



Statistics of Income

Corporation Income Tax Returns Line Item Estimates

2014



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Department of
the Treasury
**Internal
Revenue
Service**

2014 Corporation Income Tax Returns Line Item Estimates

Charles Rettig
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 2014 Statistics of Income (SOI) Complete Report.

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Acting Chief Research
and Analytics Officer

The estimates of counts and monetary amounts on 1120 Series forms are aggregated and presented on Form 1120. Items unique to specific 1120 Series forms are shown separately on the specific return type. 1120 Series forms included in the SOI statistical sample are:

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

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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 1120 Series forms to which they were attached, unless specifically noted on the form. For example, estimates for Form 1120 Schedule D are inclusive across all 1120 Series forms included in the sample except 1120S, because Schedule D exists as a separate form for 1120S returns.

The Statistics of Income Division's Statistical Information Services (SIS) staff provide data and information in response to requests from customers. The SIS staff can be reached by email at sis@irs.gov.

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Description of the Sample and Limitations of the Data

This section describes the sample design, sample selection, data capture, data cleaning, and data completion processes for the Statistics of Income (SOI) 2014 Corporation Statistics Program. It also presents the techniques used to produce estimates of the total number of corporations and associated variables as well as an assessment of the data limitations, including sampling and nonsampling errors.

Background

From Tax Years (TY) 1916 through 1950, SOI extracted data from each corporate income tax return filed. Beginning with TY 1951, however, SOI introduced stratified probability sampling. Since that time, the sample size has generally decreased while the corporate tax return population has increased. For example, for 1951, the sample accounted for 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. For 2014, the sample accounted for about 1.87 percent of the total population of just over 6.4 million returns. 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, SOI stratified the sample by size of total assets and industry. However, from 1952 through 1967, SOI stratified the sample by a measure of size only. The size was measured by either business volume (1953–1958) or total assets (1952 and 1959–1967). Since 1968, SOI has stratified returns by both total assets and, for Forms 1120 and 1120S, 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 included in this study.

Survey Population

The survey population includes corporate tax returns filed using one of the 1120 forms selected for the study and posted to the IRS Business Master File (BMF). Excluded are amended returns and returns for which the tax liabilities changed because of a tax audit. Figure E gives the number of corporate returns by form type that were subject to sampling during Tax Years 2011 through 2014, as well as the resulting sample sizes.

Sample Design

The current design is a probability sample stratified by form type and either by 1) size of total assets alone or 2) size of total assets and a measure of income. Form 1120 returns are stratified by size of total assets and size of “proceeds,” which is the measure of income for this form. Size of proceeds is defined as 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. Form 1120S is stratified by size of total assets and size of ordinary income. SOI stratified all other 1120 forms (1120-L, 1120-PC, 1120-RIC, 1120-REIT, and 1120-F) by size of total assets only.

Figure E. Total Number of Corporation Tax Returns: Population and Sample Counts, Tax Years 2011–2014

Form Type	Tax year							
	2011		2012		2013		2014	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1120	1,835,482	55,950	1,800,426	59,303	1,785,481	59,054	1,769,209	58,567
1120S	4,367,077	34,836	4,409,276	36,256	4,484,612	36,741	4,577,096	37,998
1120-L	700	467	657	445	600	405	581	392
1120-PC	9,237	2,323	10,218	2,456	11,721	2,669	13,264	2,920
1120-RIC	14,193	9,763	15,612	10,331	16,379	10,813	17,267	11,275
1120-REIT	1,928	1,607	2,168	1,815	2,502	2,104	2,807	2,359
1120-F	35,149	5,501	38,065	5,926	40,923	6,319	43,693	6,685
Total	6,263,766	110,447	6,276,422	116,532	6,342,218	118,105	6,423,917	120,196

SOI began the design process with projected population totals derived from IRS administrative workload estimates, adjusted according to the distribution by population strata from several previous survey years. Using projected population totals by sample strata, SOI carried out an optimal allocation based on strata standard errors to assign sample sizes to each stratum such that the overall targeted sample size was approximately 117,000 returns for 2014, a slight decrease from the 2013 target. Mathematical statisticians selected a Bernoulli sample independently from each stratum, with sampling rates ranging from 0.25 percent to 100 percent. The total realized sample for 2014, including inactive and noneligible corporations, is 120,196 returns.

Sample Selection

The IRS Cincinnati and Ogden Submission Processing Centers initially process all corporate returns to determine tax liability before transmitting the data daily to the BMF. After error correction, these returns are said to “post” to the BMF, which serves as the SOI sampling frame. SOI selects the sample on a weekly basis.

Sample selection for TY 2014 occurred over the 24-month period, July 2014 through June 2016. SOI requires a 24-month sampling period for two reasons. First, just under 9 percent of all corporations use noncalendar-year accounting periods. To capture these returns, the 2014 statistics include all corporations filing returns with accounting periods ending between July 2014 and June 2015. Second, many corporations, including some of the largest corporations, request 6-month filing extensions. This combination of noncalendar-year accounting periods and filing extensions means that the last TY 2014 returns the IRS received had accounting periods ending in June 2015, and therefore, had to be filed by October 2015. However, taking into account the 6-month extension, these returns could have been filed as late as March 2016 and still be considered timely. To account for the normal processing time, the sample selection process remained open for the 2014 study until the end of June 2016. However, SOI added a few very large returns to the TY 2014 sample as late as July 2016.

Each tax return in the survey population is assigned to a stratum and subject 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 for the sample.

The algorithm for generating the TTIN does not change from year to year. Therefore, corporations selected for the sample in any given year may be selected the following year, providing the corporation files a return using the same EIN and 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. SOI extracts some 2,500 additional data items from the corporate tax returns during processing. This data-capture process can take as little as 15 minutes for a small, single-entity corporation filing 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 2,500 separate data items may be extracted from any given tax return. This often requires constructing totals from various other items elsewhere on 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 forms.
- There is no legal requirement for a corporation to meet its tax return filing requirements by filling in, line by line, the entire U.S. tax return form. Therefore, many corporate taxpayers report financial details using schedules of their own design or using commercial tax-preparation software packages.
- There is no single accepted method of corporate tax accounting in the United States, but rather, several accepted “guidelines,” which can vary by geographic location. 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. SOI staff also attempt to standardize these differences.

To help staff overcome these complexities and differences in taxpayer reporting, for each tax year, SOI prepares detailed instructions for the editing units at the IRS Submission Processing Centers. For TY 2014, these instructions consisted of almost 1,000 pages, covering standard and straightforward procedures and instructions for addressing data exceptions.

Data Cleaning

SOI staff enter data directly into the database from the corporate tax returns selected for the sample. In this context, the term “editing” refers to the combined interactive processes of data extraction, consistency testing, and error resolution. SOI runs over 860 tests to check for inconsistencies, including the following:

- 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 keyed in as cents.

Data Completion

In addition to the tests mentioned above, SOI addresses missing data items and identifies returns to be excluded from the tabulations. The data completion process focuses on these issues.

Beginning with the TY 2012 sample, the criteria for imputing balance sheets for returns with incomplete balance sheets changed significantly. Now, only the largest returns with incomplete balance sheets are subject to SOI's balance sheet imputation procedure. As a result, the number of returns with imputed balance sheets will be negligible, and SOI will perform imputation on an ad hoc basis only.

SOI uses various methods to impute data for some certainty returns unavailable for editing, depending on the information available at the time the return needs to be completed for the sample. These corporations are identified from the previous year's sample using a combination of assets and receipts. Additional corporations may be identified to ensure industry coverage. SOI uses data filed electronically for those corporate returns selected for the sample, but unavailable for statistical processing. For TY 2014, there were 38 returns that met these criteria. For some returns not selected for the sample, if the current tax return was not located and no other current tax data were available, then SOI used data from the previous year's return, with adjustments for tax law changes, if needed.

The data completion process also includes identifying returns not eligible for the sample as the BMF may have duplicate and other out-of-scope returns. These returns include those filed by nonprofit corporations, returns having neither current income nor deductions, and prior-year tax returns. Additionally, amended or tentative returns, nonresident foreign corporations having no effectively connected income with a trade or business located in the United States, fraudulent returns, and returns filed by tax-exempt corporations are not eligible for the sample. Figure F displays the number of inactive sampled returns excluded from the tabulations as well as the percentages of the total sample size they represent for 2011 through 2014.

Figure F. Corporation Tax Returns: Number of Inactive Sampled Returns for Tax Years 2011–2014

Type of inactive return	Tax year			
	2011	2012	2013	2014
	(1)	(2)	(3)	(4)
No income or deductions	1,959	1,986	2,058	2,558
Other*	4,236	4,447	4,436	4,158
Total	6,195	6,433	6,494	6,716
Percent of sample	5.60	5.52	5.51	5.60

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

Figure G provides estimates of the number of active corporations by form type for 2011 through 2014. For Forms 1120-L and 1120-PC, these estimates may differ from the population counts in Figure E due to changes made during the data capture and data cleaning processes.

Figure G. Corporation Tax Returns: Estimated Number of Active Returns for Tax Years 2011–2014

Form type	Tax year			
	2011	2012	2013	2014
	(1)	(2)	(3)	(4)
1120	1,624,888	1,591,973	1,582,809	1,570,796
1120S	4,158,572	4,205,452	4,257,909	4,380,125
1120-L	752	713	647	631
1120-PC	8,822	9,461	10,720	11,933
1120-RIC	14,120	15,484	16,297	17,200
1120-REIT	1,894	2,146	2,472	2,764
1120-F*	14,077	15,592	16,949	18,043
Total	5,823,126	5,840,821	5,887,804	6,001,491

*Foreign Insurance Companies file on Forms 1120-L and 1120-PC, but are counted in Form 1120-F, Table 10.

NOTE: Detail may not add to total due to rounding.

Estimation

SOI bases the estimates of the total number of corporations and associated variables produced in this report on weighted sample data using either a one-step or two-step process, depending on the form type filed. Under the one-step process, SOI assigns a weight for the return, which is the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, weight trimming, and any other necessary adjustments. SOI used these weights, referred to as the "national weights," to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT, as well as Forms 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 Form 1120S that are not selected in self-representing strata. The

first stage of the two-step process is to assign an initial weight for the return as described above. The second stage involves post-stratification by industry and sample selection class. SOI uses a bounded raking ratio estimation approach to determine the final weights because certain post-stratification cells may have small sample sizes [3]. SOI used these final weights to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

Data Limitations and Measures of Variability

SOI uses several extensive quality review processes to improve data quality. This starts at the sample selection stage with weekly monitoring to ensure the proper number of returns is selected, especially in the certainty strata. These processes continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the sample year (2014) and prior-year (2013) data. SOI designed each processing stage to ensure data integrity.

Sampling Error

Since the TY 2014 estimates are based on a sample, they may differ from population aggregates resulting from a complete census of all corporate income tax returns. The TY 2014 sample is one of many possible samples that could have been selected under the same sample design. Estimates derived from one possible sample could differ from those derived from another and also 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 deemed to be.

SOI calculates the estimated coefficient of variation of an estimate by dividing the estimated standard error by the estimate itself and taking the absolute value of this ratio. Table 1 (see Section 4) shows the estimated coefficients of variation by industrial groupings for the estimated number of returns as well as selected money amounts.

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:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= 149,969 \times 3.89/100 \\ &= 5,834 \end{aligned}$$

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

$$\begin{aligned} X \pm 2 \cdot SE(X) &= 149,969 \pm (2 \times 5,834) \\ &= 149,969 \pm 11,668 \end{aligned}$$

The interval estimate is 138,301 returns to 161,637 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. The inability to obtain information for all sampled returns, differing interpretations of tax concepts or taxpayer instructions, inability to provide accurate information at the time of filing (data are collected before auditing), and inability to obtain all tax schedules and attachments may cause these errors. These errors may also be caused by data recording or coding errors, data collecting or cleaning errors, estimation errors, 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 filing-period extensions, they may file their returns after the closing date for Sample Selection. 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 may result from the way consolidated

returns are 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: There are two types of nonresponse errors: unit and item. 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.”

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 items missing from the balance sheet, even though other items have been 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 misstratification error. One example of how a return might be misstratified 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 misstratified according to the incorrect value of the total assets stratifier. To adjust for misstratification errors, only returns selected in a non-certainty stratum that really belonged in a certainty stratum were moved to this certainty 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, SOI does not incorporate adjustments to a return during audit into the 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] 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) 2014 Corporate Tax Return Sample and is therefore subject to the same data limitations that are detailed in the 2014 SOI Corporate Income Tax Complete Report (Publication 16). Because these data are statistically sampled, the money amounts are **estimates** and should not be treated as actual 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 2014 SOI Corporate Income Tax Complete Report (Publication 16).

Variable	CV	Lower Bound	Upper bound
Number of returns	0.04	5,996,690	6,006,292
Total receipts	0.14	31,474,408,117	31,651,159,707
Business receipts	0.16	27,985,337,195	28,165,018,333
Cost of goods sold	0.18	17,786,162,727	17,914,685,781
Net income	0.13	2,554,567,298	2,567,885,676
Deficit	0.43	412,770,471	419,931,709
Income subject to tax	0.04	1,400,053,886	1,402,295,766
Total income tax before credits	0.04	490,693,490	491,479,228
Total income tax after credits	0.06	335,675,177	336,481,765
Total assets	0.01	95,845,059,963	95,883,405,657
Depreciable assets	0.11	11,826,244,220	11,878,394,426
Depreciation deduction	0.18	766,689,576	772,229,686

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

Notes on Data Estimates

Estimates marked with an asterisk (*) preceding the data are based on a small number of sampled returns and should be used with caution. A dash (-) or zero shown in place of an estimate indicates that there were no returns having that characteristic, or the characteristic was so rare that it did not appear on any sampled returns. The symbol (d) indicates that this value (and the associated money amount) was suppressed to avoid disclosure of information for specific corporations. Detail may not add to total due to taxpayer reporting, rounding, and the impact of adjustments or other items not shown separately.

Some attachments to Form 1120 series returns were excluded because the quantities represented in the sample were insufficient for this publication. These attachments are:

- Form 6478, *Biofuel Producer Credit*;
- Form 8609-A, *Annual Statement for Low-Income Housing Credit*;
- Form 8826, *Disabled Access Credit*;
- Form 8834, *Qualified Electric Vehicle Credit*;
- Form 8896, *Low Sulfur Diesel Fuel Production Credit*; and
- Form 8910, *Alternative Motor Vehicle Credit*

Data for items common across the various 1120 return types are shown as aggregates on Form 1120. Each 1120 return type displays counts and amounts for items unique to that return type as well as some common fields which are included in the aggregates on Form 1120, including:

- Total income (loss)
- Total deductions
- Taxable income
- Tax computation items
- Total assets
- Total liabilities
- Schedule M-1 items
- Schedule M-2 items

[1] Counts and amounts for this data item are included in the aggregate totals shown on Form 1120.

[2] Balance sheet data is not available for returns filing Form 1120-F, *U.S. Income Tax Return of a Foreign Corporation*. There is no 1120-F balance sheet information included in the aggregate balance sheet data shown on Form 1120.

[3] Data for 1120-REIT, 1120-RIC, and 1120S have been excluded from the following forms: 3468, 3800, 4626, 5884, 6765, 8586, 8820, 8827, 8835, 8844, 8845, 8846, 8864, 8874, 8881, 8882, 8903, 8911, 8936, 8941. The resulting taxation and credit for these items are passed through to individual tax returns, and thus are excluded from corporate income tax return line item estimates.

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Form 1120 Department of the Treasury Internal Revenue Service		U.S. Corporation Income Tax Return For calendar year 2014 or tax year beginning 5,475,566 , 2014, ending 525,925 , 20 ► Information about Form 1120 as CALENDAR YEAR 2014 is at FISCAL YEAR 120.				OMB No. 1545-0123 2014	
A Check if: 1a Consolidated return (attach Form 851) 34,677 b Life/nonlife consolidated return 840 2 Personal holding co (attach Sch. PH) 1,974 3 Personal service corp (see instructions) 110,337 4 Schedule M-3 attached <input type="checkbox"/> 116,158 <input type="checkbox"/> Initial return 374,321 <input type="checkbox"/> Final return 188,414 <input type="checkbox"/> Name change 45,916		Corporation 2014 Line Item Counts (Estimated from SOI Sample) Name Number, street, and room or suite no. If a P.O. box, see instructions. TOTAL RETURNS FILED 6,001,491 City or town, state, or province, country and ZIP or foreign postal code TOTAL FORMS E-FILED 4,779,723				B Employer identification number 6,001,491 C Date incorporated 6,001,491 D Total assets (see instructions) \$ 4,516,930	
Income	1a Gross receipts or sales	1a 5,037,483			1c 5,141,679		
	b Returns and allowances	1b 586,976					
	c Balance. Subtract line 1b from line 1a						
	2 Cost of goods sold (attach Form 1125-A)				2 2,857,867		
	3 Gross profit. Subtract line 2 from line 1c				3 5,146,791		
	4 Dividends (Schedule C, line 19)				4 111,649		
	5 Interest				5 461,223		
	6 Gross rents				6 76,683		
	7 Gross royalties				7 16,021		
	8 Capital gain net income (attach Schedule D (Form 1120))				8 92,830		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				9 363,403		
10 Other income (see instructions—attach statement)				10 1,320,434			
11 Total income. Add lines 3 through 10				11 5,420,340			
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)				12 3,045,473		
	13 Salaries and wages (less employment credits)				13 2,828,588		
	14 Repairs and maintenance				14 3,191,074		
	15 Bad debts				15 434,710		
	16 Rents				16 3,485,962		
	17 Taxes and licenses				17 5,046,746		
	18 Interest				18 2,348,033		
	19 Charitable contributions				19 272,620		
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)				20 3,321,292		
	21 Depletion				21 12,368		
	22 Advertising				22 2,935,914		
	23 Pension, profit-sharing, etc., plans				23 752,173		
	24 Employee benefit programs				24 1,463,736		
	25 Domestic production activities deduction (attach Form 8903)				25 49,526		
26 Other deductions (attach statement)				26 5,618,304			
27 Total deductions. Add lines 12 through 26				27 5,755,154			
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.				28 5,728,998			
29a Net operating loss deduction (see instructions)	29a 380,754						
b Special deductions (Schedule C, line 20)	29b 54,355						
c Add lines 29a and 29b				29c 423,295			
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28 (see instructions)				30 547,958		
	31 Total tax (Schedule J, Part I, line 11)				31 513,789		
	32 Total payments and refundable credits (Schedule J, Part II, line 21)				32 406,409		
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>				33 193,076		
	34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed				34 342,412		
	35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid				35 304,572		
	36 Enter amount from line 35 you want: Credited to 2015 estimated tax 217,534 Refunded 110,305				36 110,305		
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	Signature of officer		Date	Title			
	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.				

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

U.S. Corporation Income Tax Return

For calendar year 2014 or tax year beginning _____, 2014, ending _____, 20 _____

► Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

2014

A Check if:

- 1a** Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

**TYPE
OR
PRINT**

Name

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, or province, country and ZIP or foreign postal code

B Employer identification number

C Date incorporated

D Total assets (see instructions)

\$ **95,864,232,810**

E Check if: **(1)** ☐ Initial return **(2)** ☐ Final return **(3)** ☐ Name change **(4)** ☐ Address change

Income	1a Gross receipts or sales	1a	81,766,678,630	1c	28,075,177,764
	b Returns and allowances	1b	776,050,490	2	17,850,424,254
	c Balance. Subtract line 1b from line 1a			3	10,176,294,479
	2 Cost of goods sold (attach Form 1125-A)			4	592,366,566
	3 Gross profit. Subtract line 2 from line 1c			5	1,099,539,451
	4 Dividends (Schedule C, line 19)			6	106,266,610
	5 Interest			7	193,908,402
	6 Gross rents			8	741,678,147
	7 Gross royalties			9	61,654,104
	8 Capital gain net income (attach Schedule D (Form 1120))			10	1,082,140,637
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			11	13,729,702,329
10 Other income (see instructions—attach statement)					
11 Total income. Add lines 3 through 10					
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)			12	488,312,828
	13 Salaries and wages (less employment credits)			13	3,047,339,090
	14 Repairs and maintenance			14	203,547,453
	15 Bad debts			15	117,271,745
	16 Rents			16	513,203,667
	17 Taxes and licenses			17	580,595,537
	18 Interest			18	706,062,988
	19 Charitable contributions			19	17,755,335
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20	769,459,631
	21 Depletion			21	26,609,580
	22 Advertising			22	295,420,565
	23 Pension, profit-sharing, etc., plans			23	165,644,720
	24 Employee benefit programs			24	378,525,710
	25 Domestic production activities deduction (attach Form 8903)			25	36,762,355
	26 Other deductions (attach statement)			26	4,051,622,357
	27 Total deductions. Add lines 12 through 26			27	11,667,987,910
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.			28	2,144,875,397
29a Net operating loss deduction (see instructions)	29a	197,885,440			
b Special deductions (Schedule C, line 20)	29b	17,961,845			
c Add lines 29a and 29b			29c	285,291,241	
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28 (see instructions)			30	1,400,027,362
	31 Total tax (Schedule J, Part I, line 11)			31	333,075,376
	32 Total payments and refundable credits (Schedule J, Part II, line 21)			32	403,724,447
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			33	75,400
	34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34	5,645,274
	35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35	72,949,922
	36 Enter amount from line 35 you want: Credited to 2015 estimated tax 61,922,240 Refunded			36	11,027,682

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)? ☐ 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.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q

Form **1120** (2014)

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)	48,499		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	5,472		
3	Dividends on debt-financed stock of domestic and foreign corporations	263		104
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	63		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	-		
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	2,231		
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	406		
8	Dividends from wholly owned foreign subsidiaries	203		
9	Total. Add lines 1 through 8. See instructions for limitation			53,948
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	354		354
11	Dividends from affiliated group members	205		186
12	Dividends from certain FSCs	9		9
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	4,544		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	3,013		
15	Foreign dividend gross-up	2,011		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3	206		
17	Other dividends	67,270		
18	Deduction for dividends paid on certain preferred stock of public utilities			27
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	111,649		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			54,355

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)	17,800,205		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	5,551,243		
3	Dividends on debt-financed stock of domestic and foreign corporations	256,709		37,422
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	5,978		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	-		
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	32,601		
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	171,025		
8	Dividends from wholly owned foreign subsidiaries	122,156		
9	Total. Add lines 1 through 8. See instructions for limitation			15,296,549
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	4,172		4,172
11	Dividends from affiliated group members	1,874,792		1,839,048
12	Dividends from certain FSCs	69,070		69,070
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	108,127,436		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	81,238,651		
15	Foreign dividend gross-up	78,874,643		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3	60,611		
17	Other dividends	298,181,726		
18	Deduction for dividends paid on certain preferred stock of public utilities			12,357
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	592,366,566		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			17,961,845

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	62,710	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)		<input type="checkbox"/>	2	525,218
3	Alternative minimum tax (attach Form 4626)			3	11,656
4	Add lines 2 and 3			4	523,757
5a	Foreign tax credit (attach Form 1118)	5a	7,325		
b	Credit from Form 8834 (see instructions)	5b	d		
c	General business credit (attach Form 3800)	5c	31,327		
d	Credit for prior year minimum tax (attach Form 8827)	5d	5,020		
e	Bond credits from Form 8912	5e	250		
6	Total credits. Add lines 5a through 5e	6		d	
7	Subtract line 6 from line 4	7			519,665
8	Personal holding company tax (attach Schedule PH (Form 1120))	8			1,974
9a	Recapture of investment credit (attach Form 4255)	9a	11		
b	Recapture of low-income housing credit (attach Form 8611)	9b	38		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	949		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	*8		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	13		
f	Other (see instructions—attach statement)	9f	309		
10	Total. Add lines 9a through 9f	10			
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11			513,789

Part II—Payments and Refundable Credits

12	2013 overpayment credited to 2014	12	205,599
13	2014 estimated tax payments	13	198,490
14	2014 refund applied for on Form 4466	14	(1,189)
15	Combine lines 12, 13, and 14	15	313,582
16	Tax deposited with Form 7004	16	82,227
17	Withholding (see instructions)	17	2,403
18	Total payments. Add lines 15, 16, and 17	18	341,182
19	Refundable credits from:		
a	Form 2439	19a	80
b	Form 4136	19b	50,958
c	Form 8827, line 8c	19c	131
d	Other (attach statement—see instructions).	19d	488
20	Total credits. Add lines 19a through 19d	20	17,393
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	406,409

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: 3,887,787 1,927,932 136,993			
a	Business activity code no. ▶	6,001,491		
b	Business activity ▶	5,981,527		
c	Product or service ▶	5,981,527		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	62,710		
	If "Yes," enter name and EIN of the parent corporation ▶	EIN 16,180		
		NAME 24,692		
4	At the end of the tax year: YES 144,809			
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)			

YES 856,506Form **1120** (2014)

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

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"/>	2	487,549,669
3	Alternative minimum tax (attach Form 4626)		3	3,046,845
4	Add lines 2 and 3		4	466,880,038
5a	Foreign tax credit (attach Form 1118)	5a	117,576,055	
b	Credit from Form 8834 (see instructions)	5b	d	
c	General business credit (attach Form 3800)	5c	34,625,926	
d	Credit for prior year minimum tax (attach Form 8827)	5d	2,165,221	
e	Bond credits from Form 8912	5e	398,314	
6	Total credits. Add lines 5a through 5e		6	d
7	Subtract line 6 from line 4		7	335,246,057
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	20,136
9a	Recapture of investment credit (attach Form 4255)	9a	72,645	
b	Recapture of low-income housing credit (attach Form 8611)	9b	5,998	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	25,861	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	*2,847	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	779	
f	Other (see instructions—attach statement)	9f	174,116	
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	333,075,376

Part II—Payments and Refundable Credits

12	2013 overpayment credited to 2014	12	55,543,980
13	2014 estimated tax payments	13	322,597,626
14	2014 refund applied for on Form 4466	14	(13,197,071)
15	Combine lines 12, 13, and 14	15	364,994,037
16	Tax deposited with Form 7004	16	35,051,574
17	Withholding (see instructions)	17	249,501
18	Total payments. Add lines 15, 16, and 17	18	363,029,435
19	Refundable credits from:		
a	Form 2439	19a	63,178
b	Form 4136	19b	405,267
c	Form 8827, line 8c	19c	160,394
d	Other (attach statement—see instructions).	19d	89,988
20	Total credits. Add lines 19a through 19d	20	517,522
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	403,724,447

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)		

Schedule K Other Information *continued* (see instructions)

	Yes	No
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) below.		
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in 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) below.		
(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	8,311
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	110,439
For rules of attribution, see section 318. If "Yes," enter:		
(i) Percentage owned ▶ <u>110,442</u> and (ii) Owner's country ▶ <u>110,438</u>		
(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 ▶ <u>90,123</u>		
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 ▶ \$		20,293
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶		5,527,693
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here	<input type="checkbox"/>	252,711
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.) ▶ \$		846,952
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) 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. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ <u>25,425</u>		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?	YES	4,512
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2014 that would require it to file Form(s) 1099?		2,441,953
b If "Yes," did or will the corporation file required Forms 1099?		2,396,611
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		

Schedule K Other Information *continued* (see instructions)

	Yes	No
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) below.		
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in 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) below.		
(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 ▶ \$ 51,237,579		
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.) ▶ \$ 2,203,769,712		
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) 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. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ 1,808,299		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2014 that would require it to file Form(s) 1099?		
b If "Yes," did or will the corporation file required Forms 1099?		
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				4,130,085
2a	Trade notes and accounts receivable			1,251,088	
b	Less allowance for bad debts	()		(115,636)	
3	Inventories		1,194,767		1,247,325
4	U.S. government obligations				13,429
5	Tax-exempt securities (see instructions)				12,747
6	Other current assets (attach statement)				1,415,737
7	Loans to shareholders				742,037
8	Mortgage and real estate loans				38,555
9	Other investments (attach statement)				556,825
10a	Buildings and other depreciable assets			3,683,370	
b	Less accumulated depreciation	()		(3,645,903)	
11a	Depletable assets			17,150	
b	Less accumulated depletion	()		(12,858)	
12	Land (net of any amortization)				526,344
13a	Intangible assets (amortizable only)			1,136,700	
b	Less accumulated amortization	()		(1,090,740)	
14	Other assets (attach statement)				835,725
15	Total assets		4,206,135		4,516,930
Liabilities and Shareholders' Equity					
16	Accounts payable				1,425,561
17	Mortgages, notes, bonds payable in less than 1 year				943,106
18	Other current liabilities (attach statement)				2,748,361
19	Loans from shareholders				1,553,126
20	Mortgages, notes, bonds payable in 1 year or more				1,422,302
21	Other liabilities (attach statement)				435,023
22	Capital stock: a Preferred stock			59,991	
	b Common stock			930,412	3,562,472
23	Additional paid-in capital				1,386,357
24	Retained earnings—Appropriated (attach statement)		29,758		26,150
25	Retained earnings—Unappropriated		4,095,516		4,395,394
26	Adjustments to shareholders' equity (attach statement)				114,454
27	Less cost of treasury stock		()		(236,894)
28	Total liabilities and shareholders' equity				4,516,930

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

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

1	Net income (loss) per books	4,611,768	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	314,122		Tax-exempt interest \$ 35,971	
3	Excess of capital losses over capital gains	15,288			
4	Income subject to tax not recorded on books this year (itemize):				275,379
		195,025	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 . . . \$ 308,193	
a	Depreciation \$ 291,192			b Charitable contributions \$	
b	Charitable contributions . . . \$				575,788
c	Travel and entertainment . . . \$ 2,374,175		9	Add lines 7 and 8	743,144
		2,916,602	10	Income (page 1, line 28)—line 6 less line 9	4,566,355
6	Add lines 1 through 5	4,597,109			

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

1	Balance at beginning of year		5	Distributions: a Cash	91,884
2	Net income (loss) per books			b Stock	759
3	Other increases (itemize):			c Property	1,352
			6	Other decreases (itemize):	88,058
		72,699	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	
Assets		(a)	(b)	(c)	(d)
1	Cash				5,578,377,780
2a	Trade notes and accounts receivable			14,090,273,241	
b	Less allowance for bad debts	()		(209,743,782)	
3	Inventories		1,810,951,584		1,944,599,505
4	U.S. government obligations				3,237,253,649
5	Tax-exempt securities (see instructions)				1,900,119,216
6	Other current assets (attach statement)				5,459,538,608
7	Loans to shareholders				482,047,573
8	Mortgage and real estate loans				7,506,046,862
9	Other investments (attach statement)				37,092,911,322
10a	Buildings and other depreciable assets			11,852,319,323	
b	Less accumulated depreciation	()		(5,736,109,017)	
11a	Depletable assets			1,030,789,680	
b	Less accumulated depletion	()		(453,674,709)	
12	Land (net of any amortization)				633,254,835
13a	Intangible assets (amortizable only)			5,798,596,127	
b	Less accumulated amortization	()		(1,103,036,917)	
14	Other assets (attach statement)				6,907,896,690
15	Total assets		88,153,080,323		95,864,232,810
Liabilities and Shareholders' Equity					
16	Accounts payable				6,336,549,225
17	Mortgages, notes, bonds payable in less than 1 year				3,756,702,800
18	Other current liabilities (attach statement)				17,467,007,772
19	Loans from shareholders				727,762,874
20	Mortgages, notes, bonds payable in 1 year or more				14,303,576,318
21	Other liabilities (attach statement)				14,547,606,481
22	Capital stock: a Preferred stock			724,757,670	
	b Common stock			1,244,662,709	3,118,462,690
23	Additional paid-in capital				30,068,342,919
24	Retained earnings—Appropriated (attach statement)		331,928,166		454,873,967
25	Retained earnings—Unappropriated		6,824,631,639		7,298,608,371
26	Adjustments to shareholders' equity (attach statement)				-130,157,263
27	Less cost of treasury stock		()		(2,812,134,924)
28	Total liabilities and shareholders' equity				95,864,232,810

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

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

1	Net income (loss) per books	1,436,545,050	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	8,775,336		Tax-exempt interest \$ 27,534,860	
3	Excess of capital losses over capital gains	80,517,004			
4	Income subject to tax not recorded on books this year (itemize):	127,304,749			510,851,672
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 \$ 13,354,133		a	Depreciation \$ 19,774,149	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$ 7,639,819				853,710,288
		460,734,174	9	Add lines 7 and 8	1,837,322,306
6	Add lines 1 through 5	2,113,825,178	10	Income (page 1, line 28)—line 6 less line 9	276,411,982

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

1	Balance at beginning of year		5	Distributions: a Cash	1,258,434,119
2	Net income (loss) per books			b Stock	3,050,375
3	Other increases (itemize):			c Property	12,538,442
			6	Other decreases (itemize):	2,180,561,999
		1,823,060,540	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 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.▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2014

Name

Employer identification number

Corporation 2014 Line Item Counts (Estimated from SOI Sample)**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				2,751
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				8,660
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				7,727
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				31,224
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	d
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	d
6 Unused capital loss carryover (attach computation)			6	(47,016)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h.			7	80,082

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				4,690
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				9,743
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				15,316
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				46,671
11 Enter gain from Form 4797, line 7 or 9			11	38,734
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	5,856
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	83
14 Capital gain distributions (see instructions)			14	18,487
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	112,916

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	23,207
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	87,283
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	92,830

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.▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2014

Name

Corporation 2014 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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				-21,700
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				29,119
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				584,937
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				41,321,803
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	d
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	d
6 Unused capital loss carryover (attach computation)			6	(526,138,152)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h.			7	-483,971,377

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				2,063,238
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				1,146,491
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				2,370,409
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				602,909,796
11 Enter gain from Form 4797, line 7 or 9			11	73,513,448
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	3,246,966
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	85,501
14 Capital gain distributions (see instructions)			14	13,201,669
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	698,652,263

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	74,318,723
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	667,220,554
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	741,678,147

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

**SCHEDULE G
(Form 1120)**(Rev. December 2011)
Department of the Treasury
Internal Revenue Service**Information on Certain Persons Owning the
Corporation's Voting Stock**

▶ Attach to Form 1120.

▶ See instructions on page 2.

OMB No. 1545-0123

Name

Employer identification number (EIN)

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

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OMB No. 1545-0123

► Attach to Form 1120 or 1120-C. ► Information about Schedule M-3 (Form 1120) and its separate instructions is available at www.irs.gov/form1120.

2014

Employer identification number

460 (3) ☐ Mixed 1120/L/PC group (4) ☐ **NONE CHECKED** | 1.732

1a	Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?	
	<input type="checkbox"/> Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.	4,288
	<input type="checkbox"/> No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.	52,581
b	Did the corporation prepare a certified audited non-tax-basis income statement for that period?	
	<input type="checkbox"/> Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.	20,382
	<input type="checkbox"/> No. Go to line 1c.	31,892
c	Did the corporation prepare a non-tax-basis income statement for that period?	
	<input type="checkbox"/> Yes. Complete lines 2a through 11 with respect to that income statement.	20,243
	<input type="checkbox"/> No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.	11,791
2a	Enter the income statement period: Beginning <u>MM/DD/YYYY</u> Ending <u>MM/DD/YYYY</u>	
		46,238 46,235
b	Has the corporation's income statement been restated for the income statement period on line 2a?	
	<input type="checkbox"/> Yes. (If "Yes," attach an explanation and the amount of each item restated.)	69
	<input type="checkbox"/> No.	45,981
c	Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?	
	<input type="checkbox"/> Yes. (If "Yes," attach an explanation and the amount of each item restated.)	1,796
	<input type="checkbox"/> No.	44,254
3a	Is any of the corporation's voting common stock publicly traded?	
	<input type="checkbox"/> Yes.	4,308
	<input type="checkbox"/> No. If "No," go to line 4a.	41,275
b	Enter the symbol of the corporation's primary U.S. publicly traded voting common stock	4,372
c	Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock	4,238

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	56,969
b	Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> 40,405 (2) <input type="checkbox"/> 2,031 (3) <input type="checkbox"/> 64 (4) <input type="checkbox"/> 3,728 (5) <input type="checkbox"/> 1,305		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(5,231)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	4,606
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(2,534)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	1,928
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	135
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	127
c	Net income (loss) of other includible entities (attach statement)	7c	275
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	2,627
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	548
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	184
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	114
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	1,070
11	Net income (loss) per income statement of includible corporations. Combine lines 4 through 10.	11	56,986

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 ►	53,757	52,185
b Removed on Part I, line 5 ►	5,876	5,795
c Removed on Part I, line 6 ►	2,801	2,691
d Included on Part I, line 7 ►	405	356

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2014 Line Item Counts (Estimated from SOI Sample)Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 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 statements for lines 1 through 12)	(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	976	414	589	
2 Gross foreign dividends not previously taxed . . .	1,204	427	1,022	2,027
3 Subpart F, QEF, and similar income inclusions . . .		380	1,763	2,093
4 Section 78 gross-up		234	1,495	1,694
5 Gross foreign distributions previously taxed . . .	302	49	258	
6 Income (loss) from equity method U.S. corporations	1,414	770	813	
7 U.S. dividends not eliminated in tax consolidation .	7,044	1,439	945	7,305
8 Minority interest for includible corporations . . .	452	91	373	
9 Income (loss) from U.S. partnerships	9,269	10,664	3,587	12,827
10 Income (loss) from foreign partnerships	473	665	427	897
11 Income (loss) from other pass-through entities . .	587	806	265	1,046
12 Items relating to reportable transactions	83	89	44	147
13 Interest income (see instructions)	33,126	5,221	6,252	33,260
14 Total accrual to cash adjustment	398	893	32	667
15 Hedging transactions	948	808	58	793
16 Mark-to-market income (loss)	1,438	1,407	245	623
17 Cost of goods sold (see instructions)	(27,844)	18,966	5,373	(27,889)
18 Sale versus lease (for sellers and/or lessors) . . .	141	163	*7	201
19 Section 481(a) adjustments		5,219	171	5,355
20 Unearned/deferred revenue	2,536	4,773	89	4,185
21 Income recognition from long-term contracts . . .	388	368	15	423
22 Original issue discount and other imputed interest .	137	234	95	308
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	25,285	23,865	1,943	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		6,030	1,118	6,842
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		3,089	374	3,377
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		20,979	2,301	22,893
e Abandonment losses		720	52	766
f Worthless stock losses (attach statement)		116	96	207
g Other gain/loss on disposition of assets other than inventory		2,451	144	2,501
24 Capital loss limitation and carryforward used . . .		2,457	1,101	3,531
25 Other income (loss) items with differences (attach statement)	18,858	16,947	8,830	16,550
26 Total income (loss) items. Combine lines 1 through 25	47,434	39,524	21,256	48,184
27 Total expense/deduction items (from Part III, line 38)	48,609	45,047	44,531	48,455
28 Other items with no differences	48,272			48,266
29a Mixed groups, see instructions. All others, combine lines 26 through 28	51,231	47,493	46,171	50,771
b PC insurance subgroup reconciliation totals	456	383	408	448
c Life insurance subgroup reconciliation totals	31	29	30	26
30 Reconciliation totals. Combine lines 29a through 29c	51,428	47,523	46,198	50,955

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

Name of corporation (common parent, if consolidated return)	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 statements for lines 1 through 12)	(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	35,162,088	-7,997,106	-27,177,154	
2 Gross foreign dividends not previously taxed . . .	57,059,794	10,748,095	32,665,285	100,473,174
3 Subpart F, QEF, and similar income inclusions . . .		5,694,058	70,945,855	76,639,913
4 Section 78 gross-up		3,455,036	72,888,652	76,343,688
5 Gross foreign distributions previously taxed . . .	46,774,523	-4,320,817	-42,445,766	
6 Income (loss) from equity method U.S. corporations	128,911,749	-2,974,689	-125,646,431	
7 U.S. dividends not eliminated in tax consolidation .	154,326,479	2,830,448	-32,616,603	124,548,249
8 Minority interest for includible corporations . . .	-1,518,262	124,227	1,386,313	
9 Income (loss) from U.S. partnerships	125,213,066	-16,479,598	12,955,366	121,686,511
10 Income (loss) from foreign partnerships	23,690,607	14,941,607	213,001	38,845,214
11 Income (loss) from other pass-through entities . .	887,231	2,743,141	-40,935	3,589,095
12 Items relating to reportable transactions	-1,669,189	-10,313,182	-9,475,882	-21,458,253
13 Interest income (see instructions)	770,842,415	-106,856,710	-35,690,029	628,294,237
14 Total accrual to cash adjustment	3,835,194	-93,236	1,539	3,739,288
15 Hedging transactions	14,899,141	-12,841,440	6,219,245	8,345,490
16 Mark-to-market income (loss)	231,496,057	12,761,738	37,473	244,295,268
17 Cost of goods sold (see instructions)	(66,205,173,708	-24,882	933,034	(66,204,617,034
18 Sale versus lease (for sellers and/or lessors) . . .	14,765,173	16,582,258	*-10,140	31,337,290
19 Section 481(a) adjustments		-4,536,634	-185,711	-4,722,914
20 Unearned/deferred revenue	167,974,370	2,330,623	2,622,973	172,927,966
21 Income recognition from long-term contracts . . .	121,750,345	-791,738	27,867	120,986,474
22 Original issue discount and other imputed interest .	27,016,365	818,912	48,506	27,883,783
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	91,893,535	-78,997,727	-12,820,443	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		104,283,356	27,663,795	131,943,413
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-15,991,943	-10,132,326	-26,125,555
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		62,118,603	-3,302,530	58,797,604
e Abandonment losses		-5,167,301	-47,304	-5,215,109
f Worthless stock losses (attach statement)		-1,455,666	-11,616,944	-13,072,681
g Other gain/loss on disposition of assets other than inventory		4,804,476	76,926	4,875,565
24 Capital loss limitation and carryforward used . . .		-3,647,794	193,387	-3,454,143
25 Other income (loss) items with differences (attach statement)	30,853,486,531	28,428,760	-60,508,447	30,821,438,284
26 Total income (loss) items. Combine lines 1 through 25	-33,333,431,144	165,755	-142,843,890	-33,476,243,264
27 Total expense/deduction items (from Part III, line 38)	-4,901,655,514	-18,142,215	425,668,131	-4,493,657,028
28 Other items with no differences	39,217,526,937			39,217,507,981
29a Mixed groups, see instructions. All others, combine lines 26 through 28	971,758,909	-17,462,862	288,229,750	1,242,976,445
b PC insurance subgroup reconciliation totals	24,585,198	-3,804,524	-2,487,336	18,293,333
c Life insurance subgroup reconciliation totals	645,135	-14,938	-109,402	520,790
30 Reconciliation totals. Combine lines 29a through 29c	998,625,059	-21,292,183	285,644,126	1,263,253,561

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

Name of corporation (common parent, if consolidated return)	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	31,813	705	31,181	
2 U.S. deferred income tax expense	19,104	5,076	14,111	
3 State and local current income tax expense	30,016	17,038	3,651	33,259
4 State and local deferred income tax expense	10,397	7,443	3,058	
5 Foreign current income tax expense (other than foreign withholding taxes)	2,525	334	1,915	962
6 Foreign deferred income tax expense	691	117	580	
7 Foreign withholding taxes	1,879	229	1,332	822
8 Interest expense (see instructions)	36,270	9,701	5,004	35,136
9 Stock option expense	6,699	5,879	5,031	4,361
10 Other equity-based compensation	2,629	2,418	1,847	2,388
11 Meals and entertainment	37,723	285	37,612	37,763
12 Fines and penalties	14,734	291	14,574	1,355
13 Judgments, damages, awards, and similar costs	334	213	26	337
14 Parachute payments	33	d	d	25
15 Compensation with section 162(m) limitation	1,415	93	1,338	1,415
16 Pension and profit-sharing	17,966	4,537	457	17,955
17 Other post-retirement benefits	2,156	1,463	161	2,123
18 Deferred compensation	3,836	4,534	304	3,538
19 Charitable contribution of cash and tangible property	26,847	3,382	2,622	25,262
20 Charitable contribution of intangible property	205	85	28	216
21 Charitable contribution limitation/carryforward		13,276	1,412	14,596
22 Domestic production activities deduction		58	6,922	6,957
23 Current year acquisition or reorganization investment banking fees	411	144	343	397
24 Current year acquisition or reorganization legal and accounting fees	1,424	764	956	835
25 Current year acquisition/reorganization other costs	1,162	713	680	865
26 Amortization/impairment of goodwill	3,458	6,599	1,478	6,651
27 Amortization of acquisition, reorganization, and start-up costs	1,365	4,225	254	4,324
28 Other amortization or impairment write-offs	17,570	19,250	1,046	20,722
29 Reserved				
30 Depletion	654	754	422	1,146
31 Depreciation	39,765	36,100	438	39,960
32 Bad debt expense	24,076	20,764	340	22,919
33 Corporate owned life insurance premiums	5,961	646	5,532	934
34 Purchase versus lease (for purchasers and/or lessees)	153	223	20	250
35 Research and development costs	2,949	987	815	3,539
36 Section 118 exclusion (attach statement)	39	d	d	40
37 Other expense/deduction items with differences (attach statement)	34,369	32,331	19,651	33,611
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	48,621	45,053	44,533	48,456

Name of corporation (common parent, if consolidated return)	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	320,878,628	-875,617	-319,629,578	
2 U.S. deferred income tax expense	38,793,081	537,150	-39,365,513	
3 State and local current income tax expense	40,185,002	2,673,047	362,770	43,220,387
4 State and local deferred income tax expense . . .	-272,310	-119,928	384,592	
5 Foreign current income tax expense (other than foreign withholding taxes)	15,741,372	1,333,750	-16,353,306	721,816
6 Foreign deferred income tax expense	-332,128	75,858	256,291	
7 Foreign withholding taxes	8,514,410	-25,105	-7,622,562	867,435
8 Interest expense (see instructions)	625,557,840	-80,565,563	-10,002,344	534,986,208
9 Stock option expense	43,213,466	10,710,120	37,434,701	91,358,288
10 Other equity-based compensation	53,226,502	1,764,714	16,184,498	71,175,456
11 Meals and entertainment	21,475,035	-10,365	-8,497,036	12,964,944
12 Fines and penalties	18,761,757	-4,450	-18,708,416	48,881
13 Judgments, damages, awards, and similar costs .	10,907,591	-2,481,709	11,000	8,436,883
14 Parachute payments	115,587	d	d	36,787
15 Compensation with section 162(m) limitation . . .	19,745,926	230,325	-3,262,823	16,713,428
16 Pension and profit-sharing	88,476,907	-951,386	922,282	88,430,993
17 Other post-retirement benefits	21,477,701	-2,777,935	1,281,260	19,980,845
18 Deferred compensation	40,575,931	-2,344,885	-15,054	38,215,542
19 Charitable contribution of cash and tangible property	14,774,786	-106,539	1,848,372	16,516,539
20 Charitable contribution of intangible property . .	248,456	-49,742	21,234	219,826
21 Charitable contribution limitation/carryforward . .		-840,511	-510,150	-1,350,322
22 Domestic production activities deduction		31,586	34,617,272	34,649,691
23 Current year acquisition or reorganization investment banking fees	2,847,816	-188,440	-489,232	2,170,144
24 Current year acquisition or reorganization legal and accounting fees	4,411,526	-653,658	-1,956,075	1,801,793
25 Current year acquisition/reorganization other costs .	4,961,847	856,179	-1,380,991	4,437,036
26 Amortization/impairment of goodwill	40,849,918	14,380,181	-25,744,476	29,476,141
27 Amortization of acquisition, reorganization, and start-up costs	4,853,259	-1,460,913	-338,907	3,052,873
28 Other amortization or impairment write-offs . . .	182,970,058	-44,575,092	-7,698,904	130,696,223
29 Reserved				
30 Depletion	42,502,974	-27,842,377	4,809,984	19,376,716
31 Depreciation	424,951,025	48,921,295	-436,582	473,436,999
32 Bad debt expense	68,582,729	19,363,584	-1,291,910	86,653,900
33 Corporate owned life insurance premiums	-396,374	-14,151	867,409	456,683
34 Purchase versus lease (for purchasers and/or lessees)	896,921	2,027,265	15,159	2,939,346
35 Research and development costs	181,360,961	5,661,324	-559,059	186,463,198
36 Section 118 exclusion (attach statement)	-166,885	d	d	-193,288
37 Other expense/deduction items with differences (attach statement)	2,444,669,194	65,988,836	-53,463,725	2,457,147,938
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	4,785,116,318	8,679,039	-418,437,551	4,373,260,839

SCHEDULE N
(Form 1120)**Foreign Operations of U.S. Corporations**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.
► Information about Schedule N (Form 1120) and its instructions is available at www.irs.gov/form1120.

2014

Name

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

Employer identification number (EIN)

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).	6,664	21,254
b Enter the number of Forms 8858 attached to the tax return ►	6,462	
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 ►	2,531	
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 statement.		
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.	18,330	10,939
b Enter the number of Forms 5471 attached to the tax return ►	18,122	
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 2014 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 FinCEN Form 114 , Report of Foreign Bank and Financial Accounts (FBAR).	21,080	6,971
b If "Yes," enter the name of the foreign country ►	21,100	8,185
	5,827	
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.

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**SCHEDULE O
(Form 1120)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Consent Plan and Apportionment Schedule
for a Controlled Group**

OMB No. 1545-0123

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**
▶ **Information about Schedule O (Form 1120) and its instructions is available at www.irs.gov/form1120.**

Name

Employer identification number

Corporation 2014 Line Item Counts (Estimated from SOI Sample)**Part I Apportionment Plan Information**

- 1** Type of controlled group:
- | | |
|---|---------------|
| a <input type="checkbox"/> Parent-subsidiary group | 16,019 |
| b <input type="checkbox"/> Brother-sister group | 40,873 |
| c <input type="checkbox"/> Combined group | 3,485 |
| d <input type="checkbox"/> Life insurance companies only | *13 |
- 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)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Consent Plan and Apportionment Schedule
for a Controlled Group**▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**
▶ **Information about Schedule O (Form 1120) and its instructions is available at www.irs.gov/form1120.**

OMB No. 1545-0123

Name <div style="background-color: #e0f0ff; padding: 2px; border: 1px solid black; font-weight: bold;">Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)</div>	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. 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.

Part II Taxable Income Apportionment (See instructions)

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

		(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	Group member's name and employer identification number						
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total			15,624	10,774	11,580	3,337	

Part II Taxable Income Apportionment (See instructions)
Caution: Each total in Part II, column (g) for each component member must equal taxable income from 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			527,908	203,863	15,070,750	411,990,586	

Part III

Income Tax Apportionment (See instructions)

Income Tax Apportionment		(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
(a) Group member's name	1							
	2							
	3							
	4							
	5							
	6							
	7							
	8							
	9							
	10							
Total						7,922	738	

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						59,937	56,692

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Type or Print	Name Corporation 2014 Line Item Counts (Estimated from SOI Sample)	Employer identification number
	Number, street, and room or suite no. (see instructions) TOTAL RETURNS FILED 18,043	Check box(es) if: <input type="checkbox"/> Initial return 1,800
	City or town, state or province, country, and ZIP or foreign postal code TOTAL FORMS E-FILED 11,404	<input type="checkbox"/> Name or address change <input type="checkbox"/> Final return 800
		650

<p>A Country of incorporation <u>18,043</u></p> <p>B Foreign country under whose laws the income reported on this return is also subject to tax _____</p> <p>C Date incorporated <u>18,043</u></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. <input type="checkbox"/> 6,011 ▶ <input type="checkbox"/></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>18,043</u> (2) Business activity ▶ <u>18,043</u> (3) Product or service ▶ <u>18,043</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>5,311</u> <u>12,474</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 a statement with 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 a statement with an explanation.</p> <p>J Did the corporation file a U.S. income tax return for the preceding tax year? <u>15,708</u></p> <p>K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? <u>17,333</u></p> <p>L 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? If "Yes," enter the name of the foreign country: <u>5,670</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>4,968</u> Note: Additional information is required on page 2.</p>
---	--

Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 2.	1	639			
2 Tax from Section II, Schedule J, line 9, page 4	2	5,463			
3 Tax from Section III (add lines 6 and 10 on page 5)	3	2,029			
4 Total tax. Add lines 1 through 3	4				6,046
5a 2013 overpayment credited to 2014	5a				
b 2014 estimated tax payments	5b				
c Less 2014 refund applied for on Form 4466	5c	()	
d Combine lines 5a through 5c	5d				
e Tax deposited with Form 7004	5e				
f Credit for tax paid on undistributed capital gains (attach Form 2439).	5f				
g Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g				
h Refundable credit from Form 8827, line 8c	5h				
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	562			
j Total payments. Add lines 5d through 5i	5j	4,249			
6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	6				
7 Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7				
8a Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a				
b Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 7)	8b				4,746
9 Enter portion of line 8a you want Credited to 2015 estimated tax ▶ Refunded ▶	9				

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

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

Form **1120-F**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return of a Foreign Corporation**For calendar year 2014, or tax year beginning _____, 2014, and ending _____, 20_____
▶ **Information about Form 1120-F and its separate instructions is at www.irs.gov/form1120f.**

OMB No. 1545-0123

2014

Type or Print	Name Corporation 2014 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 <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	
	City or town, state or province, country, and ZIP or foreign postal code		

A Country of incorporation _____ B Foreign country under whose laws the income reported on this return is also subject to tax _____ C Date incorporated _____ 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. <input type="checkbox"/> _____ 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 _____ F See the instructions and enter the corporation's principal: (1) Business activity code number ▶ _____ (2) Business activity ▶ _____ (3) Product or service ▶ _____ G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____	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 a statement with an explanation. 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 a statement with an explanation. J Did the corporation file a U.S. income tax return for the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No 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 (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 L 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? If "Yes," enter the name of the foreign country: _____ 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 ▶ _____ Note: Additional information is required on page 2.
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Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 2.	1	58,856			
2 Tax from Section II, Schedule J, line 9, page 4	2	2,848,874			
3 Tax from Section III (add lines 6 and 10 on page 5)	3	152,873			
4 Total tax. Add lines 1 through 3	4	3,001,861			
5a 2013 overpayment credited to 2014	5a				
b 2014 estimated tax payments	5b				
c Less 2014 refund applied for on Form 4466	5c	()	
d Combine lines 5a through 5c	5d				
e Tax deposited with Form 7004	5e				
f Credit for tax paid on undistributed capital gains (attach Form 2439).	5f				
g Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g				
h Refundable credit from Form 8827, line 8c	5h				
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	203,142			
j Total payments. Add lines 5d through 5i	5j	1,830,452			
6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	6				
7 Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7				
8a Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a				
b Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 7)	8b	1,192,032			
9 Enter portion of line 8a you want Credited to 2015 estimated tax ▶	9				
	Refunded ▶				

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)?

☐ 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.

Additional Information (continued from page 1)

- N** Is the corporation a controlled foreign corporation? (See section 957(a) for definition.) **Yes** **No**
- O** Is the corporation a personal service corporation? (See instructions for definition.) **Yes** **No**
- P** Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$ **357**
- 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.) **Yes** **No**
If "Yes," attach a statement 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 **2,939** ▶ ☐
- S** Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$ **9,172**
- T** Is the corporation a subsidiary in a parent-subsidiary controlled group? **Yes** **No**
If "Yes," enter the parent corporation's:
(1) EIN ▶ **716**
(2) Name ▶ **1,500**
- U** (1) Is the corporation a dealer under section 475? **Yes** **No**
(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 statement 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? **Yes** **No**
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? **Yes** **No**
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? **Yes** **No**
If "Yes," attach Schedule P. See instructions.
(2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership? **Yes** **No**
If "Yes," see instructions for required attachment.
- Z** (1) Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations? **Yes** **No**
(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)? **Yes** **No**
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.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% 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 statement 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 statement)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting statement)				
9 Gross transportation income (see instructions)				
10 Other items of 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 statement 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) ▶ \$		
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 statement 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.) ▶ \$		
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 statement 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 directly or indirectly, at least a 10% interest, in any foreign partnership?		
If "Yes," see instructions for required attachment.		
Z (1) Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under 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.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% 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 statement 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 statement)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting statement)				
9 Gross transportation income (see instructions)				
10 Other items of 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 statement 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					
	2	Cost of goods sold (attach Form 1125-A)										2		
	3	Gross profit (subtract line 2 from line 1c)										3		
	4	Dividends (Schedule C, line 14)										4		
	5	Interest										5		
	6	Gross rents										6		
	7	Gross royalties										7		
	8	Capital gain net income (attach Schedule D (Form 1120))										8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)										9		
	10	Other income (see instructions—attach statement)										10		
	11	Total income. Add lines 3 through 10 ▶										11	15,077	[1]
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)										12		
	13	Salaries and wages (less employment credits)										13		
	14	Repairs and maintenance										14		
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)										15		
	16	Rents										16		
	17	Taxes and licenses										17		
	18	Interest expense from Schedule I, line 25 (see instructions)										18		
	19	Charitable contributions										19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)										20		
	21	Depletion										21		
	22	Advertising										22		
	23	Pension, profit-sharing, etc., plans										23		
	24	Employee benefit programs										24		
	25	Domestic production activities deduction (attach Form 8903)										25		
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)										26	771	
	27	Other deductions (attach statement)										27		
	28	Total deductions. Add lines 12 through 27 ▶										28	16,299	[1]
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶										29	16,606	[1]
	30	Less:	a	Net operating loss deduction (see instructions)	30a									
		b	Special deductions (Schedule C, line 15)	30b										
		c	Add lines 30a and 30b					30c						
31	Taxable income or (loss). Subtract line 30c from line 29										31	5,444	[1]	

Form **1120-F** (2014)

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					
	2	Cost of goods sold (attach Form 1125-A)										2		
	3	Gross profit (subtract line 2 from line 1c)										3		
	4	Dividends (Schedule C, line 14)										4		
	5	Interest										5		
	6	Gross rents										6		
	7	Gross royalties										7		
	8	Capital gain net income (attach Schedule D (Form 1120))										8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)										9		
	10	Other income (see instructions—attach statement)										10		
	11	Total income. Add lines 3 through 10 ▶										11	64,654,239	[1]
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)										12		
	13	Salaries and wages (less employment credits)										13		
	14	Repairs and maintenance										14		
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)										15		
	16	Rents										16		
	17	Taxes and licenses										17		
	18	Interest expense from Schedule I, line 25 (see instructions)										18		
	19	Charitable contributions										19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)										20		
	21	Depletion										21		
	22	Advertising										22		
	23	Pension, profit-sharing, etc., plans										23		
	24	Employee benefit programs										24		
	25	Domestic production activities deduction (attach Form 8903)										25		
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)										26	3,089,964	
	27	Other deductions (attach statement)										27		
	28	Total deductions. Add lines 12 through 27 ▶										28	60,806,013	[1]
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶										29	3,848,227	[1]
	30	Less:	a	Net operating loss deduction (see instructions)	30a									
b		Special deductions (Schedule C, line 15)	30b											
c		Add lines 30a and 30b	30c											
31	Taxable income or (loss). Subtract line 30c from line 29										31	8,618,021	[1]	

Form **1120-F** (2014)

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)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		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		70	
7 Dividends from 20%-or-more-owned foreign corporations		80	
8 Total. Add lines 1 through 7. See instructions for limitation			
9 Dividends from foreign corporations not included on lines 3, 6, or 7			
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			
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 .			
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3 ▶			

Schedule J Tax Computation (see instructions)

[1]

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	1,744 <input type="checkbox"/>		
2 Income tax. Check if a qualified personal service corporation (see instructions) ▶ <input type="checkbox"/>		2	5,378
3 Alternative minimum tax (attach Form 4626)		3	214
4 Add lines 2 and 3		4	5,550
5a Foreign tax credit (attach Form 1118)	5a *28		
b General business credit (attach Form 3800)	5b d		
c Credit for prior year minimum tax (attach Form 8827)	5c 111		
d Bond credits from Form 8912	5d d		
6 Total credits. Add lines 5a through 5d		6	339
7 Subtract line 6 from line 4		7	5,526
8 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach statement) .		8	*25
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1		9	5,463

Form **1120-F** (2014)

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)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		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		70	
7 Dividends from 20%-or-more-owned foreign corporations		80	
8 Total. Add lines 1 through 7. See instructions for limitation			
9 Dividends from foreign corporations not included on lines 3, 6, or 7			
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			
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 .			
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3 ▶			

Schedule J Tax Computation (see instructions)**[1]**

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"/>	2	2,974,662	
3 Alternative minimum tax (attach Form 4626)	3	28,824	
4 Add lines 2 and 3	4	3,003,437	
5a Foreign tax credit (attach Form 1118)	5a	*4,939	
b General business credit (attach Form 3800)	5b	d	
c Credit for prior year minimum tax (attach Form 8827)	5c	81,468	
d Bond credits from Form 8912	5d	d	
6 Total credits. Add lines 5a through 5d	6	153,868	
7 Subtract line 6 from line 4	7	2,849,569	
8 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach statement)	8	*495	
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1	9	2,848,874	

Form **1120-F** (2014)

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	16,606
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	5,372
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	13,864
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	11,852
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	11,272
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	5,562
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	6,693
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	1,976
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	2,744
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). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6	1,798

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	3,848,227
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	-2,389,564
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	-816,926
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	156,750,692
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	141,909,102
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	34,675,512
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	19,857,864
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	-11,823,861
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	2,743,066
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). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6	132,193

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					
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 statement—see instructions.

Form **1120-F** (2014)

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				
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 statement—see instructions.

Form **1120-F** (2014)

SCHEDULES M-1 and M-2
(Form 1120-F)Department of the Treasury
Internal Revenue ServiceReconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per Books

OMB No. 1545-0123

2014

► Information about Schedules M-1 and M-2 (Form 1120-F) and its instructions is at www.irs.gov/form1120f.
► Attach to Form 1120-F.

Name of corporation

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Schedule M-1

Reconciliation of Income (Loss) per Books With Income per Return

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

[1]

1	Net income (loss) per books	9,683	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	1,760	a	Tax-exempt interest \$	141
3	Excess of capital losses over capital gains	149	b	Other (itemize):	
4	Income subject to tax not recorded on books this year (itemize):				1,328
		779	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 . . . \$	991
a	Depreciation \$	652	b	Charitable contributions \$	
b	Charitable contributions \$		c	Other (itemize):	
c	Travel and entertainment \$	1,415			2,764
d	Other (itemize):		9	Add lines 7 and 8	3,499
		4,268	10	Income—line 6 less line 9	9,864
6	Add lines 1 through 5	9,840			

Schedule M-2

Analysis of Unappropriated Retained Earnings per Books

[1]

1	Balance at beginning of year		5	Distributions:	a	Cash	724
2	Net income (loss) per books				b	Stock	d
3	Other increases (itemize):				c	Property	-
			6	Other decreases (itemize):			
			7	Add lines 5 and 6			
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)			

What's New

Effective for tax years ending December 31, 2014 and later, foreign corporations that (a) are required to file a Schedule M-3 (Form 1120-F) and have less than \$50 million in total assets at the end of the tax year or (b) are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either (1) complete Schedule M-3 (Form 1120-F) entirely or (2) complete Schedule M-3 (Form 1120-F) through Part I and complete Schedule M-1 instead of completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses (2), then Schedule M-1, line 1 must equal Schedule M-3 (Form 1120-F), Part I, line 11. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

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 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.

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).

SCHEDULES M-1 and M-2
(Form 1120-F)Department of the Treasury
Internal Revenue ServiceReconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per Books

OMB No. 1545-0123

2014

► Information about Schedules M-1 and M-2 (Form 1120-F) and its instructions is at www.irs.gov/form1120f.
► Attach to Form 1120-F.

Name of corporation

Employer identification number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)

Schedule M-1		Reconciliation of Income (Loss) per Books With Income per Return		[1]	
Note. The corporation may be required to file Schedule M-3 (see instructions).					
1	Net income (loss) per books	280,961	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	149,790	a	Tax-exempt interest \$	561
3	Excess of capital losses over capital gains	6,174	b	Other (itemize):	
4	Income subject to tax not recorded on books this year (itemize):				494,345
		61,034	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 . . . \$	32,757
a	Depreciation \$	25,331	b	Charitable contributions \$	
b	Charitable contributions		c	Other (itemize):	
c	Travel and entertainment \$	10,050			206,526
d	Other (itemize):		9	Add lines 7 and 8	700,870
		208,784	10	Income—line 6 less line 9	5,873
6	Add lines 1 through 5	706,743			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

[1]

1	Balance at beginning of year		5	Distributions: a Cash	1,802,712
2	Net income (loss) per books			b Stock	d
3	Other increases (itemize):			c Property	-
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7) .	

What's New

Effective for tax years ending December 31, 2014 and later, foreign corporations that (a) are required to file a Schedule M-3 (Form 1120-F) and have less than \$50 million in total assets at the end of the tax year or (b) are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either (1) complete Schedule M-3 (Form 1120-F) entirely or (2) complete Schedule M-3 (Form 1120-F) through Part I and complete Schedule M-1 instead of completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses (2), then Schedule M-1, line 1 must equal Schedule M-3 (Form 1120-F), Part I, line 11. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

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 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.

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. 1545-0123

2014Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

▶ Information about Schedule M-3 (Form 1120-F) and its instructions is available at www.irs.gov/form1120f.

Name of corporation

Employer identification number

Corporation 2014 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)? ☐ Yes ☐ No
224 2,264
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? ☐ Yes ☐ No
901 1,580
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ Yes ☐ No
1,288 1,170
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? ☐ Yes ☐ No
748 1,736

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)? 171
☐ **Yes.** Complete the remainder of Part I as follows:
 If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
 If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
☐ **No.** Complete the remainder of Part I as follows: 2,205
 If B is "Yes," use the income statement described in B to complete lines 2 through 11.
 If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
 If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
 If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.
- 2a** Enter the income statement period: Beginning 2,452 Ending 2,451
- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated. 5
☐ **No.** 2,489
- c** Has the corporation's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated. 7
☐ **No.** 2,485
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☐ **Yes.** List exchange(s) and symbol ▶ 153 154
☐ **No.** 2,326
- | | | |
|---|-----------|--------|
| 4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1 | 4 | 2,346 |
| 5a Net income from includible disregarded foreign entities not included on line 4 (attach statement) . . . | 5a | 10 |
| b Net loss from includible disregarded foreign entities not included on line 4 (attach statement) . . . | 5b | (23) |
| c Net income from includible disregarded U.S. entities not included on line 4 (attach statement) . . . | 5c | 41 |
| d Net loss from includible disregarded U.S. entities not included on line 4 (attach statement) . . . | 5d | (28) |
| 6 Net income (loss) from foreign locations not included on line 4 (attach statement) | 6 | *17 |
| 7a Net income of non-includible entities (attach statement) | 7a | (31) |
| b Net loss of non-includible entities (attach statement) | 7b | *23 |
| 8 Adjustments to intercompany transactions (attach statement) | 8 | *15 |
| 9 Adjustments to reconcile income statement period to tax year (attach statement) | 9 | 31 |
| 10 Other adjustments to reconcile to amount on line 11 (attach statement) | 10 | 53 |
| 11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10 | 11 | 2,384 |
- Note.** Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

**SCHEDULE M-3
(Form 1120-F)**Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for Foreign
Corporations With Reportable Assets of \$10 Million or More**

▶ Attach to Form 1120-F.

▶ Information about Schedule M-3 (Form 1120-F) and its instructions is available at www.irs.gov/form1120f.

OMB No. 1545-0123

2014

Name of corporation

Employer identification number

Corporation 2014 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)? ☐ Yes ☐ No
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? ☐ Yes ☐ No
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ Yes ☐ No
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? ☐ Yes ☐ No

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)?
☐ **Yes.** Complete the remainder of Part I as follows:
 If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
 If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
- ☐ **No.** Complete the remainder of Part I as follows:
 If B is "Yes," use the income statement described in B to complete lines 2 through 11.
 If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
 If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
 If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.
- 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?
☐ **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 5 income statement periods immediately preceding the period on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☐ **No.**
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☐ **Yes.** List exchange(s) and symbol ▶ _____
☐ **No.**

4	Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	98,360,200
5a	Net income from includible disregarded foreign entities not included on line 4 (attach statement)	5a	75,896
b	Net loss from includible disregarded foreign entities not included on line 4 (attach statement)	5b	(*175,670)
c	Net income from includible disregarded U.S. entities not included on line 4 (attach statement)	5c	582,977
d	Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	5d	(235,061)
6	Net income (loss) from foreign locations not included on line 4 (attach statement)	6	*-62,052
7a	Net income of non-includible entities (attach statement)	7a	(8,156,672)
b	Net loss of non-includible entities (attach statement)	7b	*5,415,432
8	Adjustments to intercompany transactions (attach statement)	8	*933,196
9	Adjustments to reconcile income statement period to tax year (attach statement)	9	-3,124,585
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	-7,447,272
11	Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	11	87,255,726

Note. Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

Name of corporation

Employer identification number

Corporation 2014 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	376	51	21	72	369
2	Cost of goods sold (attach statement)	259	116	42	54	247
3a	Dividends from foreign entities	79	d	12	74	d
b	Dividends from U.S. entities	70	11	34	48	27
c	Substitute dividend payments received	-	-	-	-	-
4a	Interest income excluding interest equivalents	712	91	204	327	461
b	Substitute interest payments received	5	d	-	d	d
c	Interest equivalents not included on line 4b	37	d	d	8	29
5	Gross rental income	176	13	5	40	178
6	Gross royalty income	15	d	d	5	17
7	Fee and commission income	171	49	50	22	166
8	Income (loss) from equity method corporations	10	5	5		
9	Net income (loss) from U.S. partnerships	881	657	433	549	1,195
10	Net income (loss) from certain foreign partnerships (see instructions)	264	144	102	224	255
11	Net income (loss) from other pass- through entities (attach statement)	92	76	23	49	93
12	Items relating to reportable transactions (attach statement)	d	d	-	d	d
13	Hedging transactions	34	17	d	d	28
14a	Mark-to-market income (loss) under section 475(a)	44	30	d	d	34
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)	d	d	-	-	d
c	Mark-to-market income (loss) under section 475(e)	d	-	d	d	d
d	Mark-to-market income (loss) under section 475(f)	d	d	-	d	5
15	Gain (loss) from certain section 988 transactions	88	*13	9	39	34
16a	Interest income from global securities dealing	-	-	-	-	-
b	Dividends from global securities dealing	d	-	-	-	d
c	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b	32	d	d	6	29
17	Sales versus lease (for sellers and/or lessors)	-	d	-	-	d
18	Section 481(a) adjustments		d	d	d	23
19	Unearned/deferred revenue	41	d	d	d	47
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	330	237	90		
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		67	71	28	144

Name of corporation

Employer identification number

Corporation 2014 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	221,871,849	6,077,445	-5,964,748	-94,796,873	127,186,788
2	Cost of goods sold (attach statement)	-187,811,745	251,574	4,004,372	67,799,148	-115,756,650
3a	Dividends from foreign entities	22,518,082	d	-2,743,953	-19,786,242	d
b	Dividends from U.S. entities	861,446	833	-360,544	-152,486	349,248
c	Substitute dividend payments received	-	-	-	-	-
4a	Interest income excluding interest equivalents	36,941,238	-91,358	-14,612,464	-2,378,567	19,858,849
b	Substitute interest payments received	-3,224	d	-	d	d
c	Interest equivalents not included on line 4b	931,789	d	d	-30,188	892,323
5	Gross rental income	3,363,261	13,872	-20,327	-2,201,876	1,170,150
6	Gross royalty income	331,177	d	d	934	210,431
7	Fee and commission income	7,537,050	69,109	-296,770	-180,582	7,128,808
8	Income (loss) from equity method corporations	-37,498	-26,587	64,084		
9	Net income (loss) from U.S. partnerships	9,876,106	-2,162,548	-95,904	-4,482,479	3,127,865
10	Net income (loss) from certain foreign partnerships (see instructions)	14,737,319	1,055,391	-995,620	-14,397,460	327,652
11	Net income (loss) from other pass- through entities (attach statement)	908,892	-275,653	-121,521	-453,493	58,206
12	Items relating to reportable transactions (attach statement)	d	d	-	d	d
13	Hedging transactions	-667,391	61,566	d	d	-682,306
14a	Mark-to-market income (loss) under section 475(a)	1,516,683	-31,059	d	d	1,644,567
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)	d	d	-	-	d
c	Mark-to-market income (loss) under section 475(e)	d	-	d	d	d
d	Mark-to-market income (loss) under section 475(f)	d	d	-	d	130,418
15	Gain (loss) from certain section 988 transactions	105,154	*2	-23,440	-6,026	75,690
16a	Interest income from global securities dealing	-	-	-	-	-
b	Dividends from global securities dealing	d	-	-	-	d
c	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b	311,152	d	d	538,071	726,839
17	Sales versus lease (for sellers and/or lessors)	-	d	-	-	d
18	Section 481(a) adjustments		d	d	d	304,175
19	Unearned/deferred revenue	71,448	d	d	d	9,343
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	14,522,295	-8,745,092	-6,757,808		
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		729,692	467,425	-487,214	735,340

Name of corporation

Employer identification number

Corporation 2014 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		36	7	7	38
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		166	65	35	220
e Abandonment losses		d	d	d	d
f Worthless stock losses (attach statement)		d	-	-	d
g Other gain/loss on disposition of assets other than inventory		8	d	d	*17
22 Capital loss limitation and carryforward used		56	d	d	81
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		-	d	d	5
24 Other income (loss) items with differences (attach statement)	729	346	256	317	290
25 Total income (loss) items. Combine lines 1 through 24	2,089	1,231	981	1,088	2,209
26 Total expense/deduction items (from Part III, line 33)	1,502	1,119	991	973	1,541
27 Other items with no differences	1,010			150	934
28 Reconciliation totals. Combine lines 25 through 27	2,190	1,626	1,469	1,381	2,298

Note. Line 28, column (a), must equal 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	573	25	537	15	
2 U.S. deferred income tax expense	153	d	139	d	
3 Non-U.S. current income tax expense (other than foreign withholding taxes)	388	177	109	54	353
4 Non-U.S. deferred income tax expense	74	25	34	*15	
5 Non-U.S. withholding taxes	66	d	32	d	12
6 Compensation with section 162(m) limitation	d	d	d	d	9
7 Salaries and other base compensation	385	158	28	42	362
8 Stock option expense	44	42	6	*11	21
9 Other equity-based compensation	*17	7	d	d	*17
10 Meals and entertainment	460	5	434	45	427
11 Fines and penalties	146	d	143	d	5
12 Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation

Employer identification number

Corporation 2014 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		-139,260	-6,526	-3,567	-149,353
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-138,555	19,040	208,252	-1,151,222
e Abandonment losses		d	d	d	d
f Worthless stock losses (attach statement)		d	-	-	d
g Other gain/loss on disposition of assets other than inventory		163,893	d	d	*-22,669
22 Capital loss limitation and carryforward used		89,095	d	d	82,420
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		-	d	d	47,291
24 Other income (loss) items with differences (attach statement)	47,489,970	-1,250,271	-14,796,142	-28,162,253	3,230,316
25 Total income (loss) items. Combine lines 1 through 24	195,543,295	-4,289,637	-42,540,311	-98,737,853	49,611,708
26 Total expense/deduction items (from Part III, line 33)	-98,014,494	829,967	21,024,228	35,631,595	-40,087,387
27 Other items with no differences	-9,744,849			4,435,498	-5,312,102
28 Reconciliation totals. Combine lines 25 through 27	87,758,385	-3,459,667	-21,516,082	-58,634,122	3,992,336

Note. Line 28, column (a), must equal 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	2,265,729	-369	-2,227,437	5,768	
2 U.S. deferred income tax expense	-376,063	d	354,395	d	
3 Non-U.S. current income tax expense (other than foreign withholding taxes)	3,611,531	-471,829	-227,905	-2,553,822	357,975
4 Non-U.S. deferred income tax expense	-6,035	-2,076	455,167	*-447,056	
5 Non-U.S. withholding taxes	97,389	d	-35,828	d	20,269
6 Compensation with section 162(m) limitation	d	d	d	d	27,278
7 Salaries and other base compensation	12,906,863	-36,263	-430,698	-3,365,234	9,074,668
8 Stock option expense	216,269	67,174	-25,289	*-114,113	144,040
9 Other equity-based compensation	*148,528	-12,703	d	d	*103,646
10 Meals and entertainment	108,673	-397	-55,693	-8,230	43,540
11 Fines and penalties	1,008,359	d	-1,004,759	d	350
12 Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation

Employer identification number

Corporation 2014 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	206	64	7	17	172
14	Other post-retirement benefits	39	d	d	d	37
15	Deferred compensation	16	d	d	d	13
16	Charitable contributions	240	269	37	37	229
17	Domestic production activities deduction		d	41	d	66
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees	7	d	d	d	d
19	Current year acquisition/reorganization other costs	d	d	d	d	d
20	Amortization/impairment of goodwill	29	46	d	d	44
21	Amortization of acquisition, reorganization, and start-up costs	*16	22	d	d	32
22	Other amortization or impairment write-offs	113	129	8	33	152
23	Depreciation	539	441	11	68	583
24	Bad debt expense	307	228	20	33	184
25	Purchase versus lease (for purchasers and/or lessees)	d	d	d	d	-
26a	Interest expense per books	642	189	323		
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				552	768
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)		72 (22)		99
d	Substitute interest payments	d	d	-	d	d
e	Interest equivalents (e.g., guarantee fees) not included on line 26d	d	-	d	-	d
27	Substitute dividend payments	d	-	d	-	d
28	Fee and commission expense	176	25	57	32	138
29	Rental expense	268	60	14	23	260
30	Royalty expense	5	d	d	-	6
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)				227	233
32	Other expense/deduction items with differences (attach statement)	1,022	695	405	558	938
33	Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	1,501	1,118	990	973	1,541

Name of corporation

Employer identification number

Corporation 2014 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	294,398	-3,652	-22,503	6,846	275,088
14	Other post-retirement benefits	109,021	d	d	d	140,626
15	Deferred compensation	99,634	d	d	d	101,152
16	Charitable contributions	35,642	-17,015	-4,193	-5,796	8,637
17	Domestic production activities deduction		d	19,490	d	21,687
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees	3,084	d	d	d	d
19	Current year acquisition/reorganization other costs	d	d	d	d	d
20	Amortization/impairment of goodwill	20,334	91,058	d	d	98,528
21	Amortization of acquisition, reorganization, and start-up costs	*3,385	12,142	d	d	14,806
22	Other amortization or impairment write-offs	430,900	145,809	-137,193	-86,173	353,343
23	Depreciation	4,195,701	1,601,486	-149,392	-3,655,406	1,992,389
24	Bad debt expense	580,012	607,991	-17,739	-36,366	1,133,898
25	Purchase versus lease (for purchasers and/or lessees)	d	d	d	d	-
26a	Interest expense per books	16,991,241	-635,136	-13,189,156		
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				10,425,398	13,341,109
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)		-279,643	(-6,142)		-293,904
d	Substitute interest payments	d	d	-	d	d
e	Interest equivalents (e.g., guarantee fees) not included on line 26d	d	-	d	-	d
27	Substitute dividend payments	d	-	d	-	d
28	Fee and commission expense	3,541,877	-8,404	-272,793	-1,836,332	1,424,348
29	Rental expense	1,295,211	-53,755	-12,439	-297,283	931,733
30	Royalty expense	95,689	d	d	-	325,301
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)				1,895,163	1,996,723
32	Other expense/deduction items with differences (attach statement)	49,727,883	-2,104,086	-3,997,986	-35,001,821	8,624,549
33	Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	97,720,239	-833,439	-21,024,196	-35,359,535	40,306,151

CALENDAR YEAR

FISCAL YEAR

Form **1120-L**
Department of the Treasury
Internal Revenue Service**U.S. Life Insurance Company Income Tax Return**

OMB No. 1545-0123

For calendar year 2014 or tax year beginning **622**, 2014, ending ***9**, 20**2014**► Information about Form 1120-L and its separate instructions is at www.irs.gov/form1120l.

A Check if:		Name		B Employer identification number	
1 Consolidated return (attach Form 851) <input type="checkbox"/>	141	Corporation 2014 Line Item Counts (Estimated from SOI Sample)		631	
2 Life-nonlife consolidated return <input type="checkbox"/>	93	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"/>	385	TOTAL RETURNS FILED 631		631	
		City or town, state or province, country, and ZIP or foreign postal code		D Check applicable box if an election has been made under section 953(c)(3)(C) 953(d)	
		TOTAL FORMS E-FILED 75		203	
E Check if: (NAME CHANGE) (7) ((3) FINAL) ((4)) *12					
Income	1 Gross premiums, etc., less return premiums, etc. Enter balance	1	604		
	2 Net decrease, if any, in reserves (see instructions)	2	301		
	3 10% of any decrease in reserves under section 807(f)(1)(B)(ii)	3	96		
	4 Investment income (Schedule B, line 8) (see instructions)	4	611		
	5 Net capital gain (Schedule D (Form 1120), line 17)	5			
	6 Income from a special loss discount account (attach Form 8816)	6	-		
	7 Other income (attach statement)	7			
	8 Life insurance company gross income. Add lines 1 through 7	8	631		
Deductions (See instructions for limitations on deductions.)	9 Death benefits, etc.	9	551		
	10 Net increase, if any, in reserves (Schedule F, line 35)	10	301		
	11 10% of any increase in reserves under section 807(f)(1)(B)(i)	11	86		
	12 Deductible policyholder dividends (Schedule F, line 18e)	12	156		
	13 Assumption by another person of liabilities under insurance, etc., contracts	13	d		
	14 Dividends reimbursable by taxpayer	14	d		
	15a Interest 126 b Less tax-exempt interest expense c Bal 15c	15c			
	16 Deductible policy acquisition expenses (Schedule G, line 20)	16	556		
	17 Additional deduction (attach Form 8816)	17	-		
	18 Other deductions (see instructions) (attach statement)	18			
	19 Add lines 9 through 18	19	630		
	20 Subtotal. Subtract line 19 from line 8	20	631	[1]	
	21a Dividends-received deduction (Schedule A, line 16, column (c)) 21a	21a			
	Plus: b Operations loss deduction (see instructions) (attach statement) 21b	21b			
	21c	21c			
	22 Gain or (loss) from operations. Subtract line 21c from line 20	22	410		
	23 Small life insurance company deduction (Schedule H, line 17)	23	237		
	24 Life insurance company taxable income (LICTI). Subtract line 23 from line 22	24	413		
25 Limitation on noninsurance losses (Schedule I, line 9)	25	d			
26 Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10)	26	d			
Tax and Payments	27 Taxable income. Add lines 24, 25, and 26 (see instructions)	27	395	[1]	
	28 Total tax (Schedule K, line 10)	28	406	[1]	
	29a 2013 overpayment credited to 2014 29a	29a			
	b Prior year(s) special estimated tax payments to be applied 29b	29b	d		
	c 2014 estimated tax payments 29c	29c			
	d 2014 special estimated tax payments (Do not include on line 29f) 29d	29d	-		
	e Less 2014 refund applied for on Form 4466 29e () 29f	29f			
	g Tax deposited with Form 7004 29g	29g			
	h Credits: (1) Form 2439 (2) Form 4136 29h	29h			
	i U.S. income tax paid or withheld at source (attach Form 1042-S) 29i	29i			
	j Refundable credit from Form 8827, line 8c 29j	29j			
	29k	29k			
	30 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>	30			
	31 Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed	31			
	32 Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid	32			
33 Enter amount from line 32: Credited to 2015 estimated tax Refunded	33				

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)? ☐ 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-L**
Department of the Treasury
Internal Revenue Service**U.S. Life Insurance Company Income Tax Return**

For calendar year 2014 or tax year beginning _____, 2014, ending _____, 20_____

OMB No. 1545-0123

2014► Information about Form 1120-L and its separate instructions is at www.irs.gov/form1120l.

A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Life-nonlife consolidated return <input type="checkbox"/> 3 Schedule M-3 (Form 1120-L) attached <input type="checkbox"/>		Please print or type	Name Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state or province, country, and ZIP or foreign postal code		B Employer identification number C Date incorporated D Check applicable box if an election has been made under section(s): <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 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					
Income	1 Gross premiums, etc., less return premiums, etc. Enter balance			1	591,223,786
	2 Net decrease, if any, in reserves (see instructions)			2	41,588,204
	3 10% of any decrease in reserves under section 807(f)(1)(B)(ii)			3	1,743,326
	4 Investment income (Schedule B, line 8) (see instructions)			4	201,831,029
	5 Net capital gain (Schedule D (Form 1120), line 17)			5	
	6 Income from a special loss discount account (attach Form 8816)			6	-
	7 Other income (attach statement)			7	
	8 Life insurance company gross income. Add lines 1 through 7			8	932,030,392
Deductions (See instructions for limitations on deductions.)	9 Death benefits, etc.			9	548,227,465
	10 Net increase, if any, in reserves (Schedule F, line 35)			10	125,726,946
	11 10% of any increase in reserves under section 807(f)(1)(B)(i)			11	705,327
	12 Deductible policyholder dividends (Schedule F, line 18e)			12	25,288,572
	13 Assumption by another person of liabilities under insurance, etc., contracts			13	d
	14 Dividends reimbursable by taxpayer			14	d
	15a Interest ► 7,324,955 b Less tax-exempt interest expense c Bal ►			15c	
	16 Deductible policy acquisition expenses (Schedule G, line 20)			16	10,246,047
	17 Additional deduction (attach Form 8816)			17	-
	18 Other deductions (see instructions) (attach statement)			18	
	19 Add lines 9 through 18			19	891,673,941
	20 Subtotal. Subtract line 19 from line 8			20	48,221,183 [1]
	21a Dividends-received deduction (Schedule A, line 16, column (c)) 21a				
	Plus: b Operations loss deduction (see instructions) (attach statement) 21b			21c	
	22 Gain or (loss) from operations. Subtract line 21c from line 20			22	32,528,600
	23 Small life insurance company deduction (Schedule H, line 17)			23	74,085
24 Life insurance company taxable income (LICTI). Subtract line 23 from line 22			24	32,454,516	
25 Limitation on noninsurance losses (Schedule I, line 9)			25	d	
26 Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10)			26	d	
Tax and Payments	27 Taxable income. Add lines 24, 25, and 26 (see instructions)			27	32,169,963 [1]
	28 Total tax (Schedule K, line 10)			28	7,854,919 [1]
	29a 2013 overpayment credited to 2014 29a				
	b Prior year(s) special estimated tax payments to be applied 29b				d
	c 2014 estimated tax payments 29c				
	d 2014 special estimated tax payments (Do not include on line 29f) 29d				-
	e Less 2014 refund applied for on Form 4466 29e () 29f				
	g Tax deposited with Form 7004 29g				
	h Credits: (1) Form 2439 (2) Form 4136 29h				
	i U.S. income tax paid or withheld at source (attach Form 1042-S) 29i				
	j Refundable credit from Form 8827, line 8c 29j			29k	
	30 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>			30	
	31 Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed			31	
	32 Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid			32	
33 Enter amount from line 32: Credited to 2015 estimated tax ► Refunded ► 33					

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)? ☐ 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.

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		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2		
3	Debt-financed stock of domestic and foreign corporations	3		
4	Public utility corporations, less-than-20%-owned	4		
5	Public utility corporations, 20%-or-more-owned	5		
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7		
8	Wholly owned foreign subsidiaries and certain FSCs	8		
9	Certain affiliated company dividends	9		
10	Gross dividends-received deduction. Add lines 1 through 9	10		296
11	Company share percentage (Schedule F, line 32)	11		248
12	Prorated amount. Line 10 times line 11	12		245
Dividends not subject to proration				
13	Affiliated company dividends	13	6	6
14	Other corporate dividends	14		
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2	15		
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		

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

1	Interest (excluding tax-exempt interest)	1		
2	Total dividends (Schedule A, line 15, column (a))	2		
3	Gross rents	3		
4	Gross royalties	4		
5	Leases, terminations, etc.	5		36
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16)	6		
7	Gross income from trade or business other than an insurance business (attach statement)	7		26
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	8		611
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9		
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		610
12	100% qualifying dividends	12		35
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13		609

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		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2		
3	Debt-financed stock of domestic and foreign corporations	3		
4	Public utility corporations, less-than-20%-owned	4		
5	Public utility corporations, 20%-or-more-owned	5		
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7		
8	Wholly owned foreign subsidiaries and certain FSCs	8		
9	Certain affiliated company dividends	9		
10	Gross dividends-received deduction. Add lines 1 through 9	10		5,814,540
11	Company share percentage (Schedule F, line 32)	11		
12	Prorated amount. Line 10 times line 11	12		3,222,409
Dividends not subject to proration				
13	Affiliated company dividends	13	125,146	125,146
14	Other corporate dividends	14		
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2	15		
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		

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

1	Interest (excluding tax-exempt interest)	1		
2	Total dividends (Schedule A, line 15, column (a))	2		
3	Gross rents	3		
4	Gross royalties	4		
5	Leases, terminations, etc.	5	9,194,325	
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16)	6		
7	Gross income from trade or business other than an insurance business (attach statement)	7	4,523,053	
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	8	201,831,029	
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9		
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	197,773,041	
12	100% qualifying dividends	12	4,021,051	
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13	192,844,482	

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	1 577	574
2 Unearned premiums and unpaid losses	2 304	295
3 Supplementary contracts	3 145	149
4 Dividend accumulations and other amounts	4 123	123
5 Advance premiums	5 225	228
6 Special contingency reserves	6 26	25
7 Add lines 1 through 6	7 578	578
8 Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)	8	588
9 Gross investment income (Schedule B, line 13)	9	600
10a Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement)	10a 485	
b Deductible excess interest. Enter here and on lines 18b and 19 below	10b 41	
c Deductible amounts credited to employee pension funds	10c 5	
d Deductible amounts credited to deferred annuities	10d 9	
e Deductible interest on amounts left on deposit	10e 16	
f Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below	10f	488
11 Subtract line 10f from line 9	11	602
12 Life insurance company gross income (see instructions)	12 d	
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 d	
14 Add lines 12 and 13	14	609
15 Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)	15	306
16 Subtract line 15 from line 14	16	611
17 Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-	17	445
18a Policyholder dividends paid or accrued	18a 140	
b Excess interest from line 10b	18b 41	
c Premium adjustments	18c 18	
d Experience-rated refunds	18d 17	
e Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12	18e	156
19 Deductible excess interest from line 10b	19 41	
20 Deductible dividends on employee pension funds	20 d	
21 Deductible dividends on deferred annuities	21 d	
22 Deductible premium and mortality charges for contracts paying excess interest	22 5	
23 Add lines 19 through 22	23	44
24 Subtract line 23 from line 18e	24	147
25 Investment portion of dividends. Line 17 times line 24	25	91
26 Policy interest from line 10f	26	488
27 Policyholder share amount. Add lines 25 and 26	27	491
28 Net investment income (see instructions)	28	577
29 Policyholder share amount from line 27	29	493
30 Company share of net investment income. Subtract line 29 from line 28	30	568
31 Total share percentage	31	
32 Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11	32	412 %
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	120
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	592

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 3,177,515,701	3,110,648,391
2 Unearned premiums and unpaid losses	2 109,870,230	115,223,108
3 Supplementary contracts	3 67,517,395	65,379,831
4 Dividend accumulations and other amounts	4 215,918,531	203,105,212
5 Advance premiums	5 17,164,375	16,385,477
6 Special contingency reserves	6 6,868,288	6,106,794
7 Add lines 1 through 6	7 3,594,854,520	3,517,150,920
8 Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)	8	91,127,208
9 Gross investment income (Schedule B, line 13)	9	201,881,301
10a Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement)	10a 118,876,421	
b Deductible excess interest. Enter here and on lines 18b and 19 below	10b 1,168,019	
c Deductible amounts credited to employee pension funds	10c 42,339	
d Deductible amounts credited to deferred annuities	10d 38,642	
e Deductible interest on amounts left on deposit	10e 1,014,585	
f Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below	10f	121,140,007
11 Subtract line 10f from line 9	11	80,741,294
12 Life insurance company gross income (see instructions)	12 d	
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 d	
14 Add lines 12 and 13	14	911,724,037
15 Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)	15	234,141,034
16 Subtract line 15 from line 14	16	677,583,002
17 Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-	17	
18a Policyholder dividends paid or accrued	18a 16,718,626	
b Excess interest from line 10b	18b 1,168,019	
c Premium adjustments	18c 5,724,586	
d Experience-rated refunds	18d 1,657,323	
e Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12	18e	25,288,572
19 Deductible excess interest from line 10b	19 1,168,019	
20 Deductible dividends on employee pension funds	20 d	
21 Deductible dividends on deferred annuities	21 d	
22 Deductible premium and mortality charges for contracts paying excess interest	22 781,882	
23 Add lines 19 through 22	23	1,970,787
24 Subtract line 23 from line 18e	24	23,295,863
25 Investment portion of dividends. Line 17 times line 24	25	1,405,719
26 Policy interest from line 10f	26	121,140,007
27 Policyholder share amount. Add lines 25 and 26	27	122,505,323
28 Net investment income (see instructions)	28	182,173,879
29 Policyholder share amount from line 27	29	123,936,966
30 Company share of net investment income. Subtract line 29 from line 28	30	49,340,732
31 Total share percentage	31	
32 Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11	32	%
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	259,807
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	85,746,830

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

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	1 219	362	347
2 Return premiums and premiums and other consideration incurred for reinsurance	2 100	142	193
3 Net premiums. Subtract line 2 from line 1	3		
4 Net premium percentage	4		
5 Multiply line 3 by line 4	5 223	378	361
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8		6	571
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	486
9 General deductions (attach statement)		9	610
10 Enter the lesser of line 8 or line 9		10	483
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18		11	605
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	95
13 Unamortized specified policy acquisition expenses from prior years		13	482
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13		14	75
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a	282	
b Limitation	15b		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16	85	
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a	235	
b Enter 10% of line 17a		17b	233
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a	322	
b Enter 5% of line 18a		18b	
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement		19	521
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16		20	556

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

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	1 116,280,688	28,942,720	135,181,884
2 Return premiums and premiums and other consideration incurred for reinsurance	2 34,412,649	1,675,916	13,970,415
3 Net premiums. Subtract line 2 from line 1	3		
4 Net premium percentage	4		
5 Multiply line 3 by line 4	5 1,447,020	558,969	9,687,291
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6		11,742,601
7 Unused balance of negative capitalization amount from prior years	7		(-445,673)
8 Combine lines 6 and 7. If zero or less, enter -0-	8		12,048,860
9 General deductions (attach statement)	9		205,584,012
10 Enter the lesser of line 8 or line 9	10		11,125,157
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11		194,748,238
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		415,260
13 Unamortized specified policy acquisition expenses from prior years	13		31,934,645
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14		232,352
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a	535,411	
b Limitation	15b		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16	9,044,261	
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a	260,693	
b Enter 10% of line 17a	17b		26,081
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a	10,867,966	
b Enter 5% of line 18a	18b		529,669
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement	19		9,360,546
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20		10,246,047

Form **1120-L** (2014)

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	420	
9a	Noninsurance income	9a	d	
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 statement)	10b	d	
c	Tentative LICTI. Combine lines 10a and 10b	10c	420	
11	Net controlled group tentative LICTI from line 7	11	28	
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	423	
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		237

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

1	Noninsurance income (attach statement)	1	*8
2	Noninsurance deductions (attach statement)	2	d
3	Noninsurance operations loss deductions	3	d
4	Add lines 2 and 3	4	*6
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	5
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	*5
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	2,392,588	
9a	Noninsurance income	9a	d	
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 statement)	10b	d	
c	Tentative LICTI. Combine lines 10a and 10b	10c	2,388,963	
11	Net controlled group tentative LICTI from line 7	11	68,004	
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	2,456,538	
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

74,085

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

1	Noninsurance income (attach statement)	1	*246,676
2	Noninsurance deductions (attach statement)	2	d
3	Noninsurance operations loss deductions	3	d
4	Add lines 2 and 3	4	*207,741
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	-38,233
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	*5,818
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	d
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b	d
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c	292
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a	223
b	Small life insurance company deduction (Schedule H, line 17)	2b	237
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c	
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d	
3	Add lines 1c through 2d	3	306
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4	177
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	306
6	Direct or indirect distributions in the tax year but not more than line 5	6	75
7	Balance at the end of the tax year. Subtract line 6 from line 5	7	302

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

8	Balance at the beginning of the tax year	8	d
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	6
b	Tax increase on line 9a	9b	d
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	d
d	Tax increase on line 9c	9d	d
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	d
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	67

Schedule K Tax Computation (see instructions)

[1]

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	185	
2	Income tax	2	d
3	Alternative minimum tax (attach Form 4626)	3	d
4	Add lines 2 and 3	4	426
5a	Foreign tax credit (attach Form 1118)	5a	76
b	Credit from Form 8834 (attach Form 8834)	5b	-
c	General business credit (attach Form 3800)	5c	58
d	Credit for prior year minimum tax (attach Form 8827)	5d	55
e	Bond credits from Form 8912	5e	8
6	Total credits. Add lines 5a through 5e	6	138
7	Subtract line 6 from line 4	7	405
8	Foreign corporations—tax on income not effectively connected with U.S. business	8	-
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement)	9	9
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28	10	406

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	d
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b	d
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c	96,863,743
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a	19,333,191
b	Small life insurance company deduction (Schedule H, line 17)	2b	74,085
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c	
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d	
3	Add lines 1c through 2d	3	120,983,246
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4	6,501,106
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	114,482,140
6	Direct or indirect distributions in the tax year but not more than line 5	6	3,795,593
7	Balance at the end of the tax year. Subtract line 6 from line 5	7	110,686,547

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

8	Balance at the beginning of the tax year	8	d
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	950,768
b	Tax increase on line 9a	9b	d
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	d
d	Tax increase on line 9c	9d	d
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	d
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	103,018

Schedule K Tax Computation (see instructions)**[1]**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax	2	d
3	Alternative minimum tax (attach Form 4626)	3	d
4	Add lines 2 and 3	4	11,795,066
5a	Foreign tax credit (attach Form 1118)	5a	2,197,443
b	Credit from Form 8834 (attach Form 8834)	5b	-
c	General business credit (attach Form 3800)	5c	1,548,382
d	Credit for prior year minimum tax (attach Form 8827)	5d	113,339
e	Bond credits from Form 8912	5e	89,973
6	Total credits. Add lines 5a through 5e	6	3,949,354
7	Subtract line 6 from line 4	7	7,845,712
8	Foreign corporations—tax on income not effectively connected with U.S. business	8	-
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement)	9	9,204
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28	10	7,854,919

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	181	181	
2 Stocks	2	341	339	
3 Proportionate share of partnership and trust assets	3	26	23	
4 Other assets (attach statement)	4	615	612	
5 Total assets of controlled groups	5	65	68	
6 Total assets. Add lines 1 through 5	6	615	614	

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	582	579	
2 Total assets (line 28)	2	590	584	
3 Reserve for life policies and contracts (line 1)	3	577	569	
4 Reserve for accident and health policies (line 2)	4	322	314	
5 Liability for deposit-type contracts (line 3)	5	184	185	
6 Life policy and contract claims (line 4.1)	6	507	490	
7 Accident and health policy and contract claims (line 4.2)	7	326	324	
8 Policyholder's dividend and coupon accumulations (line 5)	8	87	82	
9 Premiums and annuity considerations received in advance less discount (line 8)	9	262	261	
10 Surrender values on canceled policies (line 9.1)	10	22	21	
11 Part of other amounts payable on reinsurance assumed (line 9.3)	11	160	165	
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	96	94	
13 Separate accounts statement (line 27)	13	81	81	
14 Total insurance liabilities. Add lines 3 through 13	14	593	589	

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	36,348,137	38,942,540	
2	Stocks	2	485,687,899	497,238,290	
3	Proportionate share of partnership and trust assets	3	15,818,727	14,703,689	
4	Other assets (attach statement)	4	4,150,405,775	4,288,247,312	
5	Total assets of controlled groups	5	1,899,629,449	2,061,104,619	
6	Total assets. Add lines 1 through 5	6	6,587,889,987	6,900,236,449	

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	3,772,450,750	3,947,108,303	
2	Total assets (line 28)	2	5,772,391,244	6,276,041,619	
3	Reserve for life policies and contracts (line 1)	3	2,659,338,629	2,619,858,727	
4	Reserve for accident and health policies (line 2)	4	180,971,688	183,203,853	
5	Liability for deposit-type contracts (line 3)	5	180,521,183	164,262,024	
6	Life policy and contract claims (line 4.1)	6	17,445,867	19,595,151	
7	Accident and health policy and contract claims (line 4.2)	7	9,400,674	9,381,646	
8	Policyholder's dividend and coupon accumulations (line 5)	8	377,259	328,819	
9	Premiums and annuity considerations received in advance less discount (line 8)	9	12,570,701	11,058,943	
10	Surrender values on canceled policies (line 9.1)	10	102,205	138,172	
11	Part of other amounts payable on reinsurance assumed (line 9.3)	11	13,639,292	12,932,346	
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	32,084,844	27,549,282	
13	Separate accounts statement (line 27)	13	2,269,691,947	2,365,124,330	
14	Total insurance liabilities. Add lines 3 through 13	14	5,410,841,008	5,646,142,209	

Schedule M Other Information (see instructions)

	Yes	No
1 Check method of accounting: 464 <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) 157		
2 Check if the corporation is a: a <input type="checkbox"/> Legal reserve company—if checked Kind of company: 593 (1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual 26 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		
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)) 631 %. Attach a statement showing the computation.		
4 Does the corporation have any variable annuity contracts outstanding?		
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 statement 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 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If EIN 171 Or NAME 177		
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 a Attach a statement showing name and identifying number. (Do not include any information already entered in 6 above.) b Enter percentage owned ▶ 481	YES 481	
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 ▶ 46 and b Owner's country ▶ 46 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 ▶ 55	YES 46	
9 Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?	YES 9	
10 Does the corporation discount any of the loss reserves shown on its annual statement?		
11a Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous 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: \$ _____		
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"/> 31 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.		
13 Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ 211		
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.	YES 30	

Schedule M Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			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?		
a	<input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) _____				If "Yes," enter: a Percentage owned ▶ _____ and b Owner's country ▶ _____		
2	Check if the corporation is a:			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 ▶ _____		
a	<input type="checkbox"/> Legal reserve company—if checked			9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
	Kind of company:			10	Does the corporation discount any of the loss reserves shown on its annual statement?		
	(1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual			11a	Enter the total unpaid losses shown on the corporation's annual statement:		
	Principal business:				(1) For the current year: \$ _____		
	(1) <input type="checkbox"/> Life Insurance				(2) For the previous year: \$ _____		
	(2) <input type="checkbox"/> Health and accident insurance			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
b	<input type="checkbox"/> Fraternal or assessment association				(1) For the current year: \$ _____		
c	<input type="checkbox"/> Burial or other insurance company				(2) For the previous year: \$ _____		
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)) _____ %.			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"/>		
	Attach a statement showing the computation.				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.		
4	Does the corporation have any variable annuity contracts outstanding?			13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ _____		
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).)			14a	Enter the corporation's state of domicile ▶ _____		
	If "Yes," attach a statement 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	Was the annual statement used to prepare the tax return filed with the state of domicile?		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?				If "No," complete c below.		
	If "Yes," enter name and EIN of the parent corporation. ▶ _____			c	Enter the state where the annual statement used to prepare the tax return was filed ▶ _____		
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			15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?		
a	Attach a statement showing name and identifying number. (Do not include any information already entered in 6 above.)				If "Yes," complete and attach Schedule UTP.		
b	Enter percentage owned ▶ _____						

**SCHEDULE M-3
(Form 1120-L)**Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for U.S. Life Insurance
Companies With Total Assets of \$10 Million or More**

▶ Attach to Form 1120-L.

▶ Information about Schedule M-3 (Form 1120-L) and its separate instructions is at www.irs.gov/form1120l.

OMB No. 1545-0123

2014

Name of corporation (common parent, if consolidated return)

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

Employer identification number

226☐ Non-consolidated return**(2)**☐ Consolidated return**48****93**☐ Mixed 1120/L/PC group**(4)**☒ **NONE CHECKED****16****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. **23**
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. **354**
- 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. **214**
☐ **No.** Go to line 1c. **137**
- 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. **90**
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. **47**
- 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.) **d**
☐ **No.** **d**
- 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.) **9**
☐ **No.** **319**
- 3a** Is any of the corporation's voting common stock publicly traded?
☐ **Yes.** **23**
☐ **No.** If "No," go to line 4a. **306**
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock **24**
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock **23**

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	381
b	Indicate accounting standard used for line 4a (see instructions):		
	GAAP 70 IFRS 6 STAT 238 OTHER 7		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(24)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	17
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(19)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	11
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	12
c	Net income (loss) of other includible corporations (attach statement)	7c	12
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	10
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	8
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	d
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	59
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	23
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	381
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	299	299
b Removed on Part I, line 5	17	17
c Removed on Part I, line 6	17	17
d Included on Part I, line 7	14	12

**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. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-L.

▶ Information about Schedule M-3 (Form 1120-L) and its separate instructions is at www.irs.gov/form1120l.**2014**

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2014 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	45,261,142
b	Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Other (specify) _____		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(7,934,874)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	3,823,921
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(952,186)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	935,020
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	2,191,488
c	Net income (loss) of other includible corporations (attach statement)	7c	1,351,596
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	-1,807,100
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	1,432,655
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	d
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	2,822,556
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	368,030
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	46,547,276
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 ▶	4,699,371,246	4,171,013,877
b Removed on Part I, line 5 ▶	269,359,048	161,250,938
c Removed on Part I, line 6 ▶	46,302,725	25,346,915
d Included on Part I, line 7 ▶	199,733,117	187,382,562

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2014 Line Item Counts (Estimated from SOI Sample)Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 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 statements 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	d	-	d	
2	Gross foreign dividends not previously taxed	31	d	d	31
3	Subpart F, QEF, and similar income inclusions		17	5	20
4	Section 78 gross-up		d	d	18
5	Gross foreign distributions previously taxed	d	d	d	
6	Income (loss) from equity method U.S. corporations	7	d	d	
7	U.S. dividends not eliminated in tax consolidation	223	123	29	224
8	Minority interest for includible corporations	d	d	-	
9	Income (loss) from U.S. partnerships	82	125	27	129
10	Income (loss) from foreign partnerships	14	d	d	18
11	Income (loss) from other pass-through entities	14	21	6	24
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	356	182	148	357
14	Accrual of bond discount	175	166	13	124
15	Hedging transactions	33	d	d	38
16	Mark-to-market income (loss)	5	d	d	7
17	Deferred and uncollected premiums	190	d	d	129
18	Sale versus lease (for sellers and/or lessors)	d	d	-	d
19	Section 481(a) adjustments		d	d	34
20	Amortization of interest maintenance reserve	264	78	196	
21	Original issue discount and other imputed interest	29	32	5	51
22	Market discount reclassification		d	d	55
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	261	243	51	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		247	33	265
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		149	13	156
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		d	d	70
e	Abandonment losses		d	-	d
f	Worthless stock losses (attach statement)		-	-	-
g	Other gain/loss on disposition of assets		d	d	26
24	Capital loss limitation and carryforward used		58	11	68
25	Other income (loss) items with differences (attach statement)	215	223	99	226
26	Total income (loss) items. Combine lines 1 through 25	373	314	264	373
27	Total expense/deduction items (from Part III, line 41)	370	364	353	369
28	Other items with no differences	364			364
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	377	369	359	378
b	1120 subgroup reconciliation totals	92	81	89	92
c	PC insurance subgroup reconciliation totals	33	32	32	33
30	Reconciliation totals. Combine lines 29a through 29c	382	369	359	383

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 2014 Line Item Money Amounts (Estimated from SOI Sample)Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 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 statements 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	d	-	d	
2	Gross foreign dividends not previously taxed	46,543	d	d	28,719
3	Subpart F, QEF, and similar income inclusions		317,515	194,518	512,033
4	Section 78 gross-up		d	d	114,085
5	Gross foreign distributions previously taxed	d	d	d	
6	Income (loss) from equity method U.S. corporations	212,746	d	d	
7	U.S. dividends not eliminated in tax consolidation	27,645,754	-2,892,652	-10,886,995	13,866,107
8	Minority interest for includible corporations	d	d	-	
9	Income (loss) from U.S. partnerships	6,741,239	1,420,196	54,621	8,216,056
10	Income (loss) from foreign partnerships	738,282	d	d	-113,817
11	Income (loss) from other pass-through entities	172,148	-123,550	153,169	201,766
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	136,638,121	-842,115	-92,415	135,703,577
14	Accrual of bond discount	5,126,617	-3,974,958	44	1,151,702
15	Hedging transactions	3,889,308	d	d	2,329,701
16	Mark-to-market income (loss)	579,272	d	d	190,049
17	Deferred and uncollected premiums	77,062,133	d	d	73,994,572
18	Sale versus lease (for sellers and/or lessors)	d	d	-	d
19	Section 481(a) adjustments		d	d	310,364
20	Amortization of interest maintenance reserve	3,113,432	-560,537	-2,553,473	
21	Original issue discount and other imputed interest	885,961	199,869	-3,009	1,082,821
22	Market discount reclassification		d	d	879,589
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	27,924,166	-30,197,041	2,314,081	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		19,787,498	883,124	20,670,791
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-4,979,355	-86,833	-5,066,189
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		d	d	108,030
e	Abandonment losses		d	-	d
f	Worthless stock losses (attach statement)		-	-	-
g	Other gain/loss on disposition of assets		d	d	207,288
24	Capital loss limitation and carryforward used		587,135	-1,516,101	-928,966
25	Other income (loss) items with differences (attach statement)	219,053,006	15,149,906	-653,619	233,549,293
26	Total income (loss) items. Combine lines 1 through 25	509,690,510	-11,925,790	-12,365,970	485,398,278
27	Total expense/deduction items (from Part III, line 41)	-309,334,791	34,439,543	839,554	-274,055,767
28	Other items with no differences	-168,870,133			-168,870,133
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	32,926,019	22,898,372	-11,385,764	44,438,073
b	1120 subgroup reconciliation totals	8,602,615	1,887,839	-4,472,589	6,017,864
c	PC insurance subgroup reconciliation totals	5,085,634	-795,531	859,139	5,149,241
30	Reconciliation totals. Combine lines 29a through 29c	46,629,032	23,980,030	-14,999,214	55,615,451

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 2014 Line Item Counts (Estimated from SOI Sample)Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 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	325	d	d	
2	U.S. deferred income tax expense	35	d	d	
3	State and local current income tax expense	79	d	d	79
4	State and local deferred income tax expense	d	d	d	
5	Foreign current income tax expense (other than foreign withholding taxes)	10	d	d	d
6	Foreign deferred income tax expense	-	-	-	
7	Foreign withholding taxes	17	-	14	*11
8	Equity-based compensation	16	19	14	23
9	Capitalization of deferred acquisition costs		313	-	313
10	Amortization of deferred acquisition costs		d	d	336
11	Meals and entertainment	215	d	d	214
12	Fines and penalties	142	d	d	10
13	Judgments, damages, awards, and similar costs	12	9	-	12
14	Parachute payments	-	-	-	-
15	Compensation with section 162(m) limitation	8	d	d	7
16	Pension and profit-sharing	73	59	7	73
17	Other post-retirement benefits	40	d	d	35
18	Deferred compensation	62	79	5	58
19	Charitable contribution of cash and tangible property	80	17	18	75
20	Charitable contribution of intangible property	d	-	d	d
21	Charitable contribution limitation/carryforward		d	d	21
22	Change in section 807(c)(1) tax reserves	319	269	27	319
23	Change in section 807(c)(2) tax reserves	147	132	-	155
24	Change in all other section 807(c) tax reserves	112	d	d	152
25	Section 807(f) adjustments for change in computing reserves		d	d	128
26	Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		5	80	83
27	Current year acquisition/reorganization costs (attach statement)	d	d	d	6
28	Amortization of acquisition, reorganization, and start-up costs	d	d	-	23
29	Amortization/impairment of goodwill, insurance in force and ceding commissions	45	50	8	71
30	Other amortization or impairment write-offs	30	d	d	59
31	Section 846 amount		53	-	53
32	Depreciation	200	d	d	203
33	Bad debt expense/agency balances written off	59	d	d	78
34	Corporate owned life insurance premiums	26	5	22	6
35	Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36	Interest expense (attach Form 8916-A)	124	23	13	126
37	Domestic production activities deduction		-	d	d
38	Research and development costs	d	d	d	8
39	Section 118 exclusion (attach statement)	d	-	-	d
40	Other expense/deduction items with differences (attach statement)	249	249	173	233
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	370	364	353	369

Name of corporation (common parent, if consolidated return)	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-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)

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	5,273,455	d	d	
2 U.S. deferred income tax expense	-3,966,146	d	d	
3 State and local current income tax expense	274,513	d	d	266,519
4 State and local deferred income tax expense . . .	d	d	d	
5 Foreign current income tax expense (other than foreign withholding taxes)	1,012,621	d	d	d
6 Foreign deferred income tax expense	-	-	-	
7 Foreign withholding taxes	96,077	-	-139,702	*-43,625
8 Equity-based compensation	412,521	60,920	83,991	557,433
9 Capitalization of deferred acquisition costs		-10,536,857	-	-10,536,858
10 Amortization of deferred acquisition costs		d	d	9,552,060
11 Meals and entertainment	380,010	d	d	269,961
12 Fines and penalties	24,745	d	d	205
13 Judgments, damages, awards, and similar costs . .	199,762	-189,155	-	10,607
14 Parachute payments	-	-	-	-
15 Compensation with section 162(m) limitation . . .	23,210	d	d	15,397
16 Pension and profit-sharing	1,185,163	57,766	232,398	1,475,327
17 Other post-retirement benefits	363,919	d	d	99,565
18 Deferred compensation	1,407,050	-388,742	24,151	1,042,459
19 Charitable contribution of cash and tangible property	239,561	42,788	-952	281,397
20 Charitable contribution of intangible property . . .	d	-	d	d
21 Charitable contribution limitation/carryforward . . .		d	d	-26,197
22 Change in section 807(c)(1) tax reserves	114,753,737	-36,098,816	556,721	79,211,641
23 Change in section 807(c)(2) tax reserves	2,127,417	-311,784	-	1,815,632
24 Change in all other section 807(c) tax reserves . . .		d	d	-2,552,648
25 Section 807(f) adjustments for change in computing reserves	-1,810,251	d	d	-1,033,659
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		-5,235	-204,735	-209,970
27 Current year acquisition/reorganization costs (attach statement)	d	d	d	-376
28 Amortization of acquisition, reorganization, and start-up costs	d	d	-	184,387
29 Amortization/impairment of goodwill, insurance in force and ceding commissions	2,087,254	379,025	-57,464	2,408,815
30 Other amortization or impairment write-offs	375,488	d	d	260,829
31 Section 846 amount		794	-	794
32 Depreciation	1,587,404	d	d	1,575,583
33 Bad debt expense/agency balances written off . . .	68,456	d	d	345,568
34 Corporate owned life insurance premiums	-101,061	73	134,710	33,722
35 Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36 Interest expense (attach Form 8916-A)	7,799,288	-289,658	292,789	7,802,419
37 Domestic production activities deduction		-	d	d
38 Research and development costs	d	d	d	679,518
39 Section 118 exclusion (attach statement)	d	-	-	d
40 Other expense/deduction items with differences (attach statement)	175,152,531	4,728,599	674,061	180,554,891
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 . .	309,334,791	-34,439,543	-839,480	274,055,767

Form **1120-PC****U.S. Property and Casualty Insurance Company
Income Tax Return**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceFor calendar year 2014, or tax year beginning **11,840**, 2014, and ending **93**, 20**2014**▶ Information about Form 1120- **CALENDAR YEAR** 2014 **FISCAL YEAR** 120pc.**A** Check if:

- 1** Consolidated return (attach Form 851) ☐
- 2** Life-nonlife consolidated return ☐
- 3** Schedule M-3 (Form 1120-PC) attached ☐

Name

Corporation 2014 Line Item Counts (Estimated from

Number, street, and room or suite no. If a P.O. box, see instructions.

46**TOTAL RETURNS FILED****11,933**

City or town, state or province, country, and ZIP or foreign postal code

1,959**TOTAL FORMS E-FILED****354****B** Employer identification number**C** Date incorporated**11,933****D** Check applicable box if an election
953(c)(3)(C) **953(d)**
7** **7,230*E** Check if:**NAME CHANGE** (2)**126****FINAL****271****Tax Computation and Payments**

1	Taxable income (Schedule A, line 37)	1	1,488	
2	Taxable investment income for electing small companies (Schedule B, line 21)	2	6,742	
3	Check if a member of a controlled group (attach Schedule O (Form 1120))		1,256	
4	Income tax	4	7,930	[1]
5	Enter amount of tax that a reciprocal must include	5	-	
6	Alternative minimum tax (attach Form 4626)	6	297	[1]
7	Add lines 4 through 6	7	8,114	
8a	Foreign tax credit (attach Form 1118)	8a	743	
b	Credit from Form 8834 (attach Form 8834)	8b	-	
c	General business credit (attach Form 3800)	8c	d	
d	Credit for prior year minimum tax (attach Form 8827)	8d	128	
e	Bond credits from Form 8912	8e	d	
f	Total credits. Add lines 8a through 8e	8f	878	[1]
9	Subtract line 8f from line 7	9	8,093	[1]
10	Foreign corporations—Tax on income not connected with U.S. business	10	-	
11	Personal holding company tax (attach Schedule PH (Form 1120))	11	d	[1]
12	Other taxes	12	d	[1]
13	Total tax. Add lines 9 through 12	13	8,099	[1]
14a	2013 overpayment credited to 2014	14a		
b	Prior year(s) special estimated tax payments to be applied	14b	70	
c	2014 estimated tax payments (see instructions)	14c		
d	2014 special estimated tax payments (Do not include on line 14f)	14d	38	
e	2014 refund applied for on Form 4466	14e		
f	Enter the total of lines 14a through 14c less line 14e	14f		
g	Tax deposited with Form 7004	14g		
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h	*10	
i	Other credits and payments	14i	43	
j	Refundable credit from Form 8827, line 8c	14j		
15	Estimated tax penalty (see instructions). Check if Form 2220 is attached	15		
16	Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed	16		
17	Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid	17		
18	Enter amount from line 17: Credited to 2015 estimated tax ▶ Refunded ▶	18		

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)? ☐ 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.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64270Q

Form **1120-PC** (2014)

Form **1120-PC****U.S. Property and Casualty Insurance Company
Income Tax Return**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2014, or tax year beginning _____, 2014, and ending _____, 20_____.

2014▶ Information about Form 1120-PC and its separate instructions is at www.irs.gov/form1120pc.

A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Life-nonlife consolidated return <input type="checkbox"/> 3 Schedule M-3 (Form 1120-PC) attached <input type="checkbox"/>		Please print or type	Name Corporation 2014 Line Item Money Amounts (Estimate)	B Employer identification number
			Number, street, and room or suite no. If a P.O. box, see instructions.	C Date incorporated
			City or town, state or province, country, and ZIP or foreign postal code	D Check applicable box if an election has been made under section(s): <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 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	57,436,399
2	Taxable investment income for electing small companies (Schedule B, line 21)	2	194,544
3	Check if a member of a controlled group (attach Schedule O (Form 1120)) ▶ <input type="checkbox"/>		
4	Income tax	4	23,732,516 [1]
5	Enter amount of tax that a reciprocal must include	5	-
6	Alternative minimum tax (attach Form 4626)	6	497,041 [1]
7	Add lines 4 through 6	7	24,229,558
8a	Foreign tax credit (attach Form 1118)	8a	694,237
b	Credit from Form 8834 (attach Form 8834)	8b	-
c	General business credit (attach Form 3800)	8c	d
d	Credit for prior year minimum tax (attach Form 8827)	8d	490,847
e	Bond credits from Form 8912	8e	d
f	Total credits. Add lines 8a through 8e	8f	1,746,224 [1]
9	Subtract line 8f from line 7	9	22,483,334 [1]
10	Foreign corporations—Tax on income not connected with U.S. business	10	-
11	Personal holding company tax (attach Schedule PH (Form 1120))	11	d [1]
12	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement)	12	d [1]
13	Total tax. Add lines 9 through 12	13	22,488,602 [1]
14a	2013 overpayment credited to 2014	14a	
b	Prior year(s) special estimated tax payments to be applied	14b	403,947
c	2014 estimated tax payments (see instructions)	14c	
d	2014 special estimated tax payments (Do not include on line 14f)	14d	276,108
e	2014 refund applied for on Form 4466	14e	()
f	Enter the total of lines 14a through 14c less line 14e	14f	
g	Tax deposited with Form 7004	14g	
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h	*523,102
i	Other credits and payments	14i	584
j	Refundable credit from Form 8827, line 8c	14j	
14k		14k	
15	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	15	
16	Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed	16	
17	Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid	17	
18	Enter amount from line 17: Credited to 2015 estimated tax ▶ Refunded ▶	18	

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)? ☐ 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.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64270Q

Form **1120-PC** (2014)

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)	1			
	2	Dividends (Schedule C, line 14)	2			
			(a) Interest received	(b) Amortization of premium		
	3a	Gross interest	11,041	1,738		
	b	Interest exempt under section 103	1,925	736		
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d			
	4	Gross rents	4			
	5	Gross royalties	5			
	6	Capital gain net income (attach Schedule D (Form 1120))	6			
7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7				
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		-		
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11		13		
12	Income from a special loss discount account (attach Form 8816)	12		69		
13	Other income (attach statement)	13				
14	Gross income. Add lines 1 through 13	14		2,951		
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach statement) (see instructions)	15			
	16	Salaries and wages (less employment credits)	16			
	17	Agency balances and bills receivable that became worthless during the tax year	17			
	18	Rents	18			
	19	Taxes and licenses	19			
	20a	Interest ▶ 592	b	Less tax-exempt interest exp. ▶	c	Bal. ▶
	20c					
	21	Charitable contributions	21			
	22	Depreciation (attach Form 4562)	22			
	23	Depletion	23			
	24	Pension, profit-sharing, etc., plans	24			
	25	Employee benefit programs	25			
	26	Losses incurred (Schedule F, line 14)	26			
	27	Additional deduction (attach Form 8816)	27		52	
	28	Other capital losses (Schedule G, line 12, column (g))	28		*10	
	29	Dividends to policyholders	29		376	
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30		33	
	31	Other deductions (see instructions) (attach statement)	31			
	32	Total deductions. Add lines 15 through 31	32		11,069	
	33	Subtotal. Subtract line 32 from line 14	33		2,958	
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a		d	
	b	Deduction on account of special income and deduction accounts	34b		d	
	c	Total. Add lines 34a and 34b	34c		18	
35	Subtotal. Subtract line 34c from line 33	35		11,464 [1]		
36a	Dividends-received deduction (Schedule C, line 25)	36a				
b	Net operating loss deduction	36b				
c	Total. Add lines 36a and 36b	36c				
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37		1,488		

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)	1			
	2	Dividends (Schedule C, line 14)	2			
			(a) Interest received	(b) Amortization of premium		
	3a	Gross interest	40,595,979	5,017,545		
	b	Interest exempt under section 103	9,680,206	1,616,603		
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d			
	4	Gross rents	4			
	5	Gross royalties	5			
	6	Capital gain net income (attach Schedule D (Form 1120))	6			
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7			
	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		-	
	11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11		13,476	
	12	Income from a special loss discount account (attach Form 8816)	12		1,018,982	
	13	Other income (attach statement)	13			
	14	Gross income. Add lines 1 through 13	14		1,108,393,532	
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach statement) (see instructions)	15			
	16	Salaries and wages (less employment credits)	16			
	17	Agency balances and bills receivable that became worthless during the tax year	17			
	18	Rents	18			
	19	Taxes and licenses	19			
	20a	Interest ▶ 1,606,695	b	Less tax-exempt interest exp. ▶	c	Bal. ▶
	20c					
	21	Charitable contributions	21			
	22	Depreciation (attach Form 4562)	22			
	23	Depletion	23			
	24	Pension, profit-sharing, etc., plans	24			
	25	Employee benefit programs	25			
	26	Losses incurred (Schedule F, line 14)	26			
	27	Additional deduction (attach Form 8816)	27		804,120	
	28	Other capital losses (Schedule G, line 12, column (g))	28		*325	
	29	Dividends to policyholders	29		3,000,108	
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30		856,548	
	31	Other deductions (see instructions) (attach statement)	31			
	32	Total deductions. Add lines 15 through 31	32		564,328,457	
	33	Subtotal. Subtract line 32 from line 14	33		70,847,469	
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a		d	
	b	Deduction on account of special income and deduction accounts	34b		d	
	c	Total. Add lines 34a and 34b	34c		1,815,484	
	35	Subtotal. Subtract line 34c from line 33	35		71,359,940 [1]	
	36a	Dividends-received deduction (Schedule C, line 25)	36a			
	b	Net operating loss deduction	36b			
c	Total. Add lines 36a and 36b	36c				
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37		57,436,399		

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	11,041	1,738		
	b Interest exempt under section 103	1,925	736		
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	
Deductions	2 Dividends (Schedule C, line 14)			2	
	3 Gross rents			3	
	4 Gross royalties			4	
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	
	6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	
	7 Gain from Schedule D (Form 1120), line 18			7	
	8 Gross investment income. Add lines 1d through 7			8	9,241 [1]
	9 Real estate taxes			9	54
	10 Other real estate expenses			10	61
	11 Depreciation (attach Form 4562)			11	
	12 Depletion			12	
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	78
	14 Interest			14	
	15 Other capital losses (Schedule G, line 12, column (g))			15	*10
	16 Total. Add lines 9 through 15			16	547
	17 Investment expenses (attach statement)			17	7,925
	18 Total deductions. Add lines 16 and 17			18	11,069 [1]
19 Subtract line 18 from line 8			19	11,464 [1]	
20 Dividends-received deduction (Schedule C, line 25)			20		
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			21	6,742	

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	78		74
23	Mortgage loans	23	d		d
24	Collateral loans	24	81		103
25	Policy loans, including premium notes	25	d		d
26	Bonds of domestic corporations	26	481		558
27	Stock of domestic corporations	27	834		1,107
28	Government obligations, etc.	28	173		221
29	Bank deposits bearing interest	29	3,027		3,395
30	Other interest-bearing assets (attach statement)	30	1,459		1,738
31	Total. Add lines 22 through 30	31	3,617		4,112
32	Add columns (a) and (b), line 31	32			4,234
33	Mean of invested assets for the tax year. Enter one-half of line 32	33			4,234
34	Multiply line 33 by .0025	34			4,223
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	4,184		
36	Multiply line 33 by .0375	36	4,234		
37	Subtract line 36 from line 35. Do not enter less than zero	37	1,000		
38	Multiply line 37 by .25	38			1,000
39	Limitation on deduction for investment expenses. Add lines 34 and 38	39			4,346

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	40,595,979	5,017,545		
	b Interest exempt under section 103	9,680,206	1,616,603		
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	
	2 Dividends (Schedule C, line 14)			2	
	3 Gross rents			3	
	4 Gross royalties			4	
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	
	6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	
	7 Gain from Schedule D (Form 1120), line 18			7	
	8 Gross investment income. Add lines 1d through 7			8	552,527,419 [1]
Deductions	9 Real estate taxes			9	266
	10 Other real estate expenses			10	988
	11 Depreciation (attach Form 4562)			11	
	12 Depletion			12	
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	6,250
	14 Interest			14	
	15 Other capital losses (Schedule G, line 12, column (g))			15	*325
	16 Total. Add lines 9 through 15			16	13,922
	17 Investment expenses (attach statement)			17	37,465
	18 Total deductions. Add lines 16 and 17			18	564,328,457 [1]
	19 Subtract line 18 from line 8			19	71,359,940 [1]
	20 Dividends-received deduction (Schedule C, line 25)			20	
	21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			21	194,544

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	47,399		36,855
23	Mortgage loans	23	d		d
24	Collateral loans	24	129,369		173,839
25	Policy loans, including premium notes	25	d		d
26	Bonds of domestic corporations	26	558,421		478,843
27	Stock of domestic corporations	27	793,449		1,109,631
28	Government obligations, etc.	28	153,676		189,948
29	Bank deposits bearing interest	29	1,805,962		2,243,178
30	Other interest-bearing assets (attach statement)	30	1,441,473		1,887,241
31	Total. Add lines 22 through 30	31	4,947,415		6,138,204
32	Add columns (a) and (b), line 31	32			11,083,145
33	Mean of invested assets for the tax year. Enter one-half of line 32	33			5,541,573
34	Multiply line 33 by .0025	34			13,854
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	135,465		
36	Multiply line 33 by .0375	36	207,809		
37	Subtract line 36 from line 35. Do not enter less than zero	37	47,444		
38	Multiply line 37 by .25	38			11,861
39	Limitation on deduction for investment expenses. Add lines 34 and 38	39			24,683

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	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	
3	Dividends on debt-financed stock of domestic and foreign corporations	3	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	
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	
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	
9	Dividends from affiliated companies	9	
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10	
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	
12	Foreign dividend gross-up (section 78)	12	
13	Other dividends (attach statement)	13	
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	
		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	
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	2,942
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	

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	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	
3	Dividends on debt-financed stock of domestic and foreign corporations	3	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	
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	
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	
9	Dividends from affiliated companies	9	
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10	
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	
12	Foreign dividend gross-up (section 78)	12	
13	Other dividends (attach statement)	13	
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	
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	
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	1,977,071
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	

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written	1	2,491
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	84
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	1,832
e	Total. Add lines 2a through 2d	2e	1,880
3	Total. Add lines 1 and 2e	3	2,544
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	86
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	11
c	Discounted unearned premiums attributable to title insurance	4c	17
d	Enter 80% of all other unearned premiums (see instructions)	4d	1,946
e	Total. Add lines 4a through 4d	4e	1,994
5	Subtract line 4e from line 3	5	2,523
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	*12
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	2,472

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)	1	2,489
2	Balance outstanding at the end of the current tax year for:		
a	Unpaid losses on life insurance contracts	2a	86
b	Discounted unpaid losses	2b	2,373
c	Total. Add lines 2a and 2b	2c	2,410
3	Add lines 1 and 2c	3	2,563
4	Balance outstanding at the end of the preceding tax year for:		
a	Unpaid losses on life insurance contracts	4a	66
b	Discounted unpaid losses	4b	2,258
c	Total. Add lines 4a and 4b	4c	2,278
5	Subtract line 4c from line 3	5	2,573
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	593
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	585
8	Losses incurred (line 5 plus line 6 less line 7)	8	2,568
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	1,072
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	2,942
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	7
12	Total. Add lines 9, 10, and 11	12	1,475
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15	13	1,475
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	2,428

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written	1	1,031,779,506
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	141,459,333
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	6,343,717
c	Discounted unearned premiums attributable to title insurance	2c	3,200,116
d	Enter 80% of all other unearned premiums (see instructions)	2d	134,867,775
e	Total. Add lines 2a through 2d	2e	285,949,836
3	Total. Add lines 1 and 2e	3	1,306,719,605
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	149,153,796
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	5,488,541
c	Discounted unearned premiums attributable to title insurance	4c	3,240,523
d	Enter 80% of all other unearned premiums (see instructions)	4d	145,474,788
e	Total. Add lines 4a through 4d	4e	303,434,768
5	Subtract line 4e from line 3	5	1,003,305,884
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	*1,081
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	1,200,978,091

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)	1	651,443,441
2	Balance outstanding at the end of the current tax year for:		
a	Unpaid losses on life insurance contracts	2a	5,211,044
b	Discounted unpaid losses	2b	491,729,539
c	Total. Add lines 2a and 2b	2c	497,116,884
3	Add lines 1 and 2c	3	1,139,391,565
4	Balance outstanding at the end of the preceding tax year for:		
a	Unpaid losses on life insurance contracts	4a	4,814,464
b	Discounted unpaid losses	4b	482,899,634
c	Total. Add lines 4a and 4b	4c	487,906,533
5	Subtract line 4c from line 3	5	651,485,032
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	22,507,637
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	22,445,171
8	Losses incurred (line 5 plus line 6 less line 7)	8	651,634,327
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	7,923,720
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	1,977,071
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	8,108
12	Total. Add lines 9, 10, and 11	12	9,878,552
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15	13	1,481,783
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	753,918,323

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		*14

(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)	*10				

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	36
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	38
3	Total. Add lines 1 and 2	3	38
4	Multiply line 3 by .25	4	38
5	Beginning adjusted surplus	5	48
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	d
7	Net operating loss deduction (Schedule A, line 36b)	7	d
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	23
b	Adjusted dividends-received deduction	8b	32
9	Taxable income (Schedule A, line 37)	9	54
10	Ending adjusted surplus. Add lines 5 through 9	10	82

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		*48,010

(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)		*13,609			

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	245,756,840
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	22,014,746
3	Total. Add lines 1 and 2	3	267,771,587
4	Multiply line 3 by .25	4	66,942,897
5	Beginning adjusted surplus	5	54,831,311
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	d
7	Net operating loss deduction (Schedule A, line 36b)	7	d
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	98,327
b	Adjusted dividends-received deduction	8b	78,114
9	Taxable income (Schedule A, line 37)	9	687,867
10	Ending adjusted surplus. Add lines 5 through 9	10	57,431,779

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 173					YES	
b	<input type="checkbox"/> Accrual 10,411					249	
c	<input type="checkbox"/> Other (specify) ▶ 1,269						
2	Check box for kind of company:			8a	Enter the total unpaid losses shown on the corporation's annual statement:		
a	<input type="checkbox"/> Mutual 1,429			(1) for the current tax year: \$ 8,093			
b	<input type="checkbox"/> Stock 10,504			(2) for the previous tax year: \$ 7,380			
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).)			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	If "Yes," attach a statement showing:			(1) for the current tax year: \$ 2,008			
	(a) name and employer identification number (EIN);			(2) for the previous tax year: \$ 1,955			
	(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.			9	Does the corporation discount any of the loss reserves shown on its annual statement?		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	YES		10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 1,806		
	If "Yes," enter name and EIN of the parent corporation ▶	1,256		11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ <input type="checkbox"/>	YES	
	EIN 416				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.	353	
	NAME 432			12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$ 1,527		
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		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	
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 4 above.)	9,203				87	
	Enter percentage owned ▶ 9,203			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	
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	YES			Enter:	45	
	(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:	152		(a) Section 833(c)(5) MLR numerator: \$ 43			
	(a) Percentage owned ▶ 154 and (b) Owner's country ▶ 151			(b) Section 833(c)(5) MLR denominator: \$ 37			
	(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			(c) Section 833(c)(5) MLR: % 43			

Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____			7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
2	Check box for kind of company: a <input type="checkbox"/> Mutual b <input type="checkbox"/> Stock			8a	Enter the total unpaid losses shown on the corporation's annual statement: (1) for the current tax year: \$ <u>428,305,008</u> (2) for the previous tax year: \$ <u>419,451,827</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).) If "Yes," attach a statement 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 tax year: \$ <u>76,066,324</u> (2) for the previous tax year: \$ <u>74,431,313</u>		
4	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 ▶ _____ _____ _____			9	Does the corporation discount any of the loss reserves shown on its annual statement?		
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).) If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶ _____			10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		
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 ▶ _____			11	If the corporation has an NOL for the tax year and is electing to forgo 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 36b, Schedule A.) . . . ▶ \$ _____		
				13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		
				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)? Enter: (a) Section 833(c)(5) MLR numerator: \$ _____ (b) Section 833(c)(5) MLR denominator: \$ _____ (c) Section 833(c)(5) MLR: % _____		

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

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
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) .				
6	Other current assets (attach statement) .				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement) . .				
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	Other assets (attach statement)				
15	Total assets				11,659 [1]
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Insurance liabilities (see instructions) . .		9,371		10,573
19	Other current liabilities (attach statement) .				
20	Loans from shareholders				
21	Mortgages, notes, bonds payable in 1 year or more				
22	Other liabilities (attach statement)				
23	Capital stock: a Preferred stock				
	b Common stock				
24	Additional paid-in capital				
25	Retained earnings—Appropriated (attach statement)				
26	Retained earnings—Unappropriated . . .				
27	Adjustments to shareholders' equity (attach statement)				
28	Less cost of treasury stock	()		()	
29	Total liabilities and shareholders' equity .				11,659 [1]

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]

1	Net income (loss) per books	9,845	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books	6,505	a	Tax-exempt interest \$	919
3	Excess of capital losses over capital gains	1,922			
4	Income subject to tax not recorded on books this year (itemize)	1,620			7,102
5	Expenses recorded on books this year not deducted in this return (itemize)		8	Deductions in this tax return not charged against book income this year (itemize)	
a	Depreciation \$	110	a	Depreciation \$	97
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$	242			3,533
		3,534	9	Add lines 7 and 8	9,029
6	Add lines 1 through 5	9,851	10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9 .	9,454

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

1	Balance at beginning of year		5	Distributions: a Cash	2,096
2	Net income (loss) per books			b Stock	*13
3	Other increases (itemize)			c Property	*14
			6	Other decreases (itemize)	3,366
		4,383	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.)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
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) .				
6	Other current assets (attach statement) .				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement) . .				
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	Other assets (attach statement)				
15	Total assets				3,022,504,259 [1]
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Insurance liabilities (see instructions) . .		962,604,769		997,039,881
19	Other current liabilities (attach statement) .				
20	Loans from shareholders				
21	Mortgages, notes, bonds payable in 1 year or more				
22	Other liabilities (attach statement)				
23	Capital stock: a Preferred stock				
	b Common stock				
24	Additional paid-in capital				
25	Retained earnings—Appropriated (attach statement)				
26	Retained earnings—Unappropriated . . .				
27	Adjustments to shareholders' equity (attach statement)				
28	Less cost of treasury stock	()		()	
29	Total liabilities and shareholders' equity .				3,022,504,259 [1]

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]

1	Net income (loss) per books	1,914,494	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books	75,930	a	Tax-exempt interest \$ 20,977	
3	Excess of capital losses over capital gains	17,339			2,241,238
4	Income subject to tax not recorded on books this year (itemize)	90,536	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 \$ 747	
a	Depreciation \$ 656		b	Charitable contributions \$	380,459
b	Charitable contributions \$				
c	Travel and entertainment \$ 5,408		9	Add lines 7 and 8	2,615,888
		406,647	10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9 .	-116,101
6	Add lines 1 through 5	2,504,933			

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

[1]

1	Balance at beginning of year		5	Distributions: a Cash	12,244,822
2	Net income (loss) per books			b Stock	*2,793
3	Other increases (itemize)			c Property	*52,876
			6	Other decreases (itemize)	97,989,089
		57,923,160	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 M-3
(Form 1120-PC)**

Department of the Treasury
Internal Revenue Service

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

► Attach to Form 1120-PC.

► Information about Schedule M-3 (Form 1120-PC) and its separate instructions is at www.irs.gov/form1120pc.

OMB No. 1545-0123

2014

Check applicable box(es):

1,238 (1) ☐ Non-consolidated return
527 (3) ☐ Mixed 1120/L/PC group

(2) ☐ Consolidated return (Form 1120-PC only)
(4) ☒ **NONE CHECKED** Substantive Schedule attached

112
66

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2014 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?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. **87**
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. **1,820**
- 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. **1,198**
☐ **No.** Go to line 1c. **617**
- 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. **367**
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. **256**
- 2a** Enter the income statement period: Beginning **1,654** Ending **1,653**
- 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.) **d**
☐ **No.** **d**
- 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.) **d**
☐ **No.** **d**
- 3a** Is any of the corporation's voting common stock publicly traded?
☐ **Yes.** **74**
☐ **No.** If "No," go to line 4a. **1,579**
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock **75**
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock **82**

- | 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | 1,900 | |
|--|------------|---------------|--|
| b Indicate accounting standard used for line 4a (see instructions): | | | |
| GAAP 897 IFRS 13 STAT 670 OTHER 63 | | | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a | (56) | |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | 48 | |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a | (86) | |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | 63 | |
| 7a Net income (loss) of other includible foreign disregarded entities (attach statement) | 7a | d | |
| b Net income (loss) of other includible U.S. disregarded entities (attach statement) | 7b | d | |
| c Net income (loss) of other includible corporations (attach statement) | 7c | 62 | |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | 34 | |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | 33 | |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a | 30 | |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b | 197 | |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | 10c | 69 | |
| 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 | 1,911 | |
| 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	1,783	1,771
b Removed on Part I, line 5	49	48
c Removed on Part I, line 6	73	72
d Included on Part I, line 7	68	64

**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. 1545-0123

2014Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-PC.

▶ Information about Schedule M-3 (Form 1120-PC) and its separate instructions is at www.irs.gov/form1120pc.

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 2014 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

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- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

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4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	65,995,368
b	Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Other (specify) _____		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(4,078,068)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	1,483,467
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(5,053,388)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	834,920
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	d
c	Net income (loss) of other includible corporations (attach statement)	7c	3,648,390
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	12,613,707
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	8,060,427
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	2,878,011
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	993,389
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	493,344
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	87,979,324
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 ▶	2,514,170,619	1,762,140,810
b Removed on Part I, line 5 ▶	56,607,858	15,705,368
c Removed on Part I, line 6 ▶	8,511,462	44,401,191
d Included on Part I, line 7 ▶	311,237,151	219,115,900

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2014 Line Item Counts (Estimated from SOI Sample)Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 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)

Income (Loss) Items (Attach statements 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	d	d	d	
2	Gross foreign dividends not previously taxed	304	35	28	307
3	Subpart F, QEF, and similar income inclusions		34	13	43
4	Section 78 gross-up		16	36	52
5	Gross foreign distributions previously taxed	7	d	d	
6	Income (loss) from equity method U.S. corporations	30	11	22	
7	U.S. dividends not eliminated in tax consolidation	1,054	459	129	1,057
8	Minority interest for includible corporations	d	-	d	
9	Income (loss) from U.S. partnerships	254	376	90	416
10	Income (loss) from foreign partnerships	13	24	6	24
11	Income (loss) from other pass-through entities	28	41	20	55
12	Items relating to reportable transactions (attach statement)	d	d	-	5
13	Interest income (attach Form 8916-A)	1,837	710	961	1,813
14	Hedging transactions	5	d	d	5
15	Mark-to-market income (loss)	42	41	d	d
16	Premium income (attach statement)	1,587	1,294	129	1,495
17	Sale versus lease (for sellers and/or lessors)	d	d	-	d
18	Section 481(a) adjustments		117	8	124
19	Income from a special loss discount account		d	d	59
20	Income recognition from long-term contracts	d	d	-	d
21	Original issue discount and other imputed interest	24	39	10	52
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	1,442	1,281	159	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		1,133	155	1,270
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		755	55	802
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		288	53	339
e	Abandonment losses		d	d	14
f	Worthless stock losses (attach statement)		d	d	d
g	Other gain/loss on disposition of assets		160	10	168
24	Capital loss limitation and carryforward used		294	83	372
25	Other income (loss) items with differences (attach statement)	450	455	279	480
26	Total income (loss) items. Combine lines 1 through 25	1,901	1,605	1,197	1,909
27	Total expense/deduction items (from Part III, line 41)	1,889	1,659	1,794	1,830
28	Other items with no differences	1,770			1,770
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	1,902	1,781	1,823	1,914
b	1120 subgroup reconciliation totals	486	410	455	492
c	Life insurance subgroup reconciliation totals	47	48	48	48
30	Reconciliation totals. Combine lines 29a through 29c	1,912	1,785	1,827	1,921

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 2014 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)

Income (Loss) Items (Attach statements 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	d	d	d	
2	Gross foreign dividends not previously taxed	551,391	165,910	409	717,709
3	Subpart F, QEF, and similar income inclusions		187,010	269,468	456,478
4	Section 78 gross-up		92,115	18,984	111,099
5	Gross foreign distributions previously taxed	28,771	d	d	
6	Income (loss) from equity method U.S. corporations	486,723	-70,476	-416,247	
7	U.S. dividends not eliminated in tax consolidation	7,449,495	-139,832	-1,079,201	6,230,462
8	Minority interest for includible corporations	d	-	d	
9	Income (loss) from U.S. partnerships	2,566,437	-52,401	473,846	2,987,151
10	Income (loss) from foreign partnerships	222,117	35,617	17,992	275,726
11	Income (loss) from other pass-through entities	63,573	12,580	-11,470	64,682
12	Items relating to reportable transactions (attach statement)	d	d	-	1,892
13	Interest income (attach Form 8916-A)	38,591,160	-467,793	-8,661,532	29,460,746
14	Hedging transactions	-47,602	d	d	32,119
15	Mark-to-market income (loss)	7,024	-6,620	d	d
16	Premium income (attach statement)	925,358,441	3,395,164	-729,491	928,024,618
17	Sale versus lease (for sellers and/or lessors)	d	d	-	d
18	Section 481(a) adjustments		7,307	1,323	8,630
19	Income from a special loss discount account		d	d	968,757
20	Income recognition from long-term contracts	d	d	-	d
21	Original issue discount and other imputed interest	52,638	88,709	5,110	146,458
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	14,517,654	-12,751,273	-1,577,970	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		12,471,662	651,300	13,132,679
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-2,448,428	-42,142	-2,468,896
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		245,990	-28,446	215,712
e	Abandonment losses		d	d	-59,868
f	Worthless stock losses (attach statement)		d	d	d
g	Other gain/loss on disposition of assets		49,058	441	49,732
24	Capital loss limitation and carryforward used		-142,607	4,094	-127,163
25	Other income (loss) items with differences (attach statement)	11,791,625	15,017,351	485,364	27,295,863
26	Total income (loss) items. Combine lines 1 through 25	1,001,549,081	16,575,036	-10,441,311	1,007,535,852
27	Total expense/deduction items (from Part III, line 41)	-521,226,054	-15,673,448	26,912,549	-509,717,153
28	Other items with no differences	-426,874,664			-426,968,079
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	53,083,437	914,603	16,567,287	70,682,524
b	1120 subgroup reconciliation totals	26,602,369	-4,355,568	-21,458,168	788,318
c	Life insurance subgroup reconciliation totals	8,308,452	526,885	-1,907,270	6,936,428
30	Reconciliation totals. Combine lines 29a through 29c	87,989,276	-2,912,066	-6,803,578	78,402,570

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 2014 Line Item Counts (Estimated from SOI Sample)Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 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	1,508	46	1,473	
2	U.S. deferred income tax expense	414	80	340	
3	State and local current income tax expense	319	108	25	326
4	State and local deferred income tax expense	45	32	13	
5	Foreign current income tax expense (other than foreign withholding taxes)	47	8	45	15
6	Foreign deferred income tax expense	d	-	d	
7	Foreign withholding taxes	92	10	80	21
8	Stock option expense	34	33	21	34
9	Other equity-based compensation	35	39	20	39
10	Meals and entertainment	1,017	10	1,020	1,019
11	Fines and penalties	359	10	369	26
12	Judgments, damages, awards, and similar costs	14	d	d	14
13	Parachute payments	-	-	-	-
14	Compensation with section 162(m) limitation	56	7	59	48
15	Pension and profit-sharing	332	207	20	328
16	Other post-retirement benefits	133	134	16	116
17	Deferred compensation	186	224	12	133
18	Charitable contribution of cash and tangible property	503	65	64	484
19	Charitable contribution of intangible property	11	d	d	13
20	Charitable contribution limitation/carryforward		122	19	141
21	Write-off of premium receivables	58	14	-	59
22	Guarantee fund assessments	211	d	d	208
23	Current year acquisition or reorganization investment banking fees	d	-	d	d
24	Current year acquisition or reorganization legal and accounting fees	9	6	d	d
25	Current year acquisition/reorganization other costs	7	d	d	11
26	Amortization of acquisition, reorganization, and start-up costs	20	d	d	137
27	Amortization/impairment of goodwill, insurance in force, and ceding commissions	32	103	13	107
28	Other amortization or impairment write-offs	131	247	17	247
29	Discounting of unpaid losses (section 846) (attach statement)	1,501	1,451	91	1,509
30	Reduction of loss deduction (section 832(b)(5)(B))		43	999	1,025
31	Depreciation	820	787	11	836
32	Bad debt expense and/or agency balances written off	405	186	8	389
33	Deduction from a special loss discount account		d	d	47
34	Corporate owned life insurance premiums	75	10	72	15
35	Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36	Interest expense (attach Form 8916-A)	418	60	34	413
37	Domestic production activities deduction		-	13	13
38	Research and development costs	7	d	d	14
39	Section 118 exclusion (attach statement)	d	d	d	d
40	Other expense/deduction items with differences (attach statement)	1,275	1,055	946	1,227
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	1,889	1,659	1,794	1,830

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 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	20,972,189	-34,213	-20,677,043	
2	U.S. deferred income tax expense	186,454	4,003	-183,894	
3	State and local current income tax expense	943,478	-97,072	-38,295	808,112
4	State and local deferred income tax expense	-3,504	9,220	-5,045	
5	Foreign current income tax expense (other than foreign withholding taxes)	121,772	230	-90,403	31,599
6	Foreign deferred income tax expense	d	-	d	
7	Foreign withholding taxes	21,383	-947	28,788	49,224
8	Stock option expense	158,932	40,559	228,196	427,686
9	Other equity-based compensation	516,053	-60,370	229,788	685,472
10	Meals and entertainment	480,730	703	-221,187	260,244
11	Fines and penalties	103,157	26	-92,193	10,990
12	Judgments, damages, awards, and similar costs . .	53,984	d	d	66,340
13	Parachute payments	-	-	-	-
14	Compensation with section 162(m) limitation	586,673	-12,809	-266,956	306,908
15	Pension and profit-sharing	1,908,096	313,037	-57,310	2,163,823
16	Other post-retirement benefits	1,538,549	-377,681	1,028	1,161,896
17	Deferred compensation	1,267,752	-216,273	-11,310	1,040,170
18	Charitable contribution of cash and tangible property	452,699	-11,434	5,422	446,687
19	Charitable contribution of intangible property	23,160	d	d	9,280
20	Charitable contribution limitation/carryforward . . .		-16,517	-109	-16,626
21	Write-off of premium receivables	248,886	23,257	-	272,143
22	Guarantee fund assessments	106,777	d	d	82,858
23	Current year acquisition or reorganization investment banking fees	d	-	d	d
24	Current year acquisition or reorganization legal and accounting fees	17,256	-6,797	d	d
25	Current year acquisition/reorganization other costs .	282	d	d	9,521
26	Amortization of acquisition, reorganization, and start-up costs	-126,753	d	d	32,127
27	Amortization/impairment of goodwill, insurance in force, and ceding commissions	392,339	74,834	-17,007	449,361
28	Other amortization or impairment write-offs	979,058	-2,006	-7,139	971,045
29	Discounting of unpaid losses (section 846) (attach statement)	174,585,345	2,327,352	510,731	177,419,440
30	Reduction of loss deduction (section 832(b)(5)(B)) .		-3,266	-1,284,724	-1,283,831
31	Depreciation	3,776,505	-268,460	14,500	3,522,541
32	Bad debt expense and/or agency balances written off	1,109,378	59,927	-2,964	1,166,341
33	Deduction from a special loss discount account . . .		d	d	784,499
34	Corporate owned life insurance premiums	-41,915	11,686	22,305	-7,924
35	Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36	Interest expense (attach Form 8916-A)	1,542,532	9,108	-2,686	1,548,955
37	Domestic production activities deduction		-	39,658	39,658
38	Research and development costs	386,085	d	d	502,735
39	Section 118 exclusion (attach statement)	d	d	d	d
40	Other expense/deduction items with differences (attach statement)	306,713,212	12,653,579	-4,992,492	314,373,265
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 .	521,190,746	15,668,586	-26,872,284	509,712,604

Form **1120-REIT**

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

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2014 or tax year beginning 2,660, 2014, ending 104, 20

2014

Information about Form 1120-RE CALENDAR YEAR FISCAL YEAR it.

A Year of REIT status election

Name

C Employer identification number

B Check if a:

1 REIT with 100%
owned subsidiaries
(see instructions)☐2 Personal holding co.
(attach Sch. PH)☐Please
Type
or
Print

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

Number, street, and room or suite no. (If a P.O. box, see instructions.)

D Date REIT established

2,764

City or town, state, and ZIP code

E Total assets (see instructions)

\$ 2,559

F Check applicable box(es)

INITIAL

420

FINAL

203

NAME CHG

56

n

H PBA code (see instructions)

2,764

G Identify the type of REIT (see instructions): (1) ☐ 2,408 (2) ☐ Mortgage 356

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		
2	Interest	2		
3	Gross rents from real property	3	1,381	
4	Other gross rents	4		
5	Capital gain net income (attach Schedule D (Form 1120))	5		
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
7	Other income (see instructions—attach statement)	7		
8	Total income. Add lines 1 through 7	8	2,711	[1]

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

9	Compensation of officers (see instructions—attach Form 1125-E)	9		
10	Salaries and wages (less employment credits)	10		
11	Repairs and maintenance	11		
12	Bad debts	12		
13	Rents	13		
14	Taxes and licenses	14		
15	Interest	15		
16	Depreciation (attach Form 4562)	16		
17	Advertising	17		
18	Other deductions (see instructions—attach statement)	18		
19	Total deductions. Add lines 9 through 18	19	2,712	[1]
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	2,761	[1]
21	Less: a Net operating loss deduction (see instructions)	21a		
	b Total deduction for dividends paid (Schedule A, line 7)	21b	d	
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	21c	d	
		21d		

Tax and Payments

22	Real estate investment trust taxable income. Subtract line 21d from line 20	22	24	[1]
23	Total tax (Schedule J, line 7)	23	51	[1]
24	Payments: a 2013 overpayment credited to 2014	24a		
	b 2014 estimated tax payments	24b		
	c Less 2014 refund applied for on Form 4466	24c	() d Bal ▶	24d
	e Tax deposited with Form 7004	24e		
	f Credits: (1) Form 2439 (2) Form 4136	24f		
	g Refundable credit from Form 8827, line 8c	24g		24h
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached	25		
26	Tax due. If line 24h is smaller than the total of lines 23 and 25, enter amount owed	26		
27	Overpayment. If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	27		
28	Enter amount of line 27 you want: Credited to 2015 estimated tax ▶ Refunded ▶	28		

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)? ☐ Yes ☐ NoPaid
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. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2014 or tax year beginning _____, 2014, ending _____, 20

2014▶ Information about Form 1120-REIT and its instructions is available at www.irs.gov/form1120reit.**A** Year of REIT status election

Name

C Employer identification number**B** Check if a:**1** REIT with 100% owned subsidiaries (see instructions) ☐**2** Personal holding co. (attach Sch. PH) ☐Please
Type
or
Print**Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)**

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)\$ **1,946,253,180****F** Check applicable box(es): (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return**H** PBA code (see instructions)**G** Identify the type of REIT (see instructions): (1) ☐ Equity REIT (2) ☐ 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		
2	Interest	2		
3	Gross rents from real property	3	68,349,792	
4	Other gross rents	4		
5	Capital gain net income (attach Schedule D (Form 1120))	5		
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
7	Other income (see instructions—attach statement)	7		
8	Total income. Add lines 1 through 7 ▶	8	155,312,709	[1]

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

9	Compensation of officers (see instructions—attach Form 1125-E)	9		
10	Salaries and wages (less employment credits)	10		
11	Repairs and maintenance	11		
12	Bad debts	12		
13	Rents	13		
14	Taxes and licenses	14		
15	Interest	15		
16	Depreciation (attach Form 4562)	16		
17	Advertising	17		
18	Other deductions (see instructions—attach statement)	18		
19	Total deductions. Add lines 9 through 18 ▶	19	90,879,915	[1]
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	64,432,794	[1]
21	Less: a Net operating loss deduction (see instructions)	21a		
	b Total deduction for dividends paid (Schedule A, line 7)	21b	d	
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	21c	d	
		21d		

Tax and Payments

22	Real estate investment trust taxable income. Subtract line 21d from line 20	22	17,499	[1]
23	Total tax (Schedule J, line 7)	23	48,591	[1]
24	Payments: a 2013 overpayment credited to 2014	24a		
	b 2014 estimated tax payments	24b		
	c Less 2014 refund applied for on Form 4466	24c	() d Bal ▶	
	e Tax deposited with Form 7004	24e		
	f Credits: (1) Form 2439 (2) Form 4136	24f		
	g Refundable credit from Form 8827, line 8c	24g		
		24h		
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	25		
26	Tax due. If line 24h is smaller than the total of lines 23 and 25, enter amount owed	26		
27	Overpayment. If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	27		
28	Enter amount of line 27 you want: Credited to 2015 estimated tax ▶ Refunded ▶	28		

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)? ☐ 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.

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 statement)	1		
2	Gross income from foreclosure property (see instructions—attach statement)	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 statement)	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	19		
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		2,696	
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		2,677	
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 17	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 7. (If line 7 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		187
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		266
5	Deficiency dividends (section 860) (Attach Form 976)	5		
6	Total dividends paid. Add lines 1 through 5	6		1,854
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 statement)	1		
2	Gross income from foreclosure property (see instructions—attach statement)	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 statement)	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		103,917	
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
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
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 17				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 7. (If line 7 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		1,632,445
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		2,264,489
5	Deficiency dividends (section 860) (Attach Form 976)	5		
6	Total dividends paid. Add lines 1 through 5	6		69,592,870
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)**Schedule K** **Other Information** (see instructions)

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	2a	5,931	[1]
b	Tax from Part II, line 6	2b	d	
c	Tax from Part III, line 16	2c	-	
d	Tax from Part IV, line 3	2d	d	
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	d	
g	Alternative minimum tax (attach Form 4626)	2g	d	[1]
h	Income tax. Add lines 2a through 2g	2h		d
3a	Foreign tax credit (attach Form 1118)	3a	-	
b	Credit from Form 8834 (see instructions)	3b	-	
c	General business credit (attach Form 3800)	3c	d	[1]
d	Other credits (attach statement—see instructions)	3d	d	
e	Total credits. Add lines 3a through 3d	3e		d [1]
4	Subtract line 3e from line 2h	4		d [1]
5	Personal holding company tax (attach Schedule PH (Form 1120))	5		-
6	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement)	6		d [1]
7	Total tax. Add lines 4 through 6. Enter here and on line 23, page 1	7		48,591 [1]

Schedule K Other Information (see instructions)

1	Check method of accounting:	Yes	No	5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	Yes	No
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		
c	<input type="checkbox"/> Other (specify) _____			b	Owner's country		
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		
	If "Yes," attach a statement 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 _____			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	\$	
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned			9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.)	\$	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement)				
13	Total assets				2,559 [1]
Liabilities and Shareholder's Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock: a Preferred stock				
	b Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (see instructions—attach statement)				
25	Less cost of treasury stock		()		()
26	Total liabilities and shareholders' equity				2,559 [1]

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)		[1]
1	Net income (loss) per books	2,736
2a	Federal income tax \$	
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 \$ ()	
c	Balance	86
3	Excess of capital losses over capital gains	66
4	Income subject to tax not recorded on books this year (itemize):	1,463
5	Expenses recorded on books this year not deducted on this return (itemize):	
a	Depreciation . . . \$	528
b	Section 4981 tax . . . \$	
c	Travel and entertainment \$	761
		1,950
6	Add lines 1 through 5	2,742
7	Income recorded on books this year not included on this return (itemize):	
	Tax-exempt interest \$	14
8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation . . . \$	733
b	Net operating loss deduction (line 21a, page 1) \$	
c	Deduction for dividends paid (line 21b, page 1) \$	2,480
9	Net income from foreclosure property	d
10	Net income from prohibited transactions	d
11	Add lines 7 through 10	2,563
12	REIT taxable income (line 22, page 1)— line 6 less line 11	1,450

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)		[1]
1	Balance at beginning of year	
2	Net income (loss) per books	
3	Other increases (itemize):	
		463
4	Add lines 1, 2, and 3	
5	Distributions: a Cash	2,180
	b Stock	19
	c Property	55
6	Other decreases (itemize):	706
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	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement)				
13	Total assets				1,946,253,180 [1]
Liabilities and Shareholder's Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock: a Preferred stock				
	b Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (see instructions—attach statement)				
25	Less cost of treasury stock		()		()
26	Total liabilities and shareholders' equity				1,946,253,180 [1]
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions) [1]					
1	Net income (loss) per books	69,039,877	7	Income recorded on books this year not included on this return (itemize):	
2a	Federal income tax \$			Tax-exempt interest \$ 31,698	41,652,437
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 ▶	-616,065	a	Depreciation . \$ 4,447,206	
3	Excess of capital losses over capital gains	1,587,740	b	Net operating loss deduction (line 21a, page 1) \$	
4	Income subject to tax not recorded on books this year (itemize):	29,403,099	c	Deduction for dividends paid (line 21b, page 1) \$	87,106,090
5	Expenses recorded on books this year not deducted on this return (itemize):		9	Net income from foreclosure property	d
a	Depreciation . . . \$ 4,733,325		10	Net income from prohibited transactions	d
b	Section 4981 tax . \$		11	Add lines 7 through 10	128,699,759
c	Travel and entertainment \$ 24,103	23,062,080		REIT taxable income (line 22, page 1)— line 6 less line 11	-6,218,419
6	Add lines 1 through 5	122,477,512			
Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23) [1]					
1	Balance at beginning of year		5	Distributions: a Cash	74,780,314
2	Net income (loss) per books			b Stock	805,176
3	Other increases (itemize):			c Property	2,747,149
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

TOTAL RETURNS FILED

17,200

TOTAL FORMS E-FILED

-

Form **1120-RIC****U.S. Income Tax Return for
Regulated Investment Companies**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceFor calendar year 2014 or tax year beginning **8,330**, 2014, and ending **8,870**, 20**2014**► **Information about Form 1120** **CALENDAR YEAR** **FISCAL YEAR**

A Year of RIC status election	Please type or print	Name of fund Corporation 2014 Line Item Counts (Estimated from SOI Sample)	C Employer identification number
		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Total assets (see instructions)
		City or town, state, and ZIP code	\$ 15,660

E Check applicable boxes: **INITIAL** **2,069** **FINAL** **1,400** **NAME CHG** **1,968****F** Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ► ☐**Part I—Investment Company Taxable Income** (see instructions)

Income	1 Dividends	1		
	2 Interest	2		
	3 Net foreign currency gain or (loss) from section 988 transactions (attach statement)	3	5,231	
	4 Payments with respect to securities loans	4	3,026	
	5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))	5		
	6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
	7 Other income (see instructions—attach statement)	7		
	8 Total income. Add lines 1 through 7 ►	8	16,399	[1]
Deductions (see instructions)	9 Compensation of officers (see instructions—attach Form 1125-E)	9		
	10 Salaries and wages (less employment credits)	10		
	11 Rents	11		
	12 Taxes and licenses	12		
	13 Interest	13		
	14 Depreciation (attach Form 4562)	14		
	15 Advertising	15		
	16 Registration fees	16	6,402	
	17 Insurance	17	2,272	
	18 Accounting and legal services	18	8,833	
	19 Management and investment advisory fees	19	12,197	
	20 Transfer agency, shareholder servicing, and custodian fees and expenses	20	11,329	
	21 Reports to shareholders	21	6,818	
	22 Other deductions (see instructions—attach statement)	22		
	23 Total deductions. Add lines 9 through 22 ►	23	16,156	[1]
	24 Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(j). Subtract line 23 from line 8	24	16,290	[1]
	25 Less: a Deduction for dividends paid (Schedule A, line 8a) 25a 14,904			
b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c) 25b *8				
	25c	14,909		

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)? ☐ **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.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64140B

Form **1120-RIC** (2014)

Form **1120-RIC**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for
Regulated Investment Companies**For calendar year 2014 or tax year beginning _____, 2014, and ending _____, 20_____
► Information about Form 1120-RIC and its instructions is at www.irs.gov/form1120ric.

OMB No. 1545-0123

2014

A Year of RIC status election	Please type or print	Name of fund Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)	C Employer identification number
		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Total assets (see instructions)
		City or town, state, and ZIP code	\$ 20,802,320,263

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

F Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ► ☐

Part I—Investment Company Taxable Income (see instructions)

Income	1 Dividends	1		
	2 Interest	2		
	3 Net foreign currency gain or (loss) from section 988 transactions (attach statement)	3	18,183,846	
	4 Payments with respect to securities loans	4	1,815,504	
	5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))	5		
	6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
	7 Other income (see instructions—attach statement)	7		
	8 Total income. Add lines 1 through 7 ►	8	497,556,944	[1]
Deductions (see instructions)	9 Compensation of officers (see instructions—attach Form 1125-E)	9		
	10 Salaries and wages (less employment credits)	10		
	11 Rents	11		
	12 Taxes and licenses	12		
	13 Interest	13		
	14 Depreciation (attach Form 4562)	14		
	15 Advertising	15		
	16 Registration fees	16	505,800	
	17 Insurance	17	48,404	
	18 Accounting and legal services	18	1,065,478	
	19 Management and investment advisory fees	19	64,364,487	
	20 Transfer agency, shareholder servicing, and custodian fees and expenses	20	12,921,469	
	21 Reports to shareholders	21	607,095	
	22 Other deductions (see instructions—attach statement)	22		
	23 Total deductions. Add lines 9 through 22 ►	23	106,525,116	[1]
	24 Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(i). Subtract line 23 from line 8	24	391,031,829	[1]
	25 Less: a Deduction for dividends paid (Schedule A, line 8a) 25a 367,888,212			
b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c) 25b *2,872				
	25c	397,116,147		

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	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
	Print/Type preparer's name	Preparer's signature	Date	
	Firm's name ►	Firm's EIN ►		
	Firm's address ►	Phone no.		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64140B

Form **1120-RIC** (2014)

Part I—Investment Company Taxable Income (see instructions) *continued*

Tax and Payments	26	Investment company taxable income. Subtract line 25c from line 24	26	126	[1]
	27	Total tax (Schedule J, line 7)	27	148	[1]
	28a	2013 overpayment credited to 2014	28a		
	b	2014 estimated tax payments	28b		
	c	Less 2014 refund applied for on Form 4466	28c	()
	dBal		28d		
	e	Tax deposited with Form 7004	28e		
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)	28f		
	g	Credit for federal tax paid on fuels (attach Form 4136)	28g		
	h	Refundable credits from Form 8827, line 8c	28h		
	28i		28i		
	29	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	29		
30	Amount owed. If line 28i is smaller than the total of lines 27 and 29, enter amount owed	30			
31	Overpayment. If line 28i is larger than the total of lines 27 and 29, enter amount overpaid	31			
32	Enter amount from line 31: Credited to 2015 estimated tax ▶ Refunded ▶	32			

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 17 (attach Schedule D (Form 1120))	1		
2	Capital gain dividends from Schedule A, line 8b	2	9,310	
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	
2	2	9,386
3	3	
4	4	
5	5	
6	6	
7	7	
8	8a	
a	8b	

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

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2014? <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	1,950

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	110 [1]
b	Tax on undistributed net capital gain (from Part II, line 4)	2b	37
c	Tax imposed under sections <input type="checkbox"/> 851(d)(2) and <input type="checkbox"/> 851(i)	2c	-
d	Alternative minimum tax (attach Form 4626)	2d	-
e	Income tax. Add lines 2a through 2d	2e	133
3a	Foreign tax credit (attach Form 1118)	3a	-
b	Credit from Form 8834, line 7 (attach Form 8834)	3b	-
c	General business credit (attach Form 3800)	3c	-
d	Other credits (attach statement—see instructions)	3d	-
e	Total credits. Add lines 3a through 3d	3e	-
4	Subtract line 3e from line 2e	4	133 [1]
5	Personal holding company tax (attach Schedule PH (Form 1120))	5	-
6	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Other (attach statement)	6	20 [1]
7	Total tax. Add lines 4 through 6. Enter here and on line 27	7	148 [1]

Part I—Investment Company Taxable Income (see instructions) *continued*

Tax and Payments	26	Investment company taxable income. Subtract line 25c from line 24	26	17,066	[1]
	27	Total tax (Schedule J, line 7)	27	69,441	[1]
	28a	2013 overpayment credited to 2014	28a		
	b	2014 estimated tax payments	28b		
	c	Less 2014 refund applied for on Form 4466	28c	() dBal ▶
	e	Tax deposited with Form 7004	28d		
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)	28e		
	g	Credit for federal tax paid on fuels (attach Form 4136)	28f		
	h	Refundable credits from Form 8827, line 8c	28g		
			28h		
			28i		
	29	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	29		
30	Amount owed. If line 28i is smaller than the total of lines 27 and 29, enter amount owed	30			
31	Overpayment. If line 28i is larger than the total of lines 27 and 29, enter amount overpaid	31			
32	Enter amount from line 31: Credited to 2015 estimated tax ▶ Refunded ▶	32			

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 17 (attach Schedule D (Form 1120))	1		
2	Capital gain dividends from Schedule A, line 8b	2	477,525,092	
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	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)	
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 25a, 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) or 852(g) to pay exempt-interest dividends for 2014? ▶ <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 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	Tax imposed under sections <input type="checkbox"/> 851(d)(2) and <input type="checkbox"/> 851(i)	2c
d	Alternative minimum tax (attach Form 4626)	2d
e	Income tax. Add lines 2a through 2d	2e
3a	Foreign tax credit (attach Form 1118)	3a
b	Credit from Form 8834, line 7 (attach Form 8834)	3b
c	General business credit (attach Form 3800)	3c
d	Other credits (attach statement—see instructions)	3d
e	Total credits. Add lines 3a through 3d	3e
4	Subtract line 3e from line 2e	4
5	Personal holding company tax (attach Schedule PH (Form 1120))	5
6	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Other (attach statement)	6
7	Total tax. Add lines 4 through 6. Enter here and on line 27	7

Schedule K Other Information (see instructions)

Yes No

<p>1 Check method of accounting:</p> <p>a <input type="checkbox"/> Cash 4,526</p> <p>b <input type="checkbox"/> Accrual 12,641</p> <p>c <input type="checkbox"/> Other (specify) ▶ _____</p>	<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div>	
<p>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 statement 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.</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div>
<p>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 663 NAME 664</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div>
<p>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 If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶ 2,277</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto; background-color: #e0e0e0;">2,262</div>
<p>5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:</p> <p>a The total voting power of all classes of stock of the fund entitled to vote or</p> <p>b The total value of all classes of stock of the fund? YES</p> <p>If "Yes," enter:</p> <p>(1) Percentage owned ▶ 383</p> <p>(2) Owner's country ▶ 383</p> <p>The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ 389</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto; background-color: #e0e0e0;">383</div>
<p>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 3,344 If "Yes," file Form 5452.</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div>
<p>7 Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the fund may have to file Form 8281.</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div>
<p>8 Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ 1,961</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div>
<p>9 If this return is being filed for a series fund (as defined in section 851(g)(2)), enter</p> <p>a The name of the regulated investment company in which the fund is a series ▶ _____</p> <p>b The date the regulated investment company was incorporated or organized ▶ _____</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div>
<p>10a 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 ▶</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto; background-color: #e0e0e0;">1,645</div>
<p>b Section 852(g) election. Check this box if the fund meets the requirements of section 852(g) and elects the application of section 853 without regards to the requirement of section 853(a)(1). See the instructions for additional details and requirements YES ▶</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto; background-color: #e0e0e0;">1,470</div>
<p>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) ▶ <input type="checkbox"/></p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div>
<p>12 Section 852(b)(8) election. Check this box if, for purposes of computing taxable income, the fund elects under Section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year ▶ <input type="checkbox"/> If the election is made, enter the amounts deferred:</p> <p>a Post-October capital loss ▶ _____</p> <p>b Late-year ordinary loss ▶ _____</p>		<div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div> <div style="border: 1px solid black; height: 40px; width: 40px; margin: 0 auto;"></div>

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 statement 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 statement 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. ▶ \$ _____
- 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 ▶ _____
- 10a** **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 ▶ ☐
- b** **Section 852(g) election.** Check this box if the fund meets the requirements of section 852(g) **and** elects the application of section 853 without regards to the requirement of section 853(a)(1). 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** **Section 852(b)(8) election.** Check this box if, for purposes of computing taxable income, the fund elects under Section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year ▶ ☐
If the election is made, enter the amounts deferred:
- a** Post-October capital loss ▶ _____
- b** Late-year ordinary loss ▶ _____

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement)				
13	Total assets				15,660 [1]
Liabilities and Shareholder's Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock				
21	Additional paid-in capital				
22	Retained earnings - Appropriated (attach statement)				
23	Retained earnings - Unappropriated				
24	Adjustments to shareholders' equity (attach statement)				
25	Less cost of treasury stock		()		()
26	Total liabilities and shareholders' equity				15,660 [1]

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]	
1	Net income (loss) per books 17,098
2	Federal income tax (less built-in gains tax) 122
3	Excess of capital losses over capital gain 3,732
4	Income subject to tax not recorded on books this year (itemize): 10,046
5	Expenses recorded on books this year not deducted on this return (itemize):
a	Depreciation . . . \$ *15
b	Expenses allocable to tax-exempt interest income \$
c	Section 4982 tax . . . \$
d	Travel and entertainment \$ 8
6	Add lines 1 through 5 17,115
7	Income recorded on books this year not included on this return (itemize):
	Tax-exempt interest \$ 1,993
8	Deductions on this return not charged against book income this year (itemized):
a	Depreciation . . . \$ 16
b	Deduction for dividends paid (line 25a, Part I) . . . \$
9	Net capital gain from Form 2438, line 9a 27
10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0- 9,290
11	Add line 7 through 10 17,094
12	Investment company taxable income (line 26, Part I)-line 6 less line 11 1,609

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23) [1]	
1	Balance at beginning of year
2	Net income (loss) per books
3	Other increases (itemize): 6,775
4	Add lines 1, 2, and 3
5	Distributions: a Cash . . . 15,546
	b Stock . . . 29
	c Property . . . *6
6	Other decreases (itemize): 5,856
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	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement)				
13	Total assets				20,802,320,263 [1]
Liabilities and Shareholder's Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock				
21	Additional paid-in capital				
22	Retained earnings - Appropriated (attach statement)				
23	Retained earnings - Unappropriated				
24	Adjustments to shareholders' equity (attach statement)				
25	Less cost of treasury stock		()		()
26	Total liabilities and shareholders' equity				20,802,320,263 [1]

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]
1	Net income (loss) per books	1,099,174,265
2	Federal income tax (less built-in gains tax)	225,152
3	Excess of capital losses over capital gain	77,600,825
4	Income subject to tax not recorded on books this year (itemize):	
	-----	69,643,353
5	Expenses recorded on books this year not deducted on this return (itemize):	
a	Depreciation \$ *1,236	
b	Expenses allocable to tax-exempt interest income \$	
c	Section 4982 tax \$	
d	Travel and entertainment \$ 861	
	-----	381,837,749
6	Add lines 1 through 5	1,628,481,344
7	Income recorded on books this year not included on this return (itemize):	
	Tax-exempt interest \$ 27,016,990	431,757,755
8	Deductions on this return not charged against book income this year (itemized):	
a	Depreciation \$ 69,488	
b	Deduction for dividends paid (line 25a, Part I) \$	726,950,202
9	Net capital gain from Form 2438, line 9a	605,103
10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-	472,096,493
11	Add line 7 through 10	1,631,526,453
12	Investment company taxable income (line 26, Part I)-line 6 less line 11	-3,045,180

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)		[1]
1	Balance at beginning of year	
2	Net income (loss) per books	
3	Other increases (itemize):	
	-----	284,500,960
4	Add lines 1, 2, and 3	
5	Distributions: a Cash	711,937,001
	b Stock	62,686
	c Property	*4,579
6	Other decreases (itemize):	251,843,134
7	Add lines 5 and 6	
8	Balance at end of year (line 4 less line 7)	

TOTAL RETURNS FILED

4,380,125

3,585,245

Form **1120S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

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.**2014**▶ Information about F **CALENDAR YEAR** arate instructions is a **FISCAL YEAR**For calendar year 2014 or tax year beginning **4,326,913**, 2014, ending **53,212**, 20

A S election effective date 4,380,125	TYPE OR PRINT	Name Corporation 2014 Line Item Counts (Estimated from SOI Sample)	D Employer identification number
B Business activity code number (see instructions) 4,380,125		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated 4,380,125
C Check if Sch. M 52,632		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) \$ 3,299,476
G Is the corporation electing to be an S corporation beginning with this tax year? 274,548 If "Yes," attach Form 2553 if not already filed			
H Check if: (1) <input type="checkbox"/> 124,020 (2) <input type="checkbox"/> 31,926 (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> 1,469 on or revocation			
I Enter the number of shareholders who were shareholders during any part of the tax year 4,380,125			

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

Income	1a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a		1c	
	2 Cost of goods sold (attach Form 1125-A)		2	
	3 Gross profit. Subtract line 2 from line 1c		3	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4	
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)		5	
	6 Total income (loss). Add lines 3 through 5		6	3,912,427 [1]
	7 Compensation of officers (see instructions—attach Form 1125-E)		7	
	8 Salaries and wages (less employment credits)		8	
	9 Repairs and maintenance		9	
	10 Bad debts		10	
	11 Rents		11	
	12 Taxes and licenses		12	
	13 Interest		13	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14	
	15 Depletion (Do not deduct oil and gas depletion.)		15	
	16 Advertising		16	
	17 Pension, profit-sharing, etc., plans		17	
	18 Employee benefit programs		18	
	19 Other deductions (attach statement)		19	
20 Total deductions. Add lines 7 through 19		20	4,147,050 [1]	
21 Ordinary business income (loss). Subtract line 20 from line 6		21	4,169,737 [1]	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	981	
	b Tax from Schedule D (Form 1120S)	22b	2,586	
	c Add lines 22a and 22b (see instructions for additional taxes)		22c	3,922
	23a 2014 estimated tax payments and 2013 overpayment credited to 2014	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c		23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed		25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26	
27 Enter amount from line 26 Credited to 2015 estimated tax ▶ Refunded ▶		27		

**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)? ☐ 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 ▶

PAID PREPARER**4,115,528**

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2014)

Form **1120S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**▶ Do not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.▶ Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

OMB No. 1545-0123

2014

For calendar year 2014 or tax year beginning , 2014, ending , 20

A S election effective date	TYPE OR PRINT	Name Corporation 2014 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 or province, country, and ZIP or foreign postal code	F Total assets (see instructions) \$ 3,990,973,368

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	1a Gross receipts or sales	1a			
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a			1c	
	2 Cost of goods sold (attach Form 1125-A)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	
	5 Other income (loss) (see instructions—attach statement)			5	
	6 Total income (loss). Add lines 3 through 5 ▶			6	2,891,258,246 [1]
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)			7	
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	
	12 Taxes and licenses			12	
	13 Interest			13	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach statement)			19	
	20 Total deductions. Add lines 7 through 19 ▶			20	2,470,478,300 [1]
21 Ordinary business income (loss). Subtract line 20 from line 6			21	420,779,946 [1]	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	32,212		
	b Tax from Schedule D (Form 1120S)	22b	403,992		
	c Add lines 22a and 22b (see instructions for additional taxes)			22c	438,248
	23a 2014 estimated tax payments and 2013 overpayment credited to 2014	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>			24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
	27 Enter amount from line 26 Credited to 2015 estimated tax ▶ Refunded ▶			27	

**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)? ☐ 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. _____

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2014)

Schedule B Other Information (see instructions)

1	Check accounting method:	a <input type="checkbox"/> Cash	b <input type="checkbox"/> Accrual	3,058,530	1,188,142	Yes	No	
		c <input type="checkbox"/> Other (specify) ▶		106,860				
2	See the instructions and enter the:							
	a Business activity ▶	4,380,125	b Product or service ▶	4,380,125				
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .							
4	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 stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below							
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made			
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below							
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital			
5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock?							
	If "Yes," complete lines (i) and (ii) below.							
	(i)	Total shares of restricted stock ▶						
	(ii)	Total shares of non-restricted stock ▶						
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?							
	If "Yes," complete lines (i) and (ii) below.							
	(i)	Total shares of stock outstanding at the end of the tax year ▶						
	(ii)	Total shares of stock outstanding if all instruments were executed ▶						
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction? YES 8,159							
7	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.							
8	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) ▶ \$ 17,956							
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ 54,436							
10	Does the corporation satisfy both of the following conditions?							
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000							
b	The corporation's total assets at the end of the tax year were less than \$250,000 YES 2,145,280							
	If "Yes," the corporation is not required to complete Schedules L and M-1.							
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?							
	If "Yes," enter the amount of principal reduction \$							
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoke YES 4,985							
13 a	Did the corporation make any payments in 2014 that would require it to file Form(s) 1099? YES 1,759,755							
b	If "Yes," did the corporation file or will it file required Forms 1099? YES 1,723,411							

Schedule B 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 ▶ _____ b Product or service ▶ _____																											
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation																											
4	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 stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below																											
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of Corporation</th> <th style="width:25%;">(ii) Employer Identification Number (if any)</th> <th style="width:25%;">(iii) Country of Incorporation</th> <th style="width:25%;">(iv) Percentage of Stock Owned</th> <th style="width:20%;">(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made																						
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made																								
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below																											
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																								
5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock ▶ _____ (ii) Total shares of non-restricted stock ▶ _____																											
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year ▶ _____ (ii) Total shares of stock outstanding if all instruments were executed ▶ _____																											
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?																											
7	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.																											
8	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) ▶ \$ <u>65,931,517</u>																											
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ <u>108,835,585</u>																											
10	Does the corporation satisfy both of the following conditions?																											
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000																											
b	The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.																											
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____																											
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions																											
13 a	Did the corporation make any payments in 2014 that would require it to file Form(s) 1099?																											
b	If "Yes," did the corporation file or will it file required Forms 1099?																											

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	4,169,307
	2 Net rental real estate income (loss) (attach Form 8825)	2	305,570
	3a Other gross rental income (loss) 3a 22,269		
	b Expenses from other rental activities (attach statement) 3b 11,268		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	23,119
	4 Interest income	4	817,649
	5 Dividends: a Ordinary dividends 5a 110,601		
	b Qualified dividends 5b 78,984		
	6 Royalties	6	21,951
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	50,871
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	105,034	
b Collectibles (28%) gain (loss) 8b 2,815			
c Unrecaptured section 1250 gain (attach statement) 8c 32,844			
9 Net section 1231 gain (loss) (attach Form 4797)	9	225,308	
10 Other income (loss) (see instructions) . . . Type ▶	10	38,412	
Deductions	11 Section 179 deduction (attach Form 4562)	11	954,797
	12a Charitable contributions	12a	1,233,148
	b Investment interest expense	12b	20,212
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	9,929
d Other deductions (see instructions) . . . Type ▶	12d	115,623	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	151
	b Low-income housing credit (other)	13b	886
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	155
	d Other rental real estate credits (see instructions) Type ▶	13d	*10
	e Other rental credits (see instructions) . . . Type ▶	13e	121
	f Biofuel producer credit (attach Form 6478)	13f	*72
	g Other credits (see instructions) Type ▶	13g	99,397
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	30,024
	c Gross income sourced at shareholder level	14c	10,233
	Foreign gross income sourced at corporate level		
	d Passive category	14d	14,552
	e General category	14e	12,304
	f Other (attach statement)	14f	1,200
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	5,370
	h Other	14h	3,713
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	4,058
	j General category	14j	7,609
	k Other (attach statement)	14k	186
Other information			
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	29,540	
m Reduction in taxes available for credit (attach statement)	14m	417	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	1,560,902
	b Adjusted gain or loss	15b	134,646
	c Depletion (other than oil and gas)	15c	1,703
	d Oil, gas, and geothermal properties—gross income	15d	13,560
	e Oil, gas, and geothermal properties—deductions	15e	12,951
	f Other AMT items (attach statement)	15f	16,382
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	28,002
	b Other tax-exempt income	16b	21,010
	c Nondeductible expenses	16c	2,455,358
	d Distributions (attach statement if required) (see instructions)	16d	1,842,343
	e Repayment of loans from shareholders	16e	150,835

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	421,102,360
	2 Net rental real estate income (loss) (attach Form 8825)	2	10,109,908
	3a Other gross rental income (loss) 3a 5,982,719		
	b Expenses from other rental activities (attach statement) 3b 4,792,967		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	1,189,751
	4 Interest income	4	8,402,238
	5 Dividends: a Ordinary dividends 5a 10,391,553		
	b Qualified dividends 5b 8,864,294		
	6 Royalties	6	2,719,808
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	1,039,179
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	52,124,609	
b Collectibles (28%) gain (loss) 8b -23,972			
c Unrecaptured section 1250 gain (attach statement) 8c 3,310,278			
9 Net section 1231 gain (loss) (attach Form 4797)	9	34,846,832	
10 Other income (loss) (see instructions) . . . Type ▶	10	10,239,628	
Deductions	11 Section 179 deduction (attach Form 4562)	11	36,515,055
	12a Charitable contributions	12a	8,663,797
	b Investment interest expense	12b	1,717,073
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	7,462,521
d Other deductions (see instructions) . . . Type ▶	12d	4,629,211	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	504
	b Low-income housing credit (other)	13b	24,674
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	113,080
	d Other rental real estate credits (see instructions) Type ▶	13d	*1,342
	e Other rental credits (see instructions) . . . Type ▶	13e	1,322
	f Biofuel producer credit (attach Form 6478)	13f	*473
	g Other credits (see instructions) Type ▶	13g	2,375,269
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	487,229,404
	c Gross income sourced at shareholder level	14c	131,486,945
	Foreign gross income sourced at corporate level		
	d Passive category	14d	2,327,313
	e General category	14e	54,697,823
	f Other (attach statement)	14f	765,945
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	3,072,499
	h Other	14h	123,872,959
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	993,865
	j General category	14j	39,389,348
	k Other (attach statement)	14k	873,717
Other information			
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	3,006,557	
m Reduction in taxes available for credit (attach statement)	14m	8,558	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	571,140
	b Adjusted gain or loss	15b	-1,474,010
	c Depletion (other than oil and gas)	15c	449,698
	d Oil, gas, and geothermal properties—gross income	15d	14,386,285
	e Oil, gas, and geothermal properties—deductions	15e	7,328,431
	f Other AMT items (attach statement)	15f	1,793,943
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	1,721,946
	b Other tax-exempt income	16b	1,407,748
	c Nondeductible expenses	16c	16,533,687
	d Distributions (attach statement if required) (see instructions)	16d	407,611,824
	e Repayment of loans from shareholders	16e	8,769,163

Schedule K Shareholders' Pro Rata Share Items (continued)			Total amount	
Other Information	17a	Investment income	17a	851,654
	b	Investment expenses	17b	35,930
	c	Dividend distributions paid from accumulated earnings and profits	17c	12,059
	d	Other items and amounts (attach statement)		
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 14i	18	4,323,965

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
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)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
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	Other assets (attach statement)				
15	Total assets				3,299,476 [1]
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity				3,299,476 [1]

Schedule K Shareholders' Pro Rata Share Items (continued)			Total amount		
Other Information	17a	Investment income	17a	21,395,547	
	b	Investment expenses	17b	1,143,272	
	c	Dividend distributions paid from accumulated earnings and profits	17c	1,345,307	
	d	Other items and amounts (attach statement)			
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	490,829,362	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
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)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
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	Other assets (attach statement)				
15	Total assets				3,990,973,368 [1]
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity				3,990,973,368 [1]

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

[1]

1	Net income (loss) per books	3,412,474	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) _____	118,908	a	Tax-exempt interest \$ _____	22,529
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 \$ _____	188,208	a	Depreciation \$ _____	193,813
b	Travel and entertainment \$ _____	1,865,597			299,157
		2,181,927	7	Add lines 5 and 6	414,415
4	Add lines 1 through 3	3,410,238	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	3,407,520

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	1,822,954	10,906
8	Balance at end of tax year. Subtract line 7 from line 6		4,752

Form **1120S** (2014)

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

1	Net income (loss) per books	283,517,277	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)	19,242,804	a	Tax-exempt interest \$	207,794
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 \$	5,352,885	a	Depreciation \$	10,354,847
b	Travel and entertainment \$	5,606,708			21,532,919
		29,726,671	7	Add lines 5 and 6	40,844,551
4	Add lines 1 through 3	332,482,452	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	291,630,113

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	417,905,663	236,457
8	Balance at end of tax year. Subtract line 7 from line 6		

Form **1120S** (2014)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses and Built-in Gains

OMB No. 1545-0123

2014

▶ Attach to Form 1120S.

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

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1120s.

Name

Employer identification number

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				6,666
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				19,644
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				7,965
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				22,609
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	d
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	d
6 Tax on short-term capital gain included on line 23 below			6	(-)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10			7	50,457

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				5,676
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				19,340
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				20,074
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				50,696
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	17,548
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	88
13 Capital gain distributions (see instructions)			13	26,009
14 Tax on long-term capital gain included on line 23 below			14	(306)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10			15	104,544

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

Cat. No. 11516V

Schedule D (Form 1120S) 2014

**SCHEDULE D
(Form 1120S)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses and Built-in Gains**

▶ Attach to Form 1120S.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1120s.

OMB No. 1545-0123

2014

Name

Corporation 2014 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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				11,945
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				-72,314
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				-36,971
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				1,976,850
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	d
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	d
6 Tax on short-term capital gain included on line 23 below			6	(-)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10			7	2,081,412

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				418,820
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				1,518,037
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				5,706,101
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				32,435,653
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	14,209,126
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	28,840
13 Capital gain distributions (see instructions)			13	400,439
14 Tax on long-term capital gain included on line 23 below			14	(65,286)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10			15	54,651,887

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

Cat. No. 11516V

Schedule D (Form 1120S) 2014

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

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement).	16	4,139
17	Taxable income (attach computation statement)	17	3,642
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	3,214
19	Section 1374(b)(2) deduction	19	642
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	2,592
21	Enter 35% of line 20	21	2,592
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	*9
23	Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	23	2,586

Schedule D (Form 1120S) 2014

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

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement).	16	2,423,467
17	Taxable income (attach computation statement)	17	110,010,151
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	1,250,889
19	Section 1374(b)(2) deduction	19	104,007
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	1,170,926
21	Enter 35% of line 20	21	409,824
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	*5,686
23	Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	23	403,992

Schedule D (Form 1120S) 2014

Schedule K-1
(Form 1120S)

Department of the Treasury
Internal Revenue Service

2014

For calendar year 2014, or tax
year beginning _____, 2014
ending _____, 20____

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

► See back of form and separate instructions.

NO BOX SELECTED

6,833,748

671113

☐ Final K-1 357,374 Amended K-1 *1,281 OMB No. 1545-0123

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

1	Ordinary business income (loss)	13	Credits
	6,689,272		
2	Net rental real estate income (loss)		SEE BOTTOM LEFT
	735,343		
3	Other net rental income (loss)		
	75,847		
4	Interest income		
	1,641,407		
5a	Ordinary dividends		
	328,360		
5b	Qualified dividends	14	Foreign transactions
	249,852		SEE BOTTOM LEFT
6	Royalties		
	95,507		
7	Net short-term capital gain (loss)		
	138,234		
8a	Net long-term capital gain (loss)		
	312,008		
8b	Collectibles (28%) gain (loss)		
	6,365		
8c	Unrecaptured section 1250 gain		
	85,807		
9	Net section 1231 gain (loss)		
	515,916		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	29,849	A	2,779,961
B	15,918	B	298,629
C	17,671	C	5,913
D	*12	D	34,219
E	63,674	E	31,557
NR	433	F	50,383
		NR	*12
11	Section 179 deduction	16	Items affecting shareholder basis
	1,609,571	A	154,903
12	Other deductions		
A	2,140,093	B	89,510
B	7,557		
C	20,008	C	3,955,918
D	4,303		
E	815	D	3,216,589
F	247	E	199,358
G	21,704	NR	*814
H	62,966	17	Other information
I	42,799	A	1,770,423
J	30,348	B	113,460
K	90,775	C	*330
L	37,748	D	4,090
M	*7	E	d
N	*10	F	d
O	1,144	G	138
		H	21
		I	1,738
		J	88
		K	52,538
		L	*404
		M	509
* See attached statement for			

Part I Information About the Corporation

A Corporation's employer identification number
Corporation 2014 Line Item Counts (Estimated from SOI Sample)

B Corporation's name, address, city, state, and ZIP code

TOTAL FORMS FILED 7,192,403
TOTAL FORMS E-FILED 3,584,506

C IRS Center where corporation filed return

Part II Information About the Shareholder

D Shareholder's identifying number
7,192,403

E Shareholder's name, address, city, state, and ZIP code

LAST NAME OR TRUST 7,192,403
FIRST NAME 7,127,561

F Shareholder's percentage of stock
ownership for tax year 7,192,403 %

CREDITS		FOREIGN TRANSACTIONS	
A	494	B	98,714
B	1,170	C	33,252
C	53	D	54,649
D	1,004	E	41,727
E	840	F	3,661
F	34	G	23,901
G	273	H	16,330
H	*13	I	17,467
I	*270	J	29,345
J	37,852	K	1,237
K	1,136	L	81,881
L	10,433	M	12,064
M	69,303	N	461
N	100,346	O	d
O	5,764	P	d
P	49,748	Q	821
NR	*856	NR	0
Other Info (CONT.)			
N	296	R	1,775
O	*36	S	0
P	12	T	301
Q	0	U	144,213
		NR -	0

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

IRS.gov/form1120s

Cat. No. 11520D

NR = NOT REPORTED

CONTINUED AT LEFT

Schedule K-1
(Form 1120S)

Department of the Treasury
Internal Revenue Service

For calendar year 2014, or tax
year beginning _____, 2014
ending _____, 20

2014

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

Corporation 2014 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 %

CREDITS		FOREIGN TRANSACTIONS	
A	503	B	485,050,457
B	2,976	C	131,425,989
C	1	D	2,325,243
D	15,610	E	54,692,008
E	113,078	F	724,433
F	1,342	G	3,066,536
G	2,973	H	123,864,642
H	*85	I	995,488
I	*473	J	39,333,579
J	423,002	K	869,758
K	4,719	L	1,054,087
L	65,893	M	1,931,826
M	916,136	N	8,552
N	576,158	O	d
O	54,894	P	d
P	331,458	Q	1,970,963
NR	*1,832	NR	-
Other Info (CONT.)			
N	63,803	R	112,068
O	*[1]	S	-
P	756	T	62,700
Q	-	U	37,871,864
		NR	-

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

NR = NOT REPORTED

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

1	Ordinary business income (loss)	13	Credits
	420,407,608		
2	Net rental real estate income (loss)		SEE BOTTOM LEFT
	10,141,239		
3	Other net rental income (loss)		
	1,192,123		
4	Interest income		
	8,367,241		
5a	Ordinary dividends		
	10,374,652		
5b	Qualified dividends	14	Foreign transactions
	8,882,568		SEE BOTTOM LEFT
6	Royalties		
	2,719,794		
7	Net short-term capital gain (loss)		
	1,021,074		
8a	Net long-term capital gain (loss)		
	51,950,952		
8b	Collectibles (28%) gain (loss)		
	-23,964		
8c	Unrecaptured section 1250 gain		
	3,290,443		
9	Net section 1231 gain (loss)		
	34,168,707		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	310,560	A	569,160
B	-11,126	B	-1,466,972
C	762,871	C	449,698
D	*-29	D	14,048,447
E	8,895,212	E	7,180,491
NR	8	F	1,800,967
		NR	*254
11	Section 179 deduction	16	Items affecting shareholder basis
	35,973,549	A	1,721,074
12	Other deductions	B	1,405,462
A	6,944,947	C	16,153,036
B	399,271	D	431,651,606
C	741,200	E	8,789,700
D	392,003	NR	*218
E	256,169	17	Other information
F	83,259	A	21,260,594
G	33,202	B	1,142,982
H	1,717,693	C	*55
I	298,217	D	246,963
J	7,454,529	E	d
K	824,335	F	d
L	114,641	G	188
M	*111	H	0
N	*1,005	I	5,555,603
O	93,966	J	-1,234
S	2,382,947	K	909,815
NR	3,056,319	L	*390
		M	88,601

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**SCHEDULE M-3
(Form 1120S)****Net Income (Loss) Reconciliation for S Corporations
With Total Assets of \$10 Million or More**

OMB No. 1545-0123

2014Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120S.

▶ Information about Sch. M-3 (Form 1120S) and its separate instructions is at www.irs.gov/form1120s.

Name of corporation

Employer identification number

Corporation 2014 Line Item Counts (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. **13,746**
- ☐ **No.** Go to line 1b. **36,256**
- 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. **20,831**
- ☐ **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a. **15,886**
- 2** Enter the income statement period: Beginning 36,167 Ending 36,167
- 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.) **28**
- ☐ **No.** **36,238**
- b** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?
- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) **653**
- ☐ **No.** **35,623**
- 4a** Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 **4a** **50,945**
- b** Indicate accounting standard used for line 4a (see instructions):
- | | | | |
|---------------|---------------|--------------|--------------|
| (GAAP | 32,568 | TAX | 7,841 |
| (IFRS | *13 | OTHER | 1,563 |
- 5a** Net income from nonincludible foreign entities (attach statement) **5a** (**672**)
- b** Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) **5b** **490**
- 6a** Net income from nonincludible U.S. entities (attach statement) **6a** (**2,019**)
- b** Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) **6b** **955**
- 7a** Net income (loss) of other foreign disregarded entities (attach statement) **7a** **59**
- b** Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement) **7b** **140**
- c** Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement) **7c** **172**
- 8** Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) **8** **872**
- 9** Adjustment to reconcile income statement period to tax year (attach statement) **9** **473**
- 10** Other adjustments to reconcile to amount on line 11 (attach statement) **10** **615**
- 11** **Net income (loss) per income statement of the corporation.** Combine lines 4 through 10 **11** **50,995**
- Note.** Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1 (see instructions).
- 12** Enter the total amount (not just the 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	50,229	48,175
b Removed on Part I, line 5	721	704
c Removed on Part I, line 6	2,100	1,936
d Included on Part I, line 7	211	193

**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.

OMB No. 1545-0123

2014

Name of corporation

Employer identification number

Corporation 2014 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 immediately 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	222,073,356
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 statement)	5a	(3,964,810)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	1,655,294
6a Net income from nonincludible U.S. entities (attach statement)	6a	(14,108,370)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	2,948,395
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a	96,291
b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	7b	282,061
c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	7c	591,355
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	2,137,158
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	1,965,671
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	1,367,651
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) or Schedule M-1, line 1 (see instructions).	11	215,119,965

- 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	2,760,375,074	1,826,470,103
b Removed on Part I, line 5	28,713,251	17,053,781
c Removed on Part I, line 6	182,229,356	116,236,884
d Included on Part I, line 7	8,354,107	6,894,430

Name of corporation

Employer identification number

Corporation 2014 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 (Attach statements for lines 1 through 10)		(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 . . .	212	114	80	
2	Gross foreign dividends not previously taxed . . .	220	78	52	290
3	Subpart F, QEF, and similar income inclusions . . .		157	92	249
4	Gross foreign distributions previously taxed. . . .	44	34	*13	
5	Income (loss) from equity method U.S. corporations . .	351	166	174	
6	U.S. dividends not eliminated in tax consolidation . .	7,406	1,695	553	7,674
7	Income (loss) from U.S. partnerships	8,726	6,611	5,082	10,762
8	Income (loss) from foreign partnerships	296	260	158	385
9	Income (loss) from other pass-through entities . . .	363	348	135	520
10	Items relating to reportable transactions	50	22	*12	53
11	Interest income (see instructions)	24,885	1,938	5,118	23,895
12	Total accrual to cash adjustment	1,283	2,426	39	1,780
13	Hedging transactions	303	d	d	190
14	Mark-to-market income (loss)	644	645	42	209
15	Cost of goods sold (see instructions)	(26,150)	15,537	2,081	(26,163)
16	Sale versus lease (for sellers and/or lessors)	49	42	-	57
17	Section 481(a) adjustments		2,616	144	2,758
18	Unearned/deferred revenue	509	762	21	581
19	Income recognition from long-term contracts	863	749	48	869
20	Original issue discount and other imputed interest .	40	51	21	53
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	21,869	20,784	934	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		5,293	386	5,699
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		1,879	257	2,087
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .		14,847	725	15,583
e	Abandonment losses		397	38	420
f	Worthless stock losses (attach statement)		d	d	42
g	Other gain/loss on disposition of assets other than inventory		9,919	299	10,056
22	Other income (loss) items with differences (attach statement)	10,655	9,277	5,884	9,877
23	Total income (loss) items. Combine lines 1 through 22	37,477	28,486	15,231	38,162
24	Total expense/deduction items (from Part III, line 32)	38,133	30,507	32,796	38,403
25	Other items with no differences	38,764			38,761
26	Reconciliation totals. Combine lines 23 through 25	39,818	33,318	34,571	40,236

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

Name of corporation

Employer identification number

Corporation 2014 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 (Attach statements for lines 1 through 10)		(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	145,595	-91,492	-24,286	
2	Gross foreign dividends not previously taxed	619,010	98,992	75,779	793,781
3	Subpart F, QEF, and similar income inclusions		95,161	77,491	172,652
4	Gross foreign distributions previously taxed.	23,879	-10,904	*-17,638	
5	Income (loss) from equity method U.S. corporations	217,122	162,039	-231,119	
6	U.S. dividends not eliminated in tax consolidation	3,686,288	417,123	400,595	4,503,963
7	Income (loss) from U.S. partnerships	31,481,910	-2,583,584	107,557	29,005,234
8	Income (loss) from foreign partnerships	1,374,470	-229,995	74,167	1,218,643
9	Income (loss) from other pass-through entities	836,319	400,157	22,341	1,258,817
10	Items relating to reportable transactions	-11,620	-8,165	*366	-19,420
11	Interest income (see instructions)	17,557,615	-149,868	-1,427,017	15,980,672
12	Total accrual to cash adjustment	17,110,098	-1,261,929	-4,284	15,856,024
13	Hedging transactions	-709,695	d	d	-657,274
14	Mark-to-market income (loss)	791,309	-446,218	640	345,730
15	Cost of goods sold (see instructions)	(2,102,134,256)	-1,272,179	-78,483	(2,103,550,748)
16	Sale versus lease (for sellers and/or lessors)	1,158,343	250,741	-	1,409,083
17	Section 481(a) adjustments		-1,064,203	-31,199	-1,095,756
18	Unearned/deferred revenue	11,264,378	-757,506	-4,967	10,501,635
19	Income recognition from long-term contracts	77,552,900	-652,781	-200	76,899,919
20	Original issue discount and other imputed interest	-693	7,124	-133	6,299
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	39,827,657	-37,366,845	-1,993,202	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		19,692,518	2,045,725	21,842,780
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-826,305	-81,593	-932,951
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		11,814,855	484,623	12,321,289
e	Abandonment losses		-103,841	-829	-104,664
f	Worthless stock losses (attach statement)		d	d	-103,373
g	Other gain/loss on disposition of assets other than inventory		14,594,716	302,635	14,954,092
22	Other income (loss) items with differences (attach statement)	389,459,283	-2,969,283	-1,139,563	385,337,647
23	Total income (loss) items. Combine lines 1 through 22	-1,508,731,778	-2,233,352	-1,543,198	-1,512,658,116
24	Total expense/deduction items (from Part III, line 32)	-281,418,393	-3,693,278	3,572,196	-281,477,568
25	Other items with no differences	1,984,814,502			1,984,610,979
26	Reconciliation totals. Combine lines 23 through 25	194,801,142	-5,925,524	2,029,051	190,704,870

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

Name of corporation

Employer identification number

Corporation 2014 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	706	320	431	34
2	U.S. deferred income tax expense	328	219	111	
3	State and local current income tax expense	17,533	5,285	354	17,619
4	State and local deferred income tax expense	950	871	93	
5	Foreign current income tax expense (other than foreign withholding taxes)	2,459	509	258	2,744
6	Foreign deferred income tax expense	156	116	39	
7	Equity-based compensation	295	239	108	151
8	Meals and entertainment	29,656	123	30,021	29,903
9	Fines and penalties	5,432	294	5,241	214
10	Judgments, damages, awards, and similar costs	48	31	*9	35
11	Pension and profit-sharing	16,128	1,650	158	16,114
12	Other post-retirement benefits	379	190	27	349
13	Deferred compensation	1,972	2,177	64	1,326
14	Charitable contribution of cash and tangible property	23,286	797	1,557	23,297
15	Charitable contribution of intangible property	154	*9	37	161
16	Current year acquisition or reorganization investment banking fees	17	d	d	d
17	Current year acquisition or reorganization legal and accounting fees	115	83	37	23
18	Current year acquisition/reorganization other costs	79	66	15	46
19	Amortization/impairment of goodwill	1,238	1,919	224	2,232
20	Amortization of acquisition, reorganization, and start-up costs	572	701	35	885
21	Other amortization or impairment write-offs	10,320	8,493	173	12,517
22	Reserved				
23a	Depletion—Oil & Gas	278	137	231	
b	Depletion—Other than Oil & Gas	133	122	86	224
24	Depreciation	33,651	26,654	175	34,048
25	Bad debt expense	16,196	9,564	182	16,018
26	Interest expense (see instructions)	27,058	3,084	848	26,981
27	Corporate owned life insurance premiums	5,815	453	5,486	561
28	Purchase versus lease (for purchasers and/or lessees)	52	64	*17	70
29	Research and development costs	424	91	295	718
30	Section 118 exclusion (attach statement)	*16	d	d	d
31	Other expense/deduction items with differences (attach statement)	24,950	19,136	18,827	20,576
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	38,141	30,516	32,796	38,417

Name of corporation

Employer identification number

Corporation 2014 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	333,888	15,825	-287,094	9,527
2	U.S. deferred income tax expense	-122,876	46,218	77,501	
3	State and local current income tax expense	1,490,246	36,077	-30,012	1,496,209
4	State and local deferred income tax expense	-837	-2,445	3,114	
5	Foreign current income tax expense (other than foreign withholding taxes)	1,686,765	55,887	12,166	1,751,758
6	Foreign deferred income tax expense	22,329	-20,868	-1,420	
7	Equity-based compensation	2,272,468	-26,758	-27,699	2,218,011
8	Meals and entertainment	3,215,484	-2,223	-1,570,016	1,642,137
9	Fines and penalties	149,896	-2,384	-141,098	6,533
10	Judgments, damages, awards, and similar costs	64,118	-20,039	*-6,621	37,458
11	Pension and profit-sharing	8,192,667	78,715	-37,527	8,233,805
12	Other post-retirement benefits	285,192	23,474	-14,173	294,258
13	Deferred compensation	3,485,462	-482,581	-21,746	2,981,372
14	Charitable contribution of cash and tangible property	2,853,230	559,241	126,931	3,539,401
15	Charitable contribution of intangible property	42,311	*2,696	20,267	65,273
16	Current year acquisition or reorganization investment banking fees	21,604	d	d	d
17	Current year acquisition or reorganization legal and accounting fees	59,709	-37,551	-6,303	15,854
18	Current year acquisition/reorganization other costs	37,522	-26,155	-4,499	6,868
19	Amortization/impairment of goodwill	1,035,607	46,016	-38,645	1,030,392
20	Amortization of acquisition, reorganization, and start-up costs	164,977	21,093	-2,228	184,105
21	Other amortization or impairment write-offs	4,002,888	-249,197	-84,415	3,684,556
22	Reserved				
23a	Depletion—Oil & Gas	348,893	-177,765	-167,088	
b	Depletion—Other than Oil & Gas	79,741	38,839	125,298	243,888
24	Depreciation	33,504,503	5,708,979	19,552	39,214,390
25	Bad debt expense	5,065,666	147,274	4,662	5,228,730
26	Interest expense (see instructions)	19,374,810	-401,500	-56,453	18,916,161
27	Corporate owned life insurance premiums	371,244	-43,083	-215,729	111,315
28	Purchase versus lease (for purchasers and/or lessees)	361,791	-33,388	*50,938	379,342
29	Research and development costs	1,007,911	72,794	-24,367	1,056,339
30	Section 118 exclusion (attach statement)	*-535	d	d	d
31	Other expense/deduction items with differences (attach statement)	192,040,594	-1,626,799	-1,275,475	189,113,876
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	281,453,580	3,694,274	-3,571,357	281,516,454

Schedule M-3 (Form 1120S) 2014

Form **1125-A****Cost of Goods Sold**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

OMB No. 1545-2225

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**
▶ **Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.**

Name		Employer identification number	
Corporation 2014 Line Item Counts (Estimated from SOI Sample)			
1	Inventory at beginning of year	1	1,288,091
2	Purchases	2	2,461,425
3	Cost of labor	3	713,501
4	Additional section 263A costs (attach schedule)	4	115,225
5	Other costs (attach schedule)	5	1,338,419
6	Total. Add lines 1 through 5	6	2,871,802
7	Inventory at end of year	7	1,290,177
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	2,857,867
9a Check all methods used for valuing closing inventory:			
(i) <input type="checkbox"/> Cost		1,289,514	
(ii) <input type="checkbox"/> Lower of cost or market		395,723	
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶		23,272	
b Check if there was a writedown of subnormal goods		5,267	
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		474	
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO		9d	11,104
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see ins YES is 178,555] NO 2,112,080			
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation		YES 1,756	NO 2,138,112

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

General Instructions**Purpose of Form**

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

Who Must File

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

Inventories

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

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

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

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

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

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

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

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

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

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

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

OMB No. 1545-2225

(Rev. December 2012)
Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**
▶ **Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.**

Name		Employer identification number	
Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)			
1	Inventory at beginning of year	1	1,766,315,908
2	Purchases	2	12,735,250,723
3	Cost of labor	3	1,076,113,429
4	Additional section 263A costs (attach schedule)	4	130,233,142
5	Other costs (attach schedule)	5	2,718,368,112
6	Total. Add lines 1 through 5	6	18,422,393,850
7	Inventory at end of year	7	1,867,632,537
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	17,850,424,254
9a Check all methods used for valuing closing inventory:			
(i) <input type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b	Check if there was a writedown of subnormal goods	▶ <input type="checkbox"/>	
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	▶ <input type="checkbox"/>	
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	266,732,493
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

General Instructions**Purpose of Form**

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

Who Must File

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

Inventories

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

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

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

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

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

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

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

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

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

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

Compensation of Officers

OMB No. 1545-2225

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.

► Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Name _____

Employer identification number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)

Note. Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	352,388,955
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
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		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					2
3 Compensation of officers claimed on Form 1125-A or elsewhere on return					3
4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return					4

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55989C

Form **1125-E** (Rev. 12-2013)

Form **3468****Investment Credit**

OMB No. 1545-0155

2014
Attachment
Sequence No. **174**Department of the Treasury
Internal Revenue Service (99)

► Attach to your tax return.

► Information about Form 3468 and its separate instructions is at www.irs.gov/form3468.

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]**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, and Qualifying Advanced Energy 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	d
8 Reserved		8	
9 Enter the applicable unused investment credit from cooperatives (see instructions)		9	d
10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a		10	140

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2014)

Form **3468****Investment Credit**

OMB No. 1545-0155

Department of the Treasury
Internal Revenue Service (99)

► Attach to your tax return.

► Information about Form 3468 and its separate instructions is at www.irs.gov/form3468.**2014**
Attachment
Sequence No. **174**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]**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, and Qualifying Advanced Energy 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	d
8	Reserved	8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	d
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a	10	344,664

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2014)

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 (only enter amounts paid or incurred before 2012) \$ _____	$\times 13\% (.13)$	11e -
f Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ _____	$\times 13\% (.13)$	11f -
g Other pre-1936 buildings \$ _____	$\times 10\% (.10)$	11g 11
h Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) \$ _____	$\times 26\% (.26)$	11h d
i Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ _____	$\times 26\% (.26)$	11i -
j Other certified historic structures \$ _____	$\times 20\% (.20)$	11j 225
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 *7
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) \$ _____		$\times 10\% (.10)$
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) \$ _____		$\times 30\% (.30)$
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 \$ _____		$\times 30\% (.30)$
d Applicable kilowatt capacity of property on line 12c (see instructions) ► _____		$\times \$1,000$
e Enter the lesser of line 12c or line 12d		
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 \$ _____		$\times 30\% (.30)$
g Applicable kilowatt capacity of property on line 12f (see instructions) ► _____		$\times \$3,000$
h Enter the lesser of line 12f or line 12g		
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 \$ _____		$\times 10\% (.10)$
j Kilowatt capacity of property on line 12i ► _____		$\times \$200$
k Enter the lesser of line 12i or line 12j		

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 (only enter amounts paid or incurred before 2012) \$ _____ × 13% (.13)	11e	-
f	Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ _____ × 13% (.13)	11f	-
g	Other pre-1936 buildings \$ _____ × 10% (.10)	11g	2,244
h	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) \$ _____ × 26% (.26)	11h	d
i	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ _____ × 26% (.26)	11i	-
j	Other certified historic structures \$ _____ × 20% (.20)	11j	725,351
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	*37,057
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	10,033
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	3,783,649
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 \$ _____ × 30% (.30)	12c	d
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × \$1,000	12d	d
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	d
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × \$3,000	12g	131,688
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 \$ _____ × 10% (.10)	12i	d
j	Kilowatt capacity of property on line 12i ▶ _____ × \$200	12j	d
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.

i 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)	12i	8
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	d
n Multiply line 12i 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	d
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	*23
Qualified investment credit facility property (see instructions):		
s Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)	12s	19
13 Enter the applicable unused investment credit from cooperatives (see instructions)	13	d
14 Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	1,145

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	52,659
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	d .
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	d
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	*635
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year \$ _____ × 30% (.30)	12s	65,459
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	d
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	4,785,049

Form **3800****General Business Credit**

OMB No. 1545-0895

2014
Attachment
Sequence No. **22**Department of the Treasury
Internal Revenue Service (99)► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**
(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1	21,466
2	Passive activity credits from line 2 of all Parts III with box B checked 2 269		
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)	3	307
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	26,344
5	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked (see instructions)	5	
6	Add lines 1, 3, 4, and 5	6	36,332

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, 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	7	
8	Alternative minimum tax: • 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	8	
9	Add lines 7 and 8	9	33,289
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	*8
c	Add lines 10a and 10b	10c	2,410
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	33,111
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	30,734
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	12,221
14	Tentative minimum tax: • 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	14	112,253
15	Enter the greater of line 13 or line 14	15	17,633
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	30,921
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2014)

Form **3800****General Business Credit**

OMB No. 1545-0895

Department of the Treasury
Internal Revenue Service (99)

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
 ► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

2014
 Attachment
 Sequence No. **22**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]
Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
 (See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1	20,397,415
2	Passive activity credits from line 2 of all Parts III with box B checked 2 362,863		
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)	3	396,065
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	64,613,787
5	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked (see instructions)	5	
6	Add lines 1, 3, 4, and 5	6	85,513,559

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, 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	7	
8	Alternative minimum tax: • 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	8	
9	Add lines 7 and 8	9	414,652,199
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	*1,098
c	Add lines 10a and 10b	10c	109,946,326
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	304,720,644
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	302,495,060
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	75,519,937
14	Tentative minimum tax: • 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	14	210,950,986
15	Enter the greater of line 13 or line 14	15	184,183,089
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	129,128,745
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2014)

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18		
19	Enter the greater of line 13 or line 18	19		
20	Subtract line 19 from line 11. If zero or less, enter -0-	20		
21	Subtract line 17 from line 20. If zero or less, enter -0-	21		
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22		1,982
23	Passive activity credit from line 3 of all Parts III with box B checked 23			
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)	24		27
25	Add lines 22 and 24	25		1,999
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26		1,221
27	Subtract line 13 from line 11. If zero or less, enter -0-	27		
28	Add lines 17 and 26	28		12,700
29	Subtract line 28 from line 27. If zero or less, enter -0-	29		
30	Enter the general business credit from line 5 of all Parts III with box A checked	30		23,423
31	Reserved	31		
32	Passive activity credits from line 5 of all Parts III with box B checked 32			
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)	33		126
34	Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34		38,848
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions)	35		
36	Add lines 30, 33, 34, and 35	36		49,105
37	Enter the smaller of line 29 or line 36	37		20,667
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38		31,252

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18		
19	Enter the greater of line 13 or line 18	19		
20	Subtract line 19 from line 11. If zero or less, enter -0-	20		
21	Subtract line 17 from line 20. If zero or less, enter -0-	21		
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	328,653	
23	Passive activity credit from line 3 of all Parts III with box B checked 23			
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)	24	98	
25	Add lines 22 and 24	25	328,745	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	81,640	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27		
28	Add lines 17 and 26	28	20,284,109	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29		
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	14,788,061	
31	Reserved	31		
32	Passive activity credits from line 5 of all Parts III with box B checked 32			
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)	33	311,780	
34	Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	10,718,587	
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions)	35		
36	Add lines 30, 33, 34, and 35	36	25,815,609	
37	Enter the smaller of line 29 or line 36	37	14,485,297	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 54, or Form 1040NR, line 51 } • Corporations. Form 1120, Schedule J, Part I, line 5c } • Estates and trusts. Form 1041, Schedule G, line 2b }	38	35,382,765	

Name(s) shown on return

Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☐ General Business Credit From a Non-Passive Activity **E** ☐ Reserved
B ☐ General Business Credit From a Passive Activity **F** ☐ Reserved
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit		(b)	(c)
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		If claiming the credit from a pass-through entity, enter the EIN	Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	142
b	Reserved	1b	
c	Increasing research activities (Form 6765)	1c	18,218
d	Low-income housing (Form 8586, Part I only)	1d	1,565
e	Disabled access (Form 8826) (see instructions for limitation)	1e	42
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	55
g	Indian employment (Form 8845)	1g	806
h	Orphan drug (Form 8820)	1h	144
i	New markets (Form 8874)	1i	149
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	435
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	222
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	271
m	Low sulfur diesel fuel production (Form 8896)	1m	d
n	Distilled spirits (Form 8906)	1n	24
o	Nonconventional source fuel (Form 8907)	1o	*7
p	Energy efficient home (Form 8908)	1p	143
q	Energy efficient appliance (Form 8909)	1q	10
r	Alternative motor vehicle (Form 8910)	1r	*6
s	Alternative fuel vehicle refueling property (Form 8911)	1s	82
t	Reserved	1t	
u	Mine rescue team training (Form 8923)	1u	32
v	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v	d
w	Employer differential wage payments (Form 8932)	1w	d
x	Carbon dioxide sequestration (Form 8933)	1x	d
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	168
z	Qualified plug-in electric vehicle (carryforward only)	1z	d
aa	New hire retention (carryforward only)	1aa	-
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	78
zz	Other	1zz	-
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	21,607
3	Enter the amount from Form 8844 here and on the applicable line of Part II .	3	1,375
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	1,150
b	Work opportunity (Form 5884)	4b	3,937
c	Biofuel producer (Form 6478)	4c	*176
d	Low-income housing (Form 8586, Part II)	4d	1,490
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	226
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	10,823
g	Qualified railroad track maintenance (Form 8900)	4g	99
h	Small employer health insurance premiums (Form 8941)	4h	6,885
i	Reserved	4i	
j	Reserved	4j	
z	Other	4z	33
5	Add lines 4a through 4z and enter here and on the applicable line of Part II .	5	23,742
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II .	6	44,253

Name(s) shown on return

Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☐ General Business Credit From a Non-Passive Activity **E** ☐ Reserved
B ☐ General Business Credit From a Passive Activity **F** ☐ Reserved
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	344,732
b	Reserved	1b	
c	Increasing research activities (Form 6765)	1c	12,778,079
d	Low-income housing (Form 8586, Part I only)	1d	3,284,863
e	Disabled access (Form 8826) (see instructions for limitation)	1e	176
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	791,151
g	Indian employment (Form 8845)	1g	45,440
h	Orphan drug (Form 8820)	1h	1,497,434
i	New markets (Form 8874)	1i	1,576,808
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	213
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	15,995
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	7,885
m	Low sulfur diesel fuel production (Form 8896)	1m	d
n	Distilled spirits (Form 8906)	1n	2,553
o	Nonconventional source fuel (Form 8907)	1o	*192
p	Energy efficient home (Form 8908)	1p	56,618
q	Energy efficient appliance (Form 8909)	1q	842
r	Alternative motor vehicle (Form 8910)	1r	*854
s	Alternative fuel vehicle refueling property (Form 8911)	1s	10,283
t	Reserved	1t	
u	Mine rescue team training (Form 8923)	1u	1,438
v	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v	d
w	Employer differential wage payments (Form 8932)	1w	d
x	Carbon dioxide sequestration (Form 8933)	1x	d
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	427,330
z	Qualified plug-in electric vehicle (carryforward only)	1z	d
aa	New hire retention (carryforward only)	1aa	-
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	282
zz	Other	1zz	-
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	20,973,455
3	Enter the amount from Form 8844 here and on the applicable line of Part II .	3	70,839
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	4,789,370
b	Work opportunity (Form 5884)	4b	1,273,307
c	Biofuel producer (Form 6478)	4c	*1,267
d	Low-income housing (Form 8586, Part II)	4d	5,610,902
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	2,660,606
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	668,759
g	Qualified railroad track maintenance (Form 8900)	4g	169,349
h	Small employer health insurance premiums (Form 8941)	4h	29,209
i	Reserved	4i	
j	Reserved	4j	
z	Other	4z	478
5	Add lines 4a through 4z and enter here and on the applicable line of Part II .	5	15,203,273
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II .	6	36,247,568

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2014Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Corporation 2014 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.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	1,240,834
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	1,346,653
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	134,429
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,193,947
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	118,850
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	1,190,540
13	Carryover of disallowed deduction to 2015. 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	557,486
15	Property subject to section 168(f)(1) election	15	444
16	Other depreciation (including ACRS)	16	444,813

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 2014	17	2,177,161
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2014 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		63,358				63,613
b 5-year property		635,922				633,884
c 7-year property		489,138				486,413
d 10-year property		30,121				29,569
e 15-year property		160,587				159,818
f 20-year property		8,977				8,980
g 25-year property		1,093				1,151
h Residential rental property		38,445				38,263
i Nonresidential real property		158,472				159,267

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life		7,447				7,527
b 12-year		1,465				1,469
c 40-year		2,095				2,118

Part IV Summary (See instructions.)

50-yr basis

d

50-yr ded

d

21	Listed property. Enter amount from line 28	21	1,121,812
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	2,924,618
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	358

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2014)

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2014Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Corporation 2014 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	108,495,838
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	669,517,328
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	4,134,441
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	50,170,739
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	3,054,505
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	49,235,103
13	Carryover of disallowed deduction to 2015. 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	255,526,835
15	Property subject to section 168(f)(1) election	15	2,494,975
16	Other depreciation (including ACRS)	16	42,964,340

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 2014	17	363,513,510
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2014 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		32,075,739				9,137,375
b 5-year property		220,108,390				43,294,504
c 7-year property		146,025,682				19,144,898
d 10-year property		8,657,631				766,759
e 15-year property		47,255,231				1,946,760
f 20-year property		25,114,173				868,189
g 25-year property		899,722				20,004
h Residential rental property		18,760,365				345,612
i Nonresidential real property		108,290,214				1,531,605

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life		52,085,739				4,204,658
b 12-year		8,884,918				331,909
c 40-year		46,436,718				529,063

Part IV Summary (See instructions.)

50-yr basis

d

50-yr ded

d

21	Listed property. Enter amount from line 28	21	10,656,111
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	771,353,991
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	7,288,231

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2014)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	148,068
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (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?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by more than 5% owner or related person?						
36 Is another vehicle available for personal use during off-duty hours?						

Line 42 Amortization of Costs, by Section

Section 195	15,569
Section 197	67,383
Section 248	15,702
Section 169	*439
Section 174	788
Section 178	5,373
Section 194	167
Section 59E	1,366
Section 1400L	-
Section 709	112
Section 171	10
Section 167H	309
Other or Unidentified	58,106
AMORT ADJ	2,848

Section C—Questions

Answer these questions to determine if you meet an exception to completing this section for those vehicles.

37 Do you maintain a written policy for your employees?	Yes	No
38 Do you maintain a written policy for your employees? See the instructions	Yes	No
39 Do you treat all use of vehicles as business use?	Yes	No
40 Do you provide more than five vehicles to your employees, and retain title to all of them?	Yes	No
41 Do you meet the requirements of Section 179(e)(1)(B)(ii)?	Yes	No

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

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					
					151,242
43 Amortization of costs that began before your 2014 tax year					43
					554,059
44 Total. Add amounts in column (f). See the instructions for where to report					44
					649,695

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	3,402,300
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (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?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by more than 5% owner or related person?						
36 Is another vehicle available for personal use during off-duty hours?						

Line 42 Amortization of Costs, by Section

Section 195	69,693
Section 197	3,467,377
Section 248	69,966
Section 169	*21,000
Section 174	139,445
Section 178	82,283
Section 194	1,630
Section 59E	2,654,995
Section 1400L	-
Section 709	1,326
Section 171	7,756
Section 167H	219,411
Other or Unidentified	12,814,897
AMORT ADJ	-418,995

Section C—Qualifying Employees

Answer these questions to determine if you meet an exception to completing this section for those vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy regarding the use of vehicles by your employees?		
38 Do you maintain a written policy regarding the use of vehicles by your employees? See the instructions for more information		
39 Do you treat all use of vehicles by your employees as business use?		
40 Do you provide more than five vehicles to your employees, and retain title to all of them?		
41 Do you meet the requirements of Section 280C(c)(1) for the vehicles?		

Note: If your answer to 37, 38, 39, 40, or 41 is "No," you must complete Section B for those vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					
					19,551,858
43 Amortization of costs that began before your 2014 tax year					43
					165,623,234
44 Total. Add amounts in column (f). See the instructions for where to report					44
					184,762,418

Form **4626****Alternative Minimum Tax—Corporations**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.**2014**

Name

Employer identification number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]**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	11,624
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	7,743
b	Amortization of certified pollution control facilities.	2b	d
c	Amortization of mining exploration and development costs	2c	d
d	Amortization of circulation expenditures (personal holding companies only)	2d	-
e	Adjusted gain or loss	2e	2,337
f	Long-term contracts	2f	111
g	Merchant marine capital construction funds.	2g	-
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	12
i	Tax shelter farm activities (personal service corporations only)	2i	-
j	Passive activities (closely held corporations and personal service corporations only)	2j	55
k	Loss limitations	2k	-
l	Depletion	2l	161
m	Tax-exempt interest income from specified private activity bonds	2m	60
n	Intangible drilling costs	2n	72
o	Other adjustments and preferences	2o	5,032
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.	3	11,645
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	11,620
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions).	4b	3,742
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	3,742
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	3,938
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	3,339
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	11,650
6	Alternative tax net operating loss deduction (see instructions).	6	7,782
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	11,653
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	2,237
b	Multiply line 8a by 25% (.25).	8b	2,237
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	7,718
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	11,650
10	Multiply line 9 by 20% (.20)	10	11,645
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	335
12	Tentative minimum tax. Subtract line 11 from line 10.	12	11,647
13	Regular tax liability before applying all credits except the foreign tax credit	13	2,172
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	11,656

Form **4626**Department of the Treasury
Internal Revenue Service**Alternative Minimum Tax—Corporations**

OMB No. 1545-0123

▶ Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.**2014**

Name

Employer identification number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]**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	99,801,732
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	-654,584
b	Amortization of certified pollution control facilities.	2b	d
c	Amortization of mining exploration and development costs	2c	d
d	Amortization of circulation expenditures (personal holding companies only)	2d	-
e	Adjusted gain or loss	2e	-447,222
f	Long-term contracts	2f	105,109
g	Merchant marine capital construction funds.	2g	-
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	1,632,097
i	Tax shelter farm activities (personal service corporations only)	2i	-
j	Passive activities (closely held corporations and personal service corporations only)	2j	-3,862
k	Loss limitations	2k	-
l	Depletion	2l	3,249,935
m	Tax-exempt interest income from specified private activity bonds	2m	64,771
n	Intangible drilling costs	2n	1,446,664
o	Other adjustments and preferences	2o	-559,132
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.	3	104,857,064
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	112,423,333
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions).	4b	7,652,054
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	7,011,516
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	51,598,092
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	6,215,823
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	111,072,874
6	Alternative tax net operating loss deduction (see instructions).	6	56,432,315
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	55,086,931
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	151,987
b	Multiply line 8a by 25% (.25).	8b	37,997
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	285,783
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	54,801,151
10	Multiply line 9 by 20% (.20)	10	10,957,937
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	6,380,552
12	Tentative minimum tax. Subtract line 11 from line 10.	12	4,538,134
13	Regular tax liability before applying all credits except the foreign tax credit	13	1,491,840
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	3,046,845

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

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

OMB No. 1545-0184

2014Attachment
Sequence No. **27**

Name(s) shown on return

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **21,290**

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	208,459
						LT GAIN	67,055
3	Gain, if any, from Form 4684, line 39					3	3,096
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	22,220
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	1,211
6	Gain, if any, from line 32, from other than casualty or theft.					6	73,955
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:					7	329,262
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you 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.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)					8	9,466
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	12,207

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	55,500
						ST GAIN	55,551
11	Loss, if any, from line 7					11	(58,303)
12	Gain, if any, from line 7 or amount from line 8, if applicable					12	9,773
13	Gain, if any, from line 31					13	249,182
14	Net gain or (loss) from Form 4684, lines 31 and 38a					14	3,003
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15	651
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.					16	1,402
17	Combine lines 10 through 16					17	362,574
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions					18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14					18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2014)

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

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

OMB No. 1545-0184

2014Attachment
Sequence No. **27**

Name(s) shown on return

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **86,953,719**

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
						LT LOSS	48,938,837	
						LT GAIN	64,563,369	
3	Gain, if any, from Form 4684, line 39						3	238,374
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	16,182,856
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	1,174,698
6	Gain, if any, from line 32, from other than casualty or theft.						6	47,602,481
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	80,800,519
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.								
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you 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.								
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8	13,584,998
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	20,509,853

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	35,245,503	
						ST GAIN	54,600,044	
11	Loss, if any, from line 7						11	(33,061,803)
12	Gain, if any, from line 7 or amount from line 8, if applicable						12	4,605,602
13	Gain, if any, from line 31						13	63,038,123
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14	-677,047
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15	1,490,376
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16	1,280,022
17	Combine lines 10 through 16						17	56,565,236
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:							
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2014)

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					
	1245 PROPERTY	OTHER PROPERTY	UNDETERMINED PROPERTY		
Property D					
These columns relate to the properties on lines 19A through 19D. ▶					
20	Gross sales price (Note: See line 1 before completing.)	20	246,838	15,292	18,759
21	Cost or other basis plus expense of sale	21	246,755	15,224	12,758
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	246,963	15,285	18,779
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 33. 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			
		1245 PROPERTY	OTHER PROPERTY
		UNDETERMINED PROPERTY	Property D
These columns relate to the properties on lines 19A through 19D. ►			
20	Gross sales price (Note: See line 1 before completing.)	20	98,299,749
21	Cost or other basis plus expense of sale	21	150,083,072
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	63,536,459
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 33. 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

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 5884 and its instructions is at www.irs.gov/form5884.**2014**
Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <u>1,780</u> × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>2,681</u> × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>1,062</u> × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	2,801
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	836
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	3,526
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

General Instructions

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

Future Developments

For the latest information about developments related to Form 5884 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5884.

What's New

- The work opportunity credit has been extended to cover employees who began work in 2014. Do not report wages paid or incurred to employees who begin work after 2014 on Form 5884 unless the credit is extended.
- Empowerment zone designations have been extended to cover 2014. Wages paid or incurred for services performed after 2014 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See *Qualified Wages* for details.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- and/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 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.

Partnerships, S corporations, cooperatives, estates, and trusts must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit.

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must either:

Form **5884**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Work Opportunity Credit

▶ Attach to your tax return.

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

OMB No. 1545-0219

2014
Attachment
Sequence No. **77****Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]**

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <u>553,523</u> × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>2,567,891</u> × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>103,828</u> × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	1,224,531
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	39,218
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	1,263,749
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

General Instructions

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

Future DevelopmentsFor the latest information about developments related to Form 5884 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5884.**What's New**

- The work opportunity credit has been extended to cover employees who began work in 2014. Do not report wages paid or incurred to employees who begin work after 2014 on Form 5884 unless the credit is extended.
- Empowerment zone designations have been extended to cover 2014. Wages paid or incurred for services performed after 2014 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See *Qualified Wages* for details.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- and/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 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.

Partnerships, S corporations, cooperatives, estates, and trusts must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit.

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must either:

Form **6765****Credit for Increasing Research Activities**

OMB No. 1545-0619

2014Attachment
Sequence No. **81**Department of the Treasury
Internal Revenue Service▶ **Attach to your tax return.**▶ **Information about Form 6765 and its separate instructions is at www.irs.gov/form6765.**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]**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	27
2	Basic research payments to qualified organizations (see instructions)	209		
3	Qualified organization base period amount	118		
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	197
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	6,759		
6	Cost of supplies	4,823		
7	Rental or lease costs of computers (see instructions)	165		
8	Enter the applicable percentage of contract research expenses (see instructions)	4,740		
9	Total qualified research expenses. Add lines 5 through 8	7,442		
10	Enter fixed-base percentage, but not more than 16% (see instructions)	6,182 %		
11	Enter average annual gross receipts (see instructions)	5,082		
12	Multiply line 11 by the percentage on line 10	4,664		
13	Subtract line 12 from line 9. If zero or less, enter -0-	7,373		
14	Multiply line 9 by 50% (.50)	7,442		
15	Enter the smaller of line 13 or line 14		15	7,373
16	Add lines 1, 4, and 15		16	7,488
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached		17	7,441

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	57
19	Basic research payments to qualified organizations (see the line 2 instructions)	54		
20	Qualified organization base period amount (see the line 3 instructions)	66		
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	39
22	Add lines 18 and 21		22	94
23	Multiply line 22 by 20% (.20)		23	71
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	8,318		
25	Cost of supplies	4,888		
26	Rental or lease costs of computers (see the line 7 instructions)	138		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	5,033		
28	Total qualified research expenses. Add lines 24 through 27	8,613		
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	7,295		
30	Divide line 29 by 6.0	6,897		
31	Subtract line 30 from line 28. If zero or less, enter -0-	6,805		
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)		32	8,396

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (2014)

Form **6765**Department of the Treasury
Internal Revenue Service**Credit for Increasing Research Activities**

OMB No. 1545-0619

2014
Attachment
Sequence No. **81**▶ **Attach to your tax return.**▶ **Information about Form 6765 and its separate instructions is at www.irs.gov/form6765.**

Name(s) shown on return

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	43,405
2	Basic research payments to qualified organizations (see instructions)	2	245,349	
3	Qualified organization base period amount	3	391,707	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	118,703
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	50,295,367	
6	Cost of supplies	6	11,177,687	
7	Rental or lease costs of computers (see instructions)	7	84,504	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	10,769,998	
9	Total qualified research expenses. Add lines 5 through 8	9	72,321,415	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10		%
11	Enter average annual gross receipts (see instructions)	11		
12	Multiply line 11 by the percentage on line 10	12	17,219,937	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	55,352,472	
14	Multiply line 9 by 50% (.50)	14	36,160,710	
15	Enter the smaller of line 13 or line 14	15	35,693,588	
16	Add lines 1, 4, and 15	16	35,855,696	
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 statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	17	4,537,225	

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	133,148
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	143,628
20	Qualified organization base period amount (see the line 3 instructions)	20	180,416
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	111,410
22	Add lines 18 and 21	22	244,558
23	Multiply line 22 by 20% (.20)	23	48,912
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	108,388,114
25	Cost of supplies	25	23,594,059
26	Rental or lease costs of computers (see the line 7 instructions)	26	165,997
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	22,190,410
28	Total qualified research expenses. Add lines 24 through 27	28	154,341,325
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	400,287,777
30	Divide line 29 by 6.0	30	66,594,990
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	84,703,145
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32	12,035,880

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (2014)

Section B—Alternative Simplified Credit. (continued)

33	Add lines 23 and 32	33	8,428
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 statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	8,553

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	d
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-.	36	15,999
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	1,572
38	Add lines 36 and 37. Estates and trusts, go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1c	38	17,264
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 amount on Form 3800, Part III, line 1c.	40	

Form **6765** (2014)

Section B—Alternative Simplified Credit. (continued)

33	Add lines 23 and 32	33	12,055,325	
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 statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	7,837,722	

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	d	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-.	36	12,376,306	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	182,651	
38	Add lines 36 and 37. Estates and trusts, go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1c	38	12,567,596	
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 amount on Form 3800, Part III, line 1c.	40		

Form **6765** (2014)

Form **8586**
(Rev. August 2014)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

OMB No. 1545-0984

► **Attach to your tax return.**
► Information about Form 8586 is available at www.irs.gov/form8586.

Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008	► *91		
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	d
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts		4	d
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)		5	477
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, Part III, line 1d, column (c)		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	d
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)		12	453
13	Amount allocated to beneficiaries of the estate or trust (see instructions)		13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)		14	

For Paperwork Reduction Act Notice, see General Instructions.

Cat. No. 639871

Form **8586** (Rev. 8-2014)

Low-Income Housing Credit

OMB No. 1545-0984

▶ Attach to your tax return.

▶ Information about Form 8586 is available at www.irs.gov/form8586.Attachment
Sequence No. **36a**

Name(s) shown on return

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

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	d
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	d
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)	5	2,444,911
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, Part III, line 1d, column (c)	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	d
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	12	3,787,418
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14	

For Paperwork Reduction Act Notice, see General Instructions.

Cat. No. 639871

Form **8586** (Rev. 8-2014)

Form **8594**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Asset Acquisition Statement
Under Section 1060**

OMB No. 1545-1021

Attachment
Sequence No. **169**

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at www.irs.gov/form8594

Name as shown on return

Identifying number as shown on return

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

Check the box that identifies you:

15,831 ☐ Purchaser ☐ Seller **14,945****Part I General Information****1** Name of other party to the transaction**30,911**

Other party's identifying number

28,170

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

2 Date of sale**30,499****3** Total sales price (consideration)**30,461****Part II Original Statement of Assets Transferred**

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 3,635	\$ 3,258
Class II	\$ 339	\$ 333
Class III	\$ 4,947	\$ 5,029
Class IV	\$ 11,911	\$ 11,618
Class V	\$ 24,839	\$ 24,461
Class VI and VII	\$ 23,889	\$ 23,822
Total	\$ 29,991	\$ 29,226

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 ☐ NoIf "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**12,168** **18,743**If "Yes," attach a statement 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.

Asset Acquisition Statement Under Section 1060

OMB No. 1545-1021

Attachment
Sequence No. **169**

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at www.irs.gov/form8594

Name as shown on return

Identifying number as shown on return

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)

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)**424,169,736****Part II Original Statement of Assets Transferred**

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 22,338,631	\$ 21,296,446
Class II	\$ 4,351,646	\$ 4,319,144
Class III	\$ 43,295,621	\$ 43,138,596
Class IV	\$ 32,626,851	\$ 31,601,700
Class V	\$ 138,164,857	\$ 141,832,085
Class VI and VII	\$ 175,319,250	\$ 178,419,994
Total	\$ 415,859,421	\$ 419,912,279

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 statement 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 **8816**
(Rev. September 2013)
Department of the Treasury
Internal Revenue Service

Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies

► Information about Form 8816 and its instructions is at www.irs.gov/form8816.
► Attach to tax return.

OMB No. 1545-1130

Name **Corporation 2014 Line Item Counts (Estimated from SOI Sample)** Employer Identification Number

Part I Special Loss Discount Amount

Accident year					
1 Undiscounted unpaid losses . . .	d				
2 Discounted unpaid losses . . .	d				
3 Special loss discount limitation. Subtract line 2 from line 1 . . .	852				

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year	677				
5 Additions—section 847(4) . . .	146				
6 Subtractions—section 847(5) . . .	585				
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	687				

Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year	690				
9 Payments made for year . . .	102				
10 Prior section 847 payments transferred to current year . . .	148				
11 Payments applied for year . . .	484				
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result . . .	708				

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 on the dotted line next to line 13 on Form 1120, Schedule J, Part II. 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: All line references to Form 1120-L, Form 1120-PC, and Form 1120 are to the 2012 forms.

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 2011 as 2011.

Form **8816**
(Rev. September 2013)
Department of the Treasury
Internal Revenue Service

Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies

► Information about Form 8816 and its instructions is at www.irs.gov/form8816.
► Attach to tax return.

OMB No. 1545-1130

Name	Employer Identification Number
Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)	

Part I Special Loss Discount Amount

Accident year					
1 Undiscounted unpaid losses . . .	d				
2 Discounted unpaid losses . . .	d				
3 Special loss discount limitation. Subtract line 2 from line 1 . . .	3,948,923				

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year	-2,099,600				
5 Additions—section 847(4) . . .	137,084				
6 Subtractions—section 847(5) . . .	3,792,703				
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	-7,124,829				

Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year	19,887,225				
9 Payments made for year	2,747,896				
10 Prior section 847 payments transferred to current year	3,032,153				
11 Payments applied for year	2,116,705				
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result	23,550,569				

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 on the dotted line next to line 13 on Form 1120, Schedule J, Part II. 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: All line references to Form 1120-L, Form 1120-PC, and Form 1120 are to the 2012 forms.

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 2011 as 2011.

Form **8820**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

► Information about Form 8820 and its instructions is available at www.irs.gov/form8820.
► Attach to your tax return.

OMB No. 1545-1505

Attachment
Sequence No. **103**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	d
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	d
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 line 2a. If zero or less, enter -0-	2c	d
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	d
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 Form 3800, line 1h	4	139
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 Form 3800, line 1h	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 12-2012)

Form **8820**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

OMB No. 1545-1505

► Information about Form 8820 and its instructions is available at www.irs.gov/form8820.
► Attach to your tax return.

Attachment
Sequence No. **103**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	d
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	d
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 line 2a. If zero or less, enter -0-	2c	d
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	d
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 Form 3800, line 1h	4	1,462,228
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 Form 3800, line 1h	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 12-2012)

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

▶ Attach to your tax return.

▶ Information about Form 8824 and its separate instructions is at www.irs.gov/form8824.

OMB No. 1545-1190

2014Attachment
Sequence No. **109**

Name(s) shown on tax return

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

Identifying number

Part I Information on the Like-Kind Exchange**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.**1** Description of like-kind property given up:**2** Description of like-kind property received:**3** Date like-kind property given up was originally acquired (month, day, year) **3** MM/DD/YYYY**4** Date you actually transferred your property to other party (month, day, year) **4** MM/DD/YYYY**5** Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement **5** MM/DD/YYYY**6** Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY**7** Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III ☐ Yes ☐ No**Part II Related Party Exchange Information****413 91,263****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).

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

▶ Attach to your tax return.

▶ Information about Form 8824 and its separate instructions is at www.irs.gov/form8824.

OMB No. 1545-1190

2014Attachment
Sequence No. **109**

Name(s) shown on tax return

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Part I Information on the Like-Kind Exchange**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.**1** Description of like-kind property given up:**2** Description of like-kind property received:**3** Date like-kind property given up was originally acquired (month, day, year)**3**

MM/DD/YYYY

4 Date you actually transferred your property to other party (month, day, year)**4**

MM/DD/YYYY

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

MM/DD/YYYY

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

MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ 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 20**

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	884		
13	Adjusted basis of other property given up	13	513		
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		923	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		4,604	
16	FMV of like-kind property you received	16		72,681	
17	Add lines 15 and 16	17		73,688	
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		89,738	
19	Realized gain or (loss). Subtract line 18 from line 17	19		86,244	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		2,919	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		1,413	
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		1,770	
23	Recognized gain. Add lines 21 and 22	23		3,097	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		85,504	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		89,925	

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	627,969		
13	Adjusted basis of other property given up	13	266,505		
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	361,464		
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	3,286,754		
16	FMV of like-kind property you received	16	73,238,887		
17	Add lines 15 and 16	17	76,525,641		
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	25,002,940		
19	Realized gain or (loss). Subtract line 18 from line 17	19	63,687,821		
20	Enter the smaller of line 15 or line 19, but not less than zero	20	4,272,730		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	1,235,927		
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	1,663,566		
23	Recognized gain. Add lines 21 and 22	23	2,973,767		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	61,251,262		
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	26,688,455		

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.)	26			
27	Description of divested property ►	27			
28	Description of replacement property ►	28			
29	Date divested property was sold (month, day, year)	29			
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(Rev. December 2010)
Department of the Treasury
Internal Revenue Service**Rental Real Estate Income and Expenses of a
Partnership or an S Corporation**

▶ See instructions on back.

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name

Employer identification number

Corporation 2014 Line Item Counts (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				
		A	B	C	D	
Rental Real Estate Income						
2 Gross rents	2	246,352				
Rental Real Estate Expenses						
3 Advertising	3	25,401				
4 Auto and travel	4	41,600				
5 Cleaning and maintenance	5	87,515				
6 Commissions	6	20,207				
7 Insurance	7	158,374				
8 Legal and other professional fees	8	156,563				
9 Interest	9	127,289				
10 Repairs	10	146,751				
11 Taxes	11	208,951				
12 Utilities	12	132,229				
13 Wages and salaries	13	23,022				
14 Depreciation (see instructions)	14	208,006				
15 Other (list) ▶	15	184,431				
16 Total expenses for each property. Add lines 3 through 15	16	244,445				
17 Income or (Loss) from each property. Subtract line 16 from line 2	17	259,416				
18a Total gross rents. Add gross rents from line 2, columns A through H	18a	246,776				
b Total expenses. Add total expenses from line 16, columns A through H	18b	(244,445)				
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	3,001				
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	58,332				
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:	21	305,570				
• Form 1065 or 1120S: Schedule K, line 2, or						
• Form 1065-B: Part I, line 4						

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

► See instructions on back.
► Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

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

Corporation 2014 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				
		A	B	C	D	
Rental Real Estate Income						
2	Gross rents	2 45,459,453				
Rental Real Estate Expenses						
3	Advertising	3 130,893				
4	Auto and travel	4 169,410				
5	Cleaning and maintenance . .	5 1,375,254				
6	Commissions	6 225,799				
7	Insurance	7 1,298,906				
8	Legal and other professional fees	8 2,108,722				
9	Interest	9 6,836,550				
10	Repairs	10 2,228,124				
11	Taxes	11 5,774,441				
12	Utilities	12 2,399,645				
13	Wages and salaries	13 2,053,703				
14	Depreciation (see instructions)	14 6,893,573				
15	Other (list) ►	15 4,948,726				
16	Total expenses for each property. Add lines 3 through 15	16 36,443,745				
17	Income or (Loss) from each property. Subtract line 16 from line 2	17 9,015,708				
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a 45,427,798				
18b	Total expenses. Add total expenses from line 16, columns A through H	18b (36,443,745)				
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19 -16,885				
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a 1,142,741				
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 10,109,908				

Form **8827****Credit for Prior Year Minimum Tax—Corporations**

OMB No. 1545-0123

2014Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

▶ Information about Form 8827 and its instructions is at www.irs.gov/form8827.

Name		Employer identification number	
Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]			
1	Alternative minimum tax (AMT) for 2013. Enter the amount from line 14 of the 2013 Form 4626	1	d
2	Minimum tax credit carryforward from 2013. Enter the amount from line 9 of the 2013 Form 8827	2	18,578
3	Enter any 2013 unallowed qualified electric vehicle credit (see instructions)	3	d
4	Add lines 1, 2, and 3	4	22,993
5	Enter the corporation's 2014 regular income tax liability minus allowable tax credits (see instructions)	5	6,280
6	Is the corporation a "small corporation" exempt from the AMT for 2014 (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 2014 and enter the tentative minimum tax from line 12	6	8,381
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	123
c	Add lines 7a and 7b	7c	5,297
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	5,137
b	Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, 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	5,018
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 Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	8c	122
9	Minimum tax credit carryforward to 2015. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	19,482

Instructions

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

What's New

For tax years ending after December 31, 2013, a corporation can elect to claim pre-2006 unused minimum tax credits in lieu of the special depreciation allowance for round 4 extension property. 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 2013,
- A minimum tax credit carryforward from 2013 to 2014, or
- A qualified electric vehicle credit not allowed for 2013 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2013 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2014 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, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

See the 2014 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2014. 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**Election to accelerate minimum tax credit in lieu of bonus depreciation**

If the corporation made an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for certain qualified property for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, or its first tax year ending after December 31, 2010, the election continues to apply to round 3 extension property (as defined in section 168(k)(4)(J)), unless the corporation made an election not to apply the section 168(k)(4) election to round 3 extension property for its first tax year ending after December 31, 2012.

For 2014, round 3 extension property generally is long production period property and noncommercial aircraft if acquired after March 31, 2008, and placed in service after December 31, 2013, but before January 1, 2015. See sections 168(k)(2) and 168(k)(4)(J).

If the corporation made an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for either its first tax year ending after March 31, 2008, its first

Form **8827****Credit for Prior Year Minimum Tax—Corporations**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

► Attach to the corporation's tax return.

► Information about Form 8827 and its instructions is at www.irs.gov/form8827.**2014**

Name		Employer identification number	
Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]			
1	Alternative minimum tax (AMT) for 2013. Enter the amount from line 14 of the 2013 Form 4626	1	d
2	Minimum tax credit carryforward from 2013. Enter the amount from line 9 of the 2013 Form 8827	2	29,782,781
3	Enter any 2013 unallowed qualified electric vehicle credit (see instructions)	3	d
4	Add lines 1, 2, and 3	4	33,277,527
5	Enter the corporation's 2014 regular income tax liability minus allowable tax credits (see instructions)	5	66,259,929
6	Is the corporation a "small corporation" exempt from the AMT for 2014 (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 2014 and enter the tentative minimum tax from line 12	6	50,440,621
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	171,246
c	Add lines 7a and 7b	7c	20,557,990
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	2,330,184
b	Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, 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	2,165,118
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 Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	8c	162,254
9	Minimum tax credit carryforward to 2015. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	30,947,465

Instructions

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

What's New

For tax years ending after December 31, 2013, a corporation can elect to claim pre-2006 unused minimum tax credits in lieu of the special depreciation allowance for round 4 extension property. 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 2013,
- A minimum tax credit carryforward from 2013 to 2014, or
- A qualified electric vehicle credit not allowed for 2013 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2013 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2014 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, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

See the 2014 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2014. 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**Election to accelerate minimum tax credit in lieu of bonus depreciation**

If the corporation made an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for certain qualified property for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, or its first tax year ending after December 31, 2010, the election continues to apply to round 3 extension property (as defined in section 168(k)(4)(J)), unless the corporation made an election not to apply the section 168(k)(4) election to round 3 extension property for its first tax year ending after December 31, 2012.

For 2014, round 3 extension property generally is long production period property and noncommercial aircraft if acquired after March 31, 2008, and placed in service after December 31, 2013, but before January 1, 2015. See sections 168(k)(2) and 168(k)(4)(J).

If the corporation made an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for either its first tax year ending after March 31, 2008, its first

Form **8835**Department of the Treasury
Internal Revenue Service**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

▶ Attach to your tax return.

▶ Information about Form 8835 and its separate instructions is at www.irs.gov/form8835.

OMB No. 1545-1362

2014
Attachment
Sequence No. **95**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]**Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004**

1	Kilowatt-hours produced and sold (see instructions)	× 0.023	1	-
2	Phaseout adjustment (see instructions)	\$ ×	2	
3	Credit before reduction. Subtract line 2 from line 1		3	-
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	d
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	d
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1f (see instructions)		10	16
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, Part III, 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		d	
b	Closed-loop biomass	13b		-	
c	Geothermal	13c		d	
d	Solar	13d		d	
e	Add column (c) of lines 13a through 13d and enter here (see instructions)				13e 32
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		11	
b	Small irrigation power	14b		-	
c	Landfill gas	14c		12	
d	Trash	14d		d	
e	Hydropower	14e		20	
f	Marine and hydrokinetic renewables	14f		d	
g	Add column (c) of lines 14a through 14f and enter here (see instructions)				14g 39
15	Add lines 13e and 14g				15
16	Phaseout adjustment (see instructions)	\$ ×			16
17	Subtract line 16 from line 15				17 64
Refined coal produced at a qualified refined coal production facility					
18	Tons produced and sold (see instructions)	× \$6.601			18 5
19	Phaseout adjustment (see instructions)	\$ ×			19
20	Subtract line 19 from line 18				20 5
21	Reserved				21
Indian coal produced at a qualified Indian coal production facility					
22	Tons produced and sold (see instructions)	× \$2.317			22 d
23	Credit before reduction. Add lines 17, 20, and 22				23 d

Form **8835**Department of the Treasury
Internal Revenue Service**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

► Attach to your tax return.

► Information about Form 8835 and its separate instructions is at www.irs.gov/form8835.

OMB No. 1545-1362

2014
Attachment
Sequence No. **95**

Name(s) shown on return

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	×	0.023	1	-	
2	Phaseout adjustment (see instructions)	\$	×	2		
3	Credit before reduction. Subtract line 2 from line 1			3	-	
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	d	
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	d	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1f (see instructions)			10	104,025	
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, Part III, 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		d		
b	Closed-loop biomass	13b		-		
c	Geothermal	13c		d		
d	Solar	13d		d		
e	Add column (c) of lines 13a through 13d and enter here (see instructions)				13e	825,947
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		28,154		
b	Small irrigation power	14b		-		
c	Landfill gas	14c		18,806		
d	Trash	14d		d		
e	Hydropower	14e		4,347		
f	Marine and hydrokinetic renewables	14f		d		
g	Add column (c) of lines 14a through 14f and enter here (see instructions)				14g	52,172
15	Add lines 13e and 14g				15	
16	Phaseout adjustment (see instructions)	\$	×		16	
17	Subtract line 16 from line 15				17	878,113
Refined coal produced at a qualified refined coal production facility						
18	Tons produced and sold (see instructions)		×	\$6.601	18	586,016
19	Phaseout adjustment (see instructions)	\$	×		19	
20	Subtract line 19 from line 18				20	586,016
21	Reserved				21	
Indian coal produced at a qualified Indian coal production facility						
22	Tons produced and sold (see instructions)		×	\$2.317	22	d
23	Credit before reduction. Add lines 17, 20, and 22				23	d

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** (continued)

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 $\frac{1}{2}$ or line 26	27	d
28	Subtract line 27 from line 23	28	65
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	29	175
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. 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, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)	30	223
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. 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, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, Part III, line 1f	32	

Form **8835** (2014)

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** *(continued)*

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 $\frac{1}{2}$ or line 26	27	d
28	Subtract line 27 from line 23	28	1,498,124
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	29	1,779,027
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. 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, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)	30	3,277,151
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. 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, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, Part III, line 1f	32	

Form **8835** (2014)

Form **8844****Empowerment Zone Employment Credit**

OMB No. 1545-1444

2014Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8844 and its separate instructions is at www.irs.gov/form8844.Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

1	Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions)		
a	Qualified empowerment zone wages \$ × 20% (.20)	1a	
b	Reserved	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	1,113
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	335
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	1,422
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2014)

Form **8844**Department of the Treasury
Internal Revenue Service**Empowerment Zone Employment Credit**

► Attach to your tax return.

► Information about Form 8844 and its separate instructions is at www.irs.gov/form8844.

OMB No. 1545-1444

2014Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

1	Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions)		
a	Qualified empowerment zone wages \$ × 20% (.20)	1a	
b	Reserved	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	67,245
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	4,191
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	71,436
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2014)

Form **8845****Indian Employment Credit**

OMB No. 1545-1417

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8845 and its separate instructions is at www.irs.gov/form8845.**2014**
Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	755	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	70	
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 to salaries and wages	4		
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	39	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	784	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7		
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (2014)

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

OMB No. 1545-1417

2014
Attachment
Sequence No. **113**

► Attach to your tax return.

► Information about Form 8845 and its separate instructions is at www.irs.gov/form8845.

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	230,198
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	21,237
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 to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	3,180
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	49,165
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (2014)

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

▶ Attach to your tax return.

▶ Information about Form 8846 and its instructions is at www.irs.gov/form8846.

OMB No. 1545-1414

2014Attachment
Sequence No. **98**

Name(s) shown on return

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	9,988
2	Tips not subject to the credit provisions (see instructions)	2	5,008
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 \$117,000, 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	659
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	10,572

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2014)

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

▶ Attach to your tax return.

▶ Information about Form 8846 and its instructions is at www.irs.gov/form8846.

OMB No. 1545-1414

2014Attachment
Sequence No. **98**

Name(s) shown on return

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	8,734,013	
2	Tips not subject to the credit provisions (see instructions)	2	725,593	
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 \$117,000, 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	54,384	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	666,172	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2014)

Form **8864****Biodiesel and Renewable Diesel Fuels Credit**

OMB No. 1545-1924

2014
Attachment
Sequence No. **141**Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8864 and its separate instructions is at www.irs.gov/form8864.

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]**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* in the instructions.

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		
2	Agri-biodiesel	2		
3	Renewable diesel	3		
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		
5	Agri-biodiesel included in a biodiesel mixture	5		
6	Renewable diesel included in a renewable diesel mixture	6		
7	Qualified agri-biodiesel production	7		
8	Add lines 1 through 7. Include this amount in your income for 2014 (see instructions)		8	7
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	138
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 11		10	144
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, Part III, line 11		12	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (2014)

Form **8864****Biodiesel and Renewable Diesel Fuels Credit**

OMB No. 1545-1924

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8864 and its separate instructions is at www.irs.gov/form8864.**2014**
Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

n) 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* in the instructions.

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			
2	Agri-biodiesel	2			
3	Renewable diesel	3			
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4			
5	Agri-biodiesel included in a biodiesel mixture	5			
6	Renewable diesel included in a renewable diesel mixture	6			
7	Qualified agri-biodiesel production	7			
8	Add lines 1 through 7. Include this amount in your income for 2014 (see instructions)		8	5,990	
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	3,253	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 11		10	7,760	
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, Part III, line 11		12		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (2014)

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 2014 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 179	8 EIN (if any) 179
b Number, street, and room or suite no. If a P.O. box, see instructions.	9 Date incorporated 179
c City or town, state, and ZIP code	10 State of incorporation 179
11 Date election is to take effect (month, day, year) (see instructions) 179	
12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines 13a , 13b , and 13c 161 <input type="checkbox"/> Yes <input type="checkbox"/> No 18	
13a Service center where last return was filed	13b Tax year ending date of last return (month, day, year) ▶ / /
	13c Check type of return 1120 d 1120S 91 OTHER d
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 8 <input type="checkbox"/> Yes <input type="checkbox"/> No 171	
15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines 16a , 16b , and 16c d <input type="checkbox"/> Yes <input type="checkbox"/> No d	
16a Name of common parent 179	16b EIN of common parent 164
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 ▶

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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Form **8874**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

► Attach to your tax return.

► Information about Form 8874 and its instructions is at www.irs.gov/form8874.Attachment
Sequence No. **127**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

(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				%	54
				%	
				%	
				%	
				%	
				%	
				%	
2 New markets credit from partnerships and S corporations				2	70
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1i				3	110

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 31663N

Form **8874** (Rev. 12-2012)

Form **8874**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

► Attach to your tax return.

► Information about Form 8874 and its instructions is at www.irs.gov/form8874.Attachment
Sequence No. **127**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

(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				%	1,161,408
				%	
				%	
				%	
				%	
				%	
				%	
2 New markets credit from partnerships and S corporations					2 667,170
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1i					3 1,429,010

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 31663N

Form **8874** (Rev. 12-2012)

Form **8881**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

**Credit for Small Employer Pension Plan
Startup Costs**

► Attach to your tax return.

► Information about Form 8881 and its instructions is at www.irs.gov/form8881.

OMB No. 1545-1810

Attachment
Sequence No. **130**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000.	1	425			
2	Enter one-half of line 1	2	425			
3	Credit for small employer pension plan startup costs from partnerships and S corporations . .	3	-			
4	Add lines 2 and 3	4	425			
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 Form 3800, line 1j	5	425			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2013)

Form **8881**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

**Credit for Small Employer Pension Plan
Startup Costs**

► Attach to your tax return.

► Information about Form 8881 and its instructions is at www.irs.gov/form8881.

OMB No. 1545-1810

Attachment
Sequence No. **130**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000.	1	417				
2	Enter one-half of line 1				2	209	
3	Credit for small employer pension plan startup costs from partnerships and S corporations				3	-	
4	Add lines 2 and 3				4	209	
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 Form 3800, line 1j				5	209	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2013)

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

OMB No. 1545-1809

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

Name(s) shown on return

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

1	Qualified childcare facility expenditures paid or incurred	1	180		
2	Enter 25% (.25) of line 1	2		180	
3	Qualified childcare resource and referral expenditures paid or incurred	3	35		
4	Enter 10% (.10) of line 3	4		35	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5		6	
6	Add lines 2, 4, and 5	6		205	
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k	7		205	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8			
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k	9			

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

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

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8882 and its instructions is at www.irs.gov/form8882.Attachment
Sequence No. **131**

Name(s) shown on return

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

1	Qualified childcare facility expenditures paid or incurred	1	129,983		
2	Enter 25% (.25) of line 1	2	32,496		
3	Qualified childcare resource and referral expenditures paid or incurred	3	5,509		
4	Enter 10% (.10) of line 3	4	551		
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	82		
6	Add lines 2, 4, and 5	6	33,308		
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k	7	15,832		
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8			
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k	9			

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

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

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

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

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

	(a) Oil-related production activities	(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		
1 Domestic production gross receipts (DPGR)	1	48,438
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	20,596
3 Enter deductions and losses allocable to DPGR (see instructions)	3	21,791
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	23,477
5 Add lines 2 through 4	5	47,580
6 Subtract line 5 from line 1	6	
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	2,205
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8	
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9	
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a 1,197	
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b	46,321
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)	11	44,982
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	43,978
13 Enter 9% of line 12	13	43,936
14a Enter the smaller of line 10a or line 12	14a 1,082	
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	1,072
15 Subtract line 14b from line 13	15	43,958
16 Form W-2 wages (see instructions)	16	42,372
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	2,253
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	43,505
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	6,872
24 Expanded affiliated group allocation (see instructions)	24	173
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	47,463

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 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

	(a) Oil-related production activities	(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		
1 Domestic production gross receipts (DPGR)	1	4,516,909,635
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	3,123,552,647
3 Enter deductions and losses allocable to DPGR (see instructions)	3	844,828,078
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	78,113,186
5 Add lines 2 through 4	5	4,047,447,989
6 Subtract line 5 from line 1	6	
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	23,183,463
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8	
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9	
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	22,044,300
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b	496,394,656
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)	11	848,169,299
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	416,686,751
13 Enter 9% of line 12	13	37,503,457
14a Enter the smaller of line 10a or line 12	14a	18,824,444
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	564,375
15 Subtract line 14b from line 13	15	36,938,213
16 Form W-2 wages (see instructions)	16	558,978,678
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	13,111,677
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	35,567,869
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	180,025
24 Expanded affiliated group allocation (see instructions)	24	42,883
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	36,667,626

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Form **8911****Alternative Fuel Vehicle Refueling Property Credit**

OMB No. 1545-1981

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8911 and its instructions is at www.irs.gov/form8911.**2014**
Attachment
Sequence No. **151**

Name(s) shown on return

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	74
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	74
3	Section 179 expense deduction (see instructions)	3	d
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	74
7	Enter the smaller of line 5 or line 6.	7	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	17
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	87

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2014)

Form **8911****Alternative Fuel Vehicle Refueling Property Credit**

OMB No. 1545-1981

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8911 and its instructions is at www.irs.gov/form8911.**2014**
Attachment
Sequence No. **151**

Name(s) shown on return

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	209,966
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	209,966
3	Section 179 expense deduction (see instructions)	3	d
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	13,097
7	Enter the smaller of line 5 or line 6.	7	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	2,008
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	14,338

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2014)

Form **8916**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

OMB No. 1545-2062

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

Name of common parent

Employer identification number

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

1	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	1,127	
2a	Life/non-life loss limitation amount	2a	49	
b	Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	d	
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)	77	
	(2) Life capital loss limitation	2d(2)	7	
e	(1) Non-life charitable deduction limitation	2e(1)	170	
	(2) Life charitable deduction limitation	2e(2)	d	
f	(1) Non-life dual consolidated loss amount disallowed	2f(1)	d	
	(2) Life dual consolidated loss amount disallowed	2f(2)	d	
3	Combine lines 1 through 2f(2)	3		1,125
4a	(1) Non-life net operating loss deduction	4a(1)	412	
	(2) Life operations loss deduction	4a(2)	40	
b	(1) Non-life dividends received deduction	4b(1)	689	
	(2) Life dividends received deduction	4b(2)	116	
c	(1) Non-life capital loss carryforward used	4c(1)	88	
	(2) Life capital loss carryforward used	4c(2)	14	
d	(1) Non-life charitable deduction carryforward used	4d(1)	d	
	(2) Life charitable deduction carryforward used	4d(2)	d	
e	Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	22	
5	Add lines 4a(1) through 4e	5		893
6	Subtract line 5 from line 3	6		1,018
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		763

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 37727E

Form **8916** (Rev. 12-2008)

Form **8916**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

OMB No. 1545-2062

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

Name of common parent

Employer identification number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)

1	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	584,551,656	
2a	Life/non-life loss limitation amount	2a	6,952,363	
b	Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	d	
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)	3,244,019	
	(2) Life capital loss limitation	2d(2)	10,479	
e	(1) Non-life charitable deduction limitation	2e(1)	316,908	
	(2) Life charitable deduction limitation	2e(2)	d	
f	(1) Non-life dual consolidated loss amount disallowed	2f(1)	d	
	(2) Life dual consolidated loss amount disallowed	2f(2)	d	
3	Combine lines 1 through 2f(2)	3	595,308,272	
4a	(1) Non-life net operating loss deduction	4a(1)	55,192,411	
	(2) Life operations loss deduction	4a(2)	7,936,492	
b	(1) Non-life dividends received deduction	4b(1)	7,923,679	
	(2) Life dividends received deduction	4b(2)	2,959,060	
c	(1) Non-life capital loss carryforward used	4c(1)	1,201,115	
	(2) Life capital loss carryforward used	4c(2)	2,226,680	
d	(1) Non-life charitable deduction carryforward used	4d(1)	d	
	(2) Life charitable deduction carryforward used	4d(2)	d	
e	Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	18,136	
5	Add lines 4a(1) through 4e	5	77,717,376	
6	Subtract line 5 from line 3	6	517,590,895	
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	1,466,894	
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	557,064,128	

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 37727E

Form **8916** (Rev. 12-2008)

Form **8916-A****Supplemental Attachment to Schedule M-3**

OMB No. 1545-0123

2014Department of the Treasury
Internal Revenue Service

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
► Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

Name of common parent

Corporation 2014 Line Item Counts (Estimated from SOI Sample)

Employer identification number

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 Reserved				
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 statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2014)

Form **8916-A****Supplemental Attachment to Schedule M-3**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
► Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

2014

Name of common parent

Employer identification number

Corporation 2014 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 Reserved				
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 statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2014)

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	10,483	300	10,527	
2	Interest income from hybrid securities	84	*13	40	49
3	Sale/lease interest income	124	84	7	115
4a	Intercompany interest income — From outside tax affiliated group	2,201	171	278	2,339
4b	Intercompany interest income — From tax affiliated group	2,599	235	344	2,712
5	Other interest income	57,551	7,577	2,174	57,929
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	59,955	7,983	12,516	59,098

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	114	35	42	103
2	Lease/purchase interest expense	535	213	21	479
3a	Intercompany interest expense — Paid to outside tax affiliated group	2,865	1,620	123	2,245
3b	Intercompany interest expense — Paid to tax affiliated group	2,922	864	190	2,709
4	Other interest expense	61,453	10,609	5,571	60,925
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	63,284	12,665	5,850	62,187

Form **8916-A** (2014)

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	28,119,564	-44,380	-27,853,557	
2	Interest income from hybrid securities	1,439,915	*5,860	-1,322,812	122,963
3	Sale/lease interest income	3,569,848	-1,347,575	-24,355	2,197,918
4a	Intercompany interest income — From outside tax affiliated group	17,900,172	1,787,640	-97,830	19,589,983
4b	Intercompany interest income — From tax affiliated group	96,138,225	-2,248,505	-17,957,081	75,933,112
5	Other interest income	848,142,784	-108,508,874	-1,935,019	737,707,423
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	995,311,520	-110,355,835	-49,190,686	835,770,030

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	738,469	46,846	-77,270	708,054
2	Lease/purchase interest expense	3,063,811	-355,648	-1,083,307	1,624,856
3a	Intercompany interest expense — Paid to outside tax affiliated group	44,209,098	-2,191,809	125,367	42,138,935
3b	Intercompany interest expense — Paid to tax affiliated group	82,943,012	1,979,355	-7,828,548	77,093,819
4	Other interest expense	536,310,554	-80,083,865	-1,006,281	455,217,684
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	667,269,972	-80,605,705	-9,875,526	576,783,252

Form **8916-A** (2014)

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

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

Attachment
Sequence No. **160**

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

Name(s) shown on return Corporation 2014 Line Item Counts (Estimated from SOI Sample)	Identifying number
Name of policyholder, if different from above 2,684	Identifying number, if different from above 1,551

Type of business

20,578

1 Enter the number of employees the policyholder had at the end of the tax year	1	20,395
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	20,424
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	20,061
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? YES 19,678 NO <input type="checkbox"/> 900		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	142

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 2014 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	177,450,896
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**(Rev. December 2011)
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)

Employer identification number

Corporation 2014 Line Item Counts (Estimated from SOI Sample)Check here if the form is being filed on behalf of an affiliated group described in section 1504(a) **1,254** ☐

1a Enter the total amount of the corporation's money at the end of the tax year	1a	4,626		
b Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	5,224		
c Add lines 1a and 1b	1c	5,248		
d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	5,187		
e Subtract line 1d from line 1c. If zero or less, enter \$1	1e		5,602	
f Debt to equity ratio. Divide line 1d by line 1e (see instructions)	1f		5,122	
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 5,659 If "Yes," enter the adjusted basis of that stock ▶ \$ *9				
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 5,149 If "Yes," enter the adjusted basis of that stock ▶ \$ 512				
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 5,378 If "Yes," enter the adjusted basis of those tangible assets ▶ \$ 286				
j Is the corporation including as part of its assets on line 1b any intangible assets? <input type="checkbox"/> Yes <input type="checkbox"/> No 4,107 If "Yes," enter the adjusted basis of those intangible assets ▶ \$ 1,544				
2a Enter the interest paid or accrued by the corporation for the tax year	2a		5,071	
b Enter any interest includible in the gross income of the corporation for the tax year	2b		3,230	
c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0-	2c		4,642	
3a Enter the corporation's taxable income (loss) before the application of section 163(j)	3a		4,992	
b Enter the corporation's net interest expense from line 2c	3b		4,642	
c Enter any net operating loss deduction taken by the corporation under section 172	3c		1,563	
d Enter any deduction taken under section 199	3d		728	
e Enter any deduction taken for depreciation, amortization, or depletion	3e		4,341	
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		2,857	
g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0-	3g		3,757	

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

OMB No. 1545-2127

▶ Attach to the corporation's income tax return.
▶ See separate instructions.

Name of corporation (name of parent, if an affiliated group)

Employer identification number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample)

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	1,714,361,081	
b Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	67,569,102,282	
c Add lines 1a and 1b	1c	69,283,532,125	
d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	64,019,621,287	
e Subtract line 1d from line 1c. If zero or less, enter \$1	1e	5,663,599,258	
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 ▶ \$ *1,796,270			
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 ▶ \$ 204,447,450			
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 ▶ \$ 868,936,585			
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 ▶ \$ 784,050,330			
2a Enter the interest paid or accrued by the corporation for the tax year	2a	184,256,220	
b Enter any interest includible in the gross income of the corporation for the tax year	2b	180,845,310	
c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0-	2c	94,670,938	
3a Enter the corporation's taxable income (loss) before the application of section 163(j)	3a	103,731,516	
b Enter the corporation's net interest expense from line 2c	3b	94,670,938	
c Enter any net operating loss deduction taken by the corporation under section 172	3c	32,276,515	
d Enter any deduction taken under section 199	3d	3,785,695	
e Enter any deduction taken for depreciation, amortization, or depletion	3e	173,724,511	
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	-32,543,079	
g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0-	3g	405,153,402	

4a	Multiply line 3g by 50%	4a	3,757
b	Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	2,204
c	Add lines 4a and 4b	4c	4,320
d	Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0-	4d	1,667
5a	Enter any disqualified interest paid or accrued by the corporation to a related person	5a	3,295
b	Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	901
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	55
d	Add lines 5a, 5b, and 5c	5d	3,962
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	1,481
f	Total disqualified interest for the tax year. Add lines 5d and 5e	5f	4,486

6	Information about related persons receiving disqualified interest:	
	Name, Address, and ZIP code	Country of Incorporation or Organization
a	3,829	3,829
b	577	577
c	221	221
d	135	135
e	91	91

7	Amount of interest deduction disallowed under section 163(j) for the current tax year 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, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)		7	1,656
8a	Unused excess limitation carryforward from the prior 2 tax years	8a	2,282	
b	Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0-	8b	2,654	
c	Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions)	8c	3,326	

4a	Multiply line 3g by 50%	4a	202,576,702
b	Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	334,190,262
c	Add lines 4a and 4b	4c	536,766,964
d	Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0-	4d	14,642,940
5a	Enter any disqualified interest paid or accrued by the corporation to a related person	5a	64,472,102
b	Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	15,040,847
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	226,817
d	Add lines 5a, 5b, and 5c	5d	79,739,765
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	18,422,771
f	Total disqualified interest for the tax year. Add lines 5d and 5e	5f	98,172,302

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) for the current tax year 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, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)		7	13,223,986
8a	Unused excess limitation carryforward from the prior 2 tax years	8a	240,109,546	
b	Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0-	8b	128,747,881	
c	Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions)	8c	371,863,625	

Form **8936****Qualified Plug-in Electric Drive Motor Vehicle Credit**

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

▶ Attach to your tax return.

▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.

1545-2137

2014
Attachment
Sequence No. **125**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Counts (Estimated from SOI Sample) [3]**Note.**

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

Part I Tentative Credit

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

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

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

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	6		
7 Section 179 expense deduction (see instructions) .	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (.10)	9		
10 Maximum credit per vehicle	10		
11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12	d	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13	d	
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14	167	

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2014)

Form **8936**Department of the Treasury
Internal Revenue Service**Qualified Plug-in Electric Drive Motor Vehicle Credit**

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

▶ Attach to your tax return.

▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.

OMB No. 1545-2137

2014
Attachment
Sequence No. **125**

Name(s) shown on return

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Note.

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

Part I Tentative Credit

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

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

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

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (.10)	9		
10 Maximum credit per vehicle	10		
11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12	d	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13	d	
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14	427,218	

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2014)

Form

8941**Credit for Small Employer Health Insurance Premiums**

OMB No. 1545-2198

2014Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8941 and its separate instructions is at www.irs.gov/form8941.Attachment
Sequence No. **63**

Name(s) shown on return

CORPORATION 2014 LINE ITEM COUNTS (ESTIMATED FROM SOI SAMPLE) [3]

Identifying number

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)
- ☐ **Yes.** Enter Marketplace Identifier (if any): _____
- ☐ **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, or trust).
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above **1,658**

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

1 Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	6,651
2 Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	6,174
3 Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$51,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	6,414
4 Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	6,530
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 the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	6,530
6 Enter the smaller of line 4 or line 5	6	6,530
7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (.35) • All other small employers, multiply line 6 by 50% (.50)	7	6,530
8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	6,530
9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	6,484
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	-
11 Subtract line 10 from line 4. If zero or less, enter -0-	11	6,530
12 Enter the smaller of line 9 or line 11	12	6,484
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 (total from Worksheet 4, column (a)) . . .	13	6,077
14 Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	5,867
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	5
16 Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	6,489
17 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18 Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19 Enter the amount you paid in 2014 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20 Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2014)

Form **8941****Credit for Small Employer Health Insurance Premiums**

OMB No. 1545-2198

2014Department of the Treasury
Internal Revenue Service▶ **Attach to your tax return.**▶ **Information about Form 8941 and its separate instructions is at www.irs.gov/form8941.**Attachment
Sequence No. **63**

Name(s) shown on return

Identifying number

Corporation 2014 Line Item Money Amounts (Estimated from SOI Sample) [3]

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)
- ☐ **Yes.** Enter Marketplace Identifier (if any): _____
- ☐ **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, or trust).
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above _____

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

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	61
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	43
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$51,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	208,026
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	180,857
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 the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	240,764
6	Enter the smaller of line 4 or line 5	6	168,448
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (.35) • All other small employers, multiply line 6 by 50% (.50)	7	71,250
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	58,792
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	28,811
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	-
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	179,039
12	Enter the smaller of line 9 or line 11	12	28,811
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 (total from Worksheet 4, column (a))	13	36
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	29
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	27
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	28,838
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19	Enter the amount you paid in 2014 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2014)

