interest income from specified private activity bonds		2m	1,483,992
n Intangible drilling costs		2n	7,146,571
o Other adjustments and preferences		2o	-1,290,487
3 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.		3	794,578,442
4 Adjusted current earnings (ACE) adjustment:			
a ACE from line 10 of the ACE worksheet in the instructions	4a		822,367,896
b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions).	4b		30,201,092
c Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c		61,225,810
d Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	4d		353,757,108
e ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount }		4e	44,024,176
5 Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT		5	839,992,237
6 Alternative tax net operating loss deduction (see instructions).		6	112,454,060
7 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions		7	1,045,352,673
8 Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):			
a Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a		940,273
b Multiply line 8a by 25% (.25).	8b		235,070
c Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-		8c	4,138,158
9 Subtract line 8c from line 7. If zero or less, enter -0-		9	1,042,600,326
10 Multiply line 9 by 20% (.20)		10	209,065,483
11 Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)		11	74,791,852
12 Tentative minimum tax. Subtract line 11 from line 10.		12	132,698,095
13 Regular tax liability before applying all credits except the foreign tax credit		13	229,042,396
14 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return		14	3,223,751

Form **4797**

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

OMB No. 1545-0184

2010

Attachment Sequence No. **27**

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

1	Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	23,315
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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)
						LT LOSS	214,157
						LT GAIN	49,319
3	Gain, if any, from Form 4684, line 42					3	2,321
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	23,315
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	872
6	Gain, if any, from line 32, from other than casualty or theft				PART I ADJ	6	65,000
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:				225	7	319,816
<p>Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)					8	8,805
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	9,195

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):					ST LOSS	55,282
						ST GAIN	38,564
11	Loss, if any, from line 7					11	(70,053)
12	Gain, if any, from line 7 or amount from line 8, if applicable					12	8,825
13	Gain, if any, from line 31					13	248,411
14	Net gain or (loss) from Form 4684, lines 34 and 41a					14	2,475
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15	376
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824				PART II ADJ	16	1,227
17	Combine lines 10 through 16				683	17	357,144
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 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions					18a	
	b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14					18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2010)

Form **4797**

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

OMB No. 1545-0184

2010

Attachment Sequence No. **27**

Department of the Treasury
 Internal Revenue Service (99)

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

Name(s) shown on return Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)		Identifying number
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1 Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	15,135,968
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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)
						LT LOSS	50,076,573
						LT GAIN	32,804,018
3	Gain, if any, from Form 4684, line 42					3	163,612
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	8,217,931
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	439,933
6	Gain, if any, from line 32, from other than casualty or theft.				PART I ADJ	6	35,402,003
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:				-268,504	7	26,682,419
<p>Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)					8	6,239,103
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	12,940,157

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):						ST LOSS	45,626,661
						ST GAIN	37,730,811
11	Loss, if any, from line 7					11	(36,693,171)
12	Gain, if any, from line 7 or amount from line 8, if applicable					12	2,004,384
13	Gain, if any, from line 31					13	42,827,578
14	Net gain or (loss) from Form 4684, lines 34 and 41a					14	-927,241
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15	1,047,882
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.				PART II ADJ	16	1,214,028
17	Combine lines 10 through 16				5,265,450	17	6,843,060
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 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions					18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14					18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2010)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B
		Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20 248,067	13,232 5,783
21	Cost or other basis plus expense of sale	21 247,059	13,077 4,447
22	Depreciation (or depletion) allowed or allowable.	22	
23	Adjusted basis. Subtract line 22 from line 21.	23	
24	Total gain. Subtract line 23 from line 20	24 248,030	13,309 5,752
25 If section 1245 property:			
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a	25b	
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
a	Additional depreciation after 1975 (see instructions)	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976.	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f.	26g	
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).			
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage (see instructions)	27b	
c	Enter the smaller of line 24 or 27b	27c	
28 If section 1254 property:			
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a	
b	Enter the smaller of line 24 or 28a	28b	
29 If section 1255 property:			
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	
b	Enter the smaller of line 24 or 29a (see instructions)	29b	

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6	32

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation (see instructions)	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	79,889,766	26,182,782	6,008,639
21	Cost or other basis plus expense of sale	21	122,233,167	19,580,879	3,315,168
22	Depreciation (or depletion) allowed or allowable.	22			
23	Adjusted basis. Subtract line 22 from line 21.	23			
24	Total gain. Subtract line 23 from line 20	24	51,070,588	15,464,815	3,380,642
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f.	26g			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation (see instructions)	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **5884**

Work Opportunity Credit

OMB No. 1545-0219

2010
Attachment
Sequence No. **77**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

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 (if required) 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>7,189</u> × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>9,323</u> × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>1,912</u> × 50% (.50)	1c	
	TOTAL QUALIFIED WAGES PAID 10,670		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	10,672
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	1,837
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	12,308
5	Work opportunity credit included on line 4 from passive activities (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Work opportunity credit allowed for 2010 from a passive activity (see instructions)	7	
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit	8	
9	Carryback of the work opportunity credit from 2011 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	10	5,654
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	12	

General Instructions

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

What's New

- The targeted groups for certain unemployed veterans and disconnected youth have expired for employees who begin work after 2010.
- The targeted group for Hurricane Katrina employees has expired for employees hired after August 27, 2009.
- Qualified wages do not include first-year wages paid to or incurred for a qualified employee if you claim a social security

tax exemption for wages paid to the employee after March 18, 2010, and before January 1, 2011, on your Employer's Tax Return (Form 941, etc.).

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, renewal community, or rural renewal county to qualify for this credit.

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

Work Opportunity Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

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 (if required) 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>517,502</u> × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>1,988,313</u> × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>77,526</u> × 50% (.50)	1c	
	TOTAL QUALIFIED WAGES PAID <u>2,583,342</u>		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	967,010
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	39,357
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	1,006,368
5	Work opportunity credit included on line 4 from passive activities (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Work opportunity credit allowed for 2010 from a passive activity (see instructions)	7	
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit	8	
9	Carryback of the work opportunity credit from 2011 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	10	1,245,043
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	12	

General Instructions

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

What's New

- The targeted groups for certain unemployed veterans and disconnected youth have expired for employees who begin work after 2010.
- The targeted group for Hurricane Katrina employees has expired for employees hired after August 27, 2009.
- Qualified wages do not include first-year wages paid to or incurred for a qualified employee if you claim a social security

tax exemption for wages paid to the employee after March 18, 2010, and before January 1, 2011, on your Employer's Tax Return (Form 941, etc.).

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, renewal community, or rural renewal county to qualify for this credit.

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

Form **5884-B**

(December 2010)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

New Hire Retention Credit

▶ Attach to your tax return.

▶ Use Part II to list additional retained workers.

OMB No. 1545-2202

Attachment
Sequence No. **65**

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

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

Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2 / / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8 1,000 00	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		
10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II			10 484
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11 433		
12	New hire retention credit from partnerships and S corporations (see instructions)	12		d
13	Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13		933

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

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

Form **5884-B**

(December 2010)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

New Hire Retention Credit

▶ **Attach to your tax return.**

▶ **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment
Sequence No. **65**

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

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

Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		
10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II			10
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11	10	
12	New hire retention credit from partnerships and S corporations (see instructions)			12
13	Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)			13
				7,682
				d
				17,605

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

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

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

Identifying number

Part II Continuation Sheet for Additional Retained Workers

Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each column. For example, the first retained worker listed on the first attached Part II would be Retained Worker No. 4. If you need more columns, use additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10.

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

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

Identifying number

Part II Continuation Sheet for Additional Retained Workers

Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each column. For example, the first retained worker listed on the first attached Part II would be Retained Worker No. 4. If you need more columns, use additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10.

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

Form **6478**

Alcohol and Cellulosic Biofuel Fuels Credit

OMB No. 1545-0231

2010

Attachment Sequence No. **83**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Caution. You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Qualified ethanol fuel production (see instructions for election)	1	\$.10	*12
2	Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures	2	\$.45*	d
3	Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures	3	\$.3333*	d
4	Qualified cellulosic biofuel production that is alcohol (see instructions for election)	4	\$.41**	-
5	Qualified cellulosic biofuel production that is not alcohol (see instructions for election)	5	\$1.01	d
6	Reserve for future use	6		
7	Add the amounts in column (c) on lines 1 through 5. Include this amount in your income for 2010 (see instructions)	7		15
8	Alcohol and cellulosic biofuel fuels credit from a partnership, S corporation, cooperative, estate, or trust (see instructions)	8		1,632
9	Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, go to line 10	9		1,648
10	Alcohol and cellulosic biofuel fuels credit included on line 9 from passive activities (see instructions)	10		
11	Subtract line 10 from line 9	11		
12	Alcohol and cellulosic biofuel fuels credit allowed for 2010 from a passive activity (see instructions)	12		
13	Carryforward of any alcohol and cellulosic biofuel fuels credit that originated in a tax year that began after 2004	13		414
14	Carryback of the alcohol and cellulosic biofuel fuels credit from 2011 (see instructions)	14		
15	Add lines 11 through 14. Cooperatives, estates, and trusts, go to line 16. All others, report this amount on Form 3800, line 29c	15		988
16	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	16		
17	Cooperatives, estates, and trusts. Subtract line 16 from line 15. Report this amount on Form 3800, line 29c	17		

*Only the rate for ethanol is shown. See instructions for the rate for alcohol other than ethanol.

**Only the rate for alcohol other than ethanol is shown. See instructions for the rate for ethanol.

General Instructions

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

What's New

The Health Care and Education Reconciliation Act of 2010 and the Small Business Jobs Act of 2010 changed the definition of cellulosic biofuel to exclude certain fuel sold or used after 2009. See *Cellulosic Biofuel* on page 2 for details.

Purpose of Form

Use Form 6478 to figure your alcohol and cellulosic biofuel fuels credit. You claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Alcohol mixture credit,
- Alcohol credit,
- Small ethanol producer credit, and
- Cellulosic biofuel producer credit.

You may claim or elect not to claim the alcohol and cellulosic biofuel fuels credit at any time within 3 years from the due date of your return (determined without regard to extensions) on either an original or an amended return for the tax year of the sale or use.



Before claiming a credit on Form 6478, the alcohol fuel mixture credit must be taken against any section 4081 liability on Form 720. Any credit in excess of the section 4081 liability can be taken as a claim for payment on Form 8849 or an income tax credit on Form 4136.

Form **6478**

Alcohol and Cellulosic Biofuel Fuels Credit

OMB No. 1545-0231

2010

Attachment Sequence No. **83**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Caution. You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Qualified ethanol fuel production (see instructions for election)	1	\$.10	*7,728
2	Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures	2	\$.45*	d
3	Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures	3	\$.3333*	d
4	Qualified cellulosic biofuel production that is alcohol (see instructions for election)	4	\$.41**	-
5	Qualified cellulosic biofuel production that is not alcohol (see instructions for election)	5	\$1.01	d
6	Reserve for future use	6		
7	Add the amounts in column (c) on lines 1 through 5. Include this amount in your income for 2010 (see instructions)	7		59,018
8	Alcohol and cellulosic biofuel fuels credit from a partnership, S corporation, cooperative, estate, or trust (see instructions)	8		28,753
9	Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, go to line 10	9		87,771
10	Alcohol and cellulosic biofuel fuels credit included on line 9 from passive activities (see instructions)	10		
11	Subtract line 10 from line 9	11		
12	Alcohol and cellulosic biofuel fuels credit allowed for 2010 from a passive activity (see instructions)	12		
13	Carryforward of any alcohol and cellulosic biofuel fuels credit that originated in a tax year that began after 2004	13		2,292,303
14	Carryback of the alcohol and cellulosic biofuel fuels credit from 2011 (see instructions)	14		
15	Add lines 11 through 14. Cooperatives, estates, and trusts, go to line 16. All others, report this amount on Form 3800, line 29c	15		2,356,801
16	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	16		
17	Cooperatives, estates, and trusts. Subtract line 16 from line 15. Report this amount on Form 3800, line 29c	17		

*Only the rate for ethanol is shown. See instructions for the rate for alcohol other than ethanol.
**Only the rate for alcohol other than ethanol is shown. See instructions for the rate for ethanol.

General Instructions

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

What's New

The Health Care and Education Reconciliation Act of 2010 and the Small Business Jobs Act of 2010 changed the definition of cellulosic biofuel to exclude certain fuel sold or used after 2009. See *Cellulosic Biofuel* on page 2 for details.

Purpose of Form

Use Form 6478 to figure your alcohol and cellulosic biofuel fuels credit. You claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Alcohol mixture credit,
- Alcohol credit,
- Small ethanol producer credit, and
- Cellulosic biofuel producer credit.

You may claim or elect not to claim the alcohol and cellulosic biofuel fuels credit at any time within 3 years from the due date of your return (determined without regard to extensions) on either an original or an amended return for the tax year of the sale or use.



Before claiming a credit on Form 6478, the alcohol fuel mixture credit must be taken against any section 4081 liability on Form 720. Any credit in excess of the section 4081 liability can be taken as a claim for payment on Form 8849 or an income tax credit on Form 4136.

Form **6765**

Credit for Increasing Research Activities

OMB No. 1545-0619

2010
Attachment
Sequence No. **81**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

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	61
2	Basic research payments to qualified organizations (see instructions)	2	111	
3	Qualified organization base period amount	3	93	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	96
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	12,635	
6	Cost of supplies	6	8,466	
7	Rental or lease costs of computers (see instructions)	7	212	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	6,622	
9	Total qualified research expenses. Add lines 5 through 8	9	13,266	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	11,810	%
11	Enter average annual gross receipts (see instructions)	11	10,900	
12	Multiply line 11 by the percentage on line 10	12	10,388	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	13,052	
14	Multiply line 9 by 50% (.50)	14	13,266	
15	Enter the smaller of line 13 or line 14		15	13,053
16	Add lines 1, 4, and 15		16	13,130
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached		17	13,201

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	49
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	77	
20	Qualified organization base period amount (see the line 3 instructions)	20	92	
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	70
22	Add lines 18 and 21		22	115
23	Multiply line 22 by 20% (.20)		23	100
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	8,848	
25	Cost of supplies	25	6,734	
26	Rental or lease costs of computers (see the line 7 instructions)	26	107	
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	5,159	
28	Total qualified research expenses. Add lines 24 through 27	28	10,003	
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	7,901	
30	Divide line 29 by 6.0	30	7,896	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	7,265	
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)		32	9,728

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2010)

Credit for Increasing Research Activities

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2010
Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

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	41,839
2	Basic research payments to qualified organizations (see instructions)	2	225,059	
3	Qualified organization base period amount	3	406,702	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	89,167
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	41,142,457	
6	Cost of supplies	6	7,849,359	
7	Rental or lease costs of computers (see instructions)	7	85,984	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	8,873,533	
9	Total qualified research expenses. Add lines 5 through 8	9	57,918,215	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10		%
11	Enter average annual gross receipts (see instructions)	11	60,814,630,345	
12	Multiply line 11 by the percentage on line 10	12	18,717,376	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	39,727,676	
14	Multiply line 9 by 50% (.50)	14	28,959,111	
15	Enter the smaller of line 13 or line 14		15	27,662,368
16	Add lines 1, 4, and 15		16	27,793,374
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached		17	3,633,974

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	114,813
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	110,456	
20	Qualified organization base period amount (see the line 3 instructions)	20	265,529	
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	89,474
22	Add lines 18 and 21		22	204,287
23	Multiply line 22 by 20% (.20)		23	40,857
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	75,691,898	
25	Cost of supplies	25	17,852,838	
26	Rental or lease costs of computers (see the line 7 instructions)	26	120,929	
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	17,907,143	
28	Total qualified research expenses. Add lines 24 through 27	28	111,576,176	
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	318,842,921	
30	Divide line 29 by 6.0	30	53,140,487	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	57,739,791	
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)		32	8,114,123

For Paperwork Reduction Act Notice, see instructions.

Section B—Alternative Simplified Credit (continued).

33	Add lines 23 and 32	33	9,824
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If “Yes,” multiply line 33 by 65% (.65). If “No,” enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	34	9,983

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	*5
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	22,742
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	2,788
38	Add lines 36 and 37. Estates and trusts go to line 39; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800	38	25,459
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts: subtract line 39 from line 38. Report the credit on line 1c of Form 3800	40	

Form **6765** (2010)

General Instructions

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

Purpose of Form

Use Form 6765 to figure and claim the credit for increasing research activities.

Who Must File

An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities; or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return. If you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, or trust, you are not required to complete or file this form, with the following exception: you are a taxpayer that is an estate or trust and the credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.

Note. Corporations filing an amended return to claim a credit or refund of the research credit, see Notice 2008-39, I.R.B. 2008-13 684, available at http://www.irs.gov/irb/2008-13_IRB/index.html for information on where to file.

Qualified Research

The research credit is generally allowed for expenses paid or incurred for qualified research. *Qualified research* means research for which expenses may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation relating to a new or improved function, performance, reliability, or quality. The research credit generally is not allowed for the following types of activities.

- Research conducted after the beginning of commercial production.
- Research adapting an existing product or process to a particular customer’s need.
- Duplication of an existing product or process.
- Surveys or studies.
- Research relating to certain internal-use computer software.
- Research conducted outside the United States, Puerto Rico, or a U.S. possession.
- Research in the social sciences, arts, or humanities.
- Research funded by another person (or governmental entity).

If you incur qualified clinical testing expenses relating to drugs for certain rare diseases, you can elect to claim the orphan drug credit for these expenses instead of the research credit. See Form 8820, Orphan Drug Credit.

See section 41 and Regulations sections 1.41-2 and 1.41-4 for other definitions and special rules.

Special Rules

See section 41(f) and Regulations sections 1.41-6, 1.41-6T, and 1.41-7 for special rules related to:

- Aggregation of expenses for members of controlled groups and businesses under common control;
- Allocation of the credit by partnerships, estates, and trusts;
- Adjustments, if a major portion of a business is acquired or disposed of; and
- Short tax years.

For special rules concerning the allocation and apportionment of research and experimental expenses between U.S. and foreign source income, see sections 861 through 864.

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 41(f)(1)(A) and (f)(5)) and all members of a group of businesses under common

Section B—Alternative Simplified Credit (continued).

33	Add lines 23 and 32	33	8,162,490
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If “Yes,” multiply line 33 by 65% (.65). If “No,” enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	34	5,185,864

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	*2
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	8,811,046
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	253,592
38	Add lines 36 and 37. Estates and trusts go to line 39; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800	38	9,072,171
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts: subtract line 39 from line 38. Report the credit on line 1c of Form 3800	40	

Form **6765** (2010)

General Instructions

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

Purpose of Form

Use Form 6765 to figure and claim the credit for increasing research activities.

Who Must File

An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities; or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return. If you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, or trust, you are not required to complete or file this form, with the following exception: you are a taxpayer that is an estate or trust and the credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.

Note. Corporations filing an amended return to claim a credit or refund of the research credit, see Notice 2008-39, I.R.B. 2008-13 684, available at http://www.irs.gov/irb/2008-13_IRB/index.html for information on where to file.

Qualified Research

The research credit is generally allowed for expenses paid or incurred for qualified research. *Qualified research* means research for which expenses may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation relating to a new or improved function, performance, reliability, or quality. The research credit generally is not allowed for the following types of activities.

- Research conducted after the beginning of commercial production.
- Research adapting an existing product or process to a particular customer’s need.
- Duplication of an existing product or process.
- Surveys or studies.
- Research relating to certain internal-use computer software.
- Research conducted outside the United States, Puerto Rico, or a U.S. possession.
- Research in the social sciences, arts, or humanities.
- Research funded by another person (or governmental entity).

If you incur qualified clinical testing expenses relating to drugs for certain rare diseases, you can elect to claim the orphan drug credit for these expenses instead of the research credit. See Form 8820, Orphan Drug Credit.

See section 41 and Regulations sections 1.41-2 and 1.41-4 for other definitions and special rules.

Special Rules

See section 41(f) and Regulations sections 1.41-6, 1.41-6T, and 1.41-7 for special rules related to:

- Aggregation of expenses for members of controlled groups and businesses under common control;
- Allocation of the credit by partnerships, estates, and trusts;
- Adjustments, if a major portion of a business is acquired or disposed of; and
- Short tax years.

For special rules concerning the allocation and apportionment of research and experimental expenses between U.S. and foreign source income, see sections 861 through 864.

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 41(f)(1)(A) and (f)(5)) and all members of a group of businesses under common

Form **8586**

Low-Income Housing Credit

OMB No. 1545-0984

2010
Attachment
Sequence No. **36a**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ 438		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	434
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	2,736
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1d	5	3,678
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶ _____		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	d
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	1,089
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13	12	1,092
13	Low-income housing credit included on line 12 from passive activities (see instructions)	13	
14	Subtract line 13 from line 12	14	
15	Low-income housing credit allowed for 2010 from a passive activity (see instructions)	15	
16	Carryforward of low-income housing credit to 2010 (see instructions)	16	
17	Carryback of low-income housing credit from 2011 (see instructions)	17	
18	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d	18	1,263
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts. Subtract line 19 from line 18. Report this amount on Form 3800, line 29d	20	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (2010)

Low-Income Housing Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	39,615
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	5,217,014
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1d	5	5,479,464
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	d
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	1,554,537
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13	12	1,555,623
13	Low-income housing credit included on line 12 from passive activities (see instructions)	13	
14	Subtract line 13 from line 12	14	
15	Low-income housing credit allowed for 2010 from a passive activity (see instructions)	15	
16	Carryforward of low-income housing credit to 2010 (see instructions)	16	
17	Carryback of low-income housing credit from 2011 (see instructions)	17	
18	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d	18	1,738,163
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts. Subtract line 19 from line 18. Report this amount on Form 3800, line 29d	20	

Form **8594**

Asset Acquisition Statement

OMB No. 1545-1021

(Rev. February 2006)

Under Section 1060

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **61**

Name as shown on return Corporation 2010 Line Item Counts (Estimated from SOI Sample)	Identifying number as shown on return
---	---------------------------------------

Check the box that identifies you:

Purchaser Seller

Part I General Information

1 Name of other party to the transaction 18,564	Other party's identifying number 17,341
---	---

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

2 Date of sale 18,514	3 Total sales price (consideration) 18,207
---------------------------------	--

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 2,205	\$ 2,196
Class II	\$ 798	\$ 798
Class III	\$ 4,188	\$ 4,180
Class IV	\$ 5,549	\$ 5,370
Class V	\$ 13,477	\$ 14,566
Class VI and VII	\$ 13,450	\$ 14,603
Total	\$ 16,447	\$ 17,612

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

8,076 **10,488**

If "Yes," attach a schedule that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63768Z

Form **8594** (Rev. 2-2006)

Asset Acquisition Statement
Under Section 1060

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

Name as shown on return Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Identifying number as shown on return
--	---------------------------------------

Check the box that identifies you:
 Purchaser Seller

Part I General Information	
1 Name of other party to the transaction	Other party's identifying number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

2 Date of sale	3 Total sales price (consideration) 445,304,543
-----------------------	--

Part II Original Statement of Assets Transferred		
4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 28,303,989	\$ 27,114,215
Class II	\$ 41,314,364	\$ 42,072,041
Class III	\$ 133,079,214	\$ 132,902,289
Class IV	\$ 31,006,117	\$ 30,657,415
Class V	\$ 109,517,653	\$ 104,185,284
Class VI and VII	\$ 107,717,220	\$ 111,325,126
Total	\$ 450,925,764	\$ 448,206,468

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No
 If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No
 If "Yes," attach a schedule that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Form **8609-A**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

▶ **File with owner's federal income tax return.**
▶ **See separate instructions.**

Attachment
Sequence No. **36**

Name(s) shown on return Corporation 2010 Line Item Counts (Estimated from SOI Sample)	Identifying number
---	---------------------------

Part I Compliance Information

	Yes	No
A Building identification number (BIN) ▶		
B This Form 8609-A is for (check the box) ▶ a newly constructed or existing building <input type="checkbox"/> section 42(e) rehabilitation expenditures <input type="checkbox"/>		
C Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in A ? If "No," see the instructions and stop here—do not go to Part II.		
D Did the building in A qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? If "No," see the instructions and stop here—do not go to Part II.		
E Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being filed? If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.		

Part II Computation of Credit

1 Eligible basis of building	1	d
2 Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2	.
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	d
4 Part-year adjustment for disposition or acquisition during the tax year	4	
5 Credit percentage	5	.
6 Multiply line 3 or line 4 by the percentage on line 5	6	
7 Additions to qualified basis, if any	7	
8 Part-year adjustment for disposition or acquisition during the tax year	8	
9 Credit percentage. Enter one-third of the percentage on line 5	9	.
10 Multiply line 7 or line 8 by the percentage on line 9	10	
11 Section 42(f)(3)(B) modification	11	
12 Add lines 10 and 11	12	
13 Credit for building before line 14 reduction. Subtract line 12 from line 6	13	
14 Disallowed credit due to federal grants (see instructions)	14	
15 Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	
16 Taxpayer's proportionate share of credit for the year (see instructions)	16	
17 Adjustments for deferred first-year credit (see instructions)	17	
18 Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)	18	d

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

▶ **File with owner's federal income tax return.**
 ▶ **See separate instructions.**

Attachment
 Sequence No. **36**

Name(s) shown on return **Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)** Identifying number

Part I Compliance Information

	Yes	No
A Building identification number (BIN) ▶		
B This Form 8609-A is for (check the box) ▶ a newly constructed or existing building <input type="checkbox"/> section 42(e) rehabilitation expenditures <input type="checkbox"/>		
C Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in A ? If "No," see the instructions and stop here—do not go to Part II.		
D Did the building in A qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? If "No," see the instructions and stop here—do not go to Part II.		
E Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being filed? If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.		

Part II Computation of Credit

	1	d
1 Eligible basis of building		d
2 Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)		.
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)		d
4 Part-year adjustment for disposition or acquisition during the tax year		
5 Credit percentage		.
6 Multiply line 3 or line 4 by the percentage on line 5		
7 Additions to qualified basis, if any		
8 Part-year adjustment for disposition or acquisition during the tax year		
9 Credit percentage. Enter one-third of the percentage on line 5		.
10 Multiply line 7 or line 8 by the percentage on line 9		
11 Section 42(f)(3)(B) modification		
12 Add lines 10 and 11		
13 Credit for building before line 14 reduction. Subtract line 12 from line 6		
14 Disallowed credit due to federal grants (see instructions)		
15 Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b		
16 Taxpayer's proportionate share of credit for the year (see instructions)		
17 Adjustments for deferred first-year credit (see instructions)		
18 Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)		d

Form **8816**
(Rev. January 2010)
Department of the Treasury
Internal Revenue Service

**Special Loss Discount Account and Special
Estimated Tax Payments for Insurance Companies**

OMB No. 1545-1130

▶ Attach to tax return.

Name Corporation 2010 Line Item Counts (Estimated from SOI Sample)	Employer Identification Number
--	--------------------------------

Part I Special Loss Discount Amount

Accident year	-----	-----	-----	-----	-----
1 Undiscounted unpaid losses . . .	1,058				
2 Discounted unpaid losses . . .	1,055				
3 Special loss discount limitation. Subtract line 2 from line 1 . . .	980				

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year	783				
5 Additions—section 847(4) . . .	190				
6 Subtractions—section 847(5) . . .	616				
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	818				

Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year	722				
9 Payments made for year . . .	118				
10 Prior section 847 payments transferred to current year . . .	113				
11 Payments applied for year . . .	460				
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result . .	759				

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

Consolidated return. Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or

more members of the group is claiming a section 847 deduction, enter "Form 8816" and the amount in the margin near line 32b on Form 1120. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

When to file. Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

Specific Instructions

Note: Line references are to the 2009 Form 1120-L, 2009 Form 1120-PC, and 2009 Form 1120.

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2008 as 2008.

**Special Loss Discount Account and Special
Estimated Tax Payments for Insurance Companies**

▶ Attach to tax return.

Name Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Employer Identification Number
---	--------------------------------

Part I Special Loss Discount Amount

Accident year	-----	-----	-----	-----	-----
1 Undiscounted unpaid losses . . .	438,353,585				
2 Discounted unpaid losses . . .	382,501,214				
3 Special loss discount limitation. Subtract line 2 from line 1 . . .	53,081,726				

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year	3,638,468				
5 Additions—section 847(4) . . .	1,202,139				
6 Subtractions—section 847(5) . . .	1,594,242				
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	3,226,802				

Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year	1,531,478				
9 Payments made for year . . .	365,716				
10 Prior section 847 payments transferred to current year . . .	1,575				
11 Payments applied for year . . .	449,152				
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result .	1,449,618				

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

Consolidated return. Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or

more members of the group is claiming a section 847 deduction, enter "Form 8816" and the amount in the margin near line 32b on Form 1120. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

When to file. Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

Specific Instructions

Note: Line references are to the 2009 Form 1120-L, 2009 Form 1120-PC, and 2009 Form 1120.

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2008 as 2008.

Form **8820**
 (Rev. December 2010)
 Department of the Treasury
 Internal Revenue Service

Orphan Drug Credit

OMB No. 1545-1505

Attachment
 Sequence No. **103**

▶ Attach to your tax return.

Corporation 2010 Line Item Counts (Estimated from SOI Sample)		Identifying number	
1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions for the statement to attach)	1	95
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	95
b	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above	2b	-
c	Subtract line 2b from 2a. If zero or less, enter -0-	2c	95
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	-
4	Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2010 Form 3800)	4	99
5	Amount allocated to the beneficiaries of the estate or trust (see instructions)	5	
6	Estates and trusts. Subtract line 5 from line 4. Report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2010 Form 3800)	6	

General Instructions

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

What's New

The qualified clinical testing expenses paid or incurred during the tax year may have to be reduced by the amount (if any) of expenses taken into account in figuring the amount of the allowable qualifying therapeutic discovery project grant or credit. See *Definitions*, below, for details.

Purpose of Form

Use Form 8820 to claim the orphan drug credit. The credit is 50% of qualified clinical testing expenses paid or incurred during the tax year. See section 45C and Regulations section 1.28-1 for details.

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

Definitions

Qualified clinical testing expenses.

Generally, qualified clinical testing expenses are amounts paid or incurred by the taxpayer that would be described as qualified research expenses under section 41, with two modifications:

- In sections 41(b)(2) and (3), "clinical testing" is substituted for "qualified research" and
- 100% (instead of 65% or 75%) of contract research expenses are treated as clinical testing expenses.

Qualified clinical testing expenses do not include expenses to the extent they are funded by a grant, contract, or otherwise by a governmental entity or another person. In addition, qualified clinical testing expenses do not include any expenses taken into account in figuring the amount of the allowable qualifying therapeutic discovery project grant or credit. For more details, see section 48D(e)(2)(C) and Notice 2010-45, 2010-23 I.R.B. 734.

Clinical testing. Generally, clinical testing means any human clinical testing that meets all four of the following conditions.

1. The testing is carried out under an exemption for a drug being tested for a rare disease or condition under section 505(i) of the Federal Food, Drug, and Cosmetic Act (Act).

2. The testing occurs after the date the drug is designated under Act section 526 and before the date on which an application for the drug is approved under Act section 505(b) (or, if the drug is a biological product, before the date the drug is licensed under section 351 of the Public Health Service Act).

3. The testing is conducted by or for the taxpayer to whom the designation under Act section 526 applies.

4. The testing relates to the use of the drug for the rare disease or condition for which it was designated under Act section 526.

Rare disease or condition. A rare disease or condition is one which afflicts:

- 200,000 or fewer persons in the United States or
- More than 200,000 persons in the United States, but for which there is no reasonable expectation of recovering the cost of developing and making available a drug in the United States for the disease from sales of the drug in the United States.

Orphan Drug Credit

▶ **Attach to your tax return.**

Name(s) shown on return

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)		Identifying number	
1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions for the statement to attach)	1	1,291,172
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	645,586
b	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above	2b	-
c	Subtract line 2b from 2a. If zero or less, enter -0-	2c	645,586
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	-
4	Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2010 Form 3800)	4	647,799
5	Amount allocated to the beneficiaries of the estate or trust (see instructions)	5	
6	Estates and trusts. Subtract line 5 from line 4. Report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2010 Form 3800)	6	

General Instructions

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

What's New

The qualified clinical testing expenses paid or incurred during the tax year may have to be reduced by the amount (if any) of expenses taken into account in figuring the amount of the allowable qualifying therapeutic discovery project grant or credit. See *Definitions*, below, for details.

Purpose of Form

Use Form 8820 to claim the orphan drug credit. The credit is 50% of qualified clinical testing expenses paid or incurred during the tax year. See section 45C and Regulations section 1.28-1 for details.

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

Definitions

Qualified clinical testing expenses.

Generally, qualified clinical testing expenses are amounts paid or incurred by the taxpayer that would be described as qualified research expenses under section 41, with two modifications:

- In sections 41(b)(2) and (3), "clinical testing" is substituted for "qualified research" and
- 100% (instead of 65% or 75%) of contract research expenses are treated as clinical testing expenses.

Qualified clinical testing expenses do not include expenses to the extent they are funded by a grant, contract, or otherwise by a governmental entity or another person. In addition, qualified clinical testing expenses do not include any expenses taken into account in figuring the amount of the allowable qualifying therapeutic discovery project grant or credit. For more details, see section 48D(e)(2)(C) and Notice 2010-45, 2010-23 I.R.B. 734.

Clinical testing. Generally, clinical testing means any human clinical testing that meets all four of the following conditions.

1. The testing is carried out under an exemption for a drug being tested for a rare disease or condition under section 505(i) of the Federal Food, Drug, and Cosmetic Act (Act).

2. The testing occurs after the date the drug is designated under Act section 526 and before the date on which an application for the drug is approved under Act section 505(b) (or, if the drug is a biological product, before the date the drug is licensed under section 351 of the Public Health Service Act).

3. The testing is conducted by or for the taxpayer to whom the designation under Act section 526 applies.

4. The testing relates to the use of the drug for the rare disease or condition for which it was designated under Act section 526.

Rare disease or condition. A rare disease or condition is one which afflicts:

- 200,000 or fewer persons in the United States or
- More than 200,000 persons in the United States, but for which there is no reasonable expectation of recovering the cost of developing and making available a drug in the United States for the disease from sales of the drug in the United States.

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

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

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

Part II Related Party Exchange Information

167 64,234

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

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

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

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

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

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

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

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

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

Part II Related Party Exchange Information

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

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

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

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

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

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

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

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 EXCHANGE INDICATED 50**

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	2,018		
13	Adjusted basis of other property given up	13	1,372		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		1,904	
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		3,747	
16	FMV of like-kind property you received	16		52,417	
17	Add lines 15 and 16	17		52,757	
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		62,961	
19	Realized gain or (loss). Subtract line 18 from line 17	19		61,340	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		2,298	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		1,577	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22		1,046	
23	Recognized gain. Add lines 21 and 22	23		2,349	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		60,883	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		63,019	

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

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

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

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

Your social security number

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

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

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

12	Fair market value (FMV) of other property given up	12	1,371,911		
13	Adjusted basis of other property given up	13	308,716		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		1,063,166	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		1,924,929	
16	FMV of like-kind property you received	16		43,273,254	
17	Add lines 15 and 16	17		45,198,182	
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		17,793,031	
19	Realized gain or (loss). Subtract line 18 from line 17	19		32,824,469	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		1,660,662	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		1,206,012	
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		563,466	
23	Recognized gain. Add lines 21 and 22	23		1,771,734	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		31,026,428	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		19,385,149	

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

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

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

Form **8825**

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

OMB No. 1545-1186

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

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

Name Corporation 2010 Line Item Counts (Estimated from SOI Sample) Employer identification number

Table with 4 columns: Physical address of each property, Type, Fair Rental Days, Personal Use Days. Rows A, B, C, D.

Main table with columns for Properties (A, B, C, D) and rows for Rental Real Estate Income (2), Rental Real Estate Expenses (3-15), Total expenses (16), Income or Loss (17), and Net gain/loss (18a-21).

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

OMB No. 1545-1186

▶ See instructions on back.

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

Name _____ Employer identification number _____
Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

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

		Properties					
Rental Real Estate Income		A	B	C	D		
2	Gross rents	2 39,500,055					
Rental Real Estate Expenses							
3	Advertising	3 107,141					
4	Auto and travel	4 133,509					
5	Cleaning and maintenance	5 1,124,513					
6	Commissions	6 222,404					
7	Insurance	7 1,159,361					
8	Legal and other professional fees	8 1,687,421					
9	Interest	9 7,760,450					
10	Repairs	10 1,683,889					
11	Taxes	11 4,423,997					
12	Utilities	12 2,072,580					
13	Wages and salaries	13 1,684,485					
14	Depreciation (see instructions)	14 6,258,486					
15	Other (list) ▶ -----	15 4,745,988					
16	Total expenses for each property. Add lines 3 through 15	16 33,064,225					
17	Income or (Loss) from each property. Subtract line 16 from line 2	17 5,908,207					
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a 39,515,038					
18b	Total expenses. Add total expenses from line 16, columns A through H	18b (33,064,225)					
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19 66,061					
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 701,259					
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:						
	(1) Name (2) Employer identification number						

21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21 7,218,133					

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.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	.....	.....	.....	.....
F	.....	.....	.....	.....
G	.....	.....	.....	.....
H	.....	.....	.....	.....

		Properties							
		E		F		G		H	
Rental Real Estate Income									
2 Gross rents	2								
Rental Real Estate Expenses									
3 Advertising	3								
4 Auto and travel	4								
5 Cleaning and maintenance . .	5								
6 Commissions	6								
7 Insurance	7								
8 Legal and other professional fees	8								
9 Interest	9								
10 Repairs	10								
11 Taxes	11								
12 Utilities	12								
13 Wages and salaries	13								
14 Depreciation (see instructions)	14								
15 Other (list) ▶	15								
.....									
.....									
Total expenses for each property.									
16 Add lines 3 through 15	16								
Income or (Loss) from each									
17 property. Subtract line 16 from line 2	17								

Allowable Codes for Type of Property

- 1—Single Family Residence
- 2—Multi-Family Residence
- 3—Vacation or Short-Term Rental
- 4—Commercial
- 5—Land
- 6—Royalties
- 7—Self-Rental
- 8—Other (include description with the code on Form 8825 or on a separate statement)

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.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E				
F				
G				
H				

		Properties							
		E		F		G		H	
Rental Real Estate Income									
2 Gross rents	2								
Rental Real Estate Expenses									
3 Advertising	3								
4 Auto and travel	4								
5 Cleaning and maintenance . .	5								
6 Commissions	6								
7 Insurance	7								
8 Legal and other professional fees	8								
9 Interest	9								
10 Repairs	10								
11 Taxes	11								
12 Utilities	12								
13 Wages and salaries	13								
14 Depreciation (see instructions)	14								
15 Other (list) ▶	15								
Total expenses for each property.									
16 Add lines 3 through 15	16								
Income or (Loss) from each									
17 property. Subtract line 16 from line 2	17								

Allowable Codes for Type of Property

- 1—Single Family Residence
- 2—Multi-Family Residence
- 3—Vacation or Short-Term Rental
- 4—Commercial
- 5—Land
- 6—Royalties
- 7—Self-Rental
- 8—Other (include description with the code on Form 8825 or on a separate statement)

Disabled Access Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

1	Total eligible access expenditures (see instructions)	1	2,984	
2	Minimum amount	2	\$ 250	00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Maximum amount	4	\$10,000	00
5	Enter the smaller of line 3 or line 4	5		
6	Multiply line 5 by 50% (.50)	6	2,984	
7	Disabled access credit from partnerships and S corporations	7	*11	
8	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1g of the 2006 Form 3800)	8	3,004	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small businesses use Form 8826 to claim the disabled access credit. This credit is part of the general business credit.

Definitions

Eligible Small Business

For purposes of the credit, an eligible small business is any business or person that:

- Had gross receipts for the preceding tax year that did not

exceed \$1 million or had no more than 30 full-time employees during the preceding tax year and

- Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

For purposes of the definition:

- Gross receipts are reduced by returns and allowances made during the tax year,
- An employee is considered full time if employed at least 30 hours per week for 20 or more calendar weeks in the tax year, and
- All members of the same controlled group and all persons under common control generally are considered to be one person—see section 44(d)(2).

Eligible Access Expenditures

For purposes of the credit, these expenditures are amounts paid or incurred by the eligible small business **to comply with applicable requirements** under the Americans With Disabilities Act of 1990 (Public Law 101-336) as in effect on November 5, 1990.

Eligible access expenditures include amounts paid or incurred:

1. To remove barriers that prevent a business from being accessible to or usable by individuals with disabilities;

2. To provide qualified interpreters or other methods of making audio materials available to hearing-impaired individuals;

3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments; or

4. To acquire or modify equipment or devices for individuals with disabilities.

The expenditures must be reasonable and necessary to accomplish the above purposes.

Eligible expenditures do not include expenditures in 1 above that are paid or incurred in connection with any facility first placed in service after November 5, 1990.

Eligible access expenditures must meet those standards issued by the Secretary of the Treasury as agreed to by the Architectural and Transportation Barriers Compliance Board and set forth in regulations. See section 44(c) for other details.

Disability. For an individual, this means:

- A physical or mental impairment that substantially limits one or more major life activities,
- A record of such an impairment, or
- Being regarded as having such an impairment.

Disabled Access Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

1	Total eligible access expenditures (see instructions)	1	28,205	
2	Minimum amount	2	\$ 250	00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Maximum amount	4	\$10,000	00
5	Enter the smaller of line 3 or line 4	5		
6	Multiply line 5 by 50% (.50)	6	9,481	
7	Disabled access credit from partnerships and S corporations	7	*8	
8	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1g of the 2006 Form 3800)	8	9,489	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small businesses use Form 8826 to claim the disabled access credit. This credit is part of the general business credit.

Definitions

Eligible Small Business

For purposes of the credit, an eligible small business is any business or person that:

- Had gross receipts for the preceding tax year that did not

exceed \$1 million or had no more than 30 full-time employees during the preceding tax year and

- Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

For purposes of the definition:

- Gross receipts are reduced by returns and allowances made during the tax year,
- An employee is considered full time if employed at least 30 hours per week for 20 or more calendar weeks in the tax year, and
- All members of the same controlled group and all persons under common control generally are considered to be one person—see section 44(d)(2).

Eligible Access Expenditures

For purposes of the credit, these expenditures are amounts paid or incurred by the eligible small business **to comply with applicable requirements** under the Americans With Disabilities Act of 1990 (Public Law 101-336) as in effect on November 5, 1990.

Eligible access expenditures include amounts paid or incurred:

1. To remove barriers that prevent a business from being accessible to or usable by individuals with disabilities;

2. To provide qualified interpreters or other methods of making audio materials available to hearing-impaired individuals;

3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments;

or

4. To acquire or modify equipment or devices for individuals with disabilities.

The expenditures must be reasonable and necessary to accomplish the above purposes.

Eligible expenditures do not include expenditures in 1 above that are paid or incurred in connection with any facility first placed in service after November 5, 1990.

Eligible access expenditures must meet those standards issued by the Secretary of the Treasury as agreed to by the Architectural and Transportation Barriers Compliance Board and set forth in regulations. See section 44(c) for other details.

Disability. For an individual, this means:

- A physical or mental impairment that substantially limits one or more major life activities,
- A record of such an impairment, or
- Being regarded as having such an impairment.

Form **8827**

Credit for Prior Year Minimum Tax—Corporations

OMB No. 1545-1257

2010

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

Name		Employer identification number	
Corporation 2010 Line Item Counts (Estimated from SOI Sample)			
1	Alternative minimum tax (AMT) for 2009. Enter the amount from line 14 of the 2009 Form 4626	1	6,065
2	Minimum tax credit carryforward from 2009. Enter the amount from line 9 of the 2009 Form 8827	2	18,581
3	Enter any 2009 unallowed qualified electric vehicle credit (see instructions)	3	d
4	Add lines 1, 2, and 3	4	21,715
5	Enter the corporation's 2010 regular income tax liability minus allowable tax credits (see instructions)	5	5,314
6	Is the corporation a "small corporation" exempt from the AMT for 2010 (see instructions)? • Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • No. Complete Form 4626 for 2010 and enter the tentative minimum tax from line 12	6	6,931
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a	
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b	127
c	Add lines 7a and 7b	7c	4,173
8a	Enter the smaller of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	3,836
b	Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	3,723
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	8c	129
9	Minimum tax credit carryforward to 2011. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	19,199

Instructions

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

What's New

The election to claim a refundable credit for certain unused minimum tax credits in lieu of the special depreciation allowance for qualified property has been extended to round 2 extension property placed in service after December 31, 2010, and before January 1, 2013. See the instructions for line 7b.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2009,
- A minimum tax credit carryforward from 2009 to 2010, or
- A qualified electric vehicle credit not allowed for 2009 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2009 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2010 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A,

Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, lines 5a through 5c, from the amount on Schedule J, line 2).

Line 6

See the 2010 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2010. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

A corporation can elect (under section 168(k)(4)) to accelerate its use of unused minimum tax credit carryforwards from tax years beginning before 2006 and obtain a refundable credit in lieu of any special depreciation allowance for eligible property (discussed later). If the election is made, the corporation must do the following.

- Forgo the special depreciation allowance for the eligible property, and
- Use the straight-line method of depreciation of such property.

An election to claim pre-2006 unused research credits or minimum tax credits in lieu of claiming the special depreciation allowance made by a corporation for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, continues to apply to certain extension property (as defined in section 168(k)(4)(H)), unless the corporation made an

election not to apply the election made under section 168(k)(4) to extension property for its first tax year ending after December 31, 2008. Generally, extension property is long production period property and noncommercial aircraft if acquired after March 31, 2008, and placed in service after December 31, 2009, but before January 1, 2011.

For a fiscal year corporation with a tax year ending after December 31, 2010, an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance made by the corporation for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, continues to apply to round 2 extension property (as defined in section 168(k)(4)(I)) unless the corporation makes an election not to apply the original election to round 2 extension property. Generally round 2 extension property is property that is eligible qualified property solely because it meets the requirements under the extension of the additional special depreciation allowance to certain property placed in service after December 31, 2010. See section 168(k)(4)(I).

Note. If the corporation did not make the election for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the corporation may elect for its first tax year ending after December 31, 2010, to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance only for round 2 extension property.

Once made, these elections cannot be revoked without IRS consent.

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

Name		Employer identification number	
Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)			
1	Alternative minimum tax (AMT) for 2009. Enter the amount from line 14 of the 2009 Form 4626	1	2,203,440
2	Minimum tax credit carryforward from 2009. Enter the amount from line 9 of the 2009 Form 8827	2	26,368,280
3	Enter any 2009 unallowed qualified electric vehicle credit (see instructions)	3	d
4	Add lines 1, 2, and 3	4	28,573,686
5	Enter the corporation's 2010 regular income tax liability minus allowable tax credits (see instructions)	5	31,226,603
6	Is the corporation a "small corporation" exempt from the AMT for 2010 (see instructions)? • Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • No. Complete Form 4626 for 2010 and enter the tentative minimum tax from line 12	6	23,466,193
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a	
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b	25,240
c	Add lines 7a and 7b	7c	10,446,594
8a	Enter the smaller of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	1,573,611
b	Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	1,540,658
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	8c	24,377
9	Minimum tax credit carryforward to 2011. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	27,000,984

Instructions

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

What's New

The election to claim a refundable credit for certain unused minimum tax credits in lieu of the special depreciation allowance for qualified property has been extended to round 2 extension property placed in service after December 31, 2010, and before January 1, 2013. See the instructions for line 7b.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2009,
- A minimum tax credit carryforward from 2009 to 2010, or
- A qualified electric vehicle credit not allowed for 2009 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2009 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2010 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A,

Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, lines 5a through 5c, from the amount on Schedule J, line 2).

Line 6

See the 2010 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2010. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

A corporation can elect (under section 168(k)(4)) to accelerate its use of unused minimum tax credit carryforwards from tax years beginning before 2006 and obtain a refundable credit in lieu of any special depreciation allowance for eligible property (discussed later). If the election is made, the corporation must do the following.

- Forgo the special depreciation allowance for the eligible property, and
- Use the straight-line method of depreciation of such property.

An election to claim pre-2006 unused research credits or minimum tax credits in lieu of claiming the special depreciation allowance made by a corporation for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, continues to apply to certain extension property (as defined in section 168(k)(4)(H)), unless the corporation made an

election not to apply the election made under section 168(k)(4) to extension property for its first tax year ending after December 31, 2008. Generally, extension property is long production period property and noncommercial aircraft if acquired after March 31, 2008, and placed in service after December 31, 2009, but before January 1, 2011.

For a fiscal year corporation with a tax year ending after December 31, 2010, an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance made by the corporation for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, continues to apply to round 2 extension property (as defined in section 168(k)(4)(I)) unless the corporation makes an election not to apply the original election to round 2 extension property. Generally round 2 extension property is property that is eligible qualified property solely because it meets the requirements under the extension of the additional special depreciation allowance to certain property placed in service after December 31, 2010. See section 168(k)(4)(I).

Note. If the corporation did not make the election for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the corporation may elect for its first tax year ending after December 31, 2010, to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance only for round 2 extension property.

Once made, these elections cannot be revoked without IRS consent.

Form **8834**

Qualified Plug-in Electric and Electric Vehicle Credit

OMB No. 1545-1374

2010
Attachment
Sequence No. **111**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

- Note.**
- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
 - Claim the credit for certain other plug-in electric vehicles on Form 8936.
 - Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit

Section A—Vehicle Information

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 Cost of the vehicle	3			

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 Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

4 Business/investment use percentage (see instructions)	4	%	%	%
5 Multiply line 3 by line 4	5			
6 Section 179 expense deduction (see instructions)	6			
7 Subtract line 6 from line 5	7			
8 Multiply line 7 by 10% (.10)	8			
9 Maximum credit per vehicle	9			
10 Enter the smaller of line 8 or line 9	10			
11 Add columns (a) through (c) on line 10	11			d
12 Qualified plug-in electric vehicle credit from partnerships and S corporations	12			-
13 Business/investment use part of credit. Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z	13			7

Section C—Credit for Personal Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
14 If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3	14			
15 Multiply line 14 by 10% (.10)	15			
16 Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 10 from line 9	16			
17 Enter the smaller of line 15 or line 16	17			
18 Add columns (a) through (c) on line 17	18			
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19			
20 Personal credits from Form 1040 or 1040NR (see instructions)	20			
21 Subtract line 20 from line 19. If zero or less, stop . You cannot claim the personal use part of the credit	21			
22 Personal use part of credit. Enter the smaller of line 18 or line 21. Report the total of this amount and the amount, if any, from line 29 on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8834" in the space next to that box. If line 21 is smaller than line 18, see instructions	22			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2010)

Qualified Plug-in Electric and Electric Vehicle Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

- Note.**
- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
 - Claim the credit for certain other plug-in electric vehicles on Form 8936.
 - Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit

Section A—Vehicle Information

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 Cost of the vehicle	3			

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 Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

4 Business/investment use percentage (see instructions)	4	%	%	%
5 Multiply line 3 by line 4	5			
6 Section 179 expense deduction (see instructions)	6			
7 Subtract line 6 from line 5	7			
8 Multiply line 7 by 10% (.10)	8			
9 Maximum credit per vehicle	9			
10 Enter the smaller of line 8 or line 9	10			
11 Add columns (a) through (c) on line 10	11			d
12 Qualified plug-in electric vehicle credit from partnerships and S corporations	12			-
13 Business/investment use part of credit. Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z	13			256

Section C—Credit for Personal Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
14 If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3	14			
15 Multiply line 14 by 10% (.10)	15			
16 Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 10 from line 9	16			
17 Enter the smaller of line 15 or line 16	17			
18 Add columns (a) through (c) on line 17	18			
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19			
20 Personal credits from Form 1040 or 1040NR (see instructions)	20			
21 Subtract line 20 from line 19. If zero or less, stop . You cannot claim the personal use part of the credit	21			
22 Personal use part of credit. Enter the smaller of line 18 or line 21. Report the total of this amount and the amount, if any, from line 29 on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8834" in the space next to that box. If line 21 is smaller than line 18, see instructions	22			

For Paperwork Reduction Act Notice, see instructions.

Part II Qualified Electric Vehicle Credit

Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

23	Qualified electric vehicle passive activity credits allowed for 2010 (see instructions)	23	-
24	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. 	24	
25	Credits that reduce regular tax before the qualified electric vehicle credit:		
a	Foreign tax credit	25a	
b	Personal credits from Form 1040 or 1040NR (see instructions)	25b	
c	American Samoa economic development credit (Form 5735)	25c	d
d	Add lines 25a through 25c	25d	
26	Net regular tax. Subtract line 25d from line 24. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	26	
27	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	27	
28	Subtract line 27 from line 26. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	28	15
29	Qualified electric vehicle credit. Enter the smaller of line 23 or line 28. Report the total of this amount and the amount, if any, from line 22 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions	29	-

General Instructions

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

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

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

Qualified Plug-in Electric Vehicle Credit

Qualified Plug-in Electric Vehicle

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

If, however, the IRS publishes an announcement that the certification for any specific make, model, and model year vehicle has been withdrawn, you cannot rely on the certification for such a vehicle purchased after the date of publication of the withdrawal announcement.

If you purchased a vehicle and its certification was withdrawn on or after the date of purchase, you can rely on such certification even if you had not placed the vehicle in service or claimed the credit by the date the withdrawal announcement was published by the IRS. The IRS will not attempt to collect any understatement of tax liability attributable to reliance on the certification as long as you purchased the vehicle on or before the date the IRS published the withdrawal announcement.

Part II Qualified Electric Vehicle Credit

Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

23	Qualified electric vehicle passive activity credits allowed for 2010 (see instructions)	23	-
24	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. 	24	
25	Credits that reduce regular tax before the qualified electric vehicle credit:		
a	Foreign tax credit	25a	
b	Personal credits from Form 1040 or 1040NR (see instructions)	25b	
c	American Samoa economic development credit (Form 5735)	25c	d
d	Add lines 25a through 25c	25d	
26	Net regular tax. Subtract line 25d from line 24. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	26	
27	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	27	
28	Subtract line 27 from line 26. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	28	1,407,441
29	Qualified electric vehicle credit. Enter the smaller of line 23 or line 28. Report the total of this amount and the amount, if any, from line 22 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions	29	-

General Instructions

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

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

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

Qualified Plug-in Electric Vehicle Credit

Qualified Plug-in Electric Vehicle

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

If, however, the IRS publishes an announcement that the certification for any specific make, model, and model year vehicle has been withdrawn, you cannot rely on the certification for such a vehicle purchased after the date of publication of the withdrawal announcement.

If you purchased a vehicle and its certification was withdrawn on or after the date of purchase, you can rely on such certification even if you had not placed the vehicle in service or claimed the credit by the date the withdrawal announcement was published by the IRS. The IRS will not attempt to collect any understatement of tax liability attributable to reliance on the certification as long as you purchased the vehicle on or before the date the IRS published the withdrawal announcement.

Form **8835**

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

OMB No. 1545-1362

2010

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Attachment
Sequence No. **95**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	_____ × 0.022	1	32
2	Phaseout adjustment (see instructions)	\$ _____ × _____	2	
3	Credit before reduction. Subtract line 2 from line 1		3	32
Reduction for government grants, subsidized financing, and other credits:				
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4	
5	Total of additions to the capital account for the project for this and all prior tax years		5	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6	.
7	Multiply line 3 by line 6		7	
8	Subtract line 7 from line 3		8	32
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	37
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f		10	70
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
13	Electricity produced at qualified facilities using:				
a	Wind	13a	0.022	25	
b	Closed-loop biomass	13b	0.022	-	
c	Geothermal	13c	0.022	d	
d	Solar	13d	0.022	d	
e	Add column (c) of lines 13a through 13d and enter here			13e	28
14	Electricity produced at qualified facilities using:				
a	Open-loop biomass	14a	0.011	9	
b	Small irrigation power	14b	0.011	-	
c	Landfill gas	14c	0.011	10	
d	Trash	14d	0.011	-	
e	Hydropower	14e	0.011	18	
f	Marine and hydrokinetic renewables	14f	0.011		
g	Add column (c) of lines 14a through 14f and enter here			14g	38
15	Add lines 13e and 14g			15	
16	Phaseout adjustment (see instructions)	\$ _____ × _____		16	
17	Subtract line 16 from line 15			17	66
Refined coal produced at a qualified refined coal production facility					
18	Tons produced and sold (see instructions)	_____ × \$6.27		18	d
19	Phaseout adjustment (see instructions)	\$ _____ × _____		19	
20	Subtract line 19 from line 18			20	d
Steel industry fuel produced at a qualified refined coal production facility					
21	Barrel-of-oil equivalents produced and sold (see instructions)	_____ × \$2.87		21	-
Indian coal produced at a qualified Indian coal production facility					
22	Tons produced and sold (see instructions)	_____ × \$2.20		22	d
23	Credit before reduction. Add lines 17, 20, 21, and 22			23	72

**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004					
1	Kilowatt-hours produced and sold (see instructions)		× 0.022	1	128,925
2	Phaseout adjustment (see instructions)	\$	×	2	
3	Credit before reduction. Subtract line 2 from line 1			3	105,429
Reduction for government grants, subsidized financing, and other credits:					
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)			4	
5	Total of additions to the capital account for the project for this and all prior tax years			5	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places			6	.
7	Multiply line 3 by line 6			7	
8	Subtract line 7 from line 3			8	105,429
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts			9	329,592
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f			10	461,927
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1f			12	
Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005					
13	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)	
a	Wind	13a	0.022	515,408	
b	Closed-loop biomass	13b	0.022	-	
c	Geothermal	13c	0.022	d	
d	Solar	13d	0.022	d	
e	Add column (c) of lines 13a through 13d and enter here				13e 549,842
14	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)	
a	Open-loop biomass	14a	0.011	11,552	
b	Small irrigation power	14b	0.011	-	
c	Landfill gas	14c	0.011	11,404	
d	Trash	14d	0.011	-	
e	Hydropower	14e	0.011	4,605	
f	Marine and hydrokinetic renewables	14f	0.011		
g	Add column (c) of lines 14a through 14f and enter here				14g 28,564
15	Add lines 13e and 14g				15
16	Phaseout adjustment (see instructions)	\$	×		16
17	Subtract line 16 from line 15				17 580,639
Refined coal produced at a qualified refined coal production facility					
18	Tons produced and sold (see instructions)		× \$6.27	18	d
19	Phaseout adjustment (see instructions)	\$	×	19	
20	Subtract line 19 from line 18			20	d
Steel industry fuel produced at a qualified refined coal production facility					
21	Barrel-of-oil equivalents produced and sold (see instructions)		× \$2.87	21	-
Indian coal produced at a qualified Indian coal production facility					
22	Tons produced and sold (see instructions)		× \$2.20	22	d
23	Credit before reduction. Add lines 17, 20, 21, and 22			23	626,439

Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	
25	Total of additions to the capital account for the project for this and all prior tax years	25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	.
27	Multiply line 23 by the smaller of 1/2 or line 26	27	d
28	Subtract line 27 from line 23	28	72
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	105
30	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31	30	162
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions)	31	d
32	Subtract line 31 from line 30	32	163
33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a passive activity (see instructions)	33	-
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010	34	94
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011 (see instructions)	35	
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	36	173
37	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	37	
38	Cooperatives, estates, and trusts. Subtract line 37 from line 36. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	38	

Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	
25	Total of additions to the capital account for the project for this and all prior tax years	25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	.
27	Multiply line 23 by the smaller of 1/2 or line 26	27	d
28	Subtract line 27 from line 23	28	626,272
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	581,957
30	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31	30	1,208,229
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions)	31	d
32	Subtract line 31 from line 30	32	1,198,957
33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a passive activity (see instructions)	33	-
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010	34	1,187,891
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011 (see instructions)	35	
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	36	2,370,552
37	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	37	
38	Cooperatives, estates, and trusts. Subtract line 37 from line 36. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	38	

Form **8844**

**Empowerment Zone and Renewal
Community Employment Credit**

OMB No. 1545-1444

2010

Attachment
Sequence No. **99**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

1	Enter the total qualified wages paid or incurred during calendar year 2010 only (see instructions)		
a	Qualified empowerment zone wages \$ 2,085 × 20% (.20)	1a	
b	Skip line 1b (see instructions) \$ 224 × 0% (.00)	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	2,280
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	501
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	2,745
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5	d
6	Subtract line 5 from line 4	6	
7	Passive activity credit allowed for 2010 (see instructions)	7	d
8	Carryforward of empowerment zone and renewal community employment credit to 2010	8	1,616
9	Carryback of empowerment zone employment credit from 2011 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24	10	2,719
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 24	12	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2010)

**Empowerment Zone and Renewal
 Community Employment Credit**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

1	Enter the total qualified wages paid or incurred during calendar year 2010 only (see instructions)		
a	Qualified empowerment zone wages \$ 527,038 × 20% (.20)	1a	
b	Skip line 1b (see instructions) \$ 93,524 × 0% (.00)	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	120,619
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	8,237
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	128,838
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5	d
6	Subtract line 5 from line 4	6	
7	Passive activity credit allowed for 2010 (see instructions)	7	d
8	Carryforward of empowerment zone and renewal community employment credit to 2010	8	188,010
9	Carryback of empowerment zone employment credit from 2011 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24	10	288,378
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 24	12	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2010)

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

2010

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **113**

Name(s) as shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	2,716
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	238
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20) (see instructions for the adjustment you must make for salaries and wages)	4	
5	Indian employment credits from partnerships, S corporations, cooperatives, estates, and trusts	5	57
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1g	6	2,783
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts. Subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	

General Instructions

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

Purpose of Form

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

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

Definitions

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

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

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

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

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

The following are not qualified employees.

- Any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, the employer.
- If the employer is a corporation, any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, an individual who owns (or is considered to own under section 267(c)) more than 50% in value of the outstanding stock of the corporation.
- If the employer is an estate or trust, any individual who is a grantor, beneficiary, or fiduciary of the estate or trust (or a dependent, as described in section 152(d)(2)(H), of that individual), or any individual who is a relative, as described in sections 152(d)(2)(A) through 152(d)(2)(G), of the grantor, beneficiary, or fiduciary of the estate or trust.
- If the employer is other than a corporation, estate, or trust, any individual who owns directly or indirectly more than 50% of the capital and profits interest, including constructive ownership, in the entity.
- If the employer is a corporation, any person who owns (or is considered to own under section 318) more than 5% of the outstanding or voting stock of the employer or, if not a corporate employer, more than 5% of the capital or profits interest in the employer.
- Any individual who performs services involving the conduct of Class I, II, or III gaming, as defined in section 4 of the Indian Gaming Regulatory Act, and any individual performing any services in a building housing such gaming activity.

Indian tribe means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in, or established under, the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. See the Federal Register dated October 1, 2010 (75 FR 60810), for the most recent listing of federally recognized Indian tribes.

Indian Employment Credit

▶ Attach to your tax return.

Name(s) as shown on return		Identifying number	
Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)			
1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	333,268
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	25,386
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20) (see instructions for the adjustment you must make for salaries and wages)	4	
5	Indian employment credits from partnerships, S corporations, cooperatives, estates, and trusts	5	2,321
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1g	6	64,658
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts. Subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	

General Instructions

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

Purpose of Form

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

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

Definitions

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

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

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

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

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

The following are not qualified employees.

- Any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, the employer.
- If the employer is a corporation, any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, an individual who owns (or is considered to own under section 267(c)) more than 50% in value of the outstanding stock of the corporation.
- If the employer is an estate or trust, any individual who is a grantor, beneficiary, or fiduciary of the estate or trust (or a dependent, as described in section 152(d)(2)(H), of that individual), or any individual who is a relative, as described in sections 152(d)(2)(A) through 152(d)(2)(G), of the grantor, beneficiary, or fiduciary of the estate or trust.
- If the employer is other than a corporation, estate, or trust, any individual who owns directly or indirectly more than 50% of the capital and profits interest, including constructive ownership, in the entity.
- If the employer is a corporation, any person who owns (or is considered to own under section 318) more than 5% of the outstanding or voting stock of the employer or, if not a corporate employer, more than 5% of the capital or profits interest in the employer.
- Any individual who performs services involving the conduct of Class I, II, or III gaming, as defined in section 4 of the Indian Gaming Regulatory Act, and any individual performing any services in a building housing such gaming activity.

Indian tribe means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in, or established under, the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. See the Federal Register dated October 1, 2010 (75 FR 60810), for the most recent listing of federally recognized Indian tribes.

Form **8846**

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

OMB No. 1545-1414

2010

Attachment Sequence No. **98**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	33,232
2	Tips not subject to the credit provisions (see instructions)	2	19,137
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800 or were exempt from social security taxes, 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	3,697
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	36,812
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	
8	Subtract line 7 from line 6	8	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions)	9	
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions)	10	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions)	11	
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	8,678

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Certain food and beverage establishments (see *Who Should File* below) use Form 8846 to claim a credit for social security and Medicare taxes paid or incurred by the employer on certain employees' tips. The credit is part of the general business credit.

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

Who Should File

File Form 8846 if you meet both of the following conditions.

1. You had employees who received tips from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

2. During the tax year, you paid or incurred employer social security and Medicare taxes on those tips.

How the Credit Is Figured

Generally, the credit equals the amount of employer social security and Medicare taxes paid or incurred by the employer on tips received by the employee. However, the amount of tips for any month that are used to figure the credit must be reduced by the amount by which the wages that would have been payable during that month at \$5.15 an hour exceed the wages (excluding tips) paid by the employer during that month.

For example, an employee worked 100 hours and received \$450 in tips for October 2010. The worker received \$375 in wages (excluding tips) at the rate of \$3.75 an hour. If the employee had been paid \$5.15 an hour, the employee would have received wages, excluding tips, of \$515. For credit purposes, the \$450 in tips is reduced by \$140 (the difference between \$515 and \$375), and only \$310 of the employee's tips for October 2010 is taken into account.

Specific Instructions

Figure the current year credit from your trade or business on lines 1 through 4.

Line 1

Enter the tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year.

Include tips received from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

Line 2

If you pay each tipped employee wages (excluding tips) equal to or more than \$5.15 an hour enter zero on line 2.

Figure the amount of tips included on line 1 that are not creditable for each employee on a monthly basis. This is the total amount that would be payable to the employee at \$5.15 an hour reduced by the wages (excluding tips) actually paid to the employee during the month. Enter on line 2 the total amounts figured for all employees.

Form **8846**

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

OMB No. 1545-1414

Department of the Treasury
Internal Revenue Service

2010
Attachment
Sequence No. **98**

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	11,761,858
2	Tips not subject to the credit provisions (see instructions)	2	1,531,057
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800 or were exempt from social security taxes, 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	58,910
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	837,467
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	
8	Subtract line 7 from line 6	8	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions)	9	
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions)	10	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions)	11	
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	1,020,781

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Certain food and beverage establishments (see *Who Should File* below) use Form 8846 to claim a credit for social security and Medicare taxes paid or incurred by the employer on certain employees' tips. The credit is part of the general business credit.

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

Who Should File

File Form 8846 if you meet both of the following conditions.

1. You had employees who received tips from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

2. During the tax year, you paid or incurred employer social security and Medicare taxes on those tips.

How the Credit Is Figured

Generally, the credit equals the amount of employer social security and Medicare taxes paid or incurred by the employer on tips received by the employee. However, the amount of tips for any month that are used to figure the credit must be reduced by the amount by which the wages that would have been payable during that month at \$5.15 an hour exceed the wages (excluding tips) paid by the employer during that month.

For example, an employee worked 100 hours and received \$450 in tips for October 2010. The worker received \$375 in wages (excluding tips) at the rate of \$3.75 an hour. If the employee had been paid \$5.15 an hour, the employee would have received wages, excluding tips, of \$515. For credit purposes, the \$450 in tips is reduced by \$140 (the difference between \$515 and \$375), and only \$310 of the employee's tips for October 2010 is taken into account.

Specific Instructions

Figure the current year credit from your trade or business on lines 1 through 4.

Line 1

Enter the tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year.

Include tips received from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

Line 2

If you pay each tipped employee wages (excluding tips) equal to or more than \$5.15 an hour enter zero on line 2.

Figure the amount of tips included on line 1 that are not creditable for each employee on a monthly basis. This is the total amount that would be payable to the employee at \$5.15 an hour reduced by the wages (excluding tips) actually paid to the employee during the month. Enter on line 2 the total amounts figured for all employees.

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2010

Attachment
Sequence No. **141**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

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

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

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		*20
2	Agri-biodiesel	2		*7
3	Renewable diesel	3		*31
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		-
5	Agri-biodiesel included in a biodiesel mixture	5		d
6	Renewable diesel included in a renewable diesel mixture	6		d
7	Qualified agri-biodiesel production	7		47
8	Add lines 1 through 7. Include this amount in your income for 2010 (see instructions)		8	106
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	581
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11		10	777
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 11		12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The biodiesel and renewable diesel fuels credit was extended to cover fuel sold or used in 2010 and 2011.

Purpose of Form

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

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

Definitions and Special Rules

Certification

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

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

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

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2010

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

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

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

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		*10
2	Agri-biodiesel	2		*387
3	Renewable diesel	3		*391
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		-
5	Agri-biodiesel included in a biodiesel mixture	5		d
6	Renewable diesel included in a renewable diesel mixture	6		d
7	Qualified agri-biodiesel production	7		7,649
8	Add lines 1 through 7. Include this amount in your income for 2010 (see instructions)		8	8,458
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	3,086
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11		10	11,545
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 11		12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The biodiesel and renewable diesel fuels credit was extended to cover fuel sold or used in 2010 and 2011.

Purpose of Form

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

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

Definitions and Special Rules

Certification

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

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

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

Form **8869**

(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

Qualified Subchapter S Subsidiary Election

OMB No. 1545-1700

(Under section 1361(b)(3) of the Internal Revenue Code)

Part I Parent S Corporation Making the Election

1a Name of parent Corporation 2010 Line Item Counts (Estimated from SOI Sample)	2 Employer identification number (EIN)
b Number, street, and room or suite no. If a P.O. box, see instructions.	3 Tax year ending (month and day)
c City or town, state, and ZIP code	4 Service center where last return was filed
5 Name and title of officer or legal representative whom the IRS may call for more information	6 Telephone number of officer or legal representative ()

Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

7a Name of subsidiary 317	8 EIN (if any) 317
b Number, street, and room or suite no. If a P.O. box, see instructions.	9 Date incorporated 317
c City or town, state, and ZIP code	10 State of incorporation 317
11 Date election is to take effect (month, day, year) (see instructions)	317
12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines 13a , 13b , and 13c	210 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> *107
13a Service center where last return was filed	13b Tax year ending date of last return (month, day, year) ▶ / /
	13c Check type of return fil: 1120 10 1120S 200 OTHER -
14 Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent?	*193 <input type="checkbox"/> Yes <input type="checkbox"/> No 124
15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines 16a , 16b , and 16c	16 <input type="checkbox"/> Yes <input type="checkbox"/> No 301
16a Name of common parent 317	16b EIN of common parent 124
	16c Service center where consolidated return was filed

Under penalties of perjury, I declare that I have examined this election, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer of parent corporation ▶	Title ▶	Date ▶
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General Instructions

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

Purpose of Form

A parent S corporation uses Form 8869 to elect to treat one or more of its eligible subsidiaries as a qualified subchapter S subsidiary (QSub).

The QSub election results in a deemed liquidation of the subsidiary into the parent. Following the deemed liquidation, the QSub is not treated as a separate corporation and all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the parent.



Because the liquidation is a deemed liquidation, do not file Form 966, Corporate Dissolution or Liquidation. However, a final return for the subsidiary may have to be filed if it was a separate corporation prior to the date of the deemed liquidation. No final return is required if this election is being made pursuant to a reorganization under section 368(a)(1)(F) and Rev. Rul. 2008-18. See Rev. Rul. 2008-18, 2008-13 I.R.B. 674, for details.

Eligible Subsidiary

An eligible subsidiary is a domestic corporation whose stock is owned 100% by an S corporation and is not one of the following ineligible corporations.

- A bank or thrift institution that uses the reserve method of accounting for bad debts under section 585.
- An insurance company subject to tax under subchapter L of the Code.

- A corporation that has elected to be treated as a possessions corporation under section 936.
- A domestic international sales corporation (DISC) or former DISC. See sections 1361(b)(3), 1362(f), and their related regulations for additional information.

When To Make the Election

The parent S corporation can make the QSub election at any time during the tax year. However, the requested effective date of the QSub election generally cannot be more than:

1. Twelve months after the date the election is filed, or
2. Two months and 15 days before the date the election is filed.

An election filed more than 12 months before the requested effective date will be made effective 12 months after the date it is filed. An election filed more than two months and 15 days after the requested effective date generally is late and will be made effective two months and 15 days before the date it is filed. However, an election filed more than two months and 15 days after the requested effective date will be accepted as timely filed if the corporation can show that the failure to file on time was due to reasonable cause.

To request relief for a late election, the corporation generally must request a private letter ruling and pay a user fee in accordance with Rev. Proc. 2009-1, 2009-1 I.R.B. 1 (or its successor). However, relief from the ruling and user fee requirements is available. See Rev. Proc. 2003-43, 2003-23 I.R.B. 998, for details.

Where To File

File Form 8869 with the service center where the subsidiary filed its most recent return. However, if the parent S corporation forms a subsidiary, and makes a valid election effective upon formation, submit Form 8869 to the service center where the parent S corporation filed its most recent return.

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New Markets Credit

▶ Attach to your tax return.

Attachment Sequence No. **127**

Name(s) shown on return					Identifying number	
Corporation 2010 Line Item Counts (Estimated from SOI Sample)						
(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))	
1				%	62	
				%		
				%		
				%		
				%		
				%		
				%		
2	New markets credit from partnerships and S corporations			2	124	
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800)			3	224	

General Instructions

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

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 11 of Form 3800.
- The IRS will revise the January 2007 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Use Form 8874 to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs). This credit is part of the general business credit.

Definitions

Qualified CDE

A qualified CDE is a domestic corporation or partnership that meets the following requirements.

- Its primary mission is serving, or providing investment capital for, low-income communities or persons.
- It maintains accountability to residents of low-income communities through their representation on any governing board or advisory board of the entity.
- It is certified as a qualified CDE by the Community Development Financial Institutions (CDFI) Fund of the Department of the Treasury.

Qualified CDEs also include specialized small business investment companies and community development financial institutions. See section 45D(c)(2).

Qualified Equity Investment

A qualified equity investment is an interest in a qualified CDE in the form of stock (other than nonqualified preferred stock) in a corporation or a capital interest in a partnership that meets all of the following requirements.

- You acquired the investment solely for cash at its original issue (or from a taxpayer for whom the investment was a qualified equity investment). The cash may be from borrowed funds, including a nonrecourse loan.
- Substantially all (at least 85%) of the cash is used to make qualified low-income community investments. The 85% requirement is reduced to 75% for the seventh year of the 7-year credit period.
- The investment was designated as a qualified equity investment by the CDE on its books and records for purposes of the new markets credit.

Generally, a qualified CDE can designate an equity investment as a qualified equity investment only if it applied for and received a new markets credit allocation and entered into an allocation agreement with the CDFI Fund **before** the equity investment was made.



Qualified CDEs must provide taxpayers holding a qualified equity investment with a completed Form 8874-A when a qualified equity investment is acquired.

Exceptions. An equity investment in an entity that otherwise qualifies as a qualified equity investment is eligible to be designated as a qualified equity investment if made prior to an allocation agreement only if either of the following applies.

- The equity investment was made on or after April 20, 2001, and the designation of the equity investment as a qualified equity investment is made for a credit allocation received under an allocation application submitted to the CDFI Fund no later than August 29, 2002. If the entity in which the equity investment is made does not receive an allocation under an allocation application submitted no later than August 29, 2002, the equity investment will not be eligible to be designated as a qualified equity investment. For details, see Regulations sections 1.45D-1(c)(3)(ii)(A) and 1.45D-1(c)(3)(iii).

New Markets Credit

▶ Attach to your tax return.

Name(s) shown on return					Identifying number	
Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)						
(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))	
1				%	234,260	
				%		
				%		
				%		
				%		
				%		
				%		
2	New markets credit from partnerships and S corporations			2	696,237	
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800)			3	1,074,837	

General Instructions

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

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 11 of Form 3800.
- The IRS will revise the January 2007 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Use Form 8874 to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs). This credit is part of the general business credit.

Definitions

Qualified CDE

A qualified CDE is a domestic corporation or partnership that meets the following requirements.

- Its primary mission is serving, or providing investment capital for, low-income communities or persons.
- It maintains accountability to residents of low-income communities through their representation on any governing board or advisory board of the entity.
- It is certified as a qualified CDE by the Community Development Financial Institutions (CDFI) Fund of the Department of the Treasury.

Qualified CDEs also include specialized small business investment companies and community development financial institutions. See section 45D(c)(2).

Qualified Equity Investment

A qualified equity investment is an interest in a qualified CDE in the form of stock (other than nonqualified preferred stock) in a corporation or a capital interest in a partnership that meets all of the following requirements.

- You acquired the investment solely for cash at its original issue (or from a taxpayer for whom the investment was a qualified equity investment). The cash may be from borrowed funds, including a nonrecourse loan.
- Substantially all (at least 85%) of the cash is used to make qualified low-income community investments. The 85% requirement is reduced to 75% for the seventh year of the 7-year credit period.
- The investment was designated as a qualified equity investment by the CDE on its books and records for purposes of the new markets credit.

Generally, a qualified CDE can designate an equity investment as a qualified equity investment only if it applied for and received a new markets credit allocation and entered into an allocation agreement with the CDFI Fund **before** the equity investment was made.



Qualified CDEs must provide taxpayers holding a qualified equity investment with a completed Form 8874-A when a qualified equity investment is acquired.

Exceptions. An equity investment in an entity that otherwise qualifies as a qualified equity investment is eligible to be designated as a qualified equity investment if made prior to an allocation agreement only if either of the following applies.

- The equity investment was made on or after April 20, 2001, and the designation of the equity investment as a qualified equity investment is made for a credit allocation received under an allocation application submitted to the CDFI Fund no later than August 29, 2002. If the entity in which the equity investment is made does not receive an allocation under an allocation application submitted no later than August 29, 2002, the equity investment will not be eligible to be designated as a qualified equity investment. For details, see Regulations sections 1.45D-1(c)(3)(ii)(A) and 1.45D-1(c)(3)(iii).

Credit for Small Employer Pension Plan Startup Costs

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000	1	1,871		
2	Enter one-half of line 1	2		1,871	
3	Credit for small employer pension plan startup costs from partnerships and S corporations	3		*9	
4	Add lines 2 and 3	4		1,875	
5	Enter the smaller of line 4 or \$500 . Partnerships and S corporations, report this amount on Schedule K; all others report this amount on the applicable line of Form 3800, (e.g., line 1m of the 2006 Form 3800)	5		1,876	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1m of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to \$500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

Eligible small employer. To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least \$5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

Qualified startup costs. Qualified startup costs are expenses paid or incurred in connection with: (a) establishing or administering an eligible employer plan; or (b) the retirement-related education of employees about the plan.

Eligible employer plan. An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

Controlled Groups

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping 5 hr., 58 min.
Learning about the law or the form 53 min.
Preparing and sending the form to the IRS 1 hr., 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

**Credit for Small Employer Pension Plan
Startup Costs**

OMB No. 1545-1810

Attachment
Sequence No. **130**

▶ Attach to your tax return.

Name(s) shown on return

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

			Identifying number		
1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000	1	1,690		
2	Enter one-half of line 1			2	845
3	Credit for small employer pension plan startup costs from partnerships and S corporations			3	*3
4	Add lines 2 and 3			4	848
5	Enter the smaller of line 4 or \$500 . Partnerships and S corporations, report this amount on Schedule K; all others report this amount on the applicable line of Form 3800, (e.g., line 1m of the 2006 Form 3800)			5	846

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1m of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to \$500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

Eligible small employer. To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least \$5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

Qualified startup costs. Qualified startup costs are expenses paid or incurred in connection with: (a) establishing or administering an eligible employer plan; or (b) the retirement-related education of employees about the plan.

Eligible employer plan. An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

Controlled Groups

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

- Recordkeeping** 5 hr., 58 min.
- Learning about the law or the form** 53 min.
- Preparing and sending the form to the IRS** 1 hr., 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Credit for Employer-Provided Childcare Facilities and Services

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

1	Qualified childcare facility expenditures paid or incurred	1	207		
2	Enter 25% (.25) of line 1			2	207
3	Qualified childcare resource and referral expenditures paid or incurred	3	36		
4	Enter 10% (.10) of line 3			4	36
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts			5	203
6	Add lines 2, 4, and 5			6	422
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)			7	441
8	Amount allocated to beneficiaries of the estate or trust (see instructions)			8	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)			9	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1n of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

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.

For details, see section 45F.

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.

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

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

1	Qualified childcare facility expenditures paid or incurred	1	192,515		
2	Enter 25% (.25) of line 1			2	48,129
3	Qualified childcare resource and referral expenditures paid or incurred	3	7,513		
4	Enter 10% (.10) of line 3			4	751
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts			5	276
6	Add lines 2, 4, and 5			6	49,156
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)			7	16,991
8	Amount allocated to beneficiaries of the estate or trust (see instructions)			8	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)			9	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1n of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

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.

For details, see section 45F.

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.

Form **8896**

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

(Rev. January 2008)
Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Attachment
Sequence No. **142**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

1	Low sulfur diesel fuel produced (in gallons)	1	
2	Multiply line 1 by \$.05	2	d
3	Qualified costs limitation (see instructions)	3	d
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	
5	Subtract line 4 from line 3	5	d
6	Enter the smaller of line 5 or line 2	6	d
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7	d
8	Add lines 6 and 7. Cooperatives go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	8	5
9	Amount allocated to the patrons of the cooperative	9	
10	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	10	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Rev. Proc. 2007-69 provides guidance on obtaining the required certification. See *Qualified Costs*.
- The Tax Technical Corrections Act of 2007 clarified the adjustment required when you deduct qualified costs under section 179B and also claim this credit in tax years ending after December 31, 2002. See TIP on this page.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

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

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not

exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69 (available in I.R.B. 2007-49 at www.irs.gov/irb).



Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Cooperative Election To Allocate Credit to Patrons

A cooperative described in section 1381(a) can elect to allocate any part of the low sulfur diesel fuel production credit among the patrons of the cooperative. To make the election, attach a statement to the effect that the cooperative elects to allocate the credit among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

The election is not effective unless:

- Made on a timely filed return (including extensions). However, if the cooperative made an election on a tax return for a tax year ending after December 31, 2002, and filed before June 15, 2006, but failed to attach the required statement, the cooperative may attach that statement to the first federal income tax return it files after June 14, 2006.
- The cooperative designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d).

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

▶ Attach to your tax return.

Attachment
Sequence No. **142**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

1	Low sulfur diesel fuel produced (in gallons)	1	
2	Multiply line 1 by \$.05	2	d
3	Qualified costs limitation (see instructions)	3	d
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	
5	Subtract line 4 from line 3	5	d
6	Enter the smaller of line 5 or line 2	6	d
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7	d
8	Add lines 6 and 7. Cooperatives go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	8	9,543
9	Amount allocated to the patrons of the cooperative	9	
10	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	10	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Rev. Proc. 2007-69 provides guidance on obtaining the required certification. See *Qualified Costs*.
- The Tax Technical Corrections Act of 2007 clarified the adjustment required when you deduct qualified costs under section 179B and also claim this credit in tax years ending after December 31, 2002. See TIP on this page.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

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

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not

exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69 (available in I.R.B. 2007-49 at www.irs.gov/irb).



Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section

280C(d).

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Cooperative Election To Allocate Credit to Patrons

A cooperative described in section 1381(a) can elect to allocate any part of the low sulfur diesel fuel production credit among the patrons of the cooperative. To make the election, attach a statement to the effect that the cooperative elects to allocate the credit among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

The election is not effective unless:

- Made on a timely filed return (including extensions). However, if the cooperative made an election on a tax return for a tax year ending after December 31, 2002, and filed before June 15, 2006, but failed to attach the required statement, the cooperative may attach that statement to the first federal income tax return it files after June 14, 2006.
- The cooperative designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d).

Domestic Production Activities Deduction

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

Name(s) as shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

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

	(a) Oil-related production activities	(b) All activities
1 Domestic production gross receipts (DPGR)		104,193
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		50,075
3 Enter deductions and losses allocable to DPGR (see instructions)		49,857
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4		49,475
5 Add lines 2 through 4		102,837
6 Subtract line 5 from line 1		
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		3,910
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9 Amount allocated to beneficiaries of the estate or trust (see instructions)		
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	1,594	
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22		79,053
11 Income limitation (see instructions):		
• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction	}	11
• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22		12
13 Enter 9% of line 12		13
14a Enter the smaller of line 10a or line 12	913	
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%		14b
15 Subtract line 14b from line 13		15
16 Form W-2 wages (see instructions)		16
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		17 3,915
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20		18
19 Amount allocated to beneficiaries of the estate or trust (see instructions)		19
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18		20
21 Form W-2 wage limitation. Enter 50% of line 20		21
22 Enter the smaller of line 15 or line 21		22 43,039
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		23 5,758
24 Expanded affiliated group allocation (see instructions)		24 131
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return		25 46,597

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

		(a) Oil-related production activities	(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
1	Domestic production gross receipts (DPGR)		3,714,408,624
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		2,458,404,155
3	Enter deductions and losses allocable to DPGR (see instructions)		729,948,306
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4		127,200,090
5	Add lines 2 through 4		3,316,693,104
6	Subtract line 5 from line 1		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		17,012,618
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)		
10a	Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	16,061,892	
10b	Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22		371,124,899
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22		
13	Enter 9% of line 12		
14a	Enter the smaller of line 10a or line 12	15,288,129	
14b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%		
15	Subtract line 14b from line 13		
16	Form W-2 wages (see instructions)		
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		13,427,044
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)		
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18		
21	Form W-2 wage limitation. Enter 50% of line 20		
22	Enter the smaller of line 15 or line 21		23,318,726
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		130,837
24	Expanded affiliated group allocation (see instructions)		607,675
25	Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return		24,497,415

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Form **8910**

Alternative Motor Vehicle Credit

OMB No. 1545-1998

2010
Attachment
Sequence No. **152**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1 Year, make, and model of vehicle	1		
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2 / /	/ /	/ /
3 Credit allowable (see instructions for amount to enter)	3		
4 If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle	4		*6
5 Section 179 expense deduction (see instructions)	5		-
6 Subtract line 5 from line 4	6		*6
7 Multiply line 6 by 10% (.10)	7		*7
8 Maximum plug-in conversion credit amount allowable	8 4,000 00	4,000 00	00
9 Enter the smaller of line 7 or line 8	9		*6
10 Tentative credit. Add lines 3 and 9	10		766

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

11 Business/investment use percentage (see instructions)	11	%	%	%
12 Multiply line 10 by line 11	12			
13 Add columns (a) through (c) on line 12	13			768
14 Alternative motor vehicle credit from partnerships and S corporations	14			*10
15 Business/investment use part of credit. Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r	15			782

Part III Credit for Personal Use Part of Vehicle

16 If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10	16			
17 Add columns (a) through (c) on line 16	17			
18 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	18			
19 Personal credits from Form 1040 or 1040NR (see instructions)	19			
20 Subtract line 19 from line 18. If zero or less, stop . You cannot claim the personal use part of the credit	20			
21 Personal use part of credit. Enter the smaller of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions	21			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2010)

Form **8910**

Alternative Motor Vehicle Credit

OMB No. 1545-1998

Department of the Treasury
Internal Revenue Service

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

2010
Attachment
Sequence No. **152**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 Credit allowable (see instructions for amount to enter)	3			
4 If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle	4			*1,293
5 Section 179 expense deduction (see instructions)	5			-
6 Subtract line 5 from line 4	6			*1,293
7 Multiply line 6 by 10% (.10)	7			*129
8 Maximum plug-in conversion credit amount allowable	8	4,000 00	4,000 00	00
9 Enter the smaller of line 7 or line 8	9			*124
10 Tentative credit. Add lines 3 and 9	10			97,359

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

11 Business/investment use percentage (see instructions)	11	%	%	%
12 Multiply line 10 by line 11	12			
13 Add columns (a) through (c) on line 12	13			107,119
14 Alternative motor vehicle credit from partnerships and S corporations	14			*422
15 Business/investment use part of credit. Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r	15			107,550

Part III Credit for Personal Use Part of Vehicle

16 If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10	16			
17 Add columns (a) through (c) on line 16	17			
18 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	18			
19 Personal credits from Form 1040 or 1040NR (see instructions)	19			
20 Subtract line 19 from line 18. If zero or less, stop . You cannot claim the personal use part of the credit	20			
21 Personal use part of credit. Enter the smaller of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions	21			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2010)

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

2010

Attachment Sequence No. **151**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Part I Total Cost of Refueling Property

		(a) Hydrogen Refueling Property	(b) Other Refueling Property
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	1	

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2		
3	Section 179 expense deduction (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Applicable credit rate decimal amount	5	.30	.50
6	Multiply line 4 by the applicable decimal amount on line 5	6		
7	Maximum business/investment use part of credit (see instructions)	7		
8	Enter the smaller of line 6 or line 7.	8		
9	Add columns (a) and (b) on line 8	9		456
10	Alternative fuel vehicle refueling property credit from partnerships and S corporations	10		21
11	Business/investment use part of credit. Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s	11		484

Part III Credit for Personal Use Part of Refueling Property

12	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 11	12		
13	Applicable credit rate decimal amount	13	.30	.50
14	Multiply line 12 by the applicable decimal amount on line 13	14		
15	Maximum personal use part of credit (see instructions)	15		
16	Enter the smaller of line 14 or line 15	16		
17	Add columns (a) and (b) on line 16	17		
18	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42) } • Other filers. Enter the regular tax before credits from your return }	18		
19	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit	19a		
b	Personal credits from Form 1040 or 1040NR (see instructions)	19b		
c	Non-business qualified electric vehicle credit from Form 8834, line 29	19c		
d	Add lines 19a through 19c	19d		
20	Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; do not file this form unless you are claiming a credit on line 11	20		
21	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 } • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule }	21		
22	Subtract line 21 from line 20. If zero or less, stop here; do not file this form unless you are claiming a credit on line 11	22		
23	Personal use part of credit. Enter the smaller of line 17 or line 22 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 22 is smaller than line 17, see instructions	23		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2010)

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2010
Attachment
Sequence No. **151**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Part I Total Cost of Refueling Property

		(a) Hydrogen Refueling Property	(b) Other Refueling Property
1 Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	1		

Part II Credit for Business/Investment Use Part of Refueling Property

2 Business/investment use part (see instructions)	2		
3 Section 179 expense deduction (see instructions)	3		
4 Subtract line 3 from line 2	4		
5 Applicable credit rate decimal amount	5	.30	.50
6 Multiply line 4 by the applicable decimal amount on line 5	6		
7 Maximum business/investment use part of credit (see instructions)	7		
8 Enter the smaller of line 6 or line 7.	8		
9 Add columns (a) and (b) on line 8	9		13,242
10 Alternative fuel vehicle refueling property credit from partnerships and S corporations	10		5,002
11 Business/investment use part of credit. Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s	11		18,310

Part III Credit for Personal Use Part of Refueling Property

12 Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 11	12		
13 Applicable credit rate decimal amount	13	.30	.50
14 Multiply line 12 by the applicable decimal amount on line 13	14		
15 Maximum personal use part of credit (see instructions)	15		
16 Enter the smaller of line 14 or line 15	16		
17 Add columns (a) and (b) on line 16	17		
18 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42) } • Other filers. Enter the regular tax before credits from your return }	18		
19 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: a Foreign tax credit 19a b Personal credits from Form 1040 or 1040NR (see instructions) 19b c Non-business qualified electric vehicle credit from Form 8834, line 29 19c d Add lines 19a through 19c 19d	19a 19b 19c 19d		
20 Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; do not file this form unless you are claiming a credit on line 11	20		
21 Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 } • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule }	21		
22 Subtract line 21 from line 20. If zero or less, stop here; do not file this form unless you are claiming a credit on line 11	22		
23 Personal use part of credit. Enter the smaller of line 17 or line 22 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 22 is smaller than line 17, see instructions	23		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2010)

**Reconciliation of Schedule M-3 Taxable Income
with Tax Return Taxable Income for Mixed Groups**

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

Name of common parent _____ Employer identification number _____

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

1	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	1,070	
2a	Life/non-life loss limitation amount	2a	60	
b	Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	5	
c	Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26)	2c	d	
d	(1) Non-life capital loss limitation	2d(1)	130	
	(2) Life capital loss limitation	2d(2)	18	
e	(1) Non-life charitable deduction limitation	2e(1)	210	
	(2) Life charitable deduction limitation	2e(2)	d	
f	(1) Non-life dual consolidated loss amount disallowed	2f(1)	9	
	(2) Life dual consolidated loss amount disallowed	2f(2)	6	
3	Combine lines 1 through 2f(2)	3		1,069
4a	(1) Non-life net operating loss deduction	4a(1)	332	
	(2) Life operations loss deduction	4a(2)	25	
b	(1) Non-life dividends received deduction	4b(1)	658	
	(2) Life dividends received deduction	4b(2)	125	
c	(1) Non-life capital loss carryforward used	4c(1)	164	
	(2) Life capital loss carryforward used	4c(2)	42	
d	(1) Non-life charitable deduction carryforward used	4d(1)	56	
	(2) Life charitable deduction carryforward used	4d(2)	-	
e	Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	29	
5	Add lines 4a(1) through 4e	5		856
6	Subtract line 5 from line 3	6		991
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)	7		82
8	Total. Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions)	8		674

**Reconciliation of Schedule M-3 Taxable Income
 with Tax Return Taxable Income for Mixed Groups**

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

Name of common parent Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
--	--------------------------------

1 Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	346,988,255		
2a Life/non-life loss limitation amount	2a	3,281,376		
b Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	-8,031		
c Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26)	2c	d		
d (1) Non-life capital loss limitation	2d(1)	8,480,738		
(2) Life capital loss limitation	2d(2)	958,030		
e (1) Non-life charitable deduction limitation	2e(1)	922,682		
(2) Life charitable deduction limitation	2e(2)	d		
f (1) Non-life dual consolidated loss amount disallowed	2f(1)	17,676		
(2) Life dual consolidated loss amount disallowed	2f(2)	1,363,875		
3 Combine lines 1 through 2f(2)			3	362,012,030
4a (1) Non-life net operating loss deduction	4a(1)	63,373,838		
(2) Life operations loss deduction	4a(2)	2,954,067		
b (1) Non-life dividends received deduction	4b(1)	9,197,332		
(2) Life dividends received deduction	4b(2)	2,070,811		
c (1) Non-life capital loss carryforward used	4c(1)	2,929,438		
(2) Life capital loss carryforward used	4c(2)	2,861,248		
d (1) Non-life charitable deduction carryforward used	4d(1)	618,343		
(2) Life charitable deduction carryforward used	4d(2)	-		
e Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	29,243		
5 Add lines 4a(1) through 4e			5	84,031,545
6 Subtract line 5 from line 3			6	277,974,680
7 Other adjustments to reconcile to taxable income on tax return (attach schedule)			7	6,296,012
8 Total. Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions)			8	351,054,069

Form **8916-A**

Supplemental Attachment to Schedule M-3

OMB No. 1545-2061

2010

Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Name of common parent

Employer identification number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d.				

Form **8916-A**

Supplemental Attachment to Schedule M-3

OMB No. 1545-2061

2010

Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Name of common parent

Employer identification number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d				

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	12,320	279	12,379	
2	Interest income from hybrid securities	129	*9	22	111
3	Sale/lease interest income	177	95	18	165
4a	Intercompany interest income — From outside tax affiliated group	2,012	175	244	2,140
4b	Intercompany interest income — From tax affiliated group	2,759	287	300	2,816
5	Other interest income	61,409	7,401	2,293	61,597
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	64,123	7,812	14,296	62,585

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	158	59	52	128
2	Lease/purchase interest expense	668	272	47	589
3a	Intercompany interest expense — Paid to outside tax affiliated group	2,330	1,114	83	2,007
3b	Intercompany interest expense — Paid to tax affiliated group	2,933	752	201	2,741
4	Other interest expense	59,690	10,878	5,851	59,208
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	61,099	12,427	6,111	60,374

Form **8916-A** (2010)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	28,328,418	-86,962	-28,307,778	
2	Interest income from hybrid securities	1,540,648	*940	-1,311,917	229,293
3	Sale/lease interest income	3,338,282	-2,178,088	-19,829	1,140,425
4a	Intercompany interest income — From outside tax affiliated group	17,343,741	-125,131	66,019	17,284,352
4b	Intercompany interest income — From tax affiliated group	126,521,293	-220,008	-18,175,676	108,125,230
5	Other interest income	1,036,139,835	-120,559,836	-1,918,125	913,680,325
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	1,213,212,755	-123,169,086	-49,667,232	1,040,463,070

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	925,161	140,253	-1,848	1,063,566
2	Lease/purchase interest expense	2,421,660	251,301	-561,191	2,111,770
3a	Intercompany interest expense — Paid to outside tax affiliated group	34,520,413	-2,662,380	26,916	31,885,691
3b	Intercompany interest expense — Paid to tax affiliated group	48,738,794	153,353	10,954,590	59,848,977
4	Other interest expense	738,187,482	-114,592,606	-2,211,772	621,383,294
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	824,795,044	-116,709,795	8,206,695	716,293,482

Form **8916-A** (2010)

Report of Employer-Owned Life Insurance Contracts

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

Name(s) shown on return Corporation 2010 Line Item Counts (Estimated from SOI Sample)	Identifying number
Name of policyholder, if different from above 1,742	Identifying number, if different from above 1,851

Type of business 11,663

1 Enter the number of employees the policyholder had at the end of the tax year	1	11,439
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	11,179
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	10,394
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? YES 11,027 NO <input type="checkbox"/> 635		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	136

General Instructions

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

Purpose of Form

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

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

Definitions

Employer-owned life insurance contract.

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

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

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

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

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

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

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

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

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

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

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

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

Electronic notification and consent.

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

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

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

Attachment
Sequence No. **160**

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

Name(s) shown on return Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	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	
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 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	110,197,117
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

General Instructions

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

Purpose of Form

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

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

Definitions

Employer-owned life insurance contract.

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

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

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

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

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

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

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

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

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

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

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

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

Electronic notification and consent.

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

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

Form **8926**
(December 2008)
Department of the Treasury
Internal Revenue Service

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

▶ Attach to the corporation's income tax return.
▶ See separate instructions.

OMB No. 1545-2127

Name of corporation (name of parent, if an affiliated group) Corporation 2010 Line Item Counts (Estimated from SOI Sample)	Employer identification number
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Check here if the form is being filed on behalf of an affiliated group described in section 1504(a). 1,051

1a Enter the total amount of the corporation's money at the end of the tax year	1a	2,621		
b Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	2,790		
c Add lines 1a and 1b	1c	2,746		
d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	2,792		
e Subtract line 1d from line 1c. If zero or less, enter -0-	1e		1,844	
f Debt to equity ratio. Divide line 1d by line 1e (see instructions)	1f		1,836	
g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? <input type="checkbox"/> Yes <input type="checkbox"/> No 2,877 If "Yes," enter the adjusted basis of that stock ▶ \$ <u>10</u> *14				
h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? <input type="checkbox"/> Yes <input type="checkbox"/> No 2,490 If "Yes," enter the adjusted basis of that stock ▶ \$ <u>372</u> 401				
i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No 2,660 If "Yes," enter the adjusted basis of those tangible assets ▶ \$ <u>219</u> 232				
j Is the corporation including as part of its assets on line 1b any intangible assets? <input type="checkbox"/> Yes <input type="checkbox"/> No 1,780 If "Yes," enter the adjusted basis of those intangible assets ▶ \$ <u>1,024</u> 1,112				
2a Enter the interest paid or accrued by the corporation for the tax year	2a	2,775		
b Enter any interest includible in the gross income of the corporation for the tax year	2b	2,040		
c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0-	2c	2,550		
3a Enter the corporation's taxable income (loss) before the application of section 163(j)	3a	2,383		
b Enter the corporation's net interest expense from line 2c	3b	2,550		
c Enter any net operating loss deduction taken by the corporation under section 172	3c	834		
d Enter any deduction taken under section 199	3d	383		
e Enter any deduction taken for depreciation, amortization, or depletion	3e	2,618		
f Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule)	3f	1,866		
g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0-	3g	2,100		

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

▶ Attach to the corporation's income tax return.
▶ See separate instructions.

Name of corporation (name of parent, if an affiliated group) Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
---	--------------------------------

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a).

1a Enter the total amount of the corporation's money at the end of the tax year	1a	816,963,724		
b Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	38,473,149,476		
c Add lines 1a and 1b	1c	39,290,193,142		
d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	35,664,663,240		
e Subtract line 1d from line 1c. If zero or less, enter -0-	1e		3,704,107,897	
f Debt to equity ratio. Divide line 1d by line 1e (see instructions)	1f			
g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ *341,964				
h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ 204,257,623				
i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of those tangible assets ▶ \$ 452,057,177				
j Is the corporation including as part of its assets on line 1b any intangible assets? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of those intangible assets ▶ \$ 977,156,651				
2a Enter the interest paid or accrued by the corporation for the tax year	2a		168,040,558	
b Enter any interest includible in the gross income of the corporation for the tax year	2b		175,237,530	
c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0-	2c		75,850,817	
3a Enter the corporation's taxable income (loss) before the application of section 163(j)	3a		56,892,817	
b Enter the corporation's net interest expense from line 2c	3b		75,850,817	
c Enter any net operating loss deduction taken by the corporation under section 172	3c		26,129,763	
d Enter any deduction taken under section 199	3d		2,221,543	
e Enter any deduction taken for depreciation, amortization, or depletion	3e		150,635,023	
f Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule)	3f		4,519,064	
g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0-	3g		338,178,677	

4a Multiply line 3g by 50%	4a	2,100	
b Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	1,044	
c Add lines 4a and 4b	4c	2,323	
d Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0-	4d	1,206	
5a Enter any disqualified interest paid or accrued by the corporation to a related person	5a	1,634	
b Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	723	
c Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust	5c	22	
d Add lines 5a, 5b, and 5c	5d	2,187	
e Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year	5e	595	
f Total disqualified interest for the tax year. Add lines 5d and 5e	5f	2,363	

6 Information about related persons receiving disqualified interest:

	Name, Address, and ZIP code	Country of Incorporation or Organization
a	2,038	2,038
b	399	399
c	183	183
d	86	86
e	53	53

7 Amount of interest deduction disallowed under section 163(j) and carried forward to the next tax year. If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, enter the smaller of line 4d or line 5f (see instructions)	7	887	
8a Unused excess limitation carryforward from the prior 2 tax years	8a	1,000	
b Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0-	8b	1,264	
c Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions)	8c	1,554	

4a Multiply line 3g by 50%	4a	169,089,339
b Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	252,456,866
c Add lines 4a and 4b	4c	421,546,205
d Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0-	4d	10,484,836
5a Enter any disqualified interest paid or accrued by the corporation to a related person	5a	55,712,741
b Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	20,158,842
c Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust	5c	151,728
d Add lines 5a, 5b, and 5c	5d	76,023,310
e Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year	5e	10,415,838
f Total disqualified interest for the tax year. Add lines 5d and 5e	5f	86,449,105

6 Information about related persons receiving disqualified interest:

Name, Address, and ZIP code	Country of Incorporation or Organization
a	
b	
c	
d	
e	

7 Amount of interest deduction disallowed under section 163(j) and carried forward to the next tax year. If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, enter the smaller of line 4d or line 5f (see instructions)	7	7,540,122
8a Unused excess limitation carryforward from the prior 2 tax years	8a	207,295,786
b Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0-	8b	105,450,667
c Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions)	8c	306,035,188

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions 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 6 and 10.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 Tentative credit (see instructions for amount to enter)	3			

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

4 Business/investment use percentage (see instructions)	4	%	%	%
5 Multiply line 3 by line 4	5			
6 Add columns (a) through (c) on line 5	6			*116
7 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	7			d
8 Business/investment use part of credit. Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y	8			119

Part III Credit for Personal Use Part of Vehicle

9 If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3	9			
10 Add columns (a) through (c) on line 9	10			
11 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	11			
12 Personal credits from Form 1040 or 1040NR (see instructions)	12			
13 Subtract line 12 from line 11	13			
14 Personal use part of credit. Enter the smaller of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions	14			

Qualified Plug-in Electric Drive Motor Vehicle Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)	Identifying number
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Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Tentative Credit

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.				
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 Tentative credit (see instructions for amount to enter)	3			

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

4 Business/investment use percentage (see instructions)	4	%	%	%
5 Multiply line 3 by line 4	5			
6 Add columns (a) through (c) on line 5	6			*1,373
7 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	7			d
8 Business/investment use part of credit. Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y	8			1,385

Part III Credit for Personal Use Part of Vehicle

9 If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3	9			
10 Add columns (a) through (c) on line 9	10			
11 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	11			
12 Personal credits from Form 1040 or 1040NR (see instructions)	12			
13 Subtract line 12 from line 11	13			
14 Personal use part of credit. Enter the smaller of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions	14			

Credit for Small Employer Health Insurance Premiums

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Corporation 2010 Line Item Counts (Estimated from SOI Sample)

Identifying number

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	119,680
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	118,831
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	120,256
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	119,956
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	119,569
6	Enter the smaller of line 4 or line 5	6	119,754
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	119,754
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	119,754
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	119,667
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	1,423
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	119,813
12	Enter the smaller of line 9 or line 11	12	119,667
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	112,319
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	109,957
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	4,126
16	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17	16	123,274
17	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions)	17	*30
18	Subtract line 17 from line 16	18	30,076
19	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions)	19	*16
20	Carryback of the credit for small employer health insurance premiums from 2011	20	
21	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h	21	30,092
22	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	22	
23	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h	23	
24	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions)	24	
25	Tax-exempt small employers, enter the smaller of line 21 or line 24 here and on Form 990-T, line 44f	25	

Form **8941**

Credit for Small Employer Health Insurance Premiums

2010

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **63**

Name(s) shown on return

Identifying number

Corporation 2010 Line Item Money Amounts (Estimated from SOI Sample)

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	1,131
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	716
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	4,104,321
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	2,309,463
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	4,344,797
6	Enter the smaller of line 4 or line 5	6	2,093,861
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	734,317
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	660,247
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	346,166
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	7,884
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	2,295,105
12	Enter the smaller of line 9 or line 11	12	346,161
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	526
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	474
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	13,811
16	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17	16	359,973
17	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions)	17	*154
18	Subtract line 17 from line 16	18	95,759
19	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions)	19	*98
20	Carryback of the credit for small employer health insurance premiums from 2011	20	
21	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h	21	95,857
22	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	22	
23	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h	23	
24	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions)	24	
25	Tax-exempt small employers, enter the smaller of line 21 or line 24 here and on Form 990-T, line 44f	25	

