



Statistics of Income

Corporation Income Tax Returns Line Item Estimates

2019



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2019 Statistics of Income

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Corporation Income Tax Returns Line Item Estimates

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 2019 Statistics of Income (SOI) Complete Report.

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:

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

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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Section 3

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) 2019 Corporation Statistics Program. It also presents the techniques used to produce estimates of the total number of active corporations and associated variables as well as an assessment of the data limitations, including sampling and nonsampling errors.

Background

From Tax Year (TY) 1916 through TY 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 2019, the sample accounted for about 1.79 percent of the total population of just under 7 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 2016 through 2019, 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

Figure E. Total Number of Corporation Tax Returns: Population and Sample Counts, Tax Years 2016–2019

Form type	Tax year							
	2016		2017		2018		2019	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1120	1,757,616	54,620	1,763,344	56,065	1,734,151	58,039	1,729,901	60,713
1120S	4,802,950	37,150	4,942,202	38,908	5,077,917	40,654	5,153,355	40,333
1120-L	531	377	527	380	483	483	485	485
1120-PC	15,593	3,354	16,349	3,558	16,250	3,530	16,231	3,630
1120-RIC	18,248	11,047	18,238	11,189	16,913	10,140	16,582	9,990
1120-REIT	3,509	3,016	3,881	3,260	3,892	3,350	3,991	3,064
1120-F	48,599	6,484	50,477	6,738	49,463	6,620	51,998	6,675
Total	6,647,046	116,048	6,795,018	120,098	6,899,069	122,816	6,972,543	124,890

Bertrand Überall and Nicholas Mountjoy were responsible for the sample design and estimation of the SOI 2019 Corporation Statistics Program under the direction of Tamara Rib, Chief, SOI Program Support, Statistical Services Branch.

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.

SOI began the design process with projected population totals derived from IRS administrative workload estimates, adjusted using the distribution by population strata from 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 123,000 returns for 2019, a slight increase from the 2018 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 2019, including inactive and noneligible corporations, is 124,890 returns.

Sample Selection

The IRS Kansas City 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 2019 occurred over the 24-month period, July 2019 through June 2021. SOI requires a 24-month sampling period for 2 reasons. First, nearly 6.6 percent of all corporations use noncalendar year accounting periods. To capture these returns, the 2019 statistics include all corporations filing returns with accounting periods ending between July 2019 and June 2020. Second, many corporations, including some of the largest corporations, request filing extensions, which generally extend the filing deadline by 6 months. This combination of noncalendar year accounting periods and filing extensions means that the last TY 2019 returns the IRS received had accounting periods ending in June 2020, and therefore had to be filed by September 2020. However, taking into account the filing extensions, these returns could have been filed as late as April 2021 and still be considered timely. To account for the normal processing time, the sample selection process remained open for the 2019 study until the end of June 2021. In addition, SOI adjusted its processes to add returns significant to the Tax Year 2019 sample as late as October 2021. These returns became available for SOI processing later as a result of COVID-19 related processing adjustments in the IRS Submission Processing Centers.

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 2019, these instructions covered 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 hundreds of 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 2019, there were 77 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 2016 through 2019.

Figure F. Corporation Tax Returns: Number of Inactive Sampled Returns for Tax Years 2016–2019

Type of inactive return	Tax year			
	2016	2017	2018	2019
	(1)	(2)	(3)	(4)
No income or deductions	2,087	2,911	2,416	2,602
Other*	4,648	4,046	4,427	6,960
Total	6,735	6,957	6,843	9,562
Percent of sample	5.82	5.82	5.59	7.69

*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 2016 through 2019. 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 2016–2019

Form type	Tax year			
	2016	2017	2018	2019
	(1)	(2)	(3)	(4)
1120	1,540,874	1,540,960	1,509,775	1,477,196
1120S	4,592,042	4,725,684	4,874,996	4,940,351
1120-L	584	562	560	525
1120-PC	14,215	15,299	15,559	15,589
1120-RIC	18,219	18,167	16,843	15,164
1120-REIT	3,473	3,851	3,864	3,885
1120-F	19,270	20,591	20,537	21,037
Total	6,188,676	6,325,114	6,442,134	6,473,747

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 (2019) and prior-year (2018) data. SOI designed each processing stage to ensure data integrity.

Sampling Error

Since the TY 2019 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 2019 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:

SE(X)=X•CV(X)
=147,545 x 3.58/100
=5,282

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

X±2•SE(X)=147,545 ± (2 x 5,282)
=147,545 ± 10,564

The interval estimate is 136,981 returns to 158,109 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, as explained in the Sample Selection description, which appears earlier in this section.

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 some 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 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 noncertainty 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) 2019 Corporate Tax Return Sample and is therefore subject to the same data limitations that are detailed in the 2019 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 2019 SOI Corporate Income Tax Complete Report (Publication 16).

Variable	CV	Lower Bound	Upper bound
Number of returns	0.03	6,469,863	6,477,631
Total receipts	0.17	35,787,890,191	36,032,078,083
Business receipts	0.19	31,248,125,599	31,486,517,241
Cost of goods sold	0.25	19,148,318,567	19,340,763,979
Net income	0.23	3,511,256,006	3,543,708,844
Deficit	0.34	654,245,502	663,204,160
Income subject to tax	0.06	1,731,197,215	1,735,357,081
Total income tax before credits	0.06	382,538,872	383,458,068
Total income tax after credits	0.09	256,667,514	257,593,184
Total assets	0.01	114,817,452,930	114,863,389,098
Depreciable assets	0.11	14,558,531,258	14,622,730,032
Depreciation deduction	0.15	1,173,304,057	1,180,365,065

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*
- *Form 8941, Credit for Small Employer Health Insurance Premiums*
- *Form 8996, Qualified Opportunity Fund*

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, 5884, 5884-A, 6765, 8586, 8820, 8827, 8835, 8844, 8845, 8846, 8864, 8874, 8881, 8882, 8936, 8994. 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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A Check if:	Name	B Employer identification number
1a Consolidated return (attach Form 851) 31,034	Corporation 2019 Line Item Counts (Estimated from SOI Sample)	6,473,747
b Life/nonlife consolidated return 212	Number, street, and room or suite no. If a P.O. box, see instructions.	C Date incorporated
2 Personal holding co. (attach Sch. PH) 2,009	TOTAL RETURNS FILED 6,473,747	6,473,747
3 Personal service corp. (see instructions) 69,753	City TOTAL FORMS E-FILED or for 5,892,979	D Total assets (see instructions)
4 Schedule M-3 attached 143,332 <input type="checkbox"/> if: (1) <input type="checkbox"/> Initial return 337,094 <input type="checkbox"/> Final return 224,489	Name change 63,579	\$ 4,736,876
	Address change	

Income	1a Gross receipts or sales	1a 5,440,758	
	b Returns and allowances	1b 582,997	
	c Balance. Subtract line 1b from line 1a		1c 5,517,783
	2 Cost of goods sold (attach Form 1125-A)		2 2,959,140
	3 Gross profit. Subtract line 2 from line 1c		3 5,528,098
	4 Dividends and inclusions (Schedule C, line 23)		4 106,205
	5 Interest		5 424,623
	6 Gross rents		6 67,284
	7 Gross royalties		7 12,902
	8 Capital gain net income (attach Schedule D (Form 1120))		8 97,710
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9 407,351
10 Other income (see instructions—attach statement)		10 1,377,315	
11 Total income. Add lines 3 through 10		11 5,854,951	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)		12 3,291,073
	13 Salaries and wages (less employment credits)		13 2,941,103
	14 Repairs and maintenance		14 3,285,922
	15 Bad debts		15 373,490
	16 Rents		16 3,690,738
	17 Taxes and licenses		17 5,337,562
	18 Interest (see instructions)		18 2,392,206
	19 Charitable contributions		19 211,661
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20 3,382,486
	21 Depletion		21 10,458
	22 Advertising		22 3,075,152
	23 Pension, profit-sharing, etc., plans		23 811,054
	24 Employee benefit programs		24 1,507,681
	25 Reserved for future use		25
	26 Other deductions (attach statement)		26 6,034,576
	27 Total deductions. Add lines 12 through 26		27 6,184,256
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		28 6,167,676
29a Net operating loss deduction (see instructions)	29a 326,249		
b Special deductions (Schedule C, line 24)	29b 55,855		
c Add lines 29a and 29b		29c 369,022	
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions		30 512,264
	31 Total tax (Schedule J, Part I, line 11)		31 497,490
	32 2019 net 965 tax liability paid (Schedule J, Part II, line 12)		32 *18
	33 Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)		33 377,780
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>		34 185,098
	35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed		35 350,664
	36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid		36 291,375
37 Enter amount from line 36 you want: Credited to 2020 estimated tax 203,574 Refunded		37 103,140	

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

Signature of officer	Date	Title
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May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

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

U.S. Corporation Income Tax Return
For calendar year 2019 or tax year beginning _____, 2019, ending _____, 20_____
▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2019

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	TYPE OR PRINT	Name _____ 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) \$ _____
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

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	Dividends and inclusions (Schedule C, line 23)		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
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		15
	16	Rents		16
	17	Taxes and licenses		17
	18	Interest (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	Reserved for future use		25
	26	Other deductions (attach statement)		26
	27	Total deductions. Add lines 12 through 26		27
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		28
		29a	Net operating loss deduction (see instructions)	29a
b		Special deductions (Schedule C, line 24)	29b	
c		Add lines 29a and 29b		29c
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28. See instructions		30
	31	Total tax (Schedule J, Part I, line 11)		31
	32	2019 net 965 tax liability paid (Schedule J, Part II, line 12)		32
	33	Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)		33
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>		34
	35	Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed		35
	36	Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid		36
	37	Enter amount from line 36 you want: Credited to 2020 estimated tax ▶ Refunded ▶		37

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

Signature of officer _____	Date _____	Title _____
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May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

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

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	44,817	50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	3,743	65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	466	see instructions	56
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	d	23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	d	26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	1,881	50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	53	65	
8	Dividends from wholly owned foreign subsidiaries	379	100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		see instructions	48,415
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	298	100	298
11	Dividends from affiliated group members	461	100	441
12	Dividends from certain FSCs	22	100	22
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	583	100	583
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)	2,290		
15	Section 965(a) inclusion	58	see instructions	48
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	28	100	28
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	83		
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)	1,938		
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)	7,264		
18	Gross-up for foreign taxes deemed paid	3,038		
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3	194		
20	Other dividends	61,137		
21	Deduction for dividends paid on certain preferred stock of public utilities			8
22	Section 250 deduction (attach Form 8993)			7,286
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	106,205		
24	Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			55,855

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		see instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion		see instructions	
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

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)). See instructions ► <input type="checkbox"/>		55,100
2	Income tax. See instructions	2	509,149
3	Base erosion minimum tax amount (attach Form 8991)	3	479
4	Add lines 2 and 3	4	493,729
5a	Foreign tax credit (attach Form 1118)	5a	8,789
b	Credit from Form 8834 (see instructions)	5b	-
c	General business credit (attach Form 3800)	5c	23,091
d	Credit for prior year minimum tax (attach Form 8827)	5d	3,348
e	Bond credits from Form 8912	5e	218
6	Total credits. Add lines 5a through 5e	6	31,928
7	Subtract line 6 from line 4	7	499,895
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	2,009
9a	Recapture of investment credit (attach Form 4255)	9a	26
b	Recapture of low-income housing credit (attach Form 8611)	9b	9
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	761
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	5
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	13
f	Other (see instructions—attach statement)	9f	351
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	497,490

Part II—Section 965 Payments (see instructions)

12	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32	12	*18
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Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2018 overpayment credited to 2019	13	192,808
14	2019 estimated tax payments	14	184,636
15	2019 refund applied for on Form 4466	15	(1,088)
16	Combine lines 13, 14, and 15	16	300,104
17	Tax deposited with Form 7004	17	65,818
18	Withholding (see instructions)	18	1,304
19	Total payments. Add lines 16, 17, and 18	19	308,451
20	Refundable credits from:		
a	Form 2439	20a	*24
b	Form 4136	20b	39,131
c	Form 8827, line 5c	20c	12,836
d	Other (attach statement—see instructions)	20d	134
21	Total credits. Add lines 20a through 20d	21	23,067
22	2019 net 965 tax liability from Form 965-B, Part I, column (d), line 3. See instructions	22	*18
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	377,780

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)). See instructions ► <input type="checkbox"/>		
2	Income tax. See instructions		2
3	Base erosion minimum tax amount (attach Form 8991)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions—attach statement)	9f	
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

Part II—Section 965 Payments (see instructions)

12	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32	12	
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Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2018 overpayment credited to 2019	13	
14	2019 estimated tax payments	14	
15	2019 refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Form 8827, line 5c	20c	
d	Other (attach statement—see instructions)	20d	
21	Total credits. Add lines 20a through 20d	21	
22	2019 net 965 tax liability from Form 965-B, Part I, column (d), line 3. See instructions	22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	

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: 4,490,050 1,814,902 126,661																		
a	Business activity code no. ▶ _____ 6,473,747																		
b	Business activity ▶ _____ 6,454,697																		
c	Product or service ▶ _____ 6,454,697																		
3	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? YES	55,100																	
	If "Yes," enter name and EIN of the parent corporation ▶ EIN 18,635																		
	NAME 28,578																		
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)	YES	186,127																
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	141,658																
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.																		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">(i) Name of Corporation</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Incorporation</th> <th style="width:20%;">(iv) Percentage Owned in Voting Stock</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><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 Owned in Voting Stock												
(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.																		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">(i) Name of Entity</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Organization</th> <th style="width:20%;">(iv) Maximum Percentage Owned in Profit, Loss, or Capital</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </table>				(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital												
(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. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.	YES	10,241																
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (a) Percentage owned ▶ 141,658 and (b) Owner's country ▶ 141,658 (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 ▶ 116,803	YES	141,658																
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 ▶ \$ 15,516																		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 6,001,821																		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see 175,471) ▶ <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 reported on page 1, line 29a.) ▶ \$ 802,913																		

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ _____		
b	Business activity ▶ _____		
c	Product or service ▶ _____		
3	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? If “Yes,” enter name and EIN of the parent corporation ▶ _____		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part II of Schedule G (Form 1120) (attach Schedule G)		
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If “Yes,” complete (i) through (iv) 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.		
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(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. See the instructions for Form 5452. 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 the total voting power of all classes of the corporation’s stock entitled to vote or at least 25% of the total value of all classes of the corporation’s stock? For rules of attribution, see section 318. 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 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 ▶ \$ _____		
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 (see instructions) ▶ <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 reported on page 1, line 29a.) ▶ \$ _____		

Schedule K Other Information (continued from page 4)

	Yes	No
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 ► \$ 30,809		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions	YES	4,644
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?	YES	2,554,371
b If "Yes," did or will the corporation file required Form(s) 1099?	YES	2,512,074
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?	YES	8,378
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?	YES	8,677
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?	YES	3,414
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	YES	13,535
20 Is the corporation operating on a cooperative basis?	YES	7,079
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions	YES	2,288
If "Yes," enter the total amount of the disallowed deductions ► \$ 1,976		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))	YES	6,965
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions	YES	279,858
24 Does the corporation satisfy one or more of the following? See instructions		
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.	YES	328,533
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," to any, complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?	YES	3,645
If "Yes," enter amount from Form 8996, line 14 ► \$ -		

Form **1120** (2019)

Schedule K Other Information (continued from page 4)

	Yes	No
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 ► \$ _____		
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 2019 that would require it to file Form(s) 1099?		
b If "Yes," did or will the corporation file required Form(s) 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?		
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		
20 Is the corporation operating on a cooperative basis?		
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		
If "Yes," enter the total amount of the disallowed deductions ► \$ _____		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
24 Does the corporation satisfy one or more of the following? See instructions		
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," to any, complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
If "Yes," enter amount from Form 8996, line 14 ► \$ _____		

Form **1120** (2019)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				4,384,520
2a	Trade notes and accounts receivable			1,158,906	
b	Less allowance for bad debts	()		(102,755)	
3	Inventories		1,139,880		1,169,924
4	U.S. government obligations				10,736
5	Tax-exempt securities (see instructions)				9,451
6	Other current assets (attach statement)				1,403,115
7	Loans to shareholders				718,885
8	Mortgage and real estate loans				36,936
9	Other investments (attach statement)				548,898
10a	Buildings and other depreciable assets			3,701,111	
b	Less accumulated depreciation	()		(3,662,201)	
11a	Depletable assets			18,090	
b	Less accumulated depletion	()		(11,582)	
12	Land (net of any amortization)				521,775
13a	Intangible assets (amortizable only)			1,113,246	
b	Less accumulated amortization	()		(1,067,286)	
14	Other assets (attach statement)				821,668
15	Total assets		4,461,233		4,736,876
Liabilities and Shareholders' Equity					
16	Accounts payable				1,326,963
17	Mortgages, notes, bonds payable in less than 1 year				827,042
18	Other current liabilities (attach statement)				2,842,160
19	Loans from shareholders				1,375,086
20	Mortgages, notes, bonds payable in 1 year or more				1,454,024
21	Other liabilities (attach statement)				486,354
22	Capital stock: a Preferred stock			60,264	
	b Common stock			801,634	3,343,054
23	Additional paid-in capital				1,498,639
24	Retained earnings—Appropriated (attach statement)		34,306		25,417
25	Retained earnings—Unappropriated		4,336,583		4,610,742
26	Adjustments to shareholders' equity (attach statement)				131,586
27	Less cost of treasury stock		()		(221,309)
28	Total liabilities and shareholders' equity				4,736,876

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	4,924,250	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	288,104		Tax-exempt interest \$ 25,815	
3	Excess of capital losses over capital gains	17,899			
4	Income subject to tax not recorded on books this year (itemize):				305,764
		198,271	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 . . . \$ 274,295	
a	Depreciation \$ 268,870		b	Charitable contributions \$	
b	Charitable contributions . . . \$				510,463
c	Travel and entertainment . . . \$ 2,602,695		9	Add lines 7 and 8	703,924
		3,116,854	10	Income (page 1, line 28)—line 6 less line 9	4,889,251
6	Add lines 1 through 5	4,915,122			

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

1	Balance at beginning of year		5	Distributions: a Cash	98,856
2	Net income (loss) per books			b Stock	534
3	Other increases (itemize):			c Property	1,603
			6	Other decreases (itemize):	87,379
		81,626	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				
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				
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: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity				

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		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains			_____	
4	Income subject to tax not recorded on books this year (itemize): _____			_____	
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 \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____			_____	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

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

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
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)	

**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.▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2019

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

Part I Short-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. <small>This form may be easier to complete if you round off cents to whole dollars.</small>	(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				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				7

Part II Long-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. <small>This form may be easier to complete if you round off cents to whole dollars.</small>	(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				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Enter gain from Form 4797, line 7 or 9				11
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15

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

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.▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

*AMOUNTS IN THOUSANDS OF US DOLLARS

OMB No. 1545-0123

2019

Name Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ▶ ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				-21,328
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				392,493
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				-137,539
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				-127,733,243
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	(65,536,029)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	-192,372,544

Part II Long-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				4,483,887
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				961,188
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				2,816,879
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				232,994,897
11 Enter gain from Form 4797, line 7 or 9			11	92,028,975
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	2,968,957
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	194,504
14 Capital gain distributions (see instructions)			14	17,548,625
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	354,300,314

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	38,693,351
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	592,888,015
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	631,793,099

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

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**SCHEDULE M-3
(Form 1120)**(Rev. December 2019)
Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More**

▶ Attach to Form 1120 or 1120-C.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)46,668 (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120 only) 20,838547 (3) ☐ Mixed 1120/L/PC group (4) ☒ NONE CHECKED 2,002**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. 3,785

☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 65,439

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. 21,901

☐ **No.** Go to line 1c. 42,570

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. 27,797

☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 14,876

2a Enter the income statement period: Beginning MM/54,884/YYY Ending MM/54,872/YYY

b Has the corporation's income statement been restated for the income statement period on line 2a?

☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 51

☐ **No.** 54,877

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?

☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 1,241

☐ **No.** 53,744

3a Is any of the corporation's voting common stock publicly traded? 3,874

☐ **Yes.** 51,118

☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 3,890

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 3,783

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a 68,986
b Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> 48,560 (2) <input checked="" type="checkbox"/> 2,871 (3) <input type="checkbox"/> 46 (4) <input type="checkbox"/> 4,827 (5) <input type="checkbox"/> 2,831	
5a Net income from nonincludible foreign entities (attach statement)	5a (5,678)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b 4,919
6a Net income from nonincludible U.S. entities (attach statement)	6a (2,387)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b 2,080
7a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a 163
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b 147
c Net income (loss) of other includible entities (attach statement)	7c 258
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8 2,749
9 Adjustment to reconcile income statement period to tax year (attach statement)	9 527
10a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a 177
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b 142
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c 1,053
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10. Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).	11 69,003
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	65,932	63,602
b Removed on Part I, line 5	6,412	6,337
c Removed on Part I, line 6	2,922	2,778
d Included on Part I, line 7	443	421

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2019 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	916	392	482	
2 Gross foreign dividends not previously taxed . . .	869	212	814	1,339
3 Subpart F, QEF, and similar income inclusions . . .		1,056	3,391	4,380
4 Gross-up for foreign taxes deemed paid		271	1,711	1,967
5 Gross foreign distributions previously taxed	663	86	591	
6 Income (loss) from equity method U.S. corporations	1,155	649	656	
7 U.S. dividends not eliminated in tax consolidation .	6,423	1,387	894	6,570
8 Minority interest for includible corporations	352	70	291	
9 Income (loss) from U.S. partnerships	10,491	12,870	4,964	15,004
10 Income (loss) from foreign partnerships	734	1,023	486	1,250
11 Income (loss) from other pass-through entities . .	557	736	271	984
12 Items relating to reportable transactions	70	62	43	114
13 Interest income (see instructions)	31,745	4,426	4,908	31,917
14 Total accrual to cash adjustment	495	1,116	20	979
15 Hedging transactions	730	611	53	606
16 Mark-to-market income (loss)	1,420	1,357	193	590
17 Cost of goods sold (see instructions)	(26,207)	17,557	5,186	(26,206)
18 Sale versus lease (for sellers and/or lessors) . . .	100	144	8	159
19 Section 481(a) adjustments		6,041	141	6,154
20 Unearned/deferred revenue	2,282	4,946	85	4,460
21 Income recognition from long-term contracts . . .	365	326	26	416
22 Original issue discount and other imputed interest .	115	129	74	198
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	22,918	21,866	1,591	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		5,205	959	5,917
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		2,849	464	3,220
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .		19,281	1,964	20,988
e Abandonment losses		610	42	653
f Worthless stock losses (attach statement)		51	62	110
g Other gain/loss on disposition of assets other than inventory		2,221	130	2,281
24 Capital loss limitation and carryforward used . . .		2,649	717	3,357
25 Other income (loss) items with differences (attach statement)	20,239	18,228	8,245	16,420
26 Total income (loss) items. Combine lines 1 through 25	47,439	41,291	21,305	48,642
27 Total expense/deduction items (from Part III, line 39)	49,616	46,158	43,425	49,496
28 Other items with no differences	49,462			49,463
29a Mixed groups, see instructions. All others, combine lines 26 through 28		48,796	45,768	52,760
b PC insurance subgroup reconciliation totals	562	445	513	561
c Life insurance subgroup reconciliation totals	29	22	24	29
30 Reconciliation totals. Combine lines 29a through 29c	52,820	48,795	45,773	52,788

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	18,572,096	-7,743,027	-10,665,358	
2 Gross foreign dividends not previously taxed . . .	135,961,247	-13,305,056	-47,534,791	75,107,151
3 Subpart F, QEF, and similar income inclusions . . .		14,368,617	479,835,592	494,204,209
4 Gross-up for foreign taxes deemed paid		666,635	59,354,401	60,021,036
5 Gross foreign distributions previously taxed	592,255,529	-211,487,498	-380,181,286	
6 Income (loss) from equity method U.S. corporations	80,678,804	-3,500,806	-79,585,669	
7 U.S. dividends not eliminated in tax consolidation .	259,602,266	-2,531,568	-183,794,624	73,277,206
8 Minority interest for includible corporations	-2,561,692	82,612	2,478,683	
9 Income (loss) from U.S. partnerships	125,866,255	-67,200,719	2,407,567	61,080,656
10 Income (loss) from foreign partnerships	14,957,890	10,477,169	-373,763	25,061,297
11 Income (loss) from other pass-through entities . . .	2,162,236	491,960	164,152	2,818,348
12 Items relating to reportable transactions	-15,263,460	-8,853,409	-19,948,686	-44,065,555
13 Interest income (see instructions)	1,202,754,405	-121,058,996	-36,777,327	1,043,804,365
14 Total accrual to cash adjustment	4,340,683	601,303	22,036	4,963,877
15 Hedging transactions	4,182,332	-5,086,526	-305,132	-1,209,326
16 Mark-to-market income (loss)	84,662,174	888,941	-2,697,247	82,853,924
17 Cost of goods sold (see instructions)	(100,285,424,685)	-34,829,950	-4,934,209	(100,325,060,619)
18 Sale versus lease (for sellers and/or lessors)	18,599,467	8,871,596	-4,681	27,466,382
19 Section 481(a) adjustments		17,696,894	-891,730	16,793,997
20 Unearned/deferred revenue	196,353,716	22,742,941	64,630	219,052,236
21 Income recognition from long-term contracts	135,558,255	-971,988	33,741	134,619,641
22 Original issue discount and other imputed interest .	45,394,702	1,587,157	105,780	47,087,639
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	143,616,512	-116,805,153	-26,233,267	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		148,054,119	35,297,348	183,448,110
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-30,716,323	-14,124,980	-44,857,595
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .		142,954,752	6,642,462	149,590,379
e Abandonment losses		-4,408,503	63,777	-4,344,943
f Worthless stock losses (attach statement)		-1,197,138	-4,873,381	-6,070,696
g Other gain/loss on disposition of assets other than inventory		5,282,265	987,735	6,125,846
24 Capital loss limitation and carryforward used		17,907,191	10,104,180	28,067,409
25 Other income (loss) items with differences (attach statement)	6,443,742,981	64,647,215	-90,347,914	6,418,107,149
26 Total income (loss) items. Combine lines 1 through 25	-90,791,696,410	-172,582,063	-305,860,458	-91,271,091,366
27 Total expense/deduction items (from Part III, line 39)	-6,560,969,473	53,502,078	540,058,347	-5,966,034,702
28 Other items with no differences	98,899,916,727			98,899,628,964
29a Mixed groups, see instructions. All others, combine lines 26 through 28	1,545,611,360	-119,218,065	235,213,043	1,662,009,930
b PC insurance subgroup reconciliation totals	35,853,310	-1,409,503	7,190,989	41,635,086
c Life insurance subgroup reconciliation totals	3,006,887	2,623,489	788,954	6,419,414
30 Reconciliation totals. Combine lines 29a through 29c	1,581,905,757	-117,988,235	243,186,345	1,710,000,491

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	28,598	636	27,935	
2 U.S. deferred income tax expense	18,917	4,519	14,514	
3 State and local current income tax expense	30,694	18,073	4,232	34,591
4 State and local deferred income tax expense	10,028	6,544	3,580	
5 Foreign current income tax expense (other than foreign withholding taxes)	2,612	335	1,961	1,146
6 Foreign deferred income tax expense	802	131	674	
7 Foreign withholding taxes	1,913	147	1,292	940
8 Interest expense (see instructions)	36,215	17,366	4,417	33,815
9 Stock option expense	6,277	5,424	5,074	4,074
10 Other equity-based compensation	2,786	2,423	2,119	2,371
11 Meals and entertainment	35,900	342	35,905	35,163
12 Fines and penalties	14,809	261	14,595	1,533
13 Judgments, damages, awards, and similar costs	328	198	50	335
14 Parachute payments	29	d	d	26
15 Compensation with section 162(m) limitation	1,910	136	1,953	1,840
16 Pension and profit-sharing	16,835	4,065	462	16,847
17 Other post-retirement benefits	2,035	1,188	168	2,100
18 Deferred compensation	3,120	3,786	252	3,078
19 Charitable contribution of cash and tangible property	23,893	3,517	2,146	22,144
20 Charitable contribution of intangible property	195	85	69	256
21 Charitable contribution limitation/carryforward		12,828	1,012	13,817
22 Domestic production activities deduction (see instructions)		*7	23	30
23 Current year acquisition or reorganization investment banking fees	394	151	318	380
24 Current year acquisition or reorganization legal and accounting fees	1,462	820	918	836
25 Current year acquisition/reorganization other costs	1,515	978	818	1,154
26 Amortization/impairment of goodwill	4,446	6,672	2,355	6,632
27 Amortization of acquisition, reorganization, and start-up costs	1,252	4,569	180	4,614
28 Other amortization or impairment write-offs	17,507	20,290	1,233	20,893
29 Reserved				
30 Depletion	462	735	314	1,039
31 Depreciation	37,254	35,412	338	37,516
32 Bad debt expense	22,149	19,219	241	20,887
33 Corporate owned life insurance premiums	4,362	468	3,936	795
34 Purchase versus lease (for purchasers and/or lessees)	227	360	28	388
35 Research and development costs	3,792	1,112	914	4,428
36 Section 118 exclusion (attach statement)	28	d	d	38
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)	74	d	d	58
38 Other expense/deduction items with differences (attach statement)	35,189	32,931	22,812	33,672
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	49,614	46,157	43,419	49,498

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	179,290,370	-640,111	-178,645,964	
2 U.S. deferred income tax expense	9,735,889	-532,124	-9,087,874	
3 State and local current income tax expense	45,195,564	2,857,450	4,262,976	52,315,786
4 State and local deferred income tax expense	-1,056,905	1,447,731	-385,134	
5 Foreign current income tax expense (other than foreign withholding taxes)	15,682,309	1,245,391	-15,558,076	1,369,624
6 Foreign deferred income tax expense	-2,785,482	878,279	1,908,047	
7 Foreign withholding taxes	9,637,782	-573,589	-8,372,754	691,438
8 Interest expense (see instructions)	1,078,132,909	-135,760,508	-24,728,155	916,564,415
9 Stock option expense	48,370,913	-1,012,691	37,677,998	85,037,167
10 Other equity-based compensation	95,181,661	-1,175,852	25,551,737	119,576,829
11 Meals and entertainment	30,949,700	-12,356	-17,882,174	13,052,116
12 Fines and penalties	11,975,016	14,935	-12,011,676	-21,892
13 Judgments, damages, awards, and similar costs	9,585,491	-3,581,485	-1,733,113	4,270,894
14 Parachute payments	234,591	d	d	-34,926
15 Compensation with section 162(m) limitation	37,072,849	110,606	-17,461,653	19,721,802
16 Pension and profit-sharing	88,218,705	8,448,879	1,147,073	97,814,499
17 Other post-retirement benefits	16,346,633	4,298,982	-121,999	20,523,660
18 Deferred compensation	44,985,355	-6,072,872	528,159	39,441,520
19 Charitable contribution of cash and tangible property	20,075,807	324,438	2,934,939	23,334,791
20 Charitable contribution of intangible property	134,491	-36,946	25,911	123,456
21 Charitable contribution limitation/carryforward		-1,900,052	-533,287	-2,432,046
22 Domestic production activities deduction (see instructions)		*-104	3,773	3,669
23 Current year acquisition or reorganization investment banking fees	2,691,138	-312,028	-1,003,819	1,375,292
24 Current year acquisition or reorganization legal and accounting fees	6,324,031	-1,265,883	-2,213,731	2,843,701
25 Current year acquisition/reorganization other costs	-3,728,738	-2,607,139	11,734,751	5,398,874
26 Amortization/impairment of goodwill	101,624,953	1,415,203	-66,331,760	39,177,998
27 Amortization of acquisition, reorganization, and start-up costs	4,707,534	-244,978	-197,089	4,265,034
28 Other amortization or impairment write-offs	299,953,463	-120,995,106	-16,089,454	162,877,018
29 Reserved				
30 Depletion	31,765,090	-20,870,445	3,738,893	14,634,338
31 Depreciation	522,143,821	217,545,059	-501,035	739,179,154
32 Bad debt expense	115,836,978	-9,355,839	954,124	107,436,381
33 Corporate owned life insurance premiums	-891,984	-12,089	1,387,115	482,850
34 Purchase versus lease (for purchasers and/or lessees)	1,575,205	1,038,915	-4,353	2,609,766
35 Research and development costs	268,269,055	-8,053,846	540,453	260,755,662
36 Section 118 exclusion (attach statement)	-142,234	d	d	-405,574
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)	1,657,247	d	d	-146,178
38 Other expense/deduction items with differences (attach statement)	3,469,643,075	22,086,435	-257,237,228	3,234,240,282
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	6,557,953,758	-53,504,005	-539,984,894	5,965,723,266

**SCHEDULE N
(Form 1120)**Department of the Treasury
Internal Revenue Service**Foreign Operations of U.S. Corporations**

OMB No. 1545-0123

► Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120-S.
► Go to www.irs.gov/Form1120 for the latest information.

2019

Name

Employer identification number (EIN)

Corporation 2019 Line Item Counts (Estimated from SOI Sample)**Foreign Operations Information**

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 or did the corporation own (directly or indirectly) any foreign branch (see instructions)?	8,432	24,085
If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), for each foreign disregarded entity and for each foreign branch (see instructions).		
b Enter the number of Forms 8858 attached to the tax return ►	8,242	
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 ►	3,024	
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.)	22,367	10,294
If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b Enter the number of Forms 5471 attached to the tax return ►	22,073	
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 2019 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?	22,860	9,548
b See the instructions for exceptions and filing requirements for FinCEN Form 114 , Report of Foreign Bank and Financial Accounts (FBAR). ONE CODE TWO CODES THREE CODES		
If "Yes," enter the name of the foreign country ►	22,857	8,411 5,870
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 ► \$		
8 Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?	2,011	29,371

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

Cat. No. 26294K

Schedule N (Form 1120) 2019

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**SCHEDULE O
(Form 1120)**(Rev. December 2018)
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.**
▶ **Go to www.irs.gov/Form1120 for instructions and the latest information.**

OMB No. 1545-0123

Name Corporation 2019 Line Item Counts (Estimated from SOI Sample)	Employer identification number
--	--------------------------------

Part I Apportionment Plan Information

- 1** Type of controlled group: **16,284**
- a** ☐ Parent–subsidiary group **34,878**
- b** ☐ Brother–sister group
- c** ☐ Combined group **2,705**
- d** ☐ 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** ☐ If the corporation has a short tax year that does not include December 31, check the box. See instructions.

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CALENDAR YEAR

FISCAL YEAR

Form **1120-F**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return of a Foreign Corporation**For calendar year 2019, or tax year beginning 16,124, 2019, and ending 4,913, 20Go to www.irs.gov/Form1120F for instructions and the latest information.

OMB No. 1545-0123

2019

Type or Print	Name Corporation 2019 Line Item Counts (Estimated from SOI Sample)	Employer identification number
	Number, street, and room or suite no. (see instructions) TOTAL RETURNS FILED 21,037	Check box(es) if: <input type="checkbox"/> Initial return 1,618 <input type="checkbox"/> Name or address change 433 <input type="checkbox"/> Final return 1,421 <input type="checkbox"/> First post-merger return <input type="checkbox"/> Amended return <input type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> Protective return 438
	City or town, state or province, country, and ZIP or foreign postal code TOTAL FORMS E-FILED 17,344	

A Country of incorporation 21,037	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
B Foreign country under whose laws the income reported on this return is also subject to tax	
C Date incorporated 21,037	
D (1) Location of corporation's primary books and records (city, province or state, and country)	
(2) Principal location of worldwide business 6,488	
(3) If the corporation maintains an office or place of business in the United States, check here. <input type="checkbox"/>	F See the instructions and enter the corporation's principal: (1) Business activity code number 21,037 (2) Business activity 21,037 (3) Product or service 21,037
	G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) 6,332 14,451

Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 3	1 720	
2 Tax from Section II, Schedule J, line 9, page 5	2 5,850	
3 Tax from Section III (add lines 6 and 10 on page 6)	3 2,212	
4 Total tax. Add lines 1 through 3	4 6,370	
5a 2018 overpayment credited to 2019	5a	
b 2019 estimated tax payments	5b	
c Less 2019 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 5c	5h	
i U.S. income tax paid or withheld at source (add line 12, page 3, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i 5,204	
j Total payments. Add lines 5d through 5i	5j	
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 8)	8b 4,167	
9 Enter portion of line 8a you want Credited to 2020 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	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	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
----------------------	------	-------	---

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 114701

Form **1120-F** (2019)

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

U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0123

For calendar year 2019, or tax year beginning _____, 2019, and ending _____, 20_____

▶ Go to www.irs.gov/Form1120F for instructions and the latest information.

2019

Type or Print	Name Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
	Number, street, and room or suite no. (see instructions)	Check box(es) if: <input type="checkbox"/> Initial return
	City or town, state or province, country, and ZIP or foreign postal code	<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

- 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. ☐
- 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) ☐ Cash (2) ☐ Accrual
 (3) ☐ Other (specify) ▶ _____

Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 3	1	135,686	4	2,347,751
2	Tax from Section II, Schedule J, line 9, page 5	2	2,066,126		
3	Tax from Section III (add lines 6 and 10 on page 6)	3	281,625		
4	Total tax. Add lines 1 through 3				
5a	2018 overpayment credited to 2019	5a		5j	
b	2019 estimated tax payments	5b			
c	Less 2019 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 5c	5h			
i	U.S. income tax paid or withheld at source (add line 12, page 3, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i	1,169,198		
j	Total payments. Add lines 5d through 5i				
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	6		6	
7	Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7		7	
8a	Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a		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 8)	8b	427,455	8b	427,455
9	Enter portion of line 8a you want Credited to 2020 estimated tax ▶ Refunded ▶	9		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

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. 114701

Form **1120-F** (2019)

Additional Information (continued from page 1)

	Yes	No		Yes	No
H Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach a statement with an explanation.			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 ► _____		
I Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach a statement with an explanation.			W (1) 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). (2) Is the corporation claiming treaty benefits pursuant to, or otherwise filing its return pursuant to, a Competent Authority determination or an Advance Pricing Agreement? If "Yes," attach a copy of the Competent Authority determination letter or Advance Pricing Agreement to your return.		
J Did the corporation file a U.S. income tax return for the preceding tax year? 19,022			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.		
K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? 19,374 (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?			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.		
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: _____ 6,603			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)		
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 ► 5,851			AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP. YES 48		
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)			BB During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? YES 258		
O Is the corporation a personal service corporation? (See instructions for definition.)			CC Is the corporation (including the home office or any branch) a qualified derivatives dealer (QDD)? (1) If "Yes," attach Schedule Q (Form 1120-F) (see instructions) (2) If "Yes," enter the QI-EIN ► _____		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ► \$ 327			DD Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years (see sections 59A(e)(2) and (3))? If "Yes," complete and attach Form 8991. YES 365		
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.			EE During the tax year, did the corporation pay or accrue any interest or royalty for which a deduction is not allowed under section 267A (see instructions)? If "Yes," enter the total amount of the disallowed deductions ► \$ 43		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) 2,304 ► <input type="checkbox"/>					
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 4.) ► \$ 10,968					
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ► 734 (2) Name ► 1,550					
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?					

Additional Information (continued from page 1)

	Yes	No		Yes	No
H Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach a statement with an explanation.			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 ► _____		
I Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach a statement with an explanation.			W (1) 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). (2) Is the corporation claiming treaty benefits pursuant to, or otherwise filing its return pursuant to, a Competent Authority determination or an Advance Pricing Agreement? If "Yes," attach a copy of the Competent Authority determination letter or Advance Pricing Agreement to your return.		
J Did the corporation file a U.S. income tax return for the preceding tax year?			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.		
K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?			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.		
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: _____			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)		
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 ► _____			AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)			BB During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		
O Is the corporation a personal service corporation? (See instructions for definition.)			CC Is the corporation (including the home office or any branch) a qualified derivatives dealer (QDD)? (1) If "Yes," attach Schedule Q (Form 1120-F) (see instructions) (2) If "Yes," enter the QI-EIN ► _____		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ► \$ _____			DD Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years (see sections 59A(e)(2) and (3))? If "Yes," complete and attach Form 8991.		
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.			EE During the tax year, did the corporation pay or accrue any interest or royalty for which a deduction is not allowed under section 267A (see instructions)? If "Yes," enter the total amount of the disallowed deductions ► \$ _____		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ► <input type="checkbox"/>					
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 4.) ► \$ _____					
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?					

Additional Information (continued from page 2)

FF Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)?	Yes	No	HH During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business within the United States?	Yes	No
				YES	2,653
GG Does the corporation satisfy one or more of the following (see instructions)?	Yes	No	II Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?	Yes	No
	YES	3,797	183	YES	d
(1) The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.			If "Yes," enter amount from Form 8996, line 14		\$ -
(2) The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.					
(3) The corporation is a tax shelter and the corporation has business interest expense.					
If "Yes," to any, complete and attach Form 8990.					

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 on page 2.** If multiple treaty rates apply to a type of income (for example, 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				
2a	Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity)				
2b	Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity)				
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)		4		
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 2)

FF Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)?

Yes	No

GG Does the corporation satisfy **one or more** of the following (see instructions)?

Yes	No

(1) The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.

(2) The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.

(3) The corporation is a tax shelter and the corporation has business interest expense.

If "Yes," to any, complete and attach Form 8990.

HH During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business within the United States?

II Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?

If "Yes," enter amount from Form 8996, line 14 ▶ \$ _____

Yes	No

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 on page 2.** If multiple treaty rates apply to a type of income (for example, 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				
2a	Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity)				
2b	Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity)				
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)		4		
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 13)								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	16,796 [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	Reserved for future use								25	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)								26	937
	27	Other deductions (attach statement)								27	
	28	Total deductions. Add lines 12 through 27 ▶								28	18,594 [1]
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶								29	18,078 [1]
	30	Less:	a	Net operating loss deduction (see instructions)	30a						
b		Special deductions (Schedule C, line 14)	30b								
c		Add lines 30a and 30b	30c								
31	Taxable income or (loss). Subtract line 30c from line 29								31	5,906 [1]	

Form **1120-F** (2019)

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 13)									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	109,004,349 [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	Reserved for future use									25	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)									26	3,777,390
	27	Other deductions (attach statement)									27	
	28	Total deductions. Add lines 12 through 27 ▶									28	102,073,575 [1]
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶									29	6,930,774 [1]
	30	Less:	a	Net operating loss deduction (see instructions)	30a							
		b	Special deductions (Schedule C, line 14)	30b								
		c	Add lines 30a and 30b					30c				
31	Taxable income or (loss). Subtract line 30c from line 29									31	10,230,476 [1]	

Form **1120-F** (2019)

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	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain 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		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations		50	
7 Dividends from 20%-or-more-owned foreign corporations		65	
8 Subtotal. Add lines 1 through 7. See instructions for limitation		see instructions	
9 Dividends from foreign corporations not included on line 3, 6, or 7			
10 IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))			
11 Other dividends			
12 Deduction for dividends paid on certain preferred stock of public utilities			
13 Total dividends. Add column (a), lines 8 through 11. Enter here and on line 4, page 4			
14 Total special deductions. Add column (c), lines 8 and 12. Enter here and on line 30b, page 4			

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2 Income tax		2	5,873
3 Base erosion minimum tax amount (attach Form 8991)		3	21
4 Add lines 2 and 3		4	5,883
5a Foreign tax credit (attach Form 1118)	5a	60	
b General business credit (attach Form 3800)	5b	d	
c Credit for prior year minimum tax (attach Form 8827)	5c	67	
d Bond credits from Form 8912	5d	d	
6 Total credits. Add lines 5a through 5d		6	324
7 Subtract line 6 from line 4		7	5,839
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	*23
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1		9	5,850

Form **1120-F** (2019)

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	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain 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		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations		50	
7 Dividends from 20%-or-more-owned foreign corporations		65	
8 Subtotal. Add lines 1 through 7. See instructions for limitation		see instructions	
9 Dividends from foreign corporations not included on line 3, 6, or 7			
10 IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))			
11 Other dividends			
12 Deduction for dividends paid on certain preferred stock of public utilities			
13 Total dividends. Add column (a), lines 8 through 11. Enter here and on line 4, page 4			
14 Total special deductions. Add column (c), lines 8 and 12. Enter here and on line 30b, page 4			

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2 Income tax		2	2,142,513
3 Base erosion minimum tax amount (attach Form 8991)		3	44,028
4 Add lines 2 and 3		4	2,186,541
5a Foreign tax credit (attach Form 1118)	5a	8,843	
b General business credit (attach Form 3800)	5b	d	
c Credit for prior year minimum tax (attach Form 8827)	5c	8,409	
d Bond credits from Form 8912	5d	d	
6 Total credits. Add lines 5a through 5d		6	121,151
7 Subtract line 6 from line 4		7	2,065,390
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	*220
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1		9	2,066,126

Form **1120-F** (2019)

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	18,078
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	6,116
3 Effectively connected earnings and profits. Combine line 1 and line 2	3	14,855
4a Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	14,358
b Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	14,169
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	6,802
d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	8,123
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	2,528
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	3,066
6 Branch profits tax. Multiply line 5 by 30% (0.30) (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	2,074

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% (0.30) (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	6,930,774
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	-1,537,776
3 Effectively connected earnings and profits. Combine line 1 and line 2	3	2,946,290
4a Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	210,481,641
b Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	196,252,942
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	49,094,359
d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	34,779,564
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	8,612,908
5 Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	4,119,758
6 Branch profits tax. Multiply line 5 by 30% (0.30) (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	253,035

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% (0.30) (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.

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** (2019)

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

1 Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i	1	
2 Enter the tax amount from page 1, line 1	2	
3 Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3	
4 Total Chapter 3 and 4 tax. Combine lines 2 and 3	4	
5 Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1	5	
6 Enter the amount from page 1, line 8a	6	
7 Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b	7	

Form **1120-F** (2019)

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

1 Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i	1	
2 Enter the tax amount from page 1, line 1	2	
3 Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3	
4 Total Chapter 3 and 4 tax. Combine lines 2 and 3	4	
5 Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1	5	
6 Enter the amount from page 1, line 8a	6	
7 Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b	7	

Form **1120-F** (2019)

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► Go to www.irs.gov/Form1120F for the latest information.
► Attach to Form 1120-F.

OMB No. 1545-0123

2019

Name of corporation

Corporation 2019 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	Net income (loss) per books	10,524	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	1,846	a	Tax-exempt interest \$	102
3	Excess of capital losses over capital gains	149	b	Other (itemize):	
4	Income subject to tax not recorded on books this year (itemize):				1,451
		1,048	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	995
a	Depreciation \$	756	b	Charitable contributions \$	
b	Charitable contributions		c	Other (itemize):	
c	Travel and entertainment \$	1,390			3,144
d	Other (itemize):		9	Add lines 7 and 8	4,065
		4,647	10	Income—line 6 less line 9	10,812
6	Add lines 1 through 5	10,697			

Schedule M-2

Analysis of Unappropriated Retained Earnings per Books

1	Balance at beginning of year		5	Distributions:	a	Cash	1,730
2	Net income (loss) per books				b	Stock	-
3	Other increases (itemize):				c	Property	*11
			6	Other decreases (itemize):			
4	Add lines 1, 2, and 3		7	Add lines 5 and 6			
			8	Balance at end of year (line 4 less line 7)			

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, the following rules apply.

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.

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.

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.

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

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(s) of books taken into account on Schedule L.

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

- Entertainment expenses not deductible under section 274(a).
- Meal 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 of non-tangible property or of tangible property if the value is over \$400 (\$1,600 if part of a qualified plan).

• 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► Go to www.irs.gov/Form1120F for the latest information.
► Attach to Form 1120-F.

OMB No. 1545-0123

2019

Name of corporation

Corporation 2019 Line Item Money Amounts (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	Net income (loss) per books	237,943	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	139,771	a	Tax-exempt interest \$	672
3	Excess of capital losses over capital gains	15,077	b	Other (itemize):	
4	Income subject to tax not recorded on books this year (itemize):				237,991
		313,146	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 . . . \$	106,638
a	Depreciation \$	34,003	b	Charitable contributions \$	
b	Charitable contributions \$		c	Other (itemize):	
c	Travel and entertainment \$	13,448			501,556
d	Other (itemize):		9	Add lines 7 and 8	750,412
		424,132	10	Income—line 6 less line 9	387,935
6	Add lines 1 through 5	1,137,944			

Schedule M-2

Analysis of Unappropriated Retained Earnings per Books

1	Balance at beginning of year		5	Distributions:	a	Cash	3,316,229
2	Net income (loss) per books				b	Stock	-
3	Other increases (itemize):				c	Property	*12,030
			6	Other decreases (itemize):			
4	Add lines 1, 2, and 3		7	Add lines 5 and 6			
			8	Balance at end of year (line 4 less line 7)			

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, the following rules apply.

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.

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.

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.

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

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(s) of books taken into account on Schedule L.

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

- Entertainment expenses not deductible under section 274(a).
- Meal 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 of non-tangible property or of tangible property if the value is over \$400 (\$1,600 if part of a qualified plan).

• 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)**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.

▶ Go to www.irs.gov/Form1120F for instructions and the latest information.

OMB No. 1545-0123

2019

Name of corporation

Employer identification number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

- A** Has the corporation reported taxable income on Form 1120-F, page 4, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? ☐ **Yes** ☐ **No**
169 3,282
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? ☐ **Yes** ☐ **No**
1,226 2,215
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ **Yes** ☐ **No**
1,648 1,762
- 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**
1,003 2,414

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)? 140
☐ **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: 3,302
 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 **3,373** Ending **3,373**
- 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. d
☐ **No.** d
- 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. 6
☐ **No.** 3,420
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☐ **Yes.** List exchange(s) and symbol ▶ **160** 196
☐ **No.** 3,236
- | | | |
|---|-----------|---------------|
| 4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1 | 4 | 3,302 |
| 5a Net income from includible disregarded foreign entities not included on line 4 (attach statement) . . . | 5a | d |
| b Net loss from includible disregarded foreign entities not included on line 4 (attach statement) . . . | 5b | (19) |
| c Net income from includible disregarded U.S. entities not included on line 4 (attach statement) . . . | 5c | 25 |
| d Net loss from includible disregarded U.S. entities not included on line 4 (attach statement) . . . | 5d | (33) |
| 6 Net income (loss) from foreign locations not included on line 4 (attach statement) | 6 | d |
| 7a Net income of non-includible entities (attach statement) | 7a | (18) |
| b Net loss of non-includible entities (attach statement) | 7b | 24 |
| 8 Adjustments to intercompany transactions (attach statement) | 8 | 21 |
| 9 Adjustments to reconcile income statement period to tax year (attach statement) | 9 | 34 |
| 10 Other adjustments to reconcile to amount on line 11 (attach statement) | 10 | 66 |
| 11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10 | 11 | 3,347 |

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.

▶ Go to www.irs.gov/Form1120F for instructions and the latest information.

OMB No. 1545-0123

2019

Name of corporation

Employer identification number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)

- A** Has the corporation reported taxable income on Form 1120-F, page 4, 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	84,455,949
5a Net income from includible disregarded foreign entities not included on line 4 (attach statement)	5a	d
b Net loss from includible disregarded foreign entities not included on line 4 (attach statement)	5b	(399,406)
c Net income from includible disregarded U.S. entities not included on line 4 (attach statement)	5c	614,189
d Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	5d	(1,287,338)
6 Net income (loss) from foreign locations not included on line 4 (attach statement)	6	d
7a Net income of non-includible entities (attach statement)	7a	(4,509,203)
b Net loss of non-includible entities (attach statement)	7b	26,492,917
8 Adjustments to intercompany transactions (attach statement)	8	-249,493
9 Adjustments to reconcile income statement period to tax year (attach statement)	9	-568,258
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	-1,771,479
11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	11	103,060,310

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 2019 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	359	46	39	90	327
2	Cost of goods sold (attach statement)	248	109	32	50	226
3a	Dividends from foreign entities	79	12	16	72	6
b	Dividends from U.S. entities	159	99	28	53	27
c	Substitute dividend payments received	-	-	-	-	-
4a	Interest income excluding interest equivalents	868	147	205	417	468
b	Substitute interest payments received	d	-	-	d	d
c	Interest equivalents not included on line 4b	22	d	d	7	7
5	Gross rental income	152	7	6	28	151
6	Gross royalty income	25	d	d	6	22
7	Fee and commission income	123	36	41	33	124
8	Income (loss) from equity method corporations	24	13	11		
9	Net income (loss) from U.S. partnerships	1,119	965	530	849	1,487
10	Net income (loss) from certain foreign partnerships (see instructions)	370	206	148	351	346
11	Net income (loss) from other pass- through entities (attach statement)	111	82	49	94	118
12	Items relating to reportable transactions (attach statement)	d	-	-	d	-
13	Hedging transactions	24	21	d	d	29
14a	Mark-to-market income (loss) under section 475(a)	33	23	d	d	25
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
15	Gain (loss) from certain section 988 transactions	85	*16	18	43	28
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	27	d	*19	d	12
17	Sales versus lease (for sellers and/or lessors)	-	-	-	-	-
18	Section 481(a) adjustments		d	d	-	37
19	Unearned/deferred revenue	8	21	d	d	18
20	Original issue discount, imputed interest, and phantom income	-	-	-	-	-
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	353	262	87		
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		108	96	34	207

Name of corporation

Employer identification number

Corporation 2019 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	265,394,327	-4,856,699	-28,528,644	-142,566,187	89,440,283
2	Cost of goods sold (attach statement)	-170,902,165	53,701	2,703,379	98,490,878	-69,659,683
3a	Dividends from foreign entities	12,288,347	-10,988	-566,225	-11,710,829	295
b	Dividends from U.S. entities	1,308,790	-89,231	-1,048,689	-156,925	13,946
c	Substitute dividend payments received	-	-	-	-	-
4a	Interest income excluding interest equivalents	88,736,323	-280,081	-19,170,502	-12,089,826	57,195,926
b	Substitute interest payments received	d	-	-	d	d
c	Interest equivalents not included on line 4b	769,560	d	d	-39,315	716,936
5	Gross rental income	3,853,894	7,824	-62,508	-2,023,655	1,771,060
6	Gross royalty income	71,971	d	d	-27,739	44,576
7	Fee and commission income	9,694,025	45,452	-316,768	-1,807,438	7,615,271
8	Income (loss) from equity method corporations	13,423	27,926	-41,349		
9	Net income (loss) from U.S. partnerships	18,174,432	-5,568,734	-3,023,327	-8,003,841	1,561,711
10	Net income (loss) from certain foreign partnerships (see instructions)	18,733,693	-1,001,002	-769,735	-16,629,911	308,686
11	Net income (loss) from other pass- through entities (attach statement)	1,489,982	413,306	-44,858	-1,332,735	54,802
12	Items relating to reportable transactions (attach statement)	d	-	-	d	-
13	Hedging transactions	-819,870	639,052	d	d	-205,902
14a	Mark-to-market income (loss) under section 475(a)	276,702	458,136	d	d	752,068
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
15	Gain (loss) from certain section 988 transactions	187,500	*2,048	-131,240	-11,645	46,662
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	55,444	d	*-28,637	d	630,117
17	Sales versus lease (for sellers and/or lessors)	-	-	-	-	-
18	Section 481(a) adjustments		d	d	-	901
19	Unearned/deferred revenue	117,543	61,482	d	d	83,401
20	Original issue discount, imputed interest, and phantom income	-	-	-	-	-
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	2,894,585	911,930	-3,797,256		
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		220,455	344,853	15,632	580,907

Name of corporation

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

Employer identification number

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		38	39	10	73
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .		168	71	24	229
e Abandonment losses		d	d	d	d
f Worthless stock losses (attach statement)		-	-	-	-
g Other gain/loss on disposition of assets other than inventory		d	d	45	77
22 Capital loss limitation and carryforward used		108	43	25	164
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		-	d	-	d
24 Other income (loss) items with differences (attach statement)	1,034	518	261	447	322
25 Total income (loss) items. Combine lines 1 through 24	2,614	1,586	1,150	1,515	2,620
26 Total expense/deduction items (from Part III, line 33)	1,948	1,271	1,126	1,354	1,758
27 Other items with no differences	1,072			211	936
28 Reconciliation totals. Combine lines 25 through 27	2,827	1,940	1,728	1,869	2,786

Note. Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 4, 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 . . .	625	36	545	48	
2 U.S. deferred income tax expense . .	177	d	129	d	
3 Non-U.S. current income tax expense (other than foreign withholding taxes) .	325	136	50	85	313
4 Non-U.S. deferred income tax expense	47	10	15	22	
5 Non-U.S. withholding taxes	63	d	d	39	21
6 Compensation with section 162(m) limitation	7	-	d	d	6
7 Salaries and other base compensation	412	181	32	46	374
8 Stock option expense	33	d	17	d	27
9 Other equity-based compensation . . .	10	d	7	d	8
10 Meals and entertainment	400	*15	376	28	345
11 Fines and penalties	182	d	175	d	7
12 Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation

Employer identification number

Corporation 2019 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		-10,213	-39,255	-1,264	-50,732
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .		63,798	-572,200	-231,644	-761,656
e Abandonment losses		d	d	d	d
f Worthless stock losses (attach statement)		-	-	-	-
g Other gain/loss on disposition of assets other than inventory		d	d	-209,261	29,179
22 Capital loss limitation and carryforward used		3,799	66,321	1,617	71,737
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		-	d	-	d
24 Other income (loss) items with differences (attach statement)	55,436,391	-16,190,508	-7,736,754	-27,434,925	4,075,489
25 Total income (loss) items. Combine lines 1 through 24	307,763,119	-24,856,833	-62,899,751	-125,177,824	94,295,764
26 Total expense/deduction items (from Part III, line 33)	-194,652,376	606,619	88,273,842	26,377,857	-78,965,239
27 Other items with no differences	-12,355,484			4,418,945	-7,930,930
28 Reconciliation totals. Combine lines 25 through 27	100,950,130	-24,250,207	25,374,090	-94,381,022	7,399,595

Note. Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 4, line 29.**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1 U.S. current income tax expense . . .	1,535,873	-4,935	-1,485,370	-9,539	
2 U.S. deferred income tax expense . .	110,737	d	-63,954	d	
3 Non-U.S. current income tax expense (other than foreign withholding taxes) .	3,581,086	10,285	-99,109	-3,428,556	77,621
4 Non-U.S. deferred income tax expense	2,942,470	-1,453	-2,530,768	-410,250	
5 Non-U.S. withholding taxes	106,182	d	d	-28,492	53,110
6 Compensation with section 162(m) limitation	113,725	-	d	d	74,150
7 Salaries and other base compensation .	14,551,928	69,906	-484,665	-5,250,266	8,886,904
8 Stock option expense	216,606	d	-128,700	d	72,321
9 Other equity-based compensation . . .	135,484	d	3,016	d	91,891
10 Meals and entertainment	111,821	*-532	-61,227	-4,548	45,513
11 Fines and penalties	43,456	d	-21,605	d	15,472
12 Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation

Employer identification number

Corporation 2019 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	165	38	6	13	160
14	Other post-retirement benefits	27	8	d	d	27
15	Deferred compensation	18	19	d	d	28
16	Charitable contributions	168	241	24	36	233
17	Section 162(r)-FDIC premiums paid by certain large financial institutions (see instructions)	1,126	-	-	-	-
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees	8	d	d	d	5
19	Current year acquisition/reorganization other costs	d	d	d	d	6
20	Amortization/impairment of goodwill	12	35	d	d	35
21	Amortization of acquisition, reorganization, and start-up costs	103	73	6	123	56
22	Other amortization or impairment write-offs	169	148	31	28	167
23	Depreciation	574	420	20	70	564
24	Bad debt expense	234	192	13	32	166
25	Purchase versus lease (for purchasers and/or lessees)	d	-	d	-	-
26a	Interest expense per books	628	273	278		
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				620	810
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)		104 (33)		190
d	Substitute interest payments	d	-	-	d	-
e	Interest equivalents (for example, guarantee fees) not included on line 26d	d	-	-	d	d
27	Substitute dividend payments	-	-	-	-	-
28	Fee and commission expense	118	8	37	34	77
29	Rental expense	282	98	19	25	272
30	Royalty expense	5	d	d	d	d
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)				331	336
32	Other expense/deduction items with differences (attach statement)	1,354	771	460	798	1,072
33	Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	1,948	1,271	1,126	1,353	1,757

Name of corporation

Employer identification number

Corporation 2019 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	375,288	-5,553	-48,952	-75,054	245,729
14	Other post-retirement benefits	160,800	8,691	d	d	184,567
15	Deferred compensation	48,824	-28,492	d	d	17,144
16	Charitable contributions	35,442	-20,159	-4,014	-5,126	6,235
17	Section 162(r)-FDIC premiums paid by certain large financial institutions (see instructions)	-88,273,842	-	-	-	-
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees	115,729	d	d	d	114,641
19	Current year acquisition/reorganization other costs	d	d	d	d	9,763
20	Amortization/impairment of goodwill	28,014	87,429	d	d	78,873
21	Amortization of acquisition, reorganization, and start-up costs	19,755	-6,763	-371	-7,928	4,691
22	Other amortization or impairment write-offs	832,998	-74,626	-117,941	-204,136	433,783
23	Depreciation	8,664,860	3,616,818	-1,794,924	-6,561,994	3,924,760
24	Bad debt expense	885,409	-259,877	-13,583	-25,133	586,816
25	Purchase versus lease (for purchasers and/or lessees)	d	-	d	-	-
26a	Interest expense per books	68,614,780	-1,422,897	-57,076,608		
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				39,874,996	49,583,578
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)		-780,160	(-39,432)		-921,957
d	Substitute interest payments	d	-	-	d	-
e	Interest equivalents (for example, guarantee fees) not included on line 26d	d	-	-	d	d
27	Substitute dividend payments	-	-	-	-	-
28	Fee and commission expense	7,442,986	20,328	-1,119,892	-4,199,066	2,144,356
29	Rental expense	2,344,383	75,516	-935,748	-357,184	1,126,966
30	Royalty expense	10,629	d	d	d	d
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)				2,932,742	2,962,618
32	Other expense/deduction items with differences (attach statement)	81,333,989	-1,773,765	-22,262,552	-48,232,511	9,062,616
33	Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	194,653,259	-606,619	-88,273,842	-26,377,861	78,965,215

2019

A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 143 2 Life-nonlife consolidated return <input type="checkbox"/> 104 3 Schedule M-3 (Form 1120-L) attached <input type="checkbox"/> 392	Please print	Name Corporation 2019 Line Item Counts (Estimated from SOI Sample) Number, street and room or suite no. If a P.O. box, see instructions TOTAL RETURNS FILED 525 City or town, state or province, country, and ZIP or foreign postal code TOTAL FORMS E-FILED 81	B Employer identification number 525 C Date incorporated 525 D Check applicable box if an election has been made under 953(c)(3)(C) 953(d) 136
E Check if: (1) NAME CHANGE (2) <input type="checkbox"/> Name d <input type="checkbox"/> Address FINAL <input type="checkbox"/> Amendment 15			

Income (line 6 is reserved)	1 Gross premium less return premiums, etc. Enter balance 2 Net decrease, if any, in reserves (Schedule F, line 12) 3a Decrease in reserves under section 807(f) b Income from Reserve Transition Relief (see instructions) 4 Investment income (Schedule B, line 6) (see instructions) 5 Net capital gain (Schedule D (Form 1120), line 18) 7 Other income (attach statement) 8 Life insurance company gross income. Add lines 1 through 7	1	460
		2	236
		3a	93
		3b	142
		4	513
		5	
		7	
		8	522
Deductions (See instructions for limitations on deductions.)	9 Death benefits, etc. 10 Net increase, if any, in reserves (Schedule F, line 12) 11a Increase in reserves under section 807(f) b Deduction from Reserve Transition Relief (see instructions) 12 Deductible policyholder dividends under section 808 13 Assumption by another person of liabilities under insurance, etc., contracts 14 Dividends reimbursable by taxpayer 15a Interest ▶ 123 b Less tax-exempt interest expense ▶ c Balance ▶ 16 Deductible policy acquisition expenses (Schedule G, line 20) 17 Reserved for future use 18 Other deductions (see instructions) (attach statement) 19 Add lines 9 through 18 20 Subtotal. Subtract line 19 from line 8 21a Dividends-received and other special deductions (Schedule A, line 22) Plus: b. Net operating loss deduction (see instructions) (attach statement) 21b 22 Gain or (loss) from operations. Subtract line 21c from line 20 23 Life insurance company taxable income (LICTI). Enter line 22 here 24 Phased inclusion of balance of policyholders surplus account (see instructions)	9	435
		10	259
		11a	82
		11b	40
		12	147
		13	5
		14	d
		15c	
		16	452
		17	
		18	
		19	525
		20	520 [1]
		21a	
		21b	
		21c	
		22	340
		23	340
		24	38
Tax, Refundable Credits, and Payments	25 Taxable income. Add lines 23 and 24 (see instructions) 26 Total tax (Schedule K, line 10) 27 2019 Net 965 tax liability paid from Form 965-B, Part II, column (k), line 3 28a 2018 overpayment credited to 2019 28a c 2019 estimated tax payments 28c d Less 2019 refund applied for on Form 4466 28d (28e) f Tax deposited with Form 7004 28f g Credits: (1) Form 2439 ▶ (2) Form 4136 ▶ 28g h U.S. income tax paid or withheld at source (attach Form 1042-S) 28h i 2019 Net 965 tax liability from Form 965-B, Part I, column (d), line 3 28i j Refundable credit from Form 8827, line 5c 28j 28k Line 28b is reserved. 29 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/> 30 Amount owed. If line 28k is smaller than the total of lines 26, 27, and 29, enter amount owed 31 Overpayment. If line 28k is larger than the total of lines 26, 27, and 29, enter amount overpaid 32 Enter amount from line 31: Credited to 2020 estimated tax ▶ Refunded ▶	25	339 [1]
		26	304 [1]
		27	-
		28a	
		28c	
		28d	
		28e	
		28f	
		28g	
		28h	
		28i	
		28j	
		28k	
		29	
		30	
		31	
		32	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer _____ Date _____	Title _____	May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No

Paid Preparer Use Only	Print/Type preparer's name _____ Firm's name ▶ _____ Firm's address ▶ _____	Preparer's signature _____ Date _____	Check <input type="checkbox"/> if self-employed	PTIN _____ Firm's EIN ▶ _____ Phone no. _____
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Form 1120-L Department of the Treasury Internal Revenue Service	U.S. Life Insurance Company Income Tax Return For calendar year 2019 or tax year beginning _____, 2019, ending _____, 20_____ ▶ Go to www.irs.gov/Form1120L for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold; margin-top: 10px;">2019</div>
A Check if: <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 5px;"> <div style="width: 45%;"> 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"/> </div> <div style="width: 10%; text-align: center; font-weight: bold;">Please print or type</div> <div style="width: 40%;"> Name Corporation 2019 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 </div> </div>		
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 (line 6 is reserved)	1 Gross premiums, etc., less return premiums, etc. Enter balance 2 Net decrease, if any, in reserves (Schedule F, line 12) 3a Decrease in reserves under section 807(f) b Income from Reserve Transition Relief (see instructions) 4 Investment income (Schedule B, line 6) (see instructions) 5 Net capital gain (Schedule D (Form 1120), line 18) 7 Other income (attach statement) 8 Life insurance company gross income. Add lines 1 through 7	1 736,022,471 2 52,050,842 3a 2,872,930 3b 5,186,841 4 207,743,938 5 7 8 1,082,323,188
Deductions (See instructions for limitations on deductions.)	9 Death benefits, etc. 10 Net increase, if any, in reserves (Schedule F, line 12) 11a Increase in reserves under section 807(f) b Deduction from Reserve Transition Relief (see instructions) 12 Deductible policyholder dividends under section 808 13 Assumption by another person of liabilities under insurance, etc., contracts 14 Dividends reimbursable by taxpayer 15a Interest ▶ 8,717,933 b Less tax-exempt interest expense ▶ c Balance ▶ 16 Deductible policy acquisition expenses (Schedule G, line 20) 17 Reserved for future use 18 Other deductions (see instructions) (attach statement) 19 Add lines 9 through 18 20 Subtotal. Subtract line 19 from line 8 21a Dividends-received and other special deductions (Schedule A, line 22) 21a _____ Plus: b. Net operating loss deduction (see instructions) (attach statement) 21b _____ 22 Gain or (loss) from operations. Subtract line 21c from line 20 23 Life insurance company taxable income (LICTI). Enter line 22 here 24 Phased inclusion of balance of policyholders surplus account (see instructions)	9 651,239,111 10 180,262,088 11a 1,792,722 11b 399,538 12 21,415,959 13 561,175 14 d 15c 16 11,767,491 17 18 19 1,015,990,273 20 80,652,242 [1] 21a 21b 21c 22 60,447,496 23 60,447,496 24 9,979
Tax, Refundable Credits, and Payments	25 Taxable income. Add lines 23 and 24 (see instructions) 26 Total tax (Schedule K, line 10) 27 2019 Net 965 tax liability paid from Form 965-B, Part II, column (k), line 3 28a 2018 overpayment credited to 2019 28a _____ c 2019 estimated tax payments 28c _____ d Less 2019 refund applied for on Form 4466 28d () 28e _____ f Tax deposited with Form 7004 28f _____ g Credits: (1) Form 2439 ▶ (2) Form 4136 ▶ 28g _____ h U.S. income tax paid or withheld at source (attach Form 1042-S) 28h _____ i 2019 Net 965 tax liability from Form 965-B, Part I, column (d), line 3 28i _____ j Refundable credit from Form 8827, line 5c 28j _____ 29 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/> 29 _____ 30 Amount owed. If line 28k is smaller than the total of lines 26, 27, and 29, enter amount owed 30 _____ 31 Overpayment. If line 28k is larger than the total of lines 26, 27, and 29, enter amount overpaid 31 _____ 32 Enter amount from line 31: Credited to 2020 estimated tax ▶ Refunded ▶ 32 _____	25 66,443,952 [1] 26 7,805,084 [1] 27 - 28a 28b is reserved. 28c 28d 28e 28f 28g 28h 28i 28j 28k 29 30 31 32
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	<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> Signature of officer _____ Date _____ </div> <div style="width: 40%;"> Title _____ </div> <div style="width: 20%; border: 1px solid black; padding: 5px; font-size: 0.8em;"> May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 30%;">Print/Type preparer's name</div> <div style="width: 30%;">Preparer's signature</div> <div style="width: 15%;">Date</div> <div style="width: 10%;">Check <input type="checkbox"/> if self-employed</div> <div style="width: 15%;">PTIN</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 60%;">Firm's name ▶</div> <div style="width: 40%;">Firm's EIN ▶</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 60%;">Firm's address ▶</div> <div style="width: 40%;">Phone no.</div> </div>	

Schedule A Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions (see instructions)

Dividends subject to proration		(a) Dividends and inclusions	(b) %	(c) Deductions (a times (b))
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	3	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6	50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7	65	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	100	
9	Dividends from certain affiliated companies	9	100	
10	Gross dividends-received deduction. Add lines 1 through 9	10		268
11	Company share percentage	11		0.7
12	Prorated amount. Line 10 times line 11	12		275
Dividends not subject to proration				
13	Affiliated company dividends	13	d see instructions	d
14	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	14	100	
15	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 14 (including hybrid dividends)	15		
16	Section 965(a) inclusion	16	see instructions	
17a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	17a	100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	17b		
c	Other inclusions from CFCs under subpart F not included on line 16, 17a, 17b, or 18 (attach Form(s) 5471) (see instructions)	17c		
18	Global intangible low-taxed income (GILTI) (attach Form(s) 5471 and 8992)	18		
19	Other corporate dividends	19		
20	Total dividends and inclusions. Add lines 1 through 19, column (a). Enter here and on Schedule B, line 2	20		
21	Section 250 deduction (attach Form 8993)	21		
22	Total deductions. Add lines 12, 13, 14, 16, 17a, and 21, column (c). Enter here and on page 1, line 21a	22		

Schedule B Investment Income (see instructions)

1	Interest (excluding tax-exempt interest)	1	
2	Total dividends and inclusions (Schedule A, line 20, column (a))	2	
3	Rents	3	
4	Royalties	4	
5	Leases, terminations, etc.	5	45
6	Investment income. Add lines 1 through 5. Enter here and on page 1, line 4	6	513

Schedule A Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions (see instructions)

Dividends subject to proration		(a) Dividends and inclusions	(b) %	(c) Deductions ((a) times (b))
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	3	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6	50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7	65	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	100	
9	Dividends from certain affiliated companies	9	100	
10	Gross dividends-received deduction. Add lines 1 through 9	10		4,087,317
11	Company share percentage	11		0.7
12	Prorated amount. Line 10 times line 11	12		2,917,615
Dividends not subject to proration				
13	Affiliated company dividends	13	d see instructions	d
14	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	14	100	
15	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 14 (including hybrid dividends)	15		
16	Section 965(a) inclusion	16	see instructions	
17a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	17a	100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	17b		
c	Other inclusions from CFCs under subpart F not included on line 16, 17a, 17b, or 18 (attach Form(s) 5471) (see instructions)	17c		
18	Global intangible low-taxed income (GILTI) (attach Form(s) 5471 and 8992)	18		
19	Other corporate dividends	19		
20	Total dividends and inclusions. Add lines 1 through 19, column (a). Enter here and on Schedule B, line 2	20		
21	Section 250 deduction (attach Form 8993)	21		
22	Total deductions. Add lines 12, 13, 14, 16, 17a, and 21, column (c). Enter here and on page 1, line 21a	22		

Schedule B Investment Income (see instructions)

1	Interest (excluding tax-exempt interest)	1	
2	Total dividends and inclusions (Schedule A, line 20, column (a))	2	
3	Rents	3	
4	Royalties	4	
5	Leases, terminations, etc.	5	9,516,501
6	Investment income. Add lines 1 through 5. Enter here and on page 1, line 4	6	207,743,938

Schedule F Increase (Decrease) in Reserves (section 807) (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1 468	452
2	Unearned premiums and unpaid losses	2 250	240
3	Supplementary contracts	3 137	132
4	Dividend accumulations and other amounts	4 113	110
5	Advance premiums	5 210	209
6	Special contingency reserves	6 25	25
7	Add lines 1 through 6	7 469	453
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a), from line 7, column (b)	8	473
9a	Tax-exempt interest	9a d	
b	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	9b d	
c	Add lines 9a and 9b	9c 118	
10	Policyholders' share percentage	10	30%
11	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 9c by line 10	11	119
12	Net increase (decrease) in reserves. Subtract line 11 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	12	480

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

		(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	1 192	257	331
2	Return premiums and premiums and other consideration incurred for reinsurance	2 88	134	169
3	Net premiums. Subtract line 2 from line 1	3		
4	Net premium percentage (see instructions)	4		
5	Multiply line 3 by line 4	5 197	277	339
6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6		454
7	Unused balance of negative capitalization amount from prior years	7	(26)	
8	Combine lines 6 and 7. If zero or less, enter -0-	8		375
9	General deductions (attach statement)	9		467
10	Enter the lesser of line 8 or line 9	10		375
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11		461
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		87
13	Unamortized specified policy acquisition expenses from prior years	13		390
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14		73
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a 251		
b	Limitation	15b \$ 10,000,000		
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16 93		
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a 184		
b	Enter 10% (0.10) of line 17a	17b		183
18a	Current year 180-month specified policy acquisition expenses. Subtract line 17a from line 10	18a 237		
b	Enter 3.34% (0.0334) of line 18a	18b		237
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement	19		425
20	Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20		452

Schedule F Increase (Decrease) in Reserves (section 807) (see instructions)

	(a) Beginning of tax year	(b) End of tax year
1 Life insurance reserves	1 3,586,566,807	3,665,038,196
2 Unearned premiums and unpaid losses	2 134,811,921	139,913,406
3 Supplementary contracts	3 103,553,773	105,005,237
4 Dividend accumulations and other amounts	4 198,304,826	197,128,865
5 Advance premiums	5 26,750,858	27,860,138
6 Special contingency reserves	6 8,015,595	7,605,481
7 Add lines 1 through 6	7 4,058,003,779	4,142,551,053
8 Increase (decrease) in reserves under section 807. Subtract line 7, column (a), from line 7, column (b)	8	118,259,740
9a Tax-exempt interest	9a d	
b Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	9b d	
c Add lines 9a and 9b	9c 945,884	
10 Policyholders' share percentage	10	30%
11 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 9c by line 10	11	301,879
12 Net increase (decrease) in reserves. Subtract line 11 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	12	121,075,456

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

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	1 120,000,436	27,173,682	157,906,998
2 Return premiums and premiums and other consideration incurred for reinsurance	2 32,152,044	-116,401	16,202,229
3 Net premiums. Subtract line 2 from line 1	3		
4 Net premium percentage (see instructions)	4		
5 Multiply line 3 by line 4	5 1,835,986	655,667	12,936,590
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6		15,820,699
7 Unused balance of negative capitalization amount from prior years	7		(385,642)
8 Combine lines 6 and 7. If zero or less, enter -0-	8		16,904,951
9 General deductions (attach statement)	9		180,646,454
10 Enter the lesser of line 8 or line 9	10		16,872,466
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11		163,773,988
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		1,185,819
13 Unamortized specified policy acquisition expenses from prior years	13		40,781,601
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14		736,094
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a 504,624		
b Limitation	15b \$ 10,000,000		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16 15,115,938		
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a 211,778		
b Enter 10% (0.10) of line 17a	17b		21,177
18a Current year 180-month specified policy acquisition expenses. Subtract line 17a from line 10	18a 16,659,622		
b Enter 3.34% (0.0334) of line 18a	18b		556,561
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement	19		10,464,621
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20		11,767,491

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	160. <input type="checkbox"/>		
2	Income tax		2	d
3	Base erosion minimum tax amount (attach Form 8991)		3	d
4	Add lines 2 and 3		4	341
5a	Foreign tax credit (attach Form 1118)	5a	87	
b	Credit from Form 8834 (attach Form 8834)	5b	-	
c	General business credit (attach Form 3800)	5c	d	
d	Credit for prior year minimum tax (attach Form 8827)	5d	79	
e	Bond credits from Form 8912	5e	d	
6	Total credits. Add lines 5a through 5e		6	165
7	Subtract line 6 from line 4		7	302
8	Foreign corporations—tax on income not effectively connected with U.S. business		8	d
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement)		9	d
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 26		10	304

Schedule L Part I—Total Assets (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Real property	1148	156
2	Stocks	2283	282
3	Proportionate share of partnership and trust assets	317	14
4	Other assets (attach statement)	4511	505
5	Total assets. Add lines 1 through 4	5511	506

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

Note: The information provided in Part II should conform with the “Assets” and “Liabilities, Surplus, and Other Funds” sections of the NAIC Annual Statement.

		(a) Beginning of tax year	(b) End of tax year
1	Subtotals for assets	1506	500
2	Total assets	2508	502
3	Reserve for life policies and contracts	3473	456
4	Reserve for accident and health policies	4277	265
5	Liability for deposit-type contracts	5183	183
6	Life policy and contract claims	6398	383
7	Accident and health policy and contract claims	7253	247
8	Policyholder’s dividend and coupon accumulations	887	83
9	Premiums and annuity considerations received in advance less discount	9243	243
10	Surrender values on canceled policies	1026	21
11	Part of other amounts payable on reinsurance assumed	11164	168
12	Part of aggregate write-ins for liabilities. (Only include items or amounts includible in “total insurance liabilities on U.S. business” as defined in section 842(b)(2)(B)(i))	1270	68
13	Separate accounts statement	1390	86
14	Total insurance liabilities. Add lines 3 through 13	14496	481

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax		2	d
3	Base erosion minimum tax amount (attach Form 8991)		3	d
4	Add lines 2 and 3		4	13,981,684
5a	Foreign tax credit (attach Form 1118)	5a	3,125,604	
b	Credit from Form 8834 (attach Form 8834)	5b	-	
c	General business credit (attach Form 3800)	5c	d	
d	Credit for prior year minimum tax (attach Form 8827)	5d	347,411	
e	Bond credits from Form 8912	5e	d	
6	Total credits. Add lines 5a through 5e		6	6,188,511
7	Subtract line 6 from line 4		7	7,793,174
8	Foreign corporations—tax on income not effectively connected with U.S. business		8	d
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement)		9	d
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 26		10	7,805,084

Schedule L Part I—Total Assets (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Real property	1 237,469,990	252,734,235
2	Stocks	2 603,761,939	770,909,774
3	Proportionate share of partnership and trust assets	3 25,167,828	22,807,889
4	Other assets (attach statement)	4 5,476,799,252	5,891,700,914
5	Total assets. Add lines 1 through 4	5 6,343,462,833	6,938,023,920

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

Note: The information provided in Part II should conform with the "Assets" and "Liabilities, Surplus, and Other Funds" sections of the NAIC Annual Statement.

		(a) Beginning of tax year	(b) End of tax year
1	Subtotals for assets	1 4,691,231,008	4,937,449,411
2	Total assets	2 6,911,633,199	7,503,719,720
3	Reserve for life policies and contracts	3 3,241,705,062	3,420,732,340
4	Reserve for accident and health policies	4 234,953,659	245,050,735
5	Liability for deposit-type contracts	5 274,173,482	281,210,943
6	Life policy and contract claims	6 24,828,566	25,964,571
7	Accident and health policy and contract claims	7 13,718,611	13,224,349
8	Policyholder's dividend and coupon accumulations	8 591,941	673,056
9	Premiums and annuity considerations received in advance less discount	9 5,438,232	4,597,920
10	Surrender values on canceled policies	10 -2,114,539	-2,011,387
11	Part of other amounts payable on reinsurance assumed	11 23,946,464	20,381,152
12	Part of aggregate write-ins for liabilities. (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i))	12 34,219,104	32,513,513
13	Separate accounts statement	13 2,284,279,796	2,595,569,584
14	Total insurance liabilities. Add lines 3 through 13	14 6,129,579,719	6,653,314,048

Schedule M Other Information (see instructions)

	Yes	No		Yes	No
1 Check accounting method:			8c 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. ▶ 62		
a <input type="checkbox"/> Accrual 379			9 Does the corporation discount any of the loss reserves shown on its annual statement?		
b <input type="checkbox"/> Other (specify) ▶ 137			10a Enter the total unpaid losses shown on the corporation's annual statement:		
2 Check if the corporation is a:			(1) For the current year: \$ _____		
a <input type="checkbox"/> Legal reserve company—if checked			(2) For the previous year: \$ _____		
Kind of company:			b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
(1) <input type="checkbox"/> Stock 491			(1) For the current year: \$ _____		
(2) <input type="checkbox"/> Mutual 31			(2) For the previous year: \$ _____		
Principal business:			11 Enter the available net operating loss carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) . . ▶ \$ 185		
(1) <input type="checkbox"/> Life Insurance			12a Enter the corporation's state of domicile. ▶ _____		
(2) <input type="checkbox"/> Health and accident insurance			b Was the annual statement used to prepare the tax return filed with the state of domicile?		
b <input type="checkbox"/> Fraternal or assessment association			If "No," complete c below.		
c <input type="checkbox"/> Burial or other insurance company			c Enter the state where the annual statement used to prepare the tax return was filed. ▶ _____		
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)) . . ▶ 525 %.			13 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions	YES	
Attach a statement showing the computation.			If "Yes," complete and attach Schedule UTP.	28	
4 Does the corporation have any variable annuity contracts outstanding?			14 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3).)		
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," complete and attach Form 8991.		
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.			15 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		
6 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____		
If "Yes," enter name EIN 153			16 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
corporation. ▶ NAME 156			17 Is the corporation required to file Form 8990, Limitation on Business Interest Expense IRC 163(j), to calculate the amount of deductible business interest? See instructions		
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).)		YES			
If "Yes," complete a and b below.		393			
a Attach a statement showing name and identifying number. (Do not include any information already entered on line 6 above.)					
b Enter percentage owned. ▶ 379					
8 At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation?		YES			
If "Yes," enter:		80			
a Percentage owned and ▶ 80					
b Owner's country. ▶ 80					

Schedule M Other Information (see instructions)

	Yes	No		Yes	No
1 Check accounting method: a <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) ▶ _____			8c 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. ▶ _____		
2 Check if the corporation is a: a <input type="checkbox"/> Legal reserve company—if checked Kind of company: (1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual Principal business: (1) <input type="checkbox"/> Life Insurance (2) <input type="checkbox"/> Health and accident insurance b <input type="checkbox"/> Fraternal or assessment association c <input type="checkbox"/> Burial or other insurance company			9 Does the corporation discount any of the loss reserves shown on its annual statement?		
3 Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health, or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) . . ▶ _____ %. Attach a statement showing the computation.			10a 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: \$ _____		
4 Does the corporation have any variable annuity contracts outstanding?			11 Enter the available net operating loss 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).) 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.			12a 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. ▶ _____ _____		
6 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation. ▶ _____ _____			13 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		
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 on line 6 above.) b Enter percentage owned. ▶ _____			14 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991.		
8 At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter: a Percentage owned and ▶ _____ b Owner's country. ▶ _____			15 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____		
			16 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
			17 Is the corporation required to file Form 8990, Limitation on Business Interest Expense IRC 163(j), to calculate the amount of deductible business interest? See instructions		

**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.

▶ Go to www.irs.gov/Form1120L for instructions and the latest information.

OMB No. 1545-0123

2019

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

244	<input type="checkbox"/> Non-consolidated return	(2)	<input type="checkbox"/> Consolidated return	39
103	<input type="checkbox"/> Mixed 1120/L/PC group	(4)	<input checked="" type="checkbox"/> NONE CHECKED	10

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. **25**
- ☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. **369**
- 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. **203**
- ☐ **No.** Go to line 1c. **162**
- 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. **109**
- ☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. **59**
- 2a** Enter the income statement period: Beginning **333** Ending **333**
- 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.** **339**
- 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.) **7**
- ☐ **No.** **334**
- 3a** Is any of the corporation's voting common stock publicly traded?
- ☐ **Yes.** **25**
- ☐ **No.** If "No," go to line 4a. **312**
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock **26**
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock **25**

- | | | |
|--|------------|---------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | 394 |
| b Indicate accounting standard used for line 4a (see instructions): | | |
| 85 9 236 13 | | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a | (23) |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | 18 |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a | (18) |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | 12 |
| 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 | 10 |
| c Net income (loss) of other includible corporations (attach statement) | 7c | d |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | 9 |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | 6 |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a | 9 |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b | 63 |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | 10c | 20 |
| 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 | 394 |
| 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	357	355
b Removed on Part I, line 5	21	20
c Removed on Part I, line 6	16	15
d Included on Part I, line 7	10	10

**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.

▶ Go to www.irs.gov/Form1120L for instructions and the latest information.

OMB No. 1545-0123

2019

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2019 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	68,355,907
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	(11,764,097)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	3,006,136
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(3,183,489)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	1,575,709
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	1,353,637
c	Net income (loss) of other includible corporations (attach statement)	7c	d
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	13,876,121
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	1,115,575
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	-272,977
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	-1,797,077
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	-799,173
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	73,643,766
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 ▶	5,128,498,398	4,408,335,929
b Removed on Part I, line 5 ▶	423,743,445	320,115,952
c Removed on Part I, line 6 ▶	58,633,349	46,221,375
d Included on Part I, line 7 ▶	534,769,934	471,293,100

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2019 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	d	6	d	26
3	Subpart F, QEF, and similar income inclusions		24	15	31
4	Gross-up for foreign taxes deemed paid		-	16	16
5	Gross foreign distributions previously taxed	d	d	d	
6	Income (loss) from equity method U.S. corporations	8	d	d	
7	U.S. dividends not eliminated in tax consolidation	228	111	25	228
8	Minority interest for includible corporations	d	d	d	
9	Income (loss) from U.S. partnerships	102	138	29	142
10	Income (loss) from foreign partnerships	18	19	9	21
11	Income (loss) from other pass-through entities	14	23	5	26
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	371	178	157	371
14	Accrual of bond discount	172	166	9	119
15	Hedging transactions	37	38	6	44
16	Mark-to-market income (loss)	9	d	-	d
17	Deferred and uncollected premiums	154	d	d	110
18	Sale versus lease (for sellers and/or lessors)	d	d	-	d
19	Section 481(a) adjustments		d	d	124
20	Amortization of interest maintenance reserve	258	50	209	
21	Original issue discount and other imputed interest	30	27	5	48
22	Market discount reclassification		46	-	46
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	278	272	65	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		271	28	275
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		157	10	159
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		71	5	75
e	Abandonment losses		d	-	d
f	Worthless stock losses (attach statement)		d	-	d
g	Other gain/loss on disposition of assets		d	d	22
24	Capital loss limitation and carryforward used		78	13	90
25	Other income (loss) items with differences (attach statement)	203	237	106	237
26	Total income (loss) items. Combine lines 1 through 25	381	361	259	381
27	Total expense/deduction items (from Part III, line 40)	384	374	364	385
28	Other items with no differences	373			373
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	386	380	373	385
b	1120 subgroup reconciliation totals	99	89	94	100
c	PC insurance subgroup reconciliation totals	42	40	41	42
30	Reconciliation totals. Combine lines 29a through 29c	387	380	373	385

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) Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

Income (Loss) Items (Attach 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 . . .	d	-72,130	d	-27,088
3 Subpart F, QEF, and similar income inclusions . .		464,669	467,424	932,093
4 Gross-up for foreign taxes deemed paid		-	102,217	102,217
5 Gross foreign distributions previously taxed . . .	d	d	d	
6 Income (loss) from equity method U.S. corporations .	5,852,348	d	d	
7 U.S. dividends not eliminated in tax consolidation .	26,487,725	-3,263,670	-4,196,843	19,027,211
8 Minority interest for includible corporations . . .	d	d	d	
9 Income (loss) from U.S. partnerships	7,061,518	2,515,178	13,848	9,590,544
10 Income (loss) from foreign partnerships	1,051,895	-199,905	1,451	853,441
11 Income (loss) from other pass-through entities . .	1,187,567	-815,236	732,429	1,104,760
12 Items relating to reportable transactions (attach statement)	d	d	d	d
13 Interest income (attach Form 8916-A)	164,332,515	-1,014,532	-872,383	162,445,590
14 Accrual of bond discount	3,597,416	-1,960,110	573	1,637,879
15 Hedging transactions	-6,963,691	5,454,736	469,495	-1,039,459
16 Mark-to-market income (loss)	224,429	d	-	d
17 Deferred and uncollected premiums	149,850,587	d	d	148,667,825
18 Sale versus lease (for sellers and/or lessors) . . .	d	d	-	d
19 Section 481(a) adjustments		d	d	817,050
20 Amortization of interest maintenance reserve . . .	2,090,583	-119,132	-1,975,295	
21 Original issue discount and other imputed interest .	-912,880	347,580	5,031	-560,270
22 Market discount reclassification		503,763	-	503,763
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	81,259,285	-83,796,013	2,537,047	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		18,442,011	609,659	19,051,697
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-7,209,788	-11,854	-7,221,641
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .		134,332	2,734,013	2,868,443
e Abandonment losses		d	-	d
f Worthless stock losses (attach statement)		d	-	d
g Other gain/loss on disposition of assets		d	d	630,192
24 Capital loss limitation and carryforward used . . .		3,870	42,228	46,064
25 Other income (loss) items with differences (attach statement)	235,331,189	23,155,869	7,907,167	266,394,225
26 Total income (loss) items. Combine lines 1 through 25	670,767,256	-47,465,021	2,508,990	625,811,210
27 Total expense/deduction items (from Part III, line 40)	-442,875,241	69,801,247	811,773	-372,262,189
28 Other items with no differences	-181,587,017			-181,586,968
29a Mixed groups, see instructions. All others, combine lines 26 through 28	46,400,401	22,351,861	3,342,862	72,093,410
b 1120 subgroup reconciliation totals	21,040,352	12,326	-6,728,082	14,324,596
c PC insurance subgroup reconciliation totals	6,197,746	-65,459	527,388	6,659,676
30 Reconciliation totals. Combine lines 29a through 29c	73,639,388	22,298,728	-2,857,832	93,077,682

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) Corporation 2019 Line Item Counts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	332	-	332	
2 U.S. deferred income tax expense	28	-	28	
3 State and local current income tax expense	82	8	8	84
4 State and local deferred income tax expense	d	d	d	
5 Foreign current income tax expense (other than foreign withholding taxes)	17	-	d	d
6 Foreign deferred income tax expense	d	-	d	
7 Foreign withholding taxes	19	-	19	6
8 Equity-based compensation	18	18	11	19
9 Capitalization of deferred acquisition costs		311	-	311
10 Amortization of deferred acquisition costs		d	d	345
11 Meals and entertainment	199	d	d	189
12 Fines and penalties	142	d	d	9
13 Judgments, damages, awards, and similar costs	11	d	d	11
14 Parachute payments	-	-	-	-
15 Compensation with section 162(m) limitation	13	-	15	10
16 Pension and profit-sharing	68	49	5	71
17 Other post-retirement benefits	42	d	d	44
18 Deferred compensation	63	80	7	63
19 Charitable contribution of cash and tangible property	78	12	14	76
20 Charitable contribution of intangible property	d	-	-	d
21 Charitable contribution limitation/carryforward		d	d	12
22 Change in section 807(c)(1) tax reserves	337	311	32	341
23 Change in section 807(c)(2) tax reserves	133	d	d	156
24 Change in all other section 807(c) tax reserves	118	123	7	164
25 Section 807(f) and Reserve Transition Relief adjustments for change in computing reserves (see instructions)		d	d	161
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		d	d	98
27 Current year acquisition/reorganization costs (attach statement)	d	d	d	6
28 Amortization of acquisition, reorganization, and start-up costs	d	26	d	27
29 Amortization/impairment of goodwill, insurance in force and ceding commissions	41	47	11	66
30 Other amortization or impairment write-offs	29	d	d	59
31 Section 846 amount		d	d	34
32 Depreciation	194	d	d	198
33 Bad debt expense/agency balances written off	55	49	-	61
34 Corporate-owned life insurance premiums	27	-	29	5
35 Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36 Interest expense (attach Form 8916-A)	124	26	16	128
37 Research and development costs	d	d	-	8
38 Section 118 exclusion (attach statement)	-	-	-	-
39 Other expense/deduction items with differences (attach statement)	248	247	187	233
40 Total expense/deduction items. Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	384	374	364	385

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 2019 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	7,142,538	-	-7,142,434	
2 U.S. deferred income tax expense	960,619	-	-960,619	
3 State and local current income tax expense	414,245	29,107	6,151	449,504
4 State and local deferred income tax expense	d	d	d	
5 Foreign current income tax expense (other than foreign withholding taxes)	771,026	-	d	d
6 Foreign deferred income tax expense	d	-	d	
7 Foreign withholding taxes	42,365	-	-85,796	-43,431
8 Equity-based compensation	244,289	2,300	81,196	327,785
9 Capitalization of deferred acquisition costs		-16,914,307	-	-16,914,305
10 Amortization of deferred acquisition costs		d	d	11,577,338
11 Meals and entertainment	381,329	d	d	198,951
12 Fines and penalties	73,703	d	d	486
13 Judgments, damages, awards, and similar costs . .	35,460	d	d	35,090
14 Parachute payments	-	-	-	-
15 Compensation with section 162(m) limitation	169,753	-	-210,697	-40,944
16 Pension and profit-sharing	1,691,597	-252,833	58,567	1,497,332
17 Other post-retirement benefits	476,306	d	d	349,579
18 Deferred compensation	4,507,069	-943,200	-40,406	3,523,463
19 Charitable contribution of cash and tangible property	237,910	3,914	-1,747	240,077
20 Charitable contribution of intangible property	d	-	-	d
21 Charitable contribution limitation/carryforward		d	d	-25,014
22 Change in section 807(c)(1) tax reserves	173,332,769	-57,627,207	259,204	115,964,806
23 Change in section 807(c)(2) tax reserves	2,997,146	d	d	2,827,761
24 Change in all other section 807(c) tax reserves	11,097,494	-12,159,502	5,691	-1,056,320
25 Section 807(f) and Reserve Transition Relief adjustments for change in computing reserves (see instructions)		d	d	-4,145,276
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		d	d	-238,891
27 Current year acquisition/reorganization costs (attach statement)	d	d	d	135,438
28 Amortization of acquisition, reorganization, and start-up costs	d	21,983	d	22,007
29 Amortization/impairment of goodwill, insurance in force and ceding commissions	1,550,071	212,234	-339,125	1,423,180
30 Other amortization or impairment write-offs	307,845	d	d	557,003
31 Section 846 amount		d	d	-270
32 Depreciation	1,806,025	d	d	2,641,252
33 Bad debt expense/agency balances written off	59,920	51,316	-	111,235
34 Corporate-owned life insurance premiums	-460,227	-	514,236	54,009
35 Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36 Interest expense (attach Form 8916-A)	9,233,134	-151,505	53,788	9,135,417
37 Research and development costs	d	d	-	323,236
38 Section 118 exclusion (attach statement)	-	-	-	-
39 Other expense/deduction items with differences (attach statement)	225,430,143	9,453,594	8,447,153	243,330,890
40 Total expense/deduction items. Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . .	442,875,241	-69,801,247	-811,773	372,262,189

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 2019, or tax year beginning **15,433**, 2019, ending **156**, 20**2019**▶ Go to www.irs.gov/Foi **CALENDAR YEAR** nd **FISCAL YEAR****A** Check if:

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

Please print or 27 type

Name

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

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

TOTAL RETURNS FILED 15,589

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

TOTAL FORMS E-FILED 333**B** Employer identification number**C** Date incorporated**15,589****D** Check applicable box if an election**831(b) 953(c)(3)(C)****953(d) 9,774****E** Check if:**NAME CHANGE****169****FINAL****453****12,411 *11****Tax Computation and Payments**

1	Taxable income (Schedule A, line 37)		1	1,616
2	Taxable investment income for electing small companies (Schedule B, line 21)		2	11,926
3	Check if a member of a controlled group (attach Schedule O (Form 1120))	▶ <input type="checkbox"/>		1,662
4	Income tax		4	13,363 [1]
5	Enter amount of tax that a reciprocal must include		5	d
6	Base erosion minimum tax amount (attach Form 8991)		6	d [1]
7	Add lines 4 through 6		7	13,368
8a	Foreign tax credit (attach Form 1118)	8a	1,106	
b	Credit from Form 8834 (attach Form 8834)	8b	-	
c	General business credit (attach Form 3800)	8c	143	
d	Credit for prior year minimum tax (attach Form 8827)	8d	139	
e	Bond credits from Form 8912	8e	5	
f	Total credits. Add lines 8a through 8e	8f	1,231	[1]
9	Subtract line 8f from line 7	9	13,304	[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	-	[1]
12	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement)	12	6	[1]
13	Total tax. Add lines 9 through 12	13	13,308	[1]
14	2019 Net 965 tax liability paid from Form 965-B, Part II, column (k), line 3	14		
15a	2018 overpayment credited to 2019	15a		
b	Reserved for future use	15b		
c	2019 estimated tax payments (see instructions)	15c		
d	2019 Net 965 tax liability from Form 965-B, Part I, column (d), line 3	15d		
e	Less 2019 refund applied for on Form 4466	15e		
f	Enter the total of lines 15a through 15d less line 15e	15f		
g	Tax deposited with Form 7004	15g		
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	15h	8	
i	Other credits and payments	15i	34	
j	Refundable credit from Form 8827, line 5c	15j		
15k		15k		
16	Estimated tax penalty (see instructions). Check if Form 2220 is attached	▶ <input type="checkbox"/>	16	
17	Amount owed. If line 15k is smaller than the total of lines 13, 14, and 16, enter amount owed		17	
18	Overpayment. If line 15k is larger than the total of lines 13, 14, and 16, enter amount overpaid		18	
19	Enter amount from line 18: Credited to 2020 estimated tax ▶ Refunded ▶		19	

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** (2019)

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 2019, or tax year beginning _____, 2019, ending _____, 20_____

2019▶ Go to www.irs.gov/Form1120PC for instructions and the latest information.

A Check if:		Please print or type	Name Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)		B Employer identification number
1 Consolidated return (attach Form 851)	<input type="checkbox"/>		Number, street, and room or suite no. If a P.O. box, see instructions.		C Date incorporated
2 Life-nonlife consolidated return	<input type="checkbox"/>		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):
3 Schedule M-3 (Form 1120-PC) attached	<input type="checkbox"/>				<input type="checkbox"/> 831(b) <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	63,468,117	
	2 Taxable investment income for electing small companies (Schedule B, line 21)	2	581,541	
	3 Check if a member of a controlled group (attach Schedule O (Form 1120)) ▶ <input type="checkbox"/>			
	4 Income tax	4	14,832,528	[1]
	5 Enter amount of tax that a reciprocal must include	5	d	
	6 Base erosion minimum tax amount (attach Form 8991)	6	d	[1]
	7 Add lines 4 through 6	7	14,876,596	
	8a Foreign tax credit (attach Form 1118)	8a	773,651	
	b Credit from Form 8834 (attach Form 8834)	8b	-	
	c General business credit (attach Form 3800)	8c	755,968	
	d Credit for prior year minimum tax (attach Form 8827)	8d	382,806	
	e Bond credits from Form 8912	8e	19,691	
	f Total credits. Add lines 8a through 8e	8f	1,932,087	[1]
	9 Subtract line 8f from line 7	9	12,944,509	[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	-	[1]
	12 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement)	12	2,568	[1]
	13 Total tax. Add lines 9 through 12	13	12,947,103	[1]
	14 2019 Net 965 tax liability paid from Form 965-B, Part II, column (k), line 3	14		
	15a 2018 overpayment credited to 2019	15a		
b Reserved for future use	15b			
c 2019 estimated tax payments (see instructions)	15c			
d 2019 Net 965 tax liability from Form 965-B, Part I, column (d), line 3	15d			
e Less 2019 refund applied for on Form 4466	15e			
f Enter the total of lines 15a through 15d less line 15e	15f			
g Tax deposited with Form 7004	15g			
h Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	15h	338,725		
i Other credits and payments	15i	4,164		
j Refundable credit from Form 8827, line 5c	15j			
15k				
16 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	16			
17 Amount owed. If line 15k is smaller than the total of lines 13, 14, and 16, enter amount owed	17			
18 Overpayment. If line 15k is larger than the total of lines 13, 14, and 16, enter amount overpaid	18			
19 Enter amount from line 18: Credited to 2020 estimated tax ▶ Refunded ▶	19			

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** (2019)

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)	1					
	2	Dividends and inclusions (Schedule C, line 17)	2					
			(a) Interest received	(b) Amortization of premium				
	3a	Interest (including tax-exempt interest)	14,777	1,960				
	b	Interest exempt under section 103	2,300	708				
	c	Subtract line 3b from line 3a						
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d					
	4	Rents	4					
	5	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	-				
	9	Income on account of special income and deduction accounts	9	-				
	10	Income from protection against loss account (see instructions)	10	-				
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11	38					
12	Reserved for future use	12						
13	Other income (attach statement)	13						
14	Gross income. Add lines 1 through 13	14	3,064					
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 ▶	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	Reserved for future use	27					
	28	Other capital losses (Schedule G, line 12, column (g))	28	*33				
	29	Dividends to policyholders	29	318				
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30	32				
	31	Other deductions (see instructions) (attach statement)	31					
	32	Total deductions. Add lines 15 through 31	32	14,777				
	33	Subtotal. Subtract line 32 from line 14	33	2,916				
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	6				
	b	Deduction on account of special income and deduction accounts	34b	*14				
	c	Total. Add lines 34a and 34b	34c	20				
	35	Subtotal. Subtract line 34c from line 33	35	15,345				
	36a	Dividends received and other special deductions (Schedule C, line 30)	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	1,616					

Form **1120-PC** (2019)

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)	1					
	2	Dividends and inclusions (Schedule C, line 17)	2					
			(a) Interest received	(b) Amortization of premium				
	3a	Interest (including tax-exempt interest)	49,218,505	4,579,689				
	b	Interest exempt under section 103	9,037,059	2,102,878				
	c	Subtract line 3b from line 3a						
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d					
	4	Rents	4					
	5	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	-				
	9	Income on account of special income and deduction accounts	9	-				
	10	Income from protection against loss account (see instructions)	10	-				
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11	34,979					
12	Reserved for future use	12						
13	Other income (attach statement)	13						
14	Gross income. Add lines 1 through 13	14	1,185,163,231					
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 ▶	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	Reserved for future use	27					
	28	Other capital losses (Schedule G, line 12, column (g))	28	*804				
	29	Dividends to policyholders	29	3,862,001				
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30	124,724				
	31	Other deductions (see instructions) (attach statement)	31					
	32	Total deductions. Add lines 15 through 31	32	556,472,870				
	33	Subtotal. Subtract line 32 from line 14	33	67,140,599				
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	524,759				
	b	Deduction on account of special income and deduction accounts	34b	*520,644				
	c	Total. Add lines 34a and 34b	34c	1,045,403				
	35	Subtotal. Subtract line 34c from line 33	35	65,444,815				
	36a	Dividends received and other special deductions (Schedule C, line 30)	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	63,468,117					

Form **1120-PC** (2019)

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

		(a) Interest received	(b) Amortization of premium			
Income	1a Interest (including tax-exempt interest)	14,777	1,960			
	b Interest exempt under section 103	2,300	708			
	c Subtract line 1b from line 1a					
	d Taxable interest. Subtract line 1c, column (b), from line 1c, column (a)			1d		
	2 Dividends and inclusions (Schedule C, line 17)			2		
	3 Rents			3		
	4 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 Capital gain net income from Schedule D (Form 1120), line 18			7			
8 Gross investment income. Add lines 1d through 7			8	12,914	[1]	
Deductions	9 Real estate taxes			9	61	
	10 Other real estate expenses			10	67	
	11 Depreciation (attach Form 4562)			11		
	12 Depletion			12		
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	85	
	14 Interest			14		
	15 Other capital losses (Schedule G, line 12, column (g))			15	*33	
	16 Total. Add lines 9 through 15			16	552	
	17 Investment expenses (attach statement)			17	11,587	
	18 Total deductions. Add lines 16 and 17			18	14,777	[1]
	19 Subtract line 18 from line 8			19	15,345	[1]
	20 Dividends received and other special deductions (Schedule C, line 30)			20		
	21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			21	11,926	

Part II—Invested Assets Book Values**Note:** 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	22 118	121
23	Mortgage loans	23 d	d
24	Collateral loans	24 107	115
25	Policy loans, including premium notes	25 d	d
26	Bonds of domestic corporations	26 604	667
27	Stock of domestic corporations	27 1,172	1,309
28	Government obligations, etc.	28 171	163
29	Bank deposits bearing interest	29 4,532	4,606
30	Other interest-bearing assets (attach statement)	30 2,399	2,601
31	Total. Add lines 22 through 30	31 5,187	5,382
32	Add columns (a) and (b), line 31		32 5,514
33	Mean of invested assets for the tax year. Enter one-half of line 32		33 5,514
34	Multiply line 33 by 0.0025		34 5,514
35	Income base. Line 1b, column (a), plus line 8 less the sum of line 1b, column (b), and line 16	35 5,390	
36	Multiply line 33 by 0.0375	36 5,514	
37	Subtract line 36 from line 35. Don't enter less than zero	37 967	
38	Multiply line 37 by 0.25		38 967
39	Limitation on deduction for investment expenses. Add lines 34 and 38		39 5,462

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

		(a) Interest received	(b) Amortization of premium			
Income	1a Interest (including tax-exempt interest)	49,218,505	4,579,689			
	b Interest exempt under section 103	9,037,059	2,102,878			
	c Subtract line 1b from line 1a					
	d Taxable interest. Subtract line 1c, column (b), from line 1c, column (a)			1d		
	2 Dividends and inclusions (Schedule C, line 17)			2		
	3 Rents			3		
	4 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 Capital gain net income from Schedule D (Form 1120), line 18			7			
8 Gross investment income. Add lines 1d through 7			8	498,098,036	[1]	
Deductions	9 Real estate taxes			9	321	
	10 Other real estate expenses			10	1,800	
	11 Depreciation (attach Form 4562)			11		
	12 Depletion			12		
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	8,562	
	14 Interest			14		
	15 Other capital losses (Schedule G, line 12, column (g))			15	*804	
	16 Total. Add lines 9 through 15			16	21,373	
	17 Investment expenses (attach statement)			17	84,884	
	18 Total deductions. Add lines 16 and 17			18	556,472,870	[1]
	19 Subtract line 18 from line 8			19	65,444,815	[1]
	20 Dividends received and other special deductions (Schedule C, line 30)			20		
	21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			21	581,541	

Part II—Invested Assets Book Values**Note:** 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 44,169	45,456
23	Mortgage loans	23 d	d
24	Collateral loans	24 233,619	256,933
25	Policy loans, including premium notes	25 d	d
26	Bonds of domestic corporations	26 599,461	751,224
27	Stock of domestic corporations	27 1,443,896	2,019,380
28	Government obligations, etc.	28 247,193	242,407
29	Bank deposits bearing interest	29 4,302,040	4,662,185
30	Other interest-bearing assets (attach statement)	30 2,680,678	2,991,341
31	Total. Add lines 22 through 30	31 9,571,555	11,000,666
32	Add columns (a) and (b), line 31		32 20,572,221
33	Mean of invested assets for the tax year. Enter one-half of line 32		33 10,286,112
34	Multiply line 33 by 0.0025		34 25,715
35	Income base. Line 1b, column (a), plus line 8 less the sum of line 1b, column (b), and line 16	35 331,874	
36	Multiply line 33 by 0.0375	36 385,729	
37	Subtract line 36 from line 35. Don't enter less than zero	37 82,491	
38	Multiply line 37 by 0.25		38 20,623
39	Limitation on deduction for investment expenses. Add lines 34 and 38		39 45,188

Schedule C Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions
 (see instructions)

Income		Dividends and Inclusions	
		(a) Subject to section 832(b)(5)(B)	(b) Dividends and inclusions
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 certain 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 from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	
9	Dividends from certain affiliated companies	9	
10	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	10	
11	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 10 (including any hybrid dividend)	11	
12a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	12a	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	12b	
c	Other inclusions from CFCs under subpart F not included on line 12a, 12b, 13, or 15 (attach Form(s) 5471)	12c	
13	Global intangible low-taxed income (GILTI) (attach Forms 5471 and 8992)	13	
14	Gross-up for foreign taxes deemed paid	14	
15	Section 965(a) inclusion	15	
16	Other dividends (attach statement)	16	
17	Total dividends and inclusions. Add lines 1 through 16. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	17	
Deductions		Dividends Received and Other Special Deductions	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends received and special deductions
18	Multiply line 1 by 50% (0.50)	18	
19	Multiply line 2 by 65% (0.65)	19	
20	Deduction for line 3 (see instructions)	20	
21	Multiply line 4 by 23.3% (0.233)	21	
22	Multiply line 5 by 26.7% (0.267)	22	
23	Multiply line 6 by 50% (0.50)	23	
24	Multiply line 7 by 65% (0.65)	24	
25	Enter the amount from line 8	25	
26	Total. Add lines 18 through 25. (See instructions for limitation.)	26	
27	Total. Add line 26, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	27	4,322
28	Section 250 deduction (attach Form 8993)	28	
29	Section 965(c) participation exemption (see instructions)	29	
30	Total deductions. Add line 26, column (b), and lines 9, 10, 12a, 28, and 29, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	30	

Schedule C Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions
 (see instructions)

Income		Dividends and Inclusions	
		(a) Subject to section 832(b)(5)(B)	(b) Dividends and inclusions
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 certain 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 from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	
9	Dividends from certain affiliated companies	9	
10	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	10	
11	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 10 (including any hybrid dividend)	11	
12a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	12a	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	12b	
c	Other inclusions from CFCs under subpart F not included on line 12a, 12b, 13, or 15 (attach Form(s) 5471)	12c	
13	Global intangible low-taxed income (GILTI) (attach Forms 5471 and 8992)	13	
14	Gross-up for foreign taxes deemed paid	14	
15	Section 965(a) inclusion	15	
16	Other dividends (attach statement)	16	
17	Total dividends and inclusions. Add lines 1 through 16. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	17	
Deductions		Dividends Received and Other Special Deductions	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends received and special deductions
18	Multiply line 1 by 50% (0.50)	18	
19	Multiply line 2 by 65% (0.65)	19	
20	Deduction for line 3 (see instructions)	20	
21	Multiply line 4 by 23.3% (0.233)	21	
22	Multiply line 5 by 26.7% (0.267)	22	
23	Multiply line 6 by 50% (0.50)	23	
24	Multiply line 7 by 65% (0.65)	24	
25	Enter the amount from line 8	25	
26	Total. Add lines 18 through 25. (See instructions for limitation.)	26	
27	Total. Add line 26, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	27	1,981,878
28	Section 250 deduction (attach Form 8993)	28	
29	Section 965(c) participation exemption (see instructions)	29	
30	Total deductions. Add line 26, column (b), and lines 9, 10, 12a, 28, and 29, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	30	

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written	1	2,587
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	57
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	9
c	Discounted unearned premiums attributable to title insurance	2c	23
d	Enter 80% of all other unearned premiums. See instructions	2d	1,748
e	Total. Add lines 2a through 2d	2e	1,787
3	Total. Add lines 1 and 2e	3	2,596
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	56
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	10
c	Discounted unearned premiums attributable to title insurance	4c	21
d	Enter 80% of all other unearned premiums. See instructions	4d	1,814
e	Total. Add lines 4a through 4d	4e	1,853
5	Subtract line 4e from line 3	5	2,593
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	*13
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	2,598

Schedule F Losses Incurred (section 832) (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)	1	2,548
2	Balance outstanding at the end of the current tax year for:		
a	Unpaid losses on life insurance contracts	2a	68
b	Discounted unpaid losses	2b	2,283
c	Total. Add lines 2a and 2b	2c	2,321
3	Add lines 1 and 2c	3	2,634
4	Balance outstanding at the end of the preceding tax year for:		
a	Unpaid losses on life insurance contracts	4a	49
b	Discounted unpaid losses	4b	2,163
c	Total. Add lines 4a and 4b	4c	2,186
5	Subtract line 4c from line 3	5	2,627
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	449
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	440
8	Losses incurred (line 5 plus line 6 less line 7)	8	2,626
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	950
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 27)	10	4,322
11	The increase in policy cash value of section 264(f) policies, as defined in section 805(a)(4)(F)	11	5
12	Total. Add lines 9, 10, and 11	12	1,449
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by applicable percentage. See instructions	13	1,449
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	2,514

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written	1	1,090,582,545
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	179,683,917
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	2,735,801
c	Discounted unearned premiums attributable to title insurance	2c	3,843,699
d	Enter 80% of all other unearned premiums. See instructions	2d	182,270,330
e	Total. Add lines 2a through 2d	2e	368,533,747
3	Total. Add lines 1 and 2e	3	1,422,263,297
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	183,386,915
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	2,692,135
c	Discounted unearned premiums attributable to title insurance	4c	3,897,309
d	Enter 80% of all other unearned premiums. See instructions	4d	192,726,069
e	Total. Add lines 4a through 4d	4e	382,702,428
5	Subtract line 4e from line 3	5	1,039,550,800
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	*161,899
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	1,195,208,648

Schedule F Losses Incurred (section 832) (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)	1	717,496,134
2	Balance outstanding at the end of the current tax year for:		
a	Unpaid losses on life insurance contracts	2a	5,791,532
b	Discounted unpaid losses	2b	551,735,245
c	Total. Add lines 2a and 2b	2c	557,523,777
3	Add lines 1 and 2c	3	1,242,973,912
4	Balance outstanding at the end of the preceding tax year for:		
a	Unpaid losses on life insurance contracts	4a	5,601,231
b	Discounted unpaid losses	4b	529,106,878
c	Total. Add lines 4a and 4b	4c	534,708,109
5	Subtract line 4c from line 3	5	708,265,803
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	21,644,982
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	22,825,720
8	Losses incurred (line 5 plus line 6 less line 7)	8	707,084,120
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	6,832,570
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 27)	10	1,981,878
11	The increase in policy cash value of section 264(f) policies, as defined in section 805(a)(4)(F)	11	12,787
12	Total. Add lines 9, 10, and 11	12	8,837,080
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by applicable percentage. See instructions	13	2,209,270
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	793,459,919

Schedule G Other Capital Losses (see instructions)**Note:** 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 and inclusions (Schedule C, line 17)	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	5

(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.)		5				

Schedule H Special Deduction and Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Healthcare claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	30
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of healthcare claims or in connection with the administration of cost-plus contracts	2	29
3	Total. Add lines 1 and 2	3	30
4	Multiply line 3 by 0.25	4	30
5	Beginning adjusted surplus	5	42
6	Special deduction. If you checked "No" on line 13 of Schedule I, enter -0- here; you can't 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	6
7	Net operating loss deduction (Schedule A, line 36b)	7	41
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	17
b	Adjusted dividends-received deduction	8b	31
9	Taxable income (Schedule A, line 37)	9	84
10	Ending adjusted surplus. Add lines 5 through 9	10	95

Schedule G Other Capital Losses (see instructions)**Note:** 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 and inclusions (Schedule C, line 17)	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	64,844

(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.)		7,011				

Schedule H Special Deduction and Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Healthcare claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	201,233,533
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of healthcare claims or in connection with the administration of cost-plus contracts	2	21,026,081
3	Total. Add lines 1 and 2	3	222,259,615
4	Multiply line 3 by 0.25	4	55,564,904
5	Beginning adjusted surplus	5	58,443,329
6	Special deduction. If you checked "No" on line 13 of Schedule I, enter -0- here; you can't 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	524,759
7	Net operating loss deduction (Schedule A, line 36b)	7	47,632
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	29,050
b	Adjusted dividends-received deduction	8b	182,358
9	Taxable income (Schedule A, line 37)	9	2,478,066
10	Ending adjusted surplus. Add lines 5 through 9	10	61,423,631

Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			7a	Enter the total unpaid losses shown on the corporation's annual statement:		
a	<input type="checkbox"/> Cash 64			(1)	for the current tax year: \$ 10,993		
b	<input type="checkbox"/> Accrual 12,900			(2)	for the previous tax year: \$ 10,920		
c	<input type="checkbox"/> Other (specify) ▶ _____			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
2	Check box for kind of company:			(1)	for the current tax year: \$ 2,470		
a	<input type="checkbox"/> Mutual 1,248			(2)	for the previous tax year: \$ 2,452		
b	<input type="checkbox"/> Stock 14,341			8	Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
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).)			9	Enter the amount of tax-exempt interest received or accrued during the tax year: \$ 2,283		
	If "Yes," attach a statement showing:			10	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ <input type="checkbox"/>	YES	219
	(a) name and employer identification number (EIN),				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 won't be valid.		
	(b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11	Enter the available NOL carryover from prior tax years. (Don't reduce it by any deduction on Schedule A, line 36b.) . . ▶ \$ 1,428		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	YES		12	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions	YES	64
	If "Yes," enter name and EIN of the parent corporation. ▶ _____	1,662			If "Yes," complete and attach Schedule UTP.		
	EIN 238			13	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	32
	NAME 249				Enter:		
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		(a)	Section 833(c)(5) MLR numerator . . ▶ \$ _____		
	If "Yes," attach a statement showing name and identifying number. (Don't include any information already entered on line 4 above.)	12,616		(b)	Section 833(c)(5) MLR denominator . . ▶ \$ _____		
	Enter percentage owned. ▶ 12,590			(c)	Section 833(c)(5) MLR ▶ % _____		
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?		YES	14	If the corporation is a small company as defined in section 831(b)(2) and elects under section 831(b)(2)(A)(iii) to be taxed on taxable investment income:		
	If "Yes," enter:		201	(a)	Does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(I) because no more than 20% of the net written premiums (or, if greater, direct written premiums) of the corporation for the taxable year is attributable to any one policyholder?	YES	10,019
	a Percentage owned, and ▶ 201			(b)	If the answer to (a) is "No," does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(II)?	YES	2,179
	b Owner's country. ▶ 201						
	(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. ▶ 167						

Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			7a	Enter the total unpaid losses shown on the corporation's annual statement:		
a	<input type="checkbox"/> Cash			(1)	for the current tax year: \$ <u>490,623,778</u>		
b	<input type="checkbox"/> Accrual			(2)	for the previous tax year: \$ <u>471,306,958</u>		
c	<input type="checkbox"/> Other (specify) ▶ _____			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
2	Check box for kind of company:			(1)	for the current tax year: \$ <u>94,684,767</u>		
a	<input type="checkbox"/> Mutual			(2)	for the previous tax year: \$ <u>90,563,600</u>		
b	<input type="checkbox"/> Stock			8	Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
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).)			9	Enter the amount of tax-exempt interest received or accrued during the tax year: \$ _____		
	If "Yes," attach a statement showing:			10	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ <input type="checkbox"/>		
	(a) name and employer identification number (EIN),				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 won't be valid.		
	(b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11	Enter the available NOL carryover from prior tax years. (Don't reduce it by any deduction on Schedule A, line 36b.) . . ▶ \$ _____		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			12	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		
	If "Yes," enter name and EIN of the parent corporation. ▶ _____				If "Yes," complete and attach Schedule UTP.		
	_____			13	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:		
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).)			(a)	Section 833(c)(5) MLR numerator . . ▶ \$ _____		
	If "Yes," attach a statement showing name and identifying number. (Don't include any information already entered on line 4 above.)			(b)	Section 833(c)(5) MLR denominator . . ▶ \$ _____		
	Enter percentage owned. ▶ _____			(c)	Section 833(c)(5) MLR ▶ % _____		
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?			14	If the corporation is a small company as defined in section 831(b)(2) and elects under section 831(b)(2)(A)(iii) to be taxed on taxable investment income:		
	If "Yes," enter:			(a)	Does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(I) because no more than 20% of the net written premiums (or, if greater, direct written premiums) of the corporation for the taxable year is attributable to any one policyholder?		
	a Percentage owned, and ▶ _____			(b)	If the answer to (a) is "No," does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(II)?		
	b Owner's country. ▶ _____						
	(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached. ▶ _____						

Schedule I Other Information (see instructions) *(continued)*

	Yes	No		Yes	No
15 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3)) If "Yes," complete and attach Form 8991.		YES 225	17 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the taxable year? See instructions	YES 132	
16 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions ► \$		YES *16	18 Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions	YES 530	

Schedule L Balance Sheets per Books**Note:** 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					15,145 [1]
Liabilities and Shareholders' Equity					
16 Accounts payable					
17 Mortgages, notes, bonds payable in less than 1 year					
18 Insurance liabilities (see instructions) . .		13,306		13,877	
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					15,145 [1]

Schedule L Other Information (see instructions) *(continued)*

		Yes	No			Yes	No
15	Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3)) If "Yes," complete and attach Form 8991.			17	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the taxable year? See instructions		
16	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions ► \$			18	Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions		

Schedule L Balance Sheets per Books**Note:** 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				3,243,432,883 [1]
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Insurance liabilities (see instructions)		1,117,253,868		1,161,091,222
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				3,243,432,883 [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	13,361	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books	11,680	a	Tax-exempt interest \$ _____ d	10,577
3	Excess of capital losses over capital gains	2,329	8	Deductions in this tax return not charged against book income this year (itemize)	
4	Income subject to tax not recorded on books this year (itemize) _____	1,995	a	Depreciation \$ _____ 40	4,863
5	Expenses recorded on books this year not deducted in this return (itemize)		b	Charitable contributions \$ _____	12,463
a	Depreciation \$ _____ 99		9	Add lines 7 and 8	13,323
b	Charitable contributions \$ _____		10	Income (Schedule A, line 35, or Schedule B, line 19, if applicable)—line 6 less line 9	
c	Travel and entertainment \$ _____ 226	4,735			
6	Add lines 1 through 5	13,373			

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	3,265
2	Net income (loss) per books			b Stock	6
3	Other increases (itemize) _____			c Property	*19
	_____	8,094	6	Other decreases (itemize) _____	4,217
4	Add lines 1, 2, and 3		7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	

Form **1120-PC** (2019)

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	3,754,105	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books	197,829	a	Tax-exempt interest \$ _____ d	3,491,249
3	Excess of capital losses over capital gains	18,674	8	Deductions in this tax return not charged against book income this year (itemize)	
4	Income subject to tax not recorded on books this year (itemize) _____	102,923	a	Depreciation \$ _____ 285	
5	Expenses recorded on books this year not deducted in this return (itemize)		b	Charitable contributions \$ _____	579,250
a	Depreciation \$ _____ 5,639		9	Add lines 7 and 8	4,070,499
b	Charitable contributions \$ _____		10	Income (Schedule A, line 35, or Schedule B, line 19, if applicable)—line 6 less line 9	683,583
c	Travel and entertainment \$ _____ 774				
	_____	687,643			
6	Add lines 1 through 5	4,753,706			

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	13,465,175
2	Net income (loss) per books			b Stock	58,752
3	Other increases (itemize) _____			c Property	*14,530
	_____		6	Other decreases (itemize) _____	88,736,537
	_____	74,602,605	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **1120-PC** (2019)

**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

2019Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-PC.

▶ Go to www.irs.gov/Form1120PC for instructions and the latest information.

Check applicable box(es). **1,449** (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-PC only) **128**
459 (3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached **44**

Name of corporation (common parent, if consolidated return)

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

Employer identification number

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? **68**
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. **1,998**
☐ **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? **1,356**
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement. **645**
☐ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period? **449**
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement. **209**
☐ **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 **1,865** Ending **1,865**
- b** Has the corporation's income statement been restated for the income statement period on line 2a? **d**
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) **1,873**
☐ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a? **20**
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) **1,855**
☐ **No.**
- 3a** Is any of the corporation's voting common stock publicly traded? **63**
☐ **Yes.** **1,804**
☐ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock **77**
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock **64**

- | | 4a | |
|---|--------------|--------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 2,045 | |
| b Indicate accounting standard used for line 4a (see instructions). | | |
| GAAP 980 IFRS 15 STAT 745 OTHER 70 | | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a | 42 |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | 41 |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a | 80 |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | 46 |
| 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 | 48 |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | 43 |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | 23 |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a | 18 |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b | 180 |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | 10c | 81 |
| 11 Net income (loss) per income statement of includible corporations. Combine lines 4a through 10c | 11 | 2,045 |
- Note:** Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.
- 12** Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	1,971	1,966
b Removed on Part I, line 5	45	45
c Removed on Part I, line 6	80	80
d Included on Part I, line 7	50	50

**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

2019Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-PC.

▶ Go to www.irs.gov/Form1120PC for instructions and the latest information.

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 2019 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	76,870,844
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	(2,129,010)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	2,224,065
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(5,477,194)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	844,381
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	3,413,914
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	13,256,909
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	15,353,160
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	4,427,450
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	-9,732,854
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	3,896,845
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	103,126,742
12	Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.		

	Total Assets	Total Liabilities
a Included on Part I, line 4 ▶	2,558,770,126	1,691,543,792
b Removed on Part I, line 5 ▶	76,587,427	48,330,337
c Removed on Part I, line 6 ▶	2,231,032	37,314,966
d Included on Part I, line 7 ▶	235,466,686	174,534,610

Name of corporation (common parent, if consolidated return) Corporation 2019 Line Item Counts (Estimated from SOI Sample)		Employer identification number
Check applicable box(es). (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp. (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp. (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-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	376	22	26	380
3 Subpart F, QEF, and similar income inclusions		33	23	47
4 Gross-up for foreign taxes deemed paid		18	50	68
5 Gross foreign distributions previously taxed	6	d	d	
6 Income (loss) from equity method U.S. corporations	40	14	31	
7 U.S. dividends not eliminated in tax consolidation	1,191	467	172	1,194
8 Minority interest for includible corporations	d	d	d	
9 Income (loss) from U.S. partnerships	244	368	77	395
10 Income (loss) from foreign partnerships	14	24	5	25
11 Income (loss) from other pass-through entities	15	21	12	31
12 Items relating to reportable transactions (attach statement)	7	d	d	6
13 Interest income (attach Form 8916-A)	1,929	646	882	1,926
14 Hedging transactions	8	d	d	9
15 Mark-to-market income (loss)	145	d	d	9
16 Premium income (attach statement)	1,692	1,342	191	1,537
17 Sale versus lease (for sellers and/or lessors)	d	d	d	d
18 Section 481(a) adjustments		409	*7	416
19 Reserved for future use				
20 Income recognition from long-term contracts	d	d	-	-
21 Original issue discount and other imputed interest	31	35	7	31
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	1,555	1,435	164	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		1,260	112	1,358
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		877	43	907
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		283	32	312
e Abandonment losses		11	-	12
f Worthless stock losses (attach statement)		6	d	d
g Other gain/loss on disposition of assets		220	d	d
24 Capital loss limitation and carryforward used		430	124	552
25 Other income (loss) items with differences (attach statement)	553	949	342	938
26 Total income (loss) items. Combine lines 1 through 25	1,976	1,801	1,244	1,969
27 Total expense/deduction items (from Part III, line 40)	1,961	1,662	1,834	1,859
28 Other items with no differences	1,784			1,785
29a Mixed groups, see instructions. All others, combine lines 26 through 28	1,959	1,877	1,864	1,981
b 1120 subgroup reconciliation totals	449	377	416	446
c Life insurance subgroup reconciliation totals	30	30	30	30
30 Reconciliation totals. Combine lines 29a through 29c	1,966	1,882	1,877	1,986

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) Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)		Employer identification number
Check applicable box(es). (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp. (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp. (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-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	1,102,337	-16,205	-47,141	1,038,992
3	Subpart F, QEF, and similar income inclusions		70,981	1,100,170	1,171,151
4	Gross-up for foreign taxes deemed paid		6,604	98,102	104,706
5	Gross foreign distributions previously taxed	166,241	d	d	
6	Income (loss) from equity method U.S. corporations	603,292	-96,640	-506,652	
7	U.S. dividends not eliminated in tax consolidation	10,208,879	-145,539	-1,180,018	8,883,322
8	Minority interest for includible corporations	d	d	d	
9	Income (loss) from U.S. partnerships	2,274,781	-382,121	30,039	1,922,703
10	Income (loss) from foreign partnerships	171,205	-8,553	16,994	179,646
11	Income (loss) from other pass-through entities	266,428	-530	-201,441	64,457
12	Items relating to reportable transactions (attach statement)	8,882	d	d	517
13	Interest income (attach Form 8916-A)	43,446,290	-234,548	-6,862,042	36,348,917
14	Hedging transactions	-39,422	d	d	-217,650
15	Mark-to-market income (loss)	356,274	d	d	130,375
16	Premium income (attach statement)	1,022,585,538	3,260,885	-177,523	1,025,662,621
17	Sale versus lease (for sellers and/or lessors)	d	d	d	d
18	Section 481(a) adjustments		238,328	*-898	237,429
19	Reserved for future use				
20	Income recognition from long-term contracts	d	d	-	-
21	Original issue discount and other imputed interest	87,616	90,877	-121,161	57,332
22	Reserved for future use				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	11,539,470	-11,113,398	-389,290	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		11,383,359	888,514	12,295,748
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-3,067,419	-137,506	-3,200,053
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		26,237	-53,504	-27,697
e	Abandonment losses		-17,605	-	-17,416
f	Worthless stock losses (attach statement)		-2,812	d	d
g	Other gain/loss on disposition of assets		41,930	d	d
24	Capital loss limitation and carryforward used		2,753	-22,036	-18,875
25	Other income (loss) items with differences (attach statement)	19,024,668	16,748,654	388,310	36,158,096
26	Total income (loss) items. Combine lines 1 through 25	1,111,784,710	16,313,247	-7,210,987	1,120,804,934
27	Total expense/deduction items (from Part III, line 40)	-476,734,941	-14,955,438	16,208,714	-475,463,342
28	Other items with no differences	-570,477,018			-570,476,819
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	67,594,144	1,716,559	6,993,532	76,260,460
b	1120 subgroup reconciliation totals	33,635,918	-6,996,848	-27,589,916	-894,279
c	Life insurance subgroup reconciliation totals	1,984,188	1,179,144	650,946	3,814,279
30	Reconciliation totals. Combine lines 29a through 29c	103,026,135	-4,101,128	-19,882,354	79,112,870

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)

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

Employer identification number

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	1,580	31	1,551	
2	U.S. deferred income tax expense	481	67	413	
3	State and local current income tax expense	332	104	22	336
4	State and local deferred income tax expense	50	26	24	
5	Foreign current income tax expense (other than foreign withholding taxes)	50	d	d	12
6	Foreign deferred income tax expense	8	-	8	
7	Foreign withholding taxes	113	14	98	21
8	Stock option expense	20	22	16	26
9	Other equity-based compensation	40	41	29	40
10	Meals and entertainment	910	7	908	884
11	Fines and penalties	334	d	d	23
12	Judgments, damages, awards, and similar costs	21	6	-	*19
13	Parachute payments	-	-	-	-
14	Compensation with section 162(m) limitation	66	11	62	53
15	Pension and profit-sharing	294	173	13	292
16	Other post-retirement benefits	108	111	8	107
17	Deferred compensation	153	189	11	127
18	Charitable contribution of cash and tangible property	460	57	64	446
19	Charitable contribution of intangible property	9	d	d	20
20	Charitable contribution limitation/carryforward		112	5	118
21	Write-off of premium receivables	52	13	-	52
22	Guarantee fund assessments	199	d	d	202
23	Current year acquisition or reorganization investment banking fees	d	d	-	d
24	Current year acquisition or reorganization legal and accounting fees	21	d	d	d
25	Current year acquisition/reorganization other costs	7	d	d	7
26	Amortization of acquisition, reorganization, and start-up costs	21	d	d	168
27	Amortization/impairment of goodwill, insurance in force, and ceding commissions	42	87	24	94
28	Other amortization or impairment write-offs	147	260	23	246
29	Discounting of unpaid losses (section 846) (attach statement)	1,518	1,434	128	1,494
30	Reduction of loss deduction (section 832(b)(5)(B))		40	1,013	1,039
31	Depreciation	755	715	18	759
32	Bad debt expense and/or agency balances written off	355	d	d	357
33	Reserved for future use				
34	Corporate-owned life insurance premiums	65	5	65	9
35	Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36	Interest expense (attach Form 8916-A)	400	56	29	408
37	Research and development costs		-	-	-
38	Section 118 exclusion (attach statement)	5	d	d	12
39	Other expense/deduction items with differences (attach statement)	d	d	-	d
40	Total expense/deduction items. Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	1,301 1,960	1,084 1,662	937 1,833	1,268 1,858

Name of corporation (common parent, if consolidated return) Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es). (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp. (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp. (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	11,832,656	-27,748	-11,801,818	
2 U.S. deferred income tax expense	650,269	-22,846	-624,512	
3 State and local current income tax expense	699,142	5,283	-7,154	697,271
4 State and local deferred income tax expense	8,519	6,258	-14,776	
5 Foreign current income tax expense (other than foreign withholding taxes)	216,789	d	d	5,866
6 Foreign deferred income tax expense	-1,828	-	1,828	
7 Foreign withholding taxes	42,627	-58	-38,861	3,708
8 Stock option expense	183,954	-25,435	227,506	386,025
9 Other equity-based compensation	722,623	-87,034	206,378	841,967
10 Meals and entertainment	564,497	1,203	-348,974	216,721
11 Fines and penalties	38,141	d	d	1,284
12 Judgments, damages, awards, and similar costs	45,589	-28,947	-	*16,442
13 Parachute payments	-	-	-	-
14 Compensation with section 162(m) limitation	1,683,395	-46,495	-443,020	1,193,880
15 Pension and profit-sharing	2,182,970	1,079,011	-371,220	2,890,761
16 Other post-retirement benefits	1,131,874	635,949	-5,711	1,762,112
17 Deferred compensation	984,340	-371,846	-42,473	570,021
18 Charitable contribution of cash and tangible property	447,252	8,440	6,337	462,029
19 Charitable contribution of intangible property	41,775	d	d	36,556
20 Charitable contribution limitation/carryforward		-13,286	67	-13,218
21 Write-off of premium receivables	660,926	-20,777	-	640,149
22 Guarantee fund assessments	88,091	d	d	123,087
23 Current year acquisition or reorganization investment banking fees	d	d	-	d
24 Current year acquisition or reorganization legal and accounting fees	16,195	d	d	d
25 Current year acquisition/reorganization other costs	58,185	d	d	61,082
26 Amortization of acquisition, reorganization, and start-up costs	-134,855	d	d	88,074
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions	408,092	219,975	-60,308	567,758
28 Other amortization or impairment write-offs	1,280,645	-252,274	-19,888	1,008,295
29 Discounting of unpaid losses (section 846) (attach statement)	200,702,972	-2,216,144	-290,692	198,186,689
30 Reduction of loss deduction (section 832(b)(5)(B))		-3,138	-1,922,880	-1,918,416
31 Depreciation	3,755,286	893,337	1,221	4,649,260
32 Bad debt expense and/or agency balances written off	1,419,773	d	d	1,430,018
33 Reserved for future use				
34 Corporate-owned life insurance premiums	-197,653	846	205,585	8,778
35 Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36 Interest expense (attach Form 8916-A)	1,436,405	240,305	-19,435	1,657,275
37 Research and development costs		-	-	-
38 Section 118 exclusion (attach statement)	419,659	d	d	574,722
39 Other expense/deduction items with differences (attach statement)	d	d	-	d
40 Total expense/deduction items. Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	245,330,164	14,571,816	-593,484	259,299,438
	476,678,851	14,956,668	-16,210,222	475,404,329

Form **1120-REIT****U.S. Income Tax Return for Real Estate Investment Trusts**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceFor calendar **CALENDAR YEAR** 3,783 **FISCAL YEAR** 102²⁰**2019**▶ Go to www.irs.gov/Form1120REIT for instructions and the latest information.

A Year of REIT status election		Name Corporation 2019 Line Item Counts (Estimated from SOI Sample)		C Employer identification number 3,885	
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input checked="" type="checkbox"/>		Number, street, and room or suite no. (If a P.O. box, see instructions.)		D Date REIT established 3,885	
Please Type or Print		City or town, state, and ZIP code		E Total assets (see instructions) \$ 3,656	
F Check applicable box(es) INITIAL 436 FINAL 186 NAME CHG 39 n				H PBA code (see instructions) 3,885	
G Identify the type of REIT (see instruction 3,410) Equity REIT (2) <input type="checkbox"/> Mortgage REIT 476					

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	1,800
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	d [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 (see instructions)	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	d [1]
20	Taxable income before net operating loss and other special deductions. Subtract line 19 from line 8	20	3,885 [1]
21	Less: a Net operating loss deduction (see instructions) 21a		
	b Total deduction for dividends paid (Schedule A, line 7) 21b	2,113	
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f) 21c	d	
		21d	

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

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F

Form **1120-REIT** (2019)

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 2019 or tax year beginning _____, 2019, ending _____, 20____

2019▶ Go to www.irs.gov/Form1120REIT for instructions and the latest information.

A Year of REIT status election	Please Type or Print	Name Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)	C Employer identification number
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Date REIT established
F Check applicable box(es): (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return		City or town, state, and ZIP code	E Total assets (see instructions) \$ 2,931,117,198
G Identify the type of REIT (see instructions): (1) <input type="checkbox"/> Equity REIT (2) <input type="checkbox"/> Mortgage REIT			H PBA code (see instructions)

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	101,379,122
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	d [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 (see instructions)	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	d [1]
20	Taxable income before net operating loss and other special deductions. Subtract line 19 from line 8	20	93,931,116 [1]
21	Less: a Net operating loss deduction (see instructions)	21a	
	b Total deduction for dividends paid (Schedule A, line 7)	21b	102,790,504
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	21c	d
		21d	

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

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F

Form **1120-REIT** (2019)

Tax and Payments

22	Real estate investment trust taxable income. Subtract line 21d from line 20	22	d [1]
23	Total tax (Schedule J, line 7)	23	d [1]
24	2019 Net 965 tax liability paid from Form 965-B, Part II, column (k), line 3	24	
25	Payments:		
a	2018 overpayment credited to 2019 25a		
b	2019 estimated tax payments 25b		
c	Less 2019 refund applied for on Form 4466 25c ()	d Bal ▶	25d
e	Tax deposited with Form 7004		25e
f	Credits: (1) Form 2439 (2) Form 4136		25f
g	Refundable credit from Form 8827, line 5c		25g
h	2019 Net 965 tax liability from Form 965-B, Part I, column (d), line 3		25h
26	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	26	
27	Tax due. If line 25i is smaller than the total of lines 23, 24, and 26, enter amount owed	27	
28	Overpayment. If line 25i is larger than the total of lines 23, 24, and 26, enter amount overpaid	28	
29	Enter amount of line 28 you want: Credited to 2020 estimated tax ▶ Refunded ▶	29	

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 21% (0.21). 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	38	
b	Enter income from passive foreign exchange gain referred to in section 856(n)(3). See instructions	2b		
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	2c		
d	Enter the net section 965(a) inclusion reported in Part I. See instructions	2d		
e	Subtract lines 2a, 2b, 2c, and 2d from line 1c	2e		
f	Multiply line 2e by 95% (0.95)	2f		
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3	3,788	
4	Subtract line 3 from line 2f. (If zero or less, enter -0-.)	4		
5a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	5a		
b	Enter income from real estate foreign exchange gain referred to in section 856(n)(2). See instructions	5b		
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	5c		
d	Enter the net section 965(a) inclusion reported in Part I. See instructions	5d		
e	Subtract lines 5a, 5b, 5c, and 5d from line 1c	5e		
f	Multiply line 5e by 75% (0.75)	5f		
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6	3,764	
7	Subtract line 6 from line 5f. (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		

Tax and Payments

22	Real estate investment trust taxable income. Subtract line 21d from line 20	22	d [1]
23	Total tax (Schedule J, line 7)	23	d [1]
24	2019 Net 965 tax liability paid from Form 965-B, Part II, column (k), line 3	24	
25	Payments:		
a	2018 overpayment credited to 2019 25a		
b	2019 estimated tax payments 25b		
c	Less 2019 refund applied for on Form 4466 25c () d Bal ▶	25d	
e	Tax deposited with Form 7004	25e	
f	Credits: (1) Form 2439 (2) Form 4136	25f	
g	Refundable credit from Form 8827, line 5c	25g	
h	2019 Net 965 tax liability from Form 965-B, Part I, column (d), line 3	25h	25i
26	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	26	
27	Tax due. If line 25i is smaller than the total of lines 23, 24, and 26, enter amount owed	27	
28	Overpayment. If line 25i is larger than the total of lines 23, 24, and 26, enter amount overpaid	28	
29	Enter amount of line 28 you want: Credited to 2020 estimated tax ▶ Refunded ▶	29	

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 21% (0.21). 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	-1,909	
b	Enter income from passive foreign exchange gain referred to in section 856(n)(3). See instructions	2b		
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	2c		
d	Enter the net section 965(a) inclusion reported in Part I. See instructions	2d		
e	Subtract lines 2a, 2b, 2c, and 2d from line 1c	2e		
f	Multiply line 2e by 95% (0.95)			2f
3	Enter income on line 1c from sources referred to in section 856(c)(2)			3
4	Subtract line 3 from line 2f. (If zero or less, enter -0-.)			4
5a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	5a		
b	Enter income from real estate foreign exchange gain referred to in section 856(n)(2). See instructions	5b		
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	5c		
d	Enter the net section 965(a) inclusion reported in Part I. See instructions	5d		
e	Subtract lines 5a, 5b, 5c, and 5d from line 1c	5e		
f	Multiply line 5e by 75% (0.75)			5f
6	Enter income on line 1c from sources referred to in section 856(c)(3)			6
7	Subtract line 6 from line 5f. (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	136
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	272
5	Deficiency dividends (section 860) (Attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	2,112
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7	

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120))	1	YES
	Important: Members of a controlled group, see instructions.		1,203
2a	Tax on REIT taxable income	2a	*14 [1]
b	Tax from Part II, line 6	2b	d
c	Tax from Part III, line 16	2c	d
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	-
g	Income tax. Add lines 2a through 2f	2g	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 2g	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 2	7	d [1]

Form **1120-REIT** (2019)

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	1,314,314
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	2,128,297
5	Deficiency dividends (section 860) (Attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	102,726,238
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7	

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/> Important: Members of a controlled group, see instructions.		
2a	Tax on REIT taxable income	2a	*20,173 [1]
b	Tax from Part II, line 6	2b	d
c	Tax from Part III, line 16	2c	d
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	-
g	Income tax. Add lines 2a through 2f	2g	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 2g	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 2	7	d [1]

Schedule K Other Information (see instructions)

	Yes	No
1 Check method of accounting:		
a <input type="checkbox"/> Cash *23		
b <input type="checkbox"/> Accrual 3,848		
c <input type="checkbox"/> Other (specify) ▶ *10		
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).)		
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.		
3 Is the REIT a subsidiary in a parent-subsidiary controlled group?		
If "Yes," enter the name and EIN of the parent corporation ▶ EIN 507 NAME 529		
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).)		YES
If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶ 3,031		3,071
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 REIT entitled to vote, or (b) the total value of all classes of stock of the REIT?		YES
If "Yes," enter:		1,346
a Percentage owned ▶ 1,346		
b Owner's country ▶ 1,346		
c The REIT may have to file Form 5472. Enter number of Forms 5472 attached ▶ 833		
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.)		YES
If "Yes," file Form 5452.		2,703
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.		
8 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 8		
9 Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ \$ 2,141		
10 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions.		YES
		1,850
11 Does the corporation satisfy one or more of the following? See instructions		
a The corporation owns a pass-through entity with current or prior year carryover excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		YES
c The corporation is a tax shelter and the corporation has business interest expense.		596
If "Yes" to any of the above, complete and attach Form 8990.		YES
12 Is the REIT attaching Form 8996 to certify as a Qualified Opportunity Fund?		*10
If "Yes," enter amount from Form 8996, line 14 ▶ \$ -		

Form **1120-REIT** (2019)

Schedule K Other Information (see instructions)

	Yes	No
1 Check method of accounting:		
a <input type="checkbox"/> Cash		
b <input type="checkbox"/> Accrual		
c <input type="checkbox"/> Other (specify) ▶ _____		
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).)		
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.		
3 Is the REIT a subsidiary in a parent-subsidiary controlled group?		
If "Yes," enter the name and EIN 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 REIT's voting stock? (For rules of attribution, see section 856(h).)		
If "Yes," attach a statement showing name and identifying 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 REIT entitled to vote, or (b) the total value of all classes of stock of the REIT?		
If "Yes," enter:		
a Percentage owned ▶ _____		
b Owner's country ▶ _____		
c The REIT may have to file Form 5472. Enter number of Forms 5472 attached . . . ▶ _____		
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.)		
If "Yes," file Form 5452.		
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.		
8 Enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ \$ _____		
9 Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ \$ _____		
10 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
11 Does the corporation satisfy one or more of the following? See instructions		
a The corporation owns a pass-through entity with current or prior year carryover excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes" to any of the above, complete and attach Form 8990.		
12 Is the REIT attaching Form 8996 to certify as a Qualified Opportunity Fund?		
If "Yes," enter amount from Form 8996, line 14 ▶ \$ _____		

Form **1120-REIT** (2019)

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				3,656 [1]
Liabilities and Shareholders' 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 . .				3,656 [1]

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)		[1]
1	Net income (loss) per books	3,852
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	108
3	Excess of capital losses over capital gains	89
4	Income subject to tax not recorded on books this year (itemize):	2,057
5	Expenses recorded on books this year not deducted on this return (itemize):	
a	Depreciation . . . \$ 566	
b	Section 4981 tax . . . \$	
c	Travel and entertainment \$ 895	
		2,763
6	Add lines 1 through 5	3,862
7	Income recorded on books this year not included on this return (itemize):	
	Tax-exempt interest \$ d	2,073
8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation . . . \$ 1,089	
b	Net operating loss deduction (line 21a, page 1) . . . \$	
c	Deduction for dividends paid (line 21b, page 1) . . . \$	3,293
9	Net income from foreclosure property	d
10	Net income from prohibited transactions	d
11	Add lines 7 through 10	3,485
12	REIT taxable income (line 22, page 2)—line 6 less line 11	2,159

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):	
		656
4	Add lines 1, 2, and 3	
5	Distributions: a Cash	3,117
	b Stock	24
	c Property	37
6	Other decreases (itemize):	1,127
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				2,931,117,198 [1]
Liabilities and Shareholders' 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 . .				2,931,117,198 [1]

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions) [1]			
1	Net income (loss) per books	92,699,321	7 Income recorded on books this year not included on this return (itemize):
2a	Federal income tax \$		Tax-exempt interest \$ d 59,252,845
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 ▶	-222,124	a Depreciation . \$ 9,763,467
3	Excess of capital losses over capital gains	1,878,625	b Net operating loss deduction (line 21a, page 1) . \$
4	Income subject to tax not recorded on books this year (itemize):	43,551,100	c Deduction for dividends paid (line 21b, page 1) . \$ 129,881,995
5	Expenses recorded on books this year not deducted on this return (itemize):		9 Net income from foreclosure property d
a	Depreciation . . . \$ 8,433,464		10 Net income from prohibited transactions d
b	Section 4981 tax . \$		11 Add lines 7 through 10 190,359,120
c	Travel and entertainment \$ 540,306		12 REIT taxable income (line 22, page 2)—line 6 less line 11 -9,290,017
		43,162,846	
6	Add lines 1 through 5	181,069,768	

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 107,703,787
2	Net income (loss) per books		b Stock 227,006
3	Other increases (itemize):		c Property 1,481,270
			6 Other decreases (itemize): 63,657,776
		61,499,492	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 1120-RIC		15,164		U.S. Income Tax Return for Regulated Investment Companies		OMB No. 1545-0123	
Form		For calendar ye		CALENDAR YEAR 8,019		FISCAL YEAR 20,145	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1120RIC for instructions and the latest information.					
A Year of RIC status election		Name of fund		C Employer identification number		15,164	
B Date fund was established (see instructions)		Please type or print		D Total assets (see instructions)		13,132	
15,164		INITIAL 1,448 FINAL 1,868 NAME CHG 534					
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		4,594	
		4 Payments with respect to securities loans		4		3,609	
		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		d [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 (see instructions)		13			
		14 Depreciation (attach Form 4562)		14			
		15 Advertising		15			
		16 Registration fees		16		5,150	
		17 Insurance		17		1,745	
		18 Accounting and legal services		18		7,201	
		19 Management and investment advisory fees		19		10,670	
		20 Transfer agency, shareholder servicing, and custodian fees and expenses		20		9,443	
		21 Reports to shareholders		21		5,844	
		22 Other deductions (see instructions—attach statement)		22			
		23 Total deductions. Add lines 9 through 22		23		d [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		14,331 [1]	
		25 Less: a Deduction for dividends paid (Schedule A, line 8a)		25a		13,384	
		b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c)		25b		-	
				25c		13,384	
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	
Paid Preparer Use Only		Print/Type preparer's name		Preparer's signature		Date	
		Firm's name		Firm's EIN		Check if self-employed	
		Firm's address		Phone no.		PTIN	
For Paperwork Reduction Act Notice, see separate instructions.							
Cat. No. 64140B				Form 1120-RIC (2019)			

Form **1120-RIC**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for
Regulated Investment Companies**

For calendar year 2019 or tax year beginning _____, 2019, and ending _____, 20 _____

▶ Go to www.irs.gov/Form1120RIC for instructions and the latest information.

OMB No. 1545-0123

2019

A Year of RIC status election	Please type or print	Name of fund Corporation 2019 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) 23,316,202,323
		City or town, state, and ZIP code	
B Date fund was established (see instructions)			

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	2,792,114
	4 Payments with respect to securities loans	4	1,962,568
	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	d [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 (see instructions)	13	
	14 Depreciation (attach Form 4562)	14	
	15 Advertising	15	
	16 Registration fees	16	483,561
	17 Insurance	17	50,827
	18 Accounting and legal services	18	1,076,193
	19 Management and investment advisory fees	19	59,100,273
	20 Transfer agency, shareholder servicing, and custodian fees and expenses	20	9,008,855
	21 Reports to shareholders	21	601,494
	22 Other deductions (see instructions—attach statement)	22	
	23 Total deductions. Add lines 9 through 22 ▶	23	d [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	480,641,702
	25 Less: a Deduction for dividends paid (Schedule A, line 8a) 25a 484,950,336		
b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c) 25b -			
	25c	484,950,336	

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** (2019)

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

Tax and Payments	26	Investment company taxable income. Subtract line 25c from line 24				26	d [1]	
	27	Total tax. (Schedule J, line 7)				27	d [1]	
	28	2019 Net 965 Tax Liability Paid from Form 965-B, Part II, column (k), line 3				28		
	29a	2018 overpayment credited to 2019	29a					
	b	2019 estimated tax payments	29b					
	c	Less 2019 refund applied for on Form 4466	29c	() dBal ▶			29d	
	e	Tax deposited with Form 7004					29e	
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)					29f	
	g	Credit for federal tax paid on fuels (attach Form 4136)					29g	
	h	Refundable credits from Form 8827, line 5c					29h	
	i	2019 Net 965 Tax Liability from Form 965-B, Part I, column (d), line 3					29i	29j
	30	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>				30		
	31	Amount owed. If line 29j is smaller than the total of lines 27, 28, and 30, enter amount owed				31		
32	Overpayment. If line 29j is larger than the total of lines 27, 28, and 30, enter amount overpaid				32			
33	Enter amount from line 32: Credited to 2020 estimated tax ▶ Refunded ▶				33			

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	6,898
3	Subtract line 2 from line 1	3	
4	Capital gains tax. Multiply line 3 by 21% (0.21). 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	2	
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)		7,729	
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	8a		
b Capital gain dividends. Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b		

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

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2019? ▶ <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
		1,514

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120))	148	<input type="checkbox"/>
2a	Tax on investment company taxable income	2a	d
b	Tax on undistributed net capital gain (from Part II, line 4)	2b	18
c	Tax imposed under sections <input type="checkbox"/> 851(d)(2) and <input type="checkbox"/> 851(i)	2c	-
d	Income tax. Add lines 2a through 2c	2d	d
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
d	Other credits (attach statement—see instructions)	3d	-
e	Total credits. Add lines 3a through 3d	3e	d
4	Subtract line 3e from line 2d	4	d

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

Tax and Payments	26	Investment company taxable income. Subtract line 25c from line 24	26	d [1]
	27	Total tax. (Schedule J, line 7)	27	d [1]
	28	2019 Net 965 Tax Liability Paid from Form 965-B, Part II, column (k), line 3	28	
	29a	2018 overpayment credited to 2019 29a		
	b	2019 estimated tax payments 29b		
	c	Less 2019 refund applied for on Form 4466 29c () dBal ▶	29d	
	e	Tax deposited with Form 7004 29e		
	f	Credit for tax paid on undistributed capital gains (attach Form 2439) 29f		
	g	Credit for federal tax paid on fuels (attach Form 4136) 29g		
	h	Refundable credits from Form 8827, line 5c 29h		
	i	2019 Net 965 Tax Liability from Form 965-B, Part I, column (d), line 3 29i	29j	
	30	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	30	
	31	Amount owed. If line 29j is smaller than the total of lines 27, 28, and 30, enter amount owed	31	
32	Overpayment. If line 29j is larger than the total of lines 27, 28, and 30, enter amount overpaid	32		
33	Enter amount from line 32: Credited to 2020 estimated tax ▶ Refunded ▶	33		

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	333,572,962
3	Subtract line 2 from line 1	3	
4	Capital gains tax. Multiply line 3 by 21% (0.21). 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)	1	
2 Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2	103,207,434
3 Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3	
4 Consent dividends (section 565) (attach Forms 972 and 973)	4	
5 Deficiency dividends (section 860) (attach Form 976)	5	
6 Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6	
7 Credits from tax credit bonds distributed to shareholders (see instructions)	7	
8 Deduction for dividends paid:		
a Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on line 25a, Part I	8a	
b Capital gain dividends. Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b	

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

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2019? ▶ <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
		20,025,463

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	d
b	Tax on undistributed net capital gain (from Part II, line 4) 2b	15,976
c	Tax imposed under sections <input type="checkbox"/> 851(d)(2) and <input type="checkbox"/> 851(i) 2c	-
d	Income tax. Add lines 2a through 2c	2d
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
d	Other credits (attach statement—see instructions) 3d	-
e	Total credits. Add lines 3a through 3d	3e
4	Subtract line 3e from line 2d	4
		d

Schedule J Tax Computation (see instructions) *(continued)*

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	d
7	Total tax. Add lines 4 through 6. Enter here and on line 27	7	d

Schedule K Other Information (see instructions)

	Yes	No
1 Check method of accounting:		
a <input type="checkbox"/> Cash		
b <input type="checkbox"/> Accrual		
c <input type="checkbox"/> Other (specify) ▶ d		
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 ▶ EIN 422 NAME 423		
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 ▶ 1,713		1,789
5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:		
a The total voting power of all classes of stock of the fund entitled to vote, or		
b The total value of all classes of stock of the fund? . . . YES		407
If "Yes," enter:		
(1) Percentage owned ▶ 407		
(2) Owner's country ▶ 407		
The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ 396		
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 . YES 4,309 ▶ <input type="checkbox"/>		
If checked, the fund may have to file Form 8281.		
8 Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ 1,549		
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 . . . YES 1,545 ▶ <input type="checkbox"/>		
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 1,110 ▶ <input type="checkbox"/>		
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"/>		
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:		
a Post-October capital loss ▶		
b Late-year ordinary loss ▶		
13 Did the corporation have an election under section 163(j) for any real property trade or business for any farming business in effect during the tax year (see instructions)? . . . YES		*9
14 Does the corporation satisfy one or more of the following (see instructions)? . . . YES		2,996
a The corporation owns a pass-through entity with current or prior year carryover excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the cooperative has business interest expense.		
If "Yes" to any, complete and attach Form 8990.		

Schedule J Tax Computation (see instructions) *(continued)*

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	d
7	Total tax. Add lines 4 through 6. Enter here and on line 27	7	d

Schedule K Other Information (see instructions)

	Yes	No
1 Check method of accounting:		
a <input type="checkbox"/> Cash		
b <input type="checkbox"/> Accrual		
c <input type="checkbox"/> 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 <input type="checkbox"/> 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 <input type="checkbox"/>		
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 <input type="checkbox"/>		
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"/>		
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:		
a Post-October capital loss ► _____		
b Late-year ordinary loss ► _____		
13 Did the corporation have an election under section 163(j) for any real property trade or business for any farming business in effect during the tax year (see instructions)?		
14 Does the corporation satisfy one or more of the following (see instructions)?		
a The corporation owns a pass-through entity with current or prior year carryover excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the cooperative has business interest expense. If "Yes" to any, complete and attach Form 8990.		

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				13,132 [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				13,132 [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	15,088
2	Federal income tax (less built-in gains tax)	65
3	Excess of capital losses over capital gain	5,348
4	Income subject to tax not recorded on books this year (itemize):	
		8,321
5	Expenses recorded on books this year not deducted on this return (itemize):	
a	Depreciation . . . \$ 10	
b	Expenses allocable to tax-exempt interest income \$	
c	Section 4982 tax . . . \$	
d	Travel and entertainment \$ 17	
		11,074
6	Add lines 1 through 5	15,100
7	Income recorded on books this year not included on this return (itemize):	
	Tax-exempt interest \$ 1,530	
		12,381
8	Deductions on this return not charged against book income this year (itemized):	
a	Depreciation . . . \$ 53	
b	Deduction for dividends paid (line 25a, Part I) . . . \$	
		14,623
9	Net capital gain from Form 2438, line 9a	20
10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-	6,869
11	Add lines 7 through 10	15,091
12	Investment company taxable income (line 26, Part I)—line 6 less line 11	1,140

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):	
		6,093
4	Add lines 1, 2, and 3	
5	Distributions: a Cash	14,230
	b Stock	10
	c Property	6
6	Other decreases (itemize):	5,756
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				23,316,202,323 [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				23,316,202,323 [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	1,362,642,322
2	Federal income tax (less built-in gains tax)	939,063
3	Excess of capital losses over capital gain	234,117,987
4	Income subject to tax not recorded on books this year (itemize):	
		56,885,330
5	Expenses recorded on books this year not deducted on this return (itemize):	
a	Depreciation . . . \$ 104,790	
b	Expenses allocable to tax-exempt interest income \$	
c	Section 4982 tax . . . \$	
d	Travel and entertainment \$ 146,662	
		346,488,237
6	Add lines 1 through 5	2,000,266,201
7	Income recorded on books this year not included on this return (itemize):	
	Tax-exempt interest \$ 25,373,947	
		895,229,376
8	Deductions on this return not charged against book income this year (itemized):	
a	Depreciation . . . \$ 343,900	
b	Deduction for dividends paid (line 25a, Part I) . . . \$	
		775,686,668
9	Net capital gain from Form 2438, line 9a	2,402,164
10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-	329,953,632
11	Add lines 7 through 10	2,003,308,381
12	Investment company taxable income (line 26, Part I)—line 6 less line 11	-2,794,938

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):	
		795,853,961
4	Add lines 1, 2, and 3	
5	Distributions: a Cash	880,171,413
	b Stock	199,647
	c Property	41,938
6	Other decreases (itemize):	401,996,824
7	Add lines 5 and 6	
8	Balance at end of year (line 4 less line 7)	

Form **1120-S****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.▶ Go to **www.irs.gov** for instructions and the **CALENDAR YEAR** for instructions and the **FISCAL YEAR****2019**For calendar year 2019 or tax year beginning **4,902,662**, 2019, ending **37,688**, 20

A S election effective date 4,940,351	TYPE OR PRINT	Name Corporation 2019 Line Item Counts (Estimated from SOI Sample)	D Employer identification number
B Business activity code number (see instructions) 4,940,351		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated 4,940,351
C Check if Sch. 67,022		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) \$ 3,618,266

G Is the corporation electing to be an S corporation beginning with this: **278,890** Yes ☐ No If "Yes," attach Form 2553 if not already filed**H** Check if: (1) **154,425** n (2) **48,847** e (3) ☐ Address change (4) ☐ Amended return (5) **1,461** termination or revocation**I** Enter the number of shareholders who were shareholders during any part of the tax year **4,940,351****J** Check if corporation: (1) ☐ **2,517** tivities for section 465 at-risk purposes (2) ☐ **1,663** ties for section 469 passive activity purposes**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	4,446,743 [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 (see instructions)		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	4,668,580 [1]	
21 Ordinary business income (loss). Subtract line 20 from line 6		21	4,696,602 [1]	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	312	
	b Tax from Schedule D (Form 1120-S)	22b	2,261	
	c Add lines 22a and 22b (see instructions for additional taxes)		22c	2,609
	23a 2019 estimated tax payments and 2018 overpayment credited to 2019	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Reserved for future use	23d		
	e Add lines 23a through 23d		23e	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		24	
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed		25	
	26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid		26	
27 Enter amount from line 26: Credited to 2020 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. <input type="checkbox"/> Yes <input type="checkbox"/> No
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**Paid
Preparer
Use Only**

Print/Type preparer's name PAID PREPARER	Preparer's signature 4,689,728	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

Form **1120-S****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.▶ Go to www.irs.gov/Form1120S for instructions and the latest information.**2019**

For calendar year 2019 or tax year beginning , 2019, ending , 20

A S election effective date	TYPE OR PRINT	Name Corporation 2019 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) \$ 4,668,546,217

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 ▶**J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes**Caution:** Include **only** trade or business income and expenses on lines 1a through 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	3,571,361,098 [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 (see instructions)			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	3,060,721,016 [1]
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	510,640,083 [1]
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	29,387		
	b Tax from Schedule D (Form 1120-S)	22b	242,833		
	c Add lines 22a and 22b (see instructions for additional taxes)			22c	274,106
	23a 2019 estimated tax payments and 2018 overpayment credited to 2019	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Reserved for future use	23d			
	e Add lines 23a through 23d			23e	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>			24	
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed			25	
	26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount from line 26: Credited to 2020 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. <input type="checkbox"/> Yes <input type="checkbox"/> No
----------------------	------	-------	--

**Paid
Preparer
Use Only**

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120-S** (2019)

Schedule B Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual 3,683,528 1,129,848 c <input type="checkbox"/> Other (specify) ▶ 100,349			Yes	No																									
2	See the instructions and enter the: a Business activity ▶ 4,940,351 b Product or service ▶ 4,940,351																													
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:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Incorporation</th> <th style="width:15%;">(iv) Percentage of Stock Owned</th> <th style="width:30%;">(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																								
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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																													
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of Entity</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Type of Entity</th> <th style="width:15%;">(iv) Country of Organization</th> <th style="width:30%;">(v) Maximum Percentage Owned in Profit, Loss, or Capital</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 Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																								
(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																										
5a	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 ▶ 8,462 (ii) Total shares of non-restricted stock ▶ 12,885																													
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 ▶ 12,885 (ii) Total shares of stock outstanding if all instruments were executed ▶ 12,885																													
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 8,462																													
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 ▶ \$ 12,885																													
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions YES 225,909																													
10	Does the corporation satisfy one or more of the following? See instructions YES 118,338 a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense. c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.																													
11	Does the corporation satisfy both of the following conditions? YES 2,333,192 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.																													

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																											
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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																											
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of Entity</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Type of Entity</th> <th style="width:15%;">(iv) Country of Organization</th> <th style="width:30%;">(v) Maximum Percentage Owned in Profit, Loss, or Capital</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 Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																						
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5a	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 ▶ \$ 44,982,957																											
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions																											
10	Does the corporation satisfy one or more of the following? See instructions																											
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.																											
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.																											
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.																											
11	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.																											

Schedule B Other Information (see instructions) (continued)				Yes	No
12	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	▶ \$			
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions			YES	4,006
14a	Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?	YES	1,930,226		
b	If "Yes," did the corporation file or will it file required Form(s) 1099?	YES	1,897,551		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?	YES	3,153		
	If "Yes," enter the amount from Form 8996, line 14	▶ YES	-		

Schedule K Shareholders' Pro Rata Share Items				Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)		1	4,686,943
	2	Net rental real estate income (loss) (attach Form 8825)		2	331,578
	3a	Other gross rental income (loss)	3a 23,079		
	b	Expenses from other rental activities (attach statement)	3b 12,042		
	c	Other net rental income (loss). Subtract line 3b from line 3a		3c	23,942
	4	Interest income		4	878,621
	5	Dividends: a Ordinary dividends		5a	114,205
		b Qualified dividends	5b 74,567		
	6	Royalties		6	24,883
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))		7	56,193
Deductions	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))		8a	116,336
	b	Collectibles (28%) gain (loss)	8b 481		
	c	Unrecaptured section 1250 gain (attach statement)	8c 37,665		
	9	Net section 1231 gain (loss) (attach Form 4797)		9	245,801
	10	Other income (loss) (see instructions) Type ▶		10	36,654
	11	Section 179 deduction (attach Form 4562)		11	421,829
	12a	Charitable contributions		12a	1,200,522
	b	Investment interest expense		12b	22,436
Credits	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶		12c(2)	7,849
	d	Other deductions (see instructions) Type ▶		12d	106,558
	13a	Low-income housing credit (section 42(j)(5))		13a	15
	b	Low-income housing credit (other)		13b	820
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)		13c	232
	d	Other rental real estate credits (see instructions) Type ▶		13d	d
	e	Other rental credits (see instructions) Type ▶		13e	d
Foreign Transactions	f	Biofuel producer credit (attach Form 6478)		13f	*25
	g	Other credits (see instructions) Type ▶		13g	125,370
	14a	Name of country or U.S. possession ▶			
	b	Gross income from all sources		14b	34,617
	c	Gross income sourced at shareholder level		14c	9,972
		Foreign gross income sourced at corporate level			
	d	Reserved for future use		14d	
	e	Foreign branch category		14e	2,170
	f	Passive category		14f	17,311
	g	General category		14g	12,551
	h	Other (attach statement)		14h	952
		Deductions allocated and apportioned at shareholder level			
	i	Interest expense		14i	5,353
	j	Other		14j	3,403
		Deductions allocated and apportioned at corporate level to foreign source income			
	k	Reserved for future use		14k	
l	Foreign branch category		14l	2,120	
m	Passive category		14m	4,253	
n	General category		14n	7,887	
o	Other (attach statement)		14o	859	
	Other information				
p	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	▶	14p	33,149	
q	Reduction in taxes available for credit (attach statement)		14q	137	
r	Other foreign tax information (attach statement)				

Schedule B Other Information (see instructions) (continued)		Yes	No
12	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 ▶ \$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		
14a	Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?		
b	If "Yes," did the corporation file or will it file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
	If "Yes," enter the amount from Form 8996, line 14 ▶ \$		

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	509,987,335
	2 Net rental real estate income (loss) (attach Form 8825)	2	10,369,504
	3a Other gross rental income (loss) 3a 6,333,464		
	b Expenses from other rental activities (attach statement) 3b 6,219,152		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	114,313
	4 Interest income	4	13,789,594
	5 Dividends: a Ordinary dividends	5a	9,411,072
	b Qualified dividends 5b 7,277,741		
	6 Royalties	6	2,882,929
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	1,730,393
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a	78,848,995	
b Collectibles (28%) gain (loss) 8b 33,325			
c Unrecaptured section 1250 gain (attach statement) 8c 4,168,302			
9 Net section 1231 gain (loss) (attach Form 4797)	9	50,177,859	
10 Other income (loss) (see instructions) Type ▶	10	13,945,492	
Deductions	11 Section 179 deduction (attach Form 4562)	11	22,766,646
	12a Charitable contributions	12a	10,537,791
	b Investment interest expense	12b	2,276,371
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	7,550,870
d Other deductions (see instructions) Type ▶	12d	3,916,341	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	680
	b Low-income housing credit (other)	13b	37,803
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	224,953
	d Other rental real estate credits (see instructions) Type ▶	13d	d
	e Other rental credits (see instructions) Type ▶	13e	d
	f Biofuel producer credit (attach Form 6478)	13f	*20,111
	g Other credits (see instructions) Type ▶	13g	3,857,823
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	406,873,592
	c Gross income sourced at shareholder level	14c	16,589,085
	Foreign gross income sourced at corporate level		
	d Reserved for future use	14d	
	e Foreign branch category	14e	29,552,177
	f Passive category	14f	2,352,066
	g General category	14g	30,245,581
	h Other (attach statement)	14h	447,167
	Deductions allocated and apportioned at shareholder level		
	i Interest expense	14i	4,311,478
	j Other	14j	7,964,226
	Deductions allocated and apportioned at corporate level to foreign source income		
	k Reserved for future use	14k	
	l Foreign branch category	14l	25,242,652
	m Passive category	14m	650,351
	n General category	14n	20,400,046
	o Other (attach statement)	14o	273,728
Other information			
p Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ▶	14p	2,833,307	
q Reduction in taxes available for credit (attach statement)	14q	11,871	
r Other foreign tax information (attach statement)			

Schedule K Shareholders' Pro Rata Share Items <i>(continued)</i>		Total amount	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	1,291,855
	b Adjusted gain or loss	15b	126,496
	c Depletion (other than oil and gas)	15c	1,983
	d Oil, gas, and geothermal properties—gross income	15d	11,529
	e Oil, gas, and geothermal properties—deductions	15e	10,284
	f Other AMT items (attach statement)	15f	18,753
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	18,053
	b Other tax-exempt income	16b	22,672
	c Nondeductible expenses	16c	2,793,714
	d Distributions (attach statement if required) (see instructions)	16d	2,237,036
	e Repayment of loans from shareholders	16e	147,311
Other Information	17a Investment income	17a	907,738
	b Investment expenses	17b	29,364
	c Dividend distributions paid from accumulated earnings and profits	17c	17,765
	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 14p	18	4,850,982

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				3,618,266 [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				3,618,266 [1]

Schedule K Shareholders' Pro Rata Share Items <i>(continued)</i>		Total amount	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	-2,085,736
	b Adjusted gain or loss	15b	-1,908,708
	c Depletion (other than oil and gas)	15c	330,772
	d Oil, gas, and geothermal properties—gross income	15d	10,875,193
	e Oil, gas, and geothermal properties—deductions	15e	6,971,030
	f Other AMT items (attach statement)	15f	3,580,102
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	1,754,711
	b Other tax-exempt income	16b	3,811,748
	c Nondeductible expenses	16c	21,910,237
	d Distributions (attach statement if required) (see instructions)	16d	570,867,726
	e Repayment of loans from shareholders	16e	11,283,681
Other Information	17a Investment income	17a	25,604,102
	b Investment expenses	17b	776,154
	c Dividend distributions paid from accumulated earnings and profits	17c	2,393,854
	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 14p	18	641,540,078

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				4,668,546,217 [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				4,668,546,217 [1]

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	3,808,159	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) -----	130,526	a	Tax-exempt interest \$ -----	14,732
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a	Depreciation \$ -----	184,661	a	Depreciation \$ -----	173,741
b	Travel and entertainment \$ -----	2,153,418	7	Add lines 5 and 6	277,998
		2,465,594	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	416,257
4	Add lines 1 through 3	3,807,844			3,805,737

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

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
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	2,231,900	5,505	10,537
8	Balance at end of tax year. Subtract line 7 from line 6			11,351

Form **1120-S** (2019)

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	435,548,886	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) -----	25,046,706	a	Tax-exempt interest \$ -----	30,353,714
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a	Depreciation \$ -----	11,291,417	a	Depreciation \$ -----	34,665,815
b	Travel and entertainment \$ -----	7,121,030	7	Add lines 5 and 6	65,025,867
		45,116,368	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	436,584,938
4	Add lines 1 through 3	501,607,070			

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

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
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	579,304,237	1,098,196	1,519,398
8	Balance at end of tax year. Subtract line 7 from line 6			

Form **1120-S** (2019)

**SCHEDULE D
(Form 1120-S)****Capital Gains and Losses and Built-in Gains**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-S.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Go to www.irs.gov/Form1120S for instructions and the latest information.**2019**

Name **Corporation 2019 Line Item Counts (Estimated from SOI Sample)** Employer identification number

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? **6** ▶ ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off 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				7,771
1b Totals for all transactions reported on Form(s) 8949 with Box A checked . .				25,256
2 Totals for all transactions reported on Form(s) 8949 with Box B checked . .				5,861
3 Totals for all transactions reported on Form(s) 8949 with Box C checked . .				21,474
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	-
6 Tax on short-term capital gain included on line 23 below			6	(d)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120-S, Schedule K, line 7 or 10			7	56,067

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off 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	9,702	7,873		9,572
8b Totals for all transactions reported on Form(s) 8949 with Box D checked . .	22,813	21,341		22,683
9 Totals for all transactions reported on Form(s) 8949 with Box E checked . .	15,045	12,641		14,712
10 Totals for all transactions reported on Form(s) 8949 with Box F checked . .	29,481	22,079		53,283
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	21,584
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	36
13 Capital gain distributions (see instructions)			13	25,454
14 Tax on long-term capital gain included on line 23 below			14	(276)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120-S, Schedule K, line 8a or 10			15	119,237

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

▶ Attach to Form 1120-S.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2019

Name

Employer identification number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ▶ ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off 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				49,716
1b Totals for all transactions reported on Form(s) 8949 with Box A checked . .				-16,940
2 Totals for all transactions reported on Form(s) 8949 with Box B checked . .				20,626
3 Totals for all transactions reported on Form(s) 8949 with Box C checked . .				3,090,050
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	-
6 Tax on short-term capital gain included on line 23 below			6	(d)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120-S, Schedule K, line 7 or 10			7	3,229,514

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off 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	3,203,192	2,536,856		666,411
8b Totals for all transactions reported on Form(s) 8949 with Box D checked . .	24,225,496	15,516,314		8,780,618
9 Totals for all transactions reported on Form(s) 8949 with Box E checked . .	14,820,693	7,317,535		7,683,471
10 Totals for all transactions reported on Form(s) 8949 with Box F checked . .	46,702,308	10,648,111		44,164,540
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	22,813,332
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	85,963
13 Capital gain distributions (see instructions)			13	378,384
14 Tax on long-term capital gain included on line 23 below			14	(118,394)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120-S, Schedule K, line 8a or 10			15	84,450,889

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	3,740
17	Taxable income (attach computation statement)	17	3,538
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	2,570
19	Section 1374(b)(2) deduction	19	498
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	2,273
21	Enter 21% of line 20	21	2,273
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	*27
23	Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120-S, page 1, line 22b	23	2,261

Schedule D (Form 1120-S) 2019

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	1,946,549
17	Taxable income (attach computation statement)	17	6,544,544
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	1,181,121
19	Section 1374(b)(2) deduction	19	33,942
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	1,167,855
21	Enter 21% of line 20	21	245,250
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	*2,385
23	Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120-S, page 1, line 22b	23	242,833

Schedule D (Form 1120-S) 2019

Schedule K-1
(Form 1120-S)

2019

 Department of the Treasury
 Internal Revenue Service

For calendar year 2019, or tax year

beginning

/ /

ending

/ /

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

▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

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

TOTAL FORMS FILED

7,384,457

TOTAL FORMS E-FILED

4,561,966

C IRS Center where corporation filed return

Part II Information About the Shareholder

D Shareholder's identifying number

7,384,457

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

LAST NAME OR TRUST

7,384,457

FIRST NAME

146,252

F Shareholder's percentage of stock ownership for tax year

7,368,536 %

LINE 13 CREDITS

LINE 14 FOREIGN TRANS.

A	18	M	16,021
B	639	N	22,691
C	65	O	2,506
D	1,256	P	74,337
E	1,238	Q	8,356
F	20	R	751
G	14	S	31
H	-	T	-
I	49	U	*25
J	42,179	V	831
K	3,645	NR	1,511
L	4,636		
M	100,110		
N	136,364		
O	4,671		
P	35,200		
NR	5		

LINE 17 Other Info (CONTINUED)

N	551	AA	195,570
O	-	AB	41,612
P	-	AC	62,641
Q	-	NR	d
R	6,596		
T	d		
U	240,040		

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

1	Ordinary business income (loss)	13	Credits
	6,881,067		SEE BOTTOM LEFT
2	Net rental real estate income (loss)		
	677,102		
3	Other net rental income (loss)		
	84,163		
4	Interest income		
	1,633,274		
5a	Ordinary dividends		
	304,812		
5b	Qualified dividends	14	Foreign transactions
	216,128	B	94,300
6	Royalties	C	29,498
	93,961		
7	Net short-term capital gain (loss)	E	12,257
	135,911	F	49,553
8a	Net long-term capital gain (loss)	G	31,485
	280,968	H	2,610
8b	Collectibles (28%) gain (loss)	I	22,408
	429	J	13,661
8c	Unrecaptured section 1250 gain		
	88,803	L	12,787
9	Net section 1231 gain (loss)		CONTINUED AT BOTTOM LEFT
	516,581		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	28,393	A	2,173,642
B	4,774		
C	15,185	B	278,403
D	378		
		C	4,162
F	570	D	22,967
G	5,441	E	21,708
H	62,641	F	49,190
NR	-	NR	-
11	Section 179 deduction	16	Items affecting shareholder basis
	695,658	A	124,560
12	Other deductions		
A	1,942,934	B	78,194
B	9,143		
C	22,649	C	4,187,728
D	2,316		
E	1,710	D	3,584,332
F	252	E	180,732
G	39,652	NR	*22
H	54,092		
I	43,102	17	Other information
J	24,724	A	1,660,799
K	354	B	69,305
L	51,181	C	431
M	d	D	6,263
N	-	E	d
O	d	F	-
		G	7
18	<input type="checkbox"/> More than one activity for at-risk purposes*		6,962
19	<input type="checkbox"/> More than one activity for passive activity purposes*		9,744
S	161,718		CONTINUED AT LEFT
NR	*		or additional information.

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

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or tax year

beginning / / ending / /

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

▶ See back of form and separate instructions.

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

1	Ordinary business income (loss)	13	Credits
	495,677,168		SEE BOTTOM LEFT
2	Net rental real estate income (loss)		
	9,946,284		
3	Other net rental income (loss)		
	63,952		
4	Interest income		
	13,166,046		
5a	Ordinary dividends		
	8,833,703		
5b	Qualified dividends	14	Foreign transactions
	7,252,536	B	395,967,355
6	Royalties	C	16,052,476
	2,847,691		
7	Net short-term capital gain (loss)	E	29,234,291
	1,630,153	F	2,213,188
8a	Net long-term capital gain (loss)	G	27,870,547
	77,222,199	H	362,094
8b	Collectibles (28%) gain (loss)	I	4,125,372
	32,996	J	7,531,406
8c	Unrecaptured section 1250 gain		
	3,794,331	L	24,861,151
9	Net section 1231 gain (loss)		CONTINUED AT BOTTOM LEFT
	48,393,311		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	264,631	A	-2,037,165
B	-176,878		
C	146,351	B	-1,781,979
D	9		
		C	329,277
F	1,894	D	10,160,436
G	74,970	E	6,588,157
H	13,004,668	F	3,546,384
NR	-	NR	-
11	Section 179 deduction	16	Items affecting shareholder basis
	21,628,108	A	1,723,412
12	Other deductions		
A	8,204,980	B	4,022,542
B	355,573		
C	780,487	C	21,272,253
D	302,753		
E	377,320	D	47,929,457
F	85,308	E	10,858,206
G	100,867	NR	*408
H	2,074,138	17	Other information
I	247,374	A	22,635,633
J	7,491,735	B	653,631
K	1,421	C	25,387
L	265,788	D	578,646
M	d	E	d
N	-	F	-
O	d	G	317
18	<input type="checkbox"/> More than one activity for at-risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		
S	3,227,901	LINE 17 CONTINUED AT LEFT	
NR	* See attached statement for additional information.		

Part I Information About the Corporation

A Corporation's employer identification number
Corporation 2019 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 _____ %

LINE 13 CREDITS

LINE 14 FOREIGN TRANS.

A	1	M	627,536
B	1,340	N	18,481,143
C	521	O	202,403
D	14,431	P	1,097,682
E	224,621	Q	1,494,396
F	2,951	R	11,824
G	210	S	2,372
H	-	T	-
I	926	U	*217
J	564,242	V	1,497,117
K	8,891	NR	1,165,464
L	31,636		
M	2,056,392		
N	813,521		
O	23,426		
P	313,156		
NR	757		

LINE 17 Other Info (CONTINUED)

N	1,002,007	AA	225,405,633
O	-	AB	16,342,399
P	-	AC	13,004,668
Q	-	NR	d
R	2,544,212		
T	d		
U	48,233,377		

For IRS Use Only

OMB No. 1545-0123

► Go to www.irs.gov/Form1120S for instructions and the latest information.

Employer identification number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

1a	Did the corporation prepare a certified audited consolidated 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.	14,192
	<input type="checkbox"/> Yes. Skip line 1b and complete lines 2 through 11 with respect to that income statement.	50,928
	<input type="checkbox"/> No. Go to line 1b.	
b	Did the corporation prepare a non-tax-basis income statement for that period?	
	<input type="checkbox"/> Yes. Complete lines 2 through 11 with respect to that income statement.	25,871
	<input type="checkbox"/> No. Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.	23,813
2	Enter the income statement period: Beginning _____ / _____ / 41,958 Ending _____ / _____ / 41,958	
3a	Has the corporation's income statement been restated for the income statement period on line 2?	
	<input type="checkbox"/> Yes. If "Yes," attach an explanation and the amount of each item restated.	28
	<input type="checkbox"/> No.	41,967
b	Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?	
	<input type="checkbox"/> Yes. If "Yes," attach an explanation and the amount of each item restated.	655
	<input type="checkbox"/> No.	41,390
4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	64,781
b	Indicate accounting standard used for line 4a (see instructions):	
	(1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS GAAP 40,791 TAX 10,799	
	(3) <input type="checkbox"/> Tax-basis (4) <input type="checkbox"/> Other (specify) IFRS *8 OTHER 2,774	
5a	Net income from nonincludible foreign entities (attach statement)	534
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	427
6a	Net income from nonincludible U.S. entities (attach statement)	2,249
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	1,226
7a	Net income (loss) of other foreign disregarded entities (attach statement)	83
b	Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	125
c	Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	135
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	1,111
9	Adjustment to reconcile income statement period to tax year (attach statement)	353
10	Other adjustments to reconcile to amount on line 11 (attach statement)	568
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.	64,831
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	64,335	61,613
b Removed on Part I, line 5	557	534
c Removed on Part I, line 6	2,235	2,092
d Included on Part I, line 7	214	206

SCHEDULE M-3
(Form 1120-S)

(Rev. December 2019)
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 1120-S.

► Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

Name of corporation

Employer identification number

Corporation 2019 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	288,187,623
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	(3,773,490)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	1,196,916
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(17,841,687)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	4,674,672
7a	Net income (loss) of other foreign disregarded entities (attach statement)	7a	34,352
b	Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	7b	228,929
c	Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	7c	533,964
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	3,593,750
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	-12,503
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	265,081
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	277,143,847

- 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	3,266,405,067	2,024,196,850
b Removed on Part I, line 5	33,516,827	18,555,659
c Removed on Part I, line 6	261,253,149	136,919,551
d Included on Part I, line 7	8,967,742	5,152,561

Name of corporation

Employer identification number

Corporation 2019 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	191	112	70	
2	Gross foreign dividends not previously taxed	116	45	37	162
3	Subpart F, QEF, and similar income inclusions		361	143	502
4	Gross foreign distributions previously taxed	79	46	33	
5	Income (loss) from equity method U.S. corporations	271	166	122	
6	U.S. dividends not eliminated in tax consolidation	6,818	1,235	1,150	7,067
7	Income (loss) from U.S. partnerships	8,008	6,600	5,814	9,617
8	Income (loss) from foreign partnerships	291	230	189	384
9	Income (loss) from other pass-through entities	320	338	104	468
10	Items relating to reportable transactions	43	d	d	44
11	Interest income (see instructions)	20,551	2,046	3,984	19,980
12	Total accrual to cash adjustment	1,249	2,382	24	1,745
13	Hedging transactions	247	217	6	146
14	Mark-to-market income (loss)	755	751	23	158
15	Cost of goods sold (see instructions)	(24,143)	13,729	1,722	(24,150)
16	Sale versus lease (for sellers and/or lessors)	37	38	-	55
17	Section 481(a) adjustments		1,499	38	1,534
18	Unearned/deferred revenue	402	631	26	510
19	Income recognition from long-term contracts	852	739	32	762
20	Original issue discount and other imputed interest	21	33	5	28
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	19,671	18,899	659	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		5,301	401	5,692
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		1,775	214	1,971
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		13,674	544	14,139
e	Abandonment losses		249	13	247
f	Worthless stock losses (attach statement)		d	d	20
g	Other gain/loss on disposition of assets other than inventory		9,408	196	9,549
22	Other income (loss) items with differences (attach statement)	10,269	8,910	4,780	8,732
23	Total income (loss) items. Combine lines 1 through 22	34,372	26,084	13,867	34,728
24	Total expense/deduction items (from Part III, line 32)	34,549	27,474	29,463	34,680
25	Other items with no differences	35,900			35,901
26	Reconciliation totals. Combine lines 23 through 25	37,621	30,181	31,846	37,655

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

Name of corporation

Employer identification number

Corporation 2019 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	640,441	-293,444	-43,015	
2	Gross foreign dividends not previously taxed	426,387	-290,317	105,858	241,927
3	Subpart F, QEF, and similar income inclusions		80,978	106,660	187,638
4	Gross foreign distributions previously taxed	1,520,725	-135,036	-1,385,689	
5	Income (loss) from equity method U.S. corporations	355,218	-49,463	-271,596	
6	U.S. dividends not eliminated in tax consolidation	4,519,624	159,975	10,086	4,689,689
7	Income (loss) from U.S. partnerships	31,505,675	-5,185,174	399,863	26,717,185
8	Income (loss) from foreign partnerships	887,490	-13,659	125,700	999,531
9	Income (loss) from other pass-through entities	1,418,401	-672,889	-2,417	743,188
10	Items relating to reportable transactions	-174,914	d	d	-129,025
11	Interest income (see instructions)	23,745,535	-47,766	-1,444,574	22,252,323
12	Total accrual to cash adjustment	26,248,159	-150,987	-12,885	26,084,287
13	Hedging transactions	-215,092	80,940	-2,427	-136,579
14	Mark-to-market income (loss)	6,961,910	-5,946,487	3,180	1,017,935
15	Cost of goods sold (see instructions)	(2,098,005,345)	-7,977,501	-235,516	(2,106,446,809)
16	Sale versus lease (for sellers and/or lessors)	628,843	167,654	-	796,497
17	Section 481(a) adjustments		-1,330,804	712,340	-618,457
18	Unearned/deferred revenue	9,126,074	-121,893	84,757	9,088,820
19	Income recognition from long-term contracts	100,513,307	-620,810	2,137	99,894,633
20	Original issue discount and other imputed interest	5,028	651	433	6,112
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	51,059,888	-48,801,040	-1,553,966	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		25,574,193	3,123,028	29,042,302
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-705,588	-36,313	-742,555
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		15,346,926	660,871	16,064,540
e	Abandonment losses		-101,297	-953	-110,618
f	Worthless stock losses (attach statement)		d	d	-10,079
g	Other gain/loss on disposition of assets other than inventory		19,049,749	496,148	19,580,885
22	Other income (loss) items with differences (attach statement)	445,112,622	-4,583,171	-485,239	440,043,734
23	Total income (loss) items. Combine lines 1 through 22	-1,393,723,791	-16,734,646	367,637	-1,410,591,428
24	Total expense/deduction items (from Part III, line 32)	-312,141,943	-14,885,156	3,408,880	-323,681,516
25	Other items with no differences	1,927,774,889			1,928,025,077
26	Reconciliation totals. Combine lines 23 through 25	222,211,623	-31,619,800	3,776,517	193,763,261

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

Name of corporation

Employer identification number

Corporation 2019 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	580	214	358	183
2 U.S. deferred income tax expense	255	181	73	
3 State and local current income tax expense	14,042	4,375	375	14,332
4 State and local deferred income tax expense	741	668	70	
5 Foreign current income tax expense (other than foreign withholding taxes)	2,354	521	211	2,628
6 Foreign deferred income tax expense	132	94	38	
7 Equity-based compensation	258	203	94	162
8 Meals and entertainment	26,465	210	26,664	26,176
9 Fines and penalties	4,732	154	4,667	247
10 Judgments, damages, awards, and similar costs	47	d	d	31
11 Pension and profit-sharing	14,137	1,364	157	14,153
12 Other post-retirement benefits	463	151	22	436
13 Deferred compensation	1,748	1,905	46	1,209
14 Charitable contribution of cash and tangible property	19,559	617	1,319	19,515
15 Charitable contribution of intangible property	77	*17	24	83
16 Current year acquisition or reorganization investment banking fees	22	16	8	16
17 Current year acquisition or reorganization legal and accounting fees	111	79	49	53
18 Current year acquisition/reorganization other costs	51	38	7	20
19 Amortization/impairment of goodwill	1,309	1,770	215	1,906
20 Amortization of acquisition, reorganization, and start-up costs	449	563	23	751
21 Other amortization or impairment write-offs	9,842	8,402	125	11,771
22 Reserved				
23a Depletion—Oil & Gas	161	73	105	
b Depletion—Other than Oil & Gas	125	121	56	172
24 Depreciation	29,844	24,213	211	29,909
25 Bad debt expense	13,069	7,809	133	12,849
26 Interest expense (see instructions)	22,590	5,310	787	21,961
27 Corporate-owned life insurance premiums	4,790	430	4,463	350
28 Purchase versus lease (for purchasers and/or lessees)	27	48	*15	55
29 Research and development costs	384	59	250	608
30 Section 118 exclusion (attach statement)	*8	d	d	*7
31 Other expense/deduction items with differences (attach statement)	22,352	17,011	17,775	18,247
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	34,550	27,477	29,471	34,683

Name of corporation

Employer identification number

Corporation 2019 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	59,708	110,724	395	170,813
2	U.S. deferred income tax expense	-33,459	9,532	23,927	
3	State and local current income tax expense	1,821,926	36,342	-28,726	1,829,547
4	State and local deferred income tax expense	24,010	-23,808	-127	
5	Foreign current income tax expense (other than foreign withholding taxes)	1,190,591	143,356	110,697	1,444,644
6	Foreign deferred income tax expense	-18,920	11,463	7,456	
7	Equity-based compensation	1,146,790	-64,690	-32,898	1,049,201
8	Meals and entertainment	3,409,835	-8,158	-1,926,940	1,472,523
9	Fines and penalties	94,922	-510	-85,940	8,470
10	Judgments, damages, awards, and similar costs	489,788	d	d	36,299
11	Pension and profit-sharing	9,082,592	-101,039	-116,851	8,862,720
12	Other post-retirement benefits	297,994	143,322	-6,517	434,799
13	Deferred compensation	3,030,650	-462,097	16,201	2,590,448
14	Charitable contribution of cash and tangible property	2,923,461	76,956	82,290	3,082,682
15	Charitable contribution of intangible property	98,367	*54,723	258,273	411,363
16	Current year acquisition or reorganization investment banking fees	13,588	-6,168	467	7,887
17	Current year acquisition or reorganization legal and accounting fees	85,260	-62,291	-7,873	15,095
18	Current year acquisition/reorganization other costs	7,132	-8,866	-2,208	-3,942
19	Amortization/impairment of goodwill	1,519,912	-225,201	-92,137	1,189,059
20	Amortization of acquisition, reorganization, and start-up costs	177,264	-73,206	-1,082	102,975
21	Other amortization or impairment write-offs	4,255,842	240,371	-113,549	4,399,827
22	Reserved				
23a	Depletion—Oil & Gas	616,580	-545,241	-68,899	
b	Depletion—Other than Oil & Gas	78,542	49,485	97,706	225,733
24	Depreciation	37,073,369	18,433,702	37,952	55,600,218
25	Bad debt expense	5,750,471	-23,561	7,395	5,734,441
26	Interest expense (see instructions)	25,884,547	-1,300,919	-149,052	24,434,576
27	Corporate-owned life insurance premiums	347,394	-1,240	-232,548	107,984
28	Purchase versus lease (for purchasers and/or lessees)	85,099	13,647	*113,648	212,395
29	Research and development costs	1,091,826	-2,110	-30,014	1,059,702
30	Section 118 exclusion (attach statement)	*-126,699	d	d	*-4,093
31	Other expense/deduction items with differences (attach statement)	211,682,230	-1,512,300	-931,767	209,251,809
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	312,147,334	14,897,336	-3,408,856	323,692,359

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

(Rev. November 2018)

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

OMB No. 1545-0123

Name

Employer identification number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

1	Inventory at beginning of year	1	1,226,908	
2	Purchases	2	2,540,881	
3	Cost of labor	3	739,208	
4	Additional section 263A costs (attach schedule)	4	102,446	
5	Other costs (attach schedule)	5	1,369,059	
6	Total. Add lines 1 through 5	6	2,975,174	
7	Inventory at end of year	7	1,204,407	
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	2,959,140	
9a	Check all methods used for valuing closing inventory:			
	(i) <input type="checkbox"/> Cost		1,285,493	
	(ii) <input type="checkbox"/> Lower of cost or market		341,088	
	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶		21,389	
b	Check if there was a writedown of subnormal goods		3,861	
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		668	
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	11,884	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	YES	151,035	NO 2,200,341
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	YES	3,061	NO 2,214,272

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

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

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

General Instructions**Purpose of Form**

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

Who Must File

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

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

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

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

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

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

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

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

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

OMB No. 1545-0123

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

Name		Employer identification number	
Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)			
1	Inventory at beginning of year	1	2,124,206,544
2	Purchases	2	13,056,411,452
3	Cost of labor	3	1,312,176,284
4	Additional section 263A costs (attach schedule)	4	125,949,238
5	Other costs (attach schedule)	5	3,117,244,936
6	Total. Add lines 1 through 5	6	19,735,988,453
7	Inventory at end of year	7	2,185,595,414
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	19,244,541,273
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	298,529,079
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.

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

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

General Instructions**Purpose of Form**

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

Who Must File

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

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

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

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

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

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

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

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

OMB No. 1545-0123

Name Corporation 2019 Line Item Counts (Estimated from SOI Sample)	Employer identification number
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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	3,093,991	%	%	%	2,737,935
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
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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

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

OMB No. 1545-0155

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form3468 for instructions and the latest information.**2019**
Attachment
Sequence No. **174**

Name(s) shown on return

Identifying number

Corporation 2019 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% (0.20)	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% (0.15)	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% (0.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	-
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% (0.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (0.20)	6b	
c	Total. Add lines 6a and 6b	6c	-
7 Qualifying advanced energy project credit (see instructions):			
Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (0.30)		7	d
8	Reserved for future use	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, Part III, line 1a	10	56

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2019)

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

OMB No. 1545-0155

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form3468 for instructions and the latest information.**2019**
Attachment
Sequence No. **174**

Name(s) shown on return

Identifying number

Corporation 2019 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% (0.20)	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% (0.15)	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% (0.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	-
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% (0.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (0.20)	6b	
c	Total. Add lines 6a and 6b	6c	-
7 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (0.30)		7	d
8 Reserved for future use		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, Part III, line 1a		10	13,662

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2019)

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 ☐

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 under the transition rule (see instructions) . . . \$ _____ × 10% (0.10)

f Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)

g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . \$ _____ × 4% (0.04)

Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.

For properties identified on line 11f or 11g, complete lines 11h and 11i.

h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)

i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)

12 Energy credit:

a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ × 10% (0.10)

b Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) \$ _____ × 30% (0.30)

c Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2020 (see instructions) \$ _____ × 26% (0.26)

Qualified fuel cell property (see instructions):

d 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% (0.30)

e Applicable kilowatt capacity of property on line 12d (see instructions) × \$1,000

f Enter the lesser of line 12d or line 12e

g Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 \$ _____ × 30% (0.30)

h Applicable kilowatt capacity of property on line 12g (see instructions) × \$3,000

i Enter the lesser of line 12g or line 12h

j Basis of property placed in service during the tax year and the construction of which began in 2020 \$ _____ × 26% (0.26)

k Applicable kilowatt capacity of property on line 12j (see instructions) × \$3,000

l Enter the lesser of line 12j or line 12k

Qualified microturbine property (see instructions):

m 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% (0.10)

n Kilowatt capacity of property on line 12m × \$200

o Enter the lesser of line 12m or line 12n

11e	5
11f	579
11g	70
12a	13
12b	1,002
12c	d
12d	-
12e	-
12f	
12g	11
12h	11
12i	
12j	-
12k	-
12l	
12m	d
12n	d
12o	

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 ☐

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 under the transition rule (see instructions) . . . \$ _____ × 10% (0.10)

f Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)

g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . \$ _____ × 4% (0.04)

Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.

For properties identified on line 11f or 11g, complete lines 11h and 11i.

h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)

i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)

12 Energy credit:

a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ × 10% (0.10)

b Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) \$ _____ × 30% (0.30)

c Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2020 (see instructions) \$ _____ × 26% (0.26)

Qualified fuel cell property (see instructions):

d 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% (0.30)

e Applicable kilowatt capacity of property on line 12d (see instructions) × \$1,000

f Enter the lesser of line 12d or line 12e

g Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 \$ _____ × 30% (0.30)

h Applicable kilowatt capacity of property on line 12g (see instructions) × \$3,000

i Enter the lesser of line 12g or line 12h

j Basis of property placed in service during the tax year and the construction of which began in 2020 \$ _____ × 26% (0.26)

k Applicable kilowatt capacity of property on line 12j (see instructions) × \$3,000

l Enter the lesser of line 12j or line 12k

Qualified microturbine property (see instructions):

m 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% (0.10)

n Kilowatt capacity of property on line 12m × \$200

o Enter the lesser of line 12m or line 12n

11e	13,517
11f	997,021
11g	12,871
12a	11,318
12b	5,058,641
12c	d
12d	-
12e	-
12f	
12g	167,046
12h	314,763
12i	
12j	-
12k	-
12l	
12m	d
12n	d
12o	

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

p	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% (0.10)	12p	19
q	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	12q	15
r	Multiply line 12p by line 12q	12r	
	Qualified small wind energy property (see instructions):		
s	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% (0.30)	12s	-
t	Enter the smaller of line 12s or \$4,000	12t	
u	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020 \$ _____ × 30% (0.30)	12u	d
v	Basis of property placed in service during the tax year and the construction of which began in 2020 \$ _____ × 26% (0.26)	12v	d
	Geothermal heat pump systems (see instructions):		
w	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% (0.10)	12w	*47
	Qualified investment credit facility property (see instructions):		
x	Basis of property the construction of which began before 2021 (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ _____ × 30% (0.30)	12x	25
y	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017 \$ _____ × 24% (0.24)	12y	-
z	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018 or 2020 \$ _____ × 18% (0.18)	12z	d
aa	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019 \$ _____ × 12% (0.12)	12aa	d
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	d
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12f, 12i, 12l, 12o, 12r, 12t, 12u, 12v, 12w, 12x, 12y, 12z, 12aa and 13. Report this amount on Form 3800, Part III, line 4a	14	1,591

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

p	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% (0.10)	12p	111,266
q	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	12q	
r	Multiply line 12p by line 12q Qualified small wind energy property (see instructions):	12r	
s	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% (0.30)	12s	-
t	Enter the smaller of line 12s or \$4,000	12t	
u	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020 \$ _____ × 30% (0.30)	12u	d
v	Basis of property placed in service during the tax year and the construction of which began in 2020 \$ _____ × 26% (0.26)	12v	d
	Geothermal heat pump systems (see instructions):		
w	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% (0.10)	12w	*191
	Qualified investment credit facility property (see instructions):		
x	Basis of property the construction of which began before 2021 (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ _____ × 30% (0.30)	12x	150,371
y	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017 \$ _____ × 24% (0.24)	12y	-
z	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018 or 2020 \$ _____ × 18% (0.18)	12z	d
aa	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019 \$ _____ × 12% (0.12)	12aa	d
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	d
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12f, 12i, 12l, 12o, 12r, 12t, 12u, 12v, 12w, 12x, 12y, 12z, 12aa and 13. Report this amount on Form 3800, Part III, line 4a	14	6,545,412

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

OMB No. 1545-0895

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/Form3800 for instructions and the latest information.
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

2019
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Corporation 2019 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	22,271
2	Passive activity credits from line 2 of all Parts III with box B checked	2	257
3	Enter the applicable passive activity credits allowed for 2019. See instructions	3	d
4	Carryforward of general business credit to 2019. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	26,622
5	Carryback of general business credit from 2020. Enter the amount from line 2 of Part III with box D checked. See instructions	5	d
6	Add lines 1, 3, 4, and 5	6	37,893

Part II Allowable Credit

7	Regular tax before credits:		
	<ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2, or the sum of the amounts from Form 1040-NR, 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:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	8	
9	Add lines 7 and 8	9	23,669
10a	Foreign tax credit	10a	2,584
b	Certain allowable credits (see instructions)	10b	-
c	Add lines 10a and 10b	10c	2,584
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	23,460
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	23,451
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	12,978
14	Tentative minimum tax:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 	14	720
15	Enter the greater of line 13 or line 14	15	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	23,460
17	Enter the smaller of line 6 or line 16	17	11,551
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2019)

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

OMB No. 1545-0895

Department of the Treasury
Internal Revenue Service (99)

- Go to www.irs.gov/Form3800 for instructions and the latest information.
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

2019
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Corporation 2019 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	31,087,968
2	Passive activity credits from line 2 of all Parts III with box B checked 2		65,260
3	Enter the applicable passive activity credits allowed for 2019. See instructions	3	d
4	Carryforward of general business credit to 2019. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	73,724,521
5	Carryback of general business credit from 2020. Enter the amount from line 2 of Part III with box D checked. See instructions	5	d
6	Add lines 1, 3, 4, and 5	6	105,007,046

Part II Allowable Credit

7	Regular tax before credits:		
	<ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2, or the sum of the amounts from Form 1040-NR, 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:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	8	
9	Add lines 7 and 8	9	309,076,319
10a	Foreign tax credit 10a		68,415,356
b	Certain allowable credits (see instructions) 10b		-
c	Add lines 10a and 10b	10c	68,415,356
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	240,819,072
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- 12		240,802,541
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions 13		60,097,343
14	Tentative minimum tax:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 	14	
15	Enter the greater of line 13 or line 14	15	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	180,721,801
17	Enter the smaller of line 6 or line 16	17	28,015,078
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2019)

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

18	Multiply line 14 by 75% (0.75). 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	778
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	738
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	1,779
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 2019. See instructions	24	23
25	Add lines 22 and 24	25	1,800
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	809
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17 and 26	28	12,059
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	26,830
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 2019. See instructions	33	381
34	Carryforward of business credit to 2019. 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	29,427
35	Carryback of business credit from 2020. 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	44,606
37	Enter the smaller of line 29 or line 36	37	12,747
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. Schedule 3 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	22,997

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

18	Multiply line 14 by 75% (0.75). 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	24,313,675
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	22,268,338
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	430,400
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 2019. See instructions	24	530
25	Add lines 22 and 24	25	430,930
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	70,211
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17 and 26	28	27,299,403
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	23,272,474
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 2019. See instructions	33	775,383
34	Carryforward of business credit to 2019. 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	29,822,574
35	Carryback of business credit from 2020. 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	53,870,204
37	Enter the smaller of line 29 or line 36	37	23,124,655
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. Schedule 3 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	52,087,224

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	56
b	Reserved	1b	
c	Increasing research activities (Form 6765)	1c	20,008
d	Low-income housing (Form 8586, Part I only)	1d	516
e	Disabled access (Form 8826) (see instructions for limitation)	1e	279
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	150
g	Indian employment (Form 8845)	1g	583
h	Orphan drug (Form 8820)	1h	284
i	New markets (Form 8874)	1i	88
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	d
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	d
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	46
m	Low sulfur diesel fuel production (Form 8896)	1m	-
n	Distilled spirits (Form 8906)	1n	24
o	Nonconventional source fuel (carryforward only)	1o	d
p	Energy efficient home (Form 8908)	1p	196
q	Energy efficient appliance (carryforward only)	1q	-
r	Alternative motor vehicle (Form 8910)	1r	*243
s	Alternative fuel vehicle refueling property (Form 8911)	1s	161
t	Enhanced oil recovery credit (Form 8830)	1t	12
u	Mine rescue team training (Form 8923)	1u	12
v	Agricultural chemicals security (carryforward only)	1v	-
w	Employer differential wage payments (Form 8932)	1w	37
x	Carbon oxide sequestration (Form 8933)	1x	8
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	d
z	Qualified plug-in electric vehicle (carryforward only)	1z	-
aa	Employee retention (Form 5884-A)	1aa	287
bb	General credits from an electing large partnership (carryforward only)	1bb	d
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	72
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	22,574
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	809
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	1,606
b	Work opportunity (Form 5884)	4b	4,895
c	Biofuel producer (Form 6478)	4c	40
d	Low-income housing (Form 8586, Part II)	4d	3,689
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	165
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	10,630
g	Qualified railroad track maintenance (Form 8900)	4g	69
h	Small employer health insurance premiums (Form 8941)	4h	21
i	Increasing research activities (Form 6765)	4i	7,571
j	Employer credit for paid family and medical leave (Form 8994)	4j	557
z	Other	4z	5
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5	27,434
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	47,994

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	13,662
b	Reserved	1b	
c	Increasing research activities (Form 6765)	1c	25,051,662
d	Low-income housing (Form 8586, Part I only)	1d	275,511
e	Disabled access (Form 8826) (see instructions for limitation)	1e	1,252
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	1,920,571
g	Indian employment (Form 8845)	1g	55,877
h	Orphan drug (Form 8820)	1h	1,479,234
i	New markets (Form 8874)	1i	1,304,713
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	d
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	d
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	6,116
m	Low sulfur diesel fuel production (Form 8896)	1m	-
n	Distilled spirits (Form 8906)	1n	9,103
o	Nonconventional source fuel (carryforward only)	1o	d
p	Energy efficient home (Form 8908)	1p	288,613
q	Energy efficient appliance (carryforward only)	1q	-
r	Alternative motor vehicle (Form 8910)	1r	*30,635
s	Alternative fuel vehicle refueling property (Form 8911)	1s	18,014
t	Enhanced oil recovery credit (Form 8830)	1t	8,656
u	Mine rescue team training (Form 8923)	1u	262
v	Agricultural chemicals security (carryforward only)	1v	-
w	Employer differential wage payments (Form 8932)	1w	3,790
x	Carbon oxide sequestration (Form 8933)	1x	133,317
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	d
z	Qualified plug-in electric vehicle (carryforward only)	1z	-
aa	Employee retention (Form 5884-A)	1aa	152,849
bb	General credits from an electing large partnership (carryforward only)	1bb	d
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	39,720
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	31,196,905
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	72,798
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	6,651,533
b	Work opportunity (Form 5884)	4b	1,288,260
c	Biofuel producer (Form 6478)	4c	7,250
d	Low-income housing (Form 8586, Part II)	4d	9,983,283
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	4,398,202
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	751,963
g	Qualified railroad track maintenance (Form 8900)	4g	171,790
h	Small employer health insurance premiums (Form 8941)	4h	3,225
i	Increasing research activities (Form 6765)	4i	725,692
j	Employer credit for paid family and medical leave (Form 8994)	4j	92,203
z	Other	4z	35
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5	24,073,436
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	55,343,138

Form **4562****Depreciation and Amortization**

(Including Information on Listed Property)

OMB No. 1545-0172

2019Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Corporation 2019 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	601,176
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	675,921
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	74,660
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	515,349
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	88,800
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	524,999
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ▶	13	

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	874,260
15	Property subject to section 168(f)(1) election	15	478
16	Other depreciation (including ACRS)	16	418,349

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

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	2,035,242
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		24,207				24,642
b 5-year property		242,782				243,072
c 7-year property		200,147				200,169
d 10-year property		17,097				17,376
e 15-year property		53,843				53,660
f 20-year property		4,211				4,240
g 25-year property		d	25 yrs.		S/L	d
h Residential rental property		43,668	27.5 yrs.	MM	S/L	43,815
i Nonresidential real property		135,980	39 yrs.	MM	S/L	135,643

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

20a Class life		5,692			S/L	5,704
b 12-year		778	12 yrs.		S/L	790
c 30-year		626	30 yrs.	MM	S/L	639
d 40-year		2,465	40 yrs.	MM	S/L	2,505

Part IV Summary (See instructions.)

50-yr basis

d

50-yr ded

d

21	Listed property. Enter amount from line 28	21	1,215,637
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	2,969,896
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	222

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

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.**2019**
Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Corporation 2019 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	87,199,599
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	685,133,448
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	2,997,662
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	30,521,927
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	4,417,619
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	30,623,835
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ▶	13	

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	664,631,540
15	Property subject to section 168(f)(1) election	15	1,860,235
16	Other depreciation (including ACRS)	16	52,714,304

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

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	373,191,223
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		15,295,335				3,987,586
b 5-year property		139,251,035				26,840,410
c 7-year property		64,723,330				8,614,462
d 10-year property		5,455,278				491,632
e 15-year property		48,102,562				2,496,359
f 20-year property		48,357,753				1,731,444
g 25-year property		d	25 yrs.		S/L	d
h Residential rental property		19,497,714	27.5 yrs.	MM	S/L	380,804
i Nonresidential real property		134,400,528	39 yrs.	MM	S/L	3,292,654

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

20a Class life		63,989,741			S/L	4,442,862
b 12-year		18,373,134	12 yrs.		S/L	517,947
c 30-year		15,520,518	30 yrs.	MM	S/L	282,150
d 40-year		56,593,832	40 yrs.	MM	S/L	741,931

Part IV Summary (See instructions.)

50-yr basis

d

50-yr ded

d

21	Listed property. Enter amount from line 28	21	23,314,990
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,178,015,724
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	15,410,513

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.

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6							
30 Total business/investment miles driven during the year (don't include commuting miles)													
31 Total commuting miles driven during the year													
32 Total other personal (noncommuting) miles driven													
33 Total miles driven during the year. Add lines 30 through 32													
34 Was the vehicle available for personal use during off-duty hours?	Line 42 Amortization of Costs, by Section Section 195 13,882 Section 197 67,756 Section 248 9,004 Section 169 d Section 174 767 Section 178 4,778 Section 194 138 Section 59E 1,482 Section 1400L - Section 709 178 Section 171 d Section 167H 133 Other or Unidentified 56,345			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?													
Section C—Questions for Employees						Are vehicles used by employees who aren't							
Answer these questions to determine if more than 5% owners or related persons are using the vehicle for business purposes.													
37 Do you maintain a written policy regarding commuting, by your employees?				commuting, by your more owners employees about the instructions. ed vehicles.	Yes		No						
38 Do you maintain a written policy regarding commuting, by your employees? See the instructions													
39 Do you treat all use of vehicles by employees as business use?													
40 Do you provide more than five vehicles for use of the vehicles, and retain the title to the vehicles?													
41 Do you meet the requirements for a fleet of vehicles?													
Note: If your answer to 37, 38, 39, 40, or 41 is "no," you must attach a statement explaining why.													

Form **4562** (2019)

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.

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

Part VI Amortization

Form **4562** (2019)

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

▶ Attach to your tax return.

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

OMB No. 1545-0184

2019Attachment
Sequence No. **27**

Name(s) shown on return

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	22,039
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Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						LT LOSS	204,240
						LT GAIN	70,309
3	Gain, if any, from Form 4684, line 39					3	1,303
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	26,823
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	626
6	Gain, if any, from line 32, from other than casualty or theft					6	95,860
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows					7	351,902
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years. See instructions					8	7,851
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	4,491

Part II Ordinary Gains and Losses (see instructions)

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):	ST LOSS	45,654
		ST GAIN	55,362
11	Loss, if any, from line 7	11	(55,960)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	7,998
13	Gain, if any, from line 31	13	306,518
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	1,537
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	159
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	473
17	Combine lines 10 through 16	17	409,551
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4	18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2019)

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

▶ Attach to your tax return.

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

OMB No. 1545-0184

2019Attachment
Sequence No. **27**

Name(s) shown on return

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	16,088,179
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Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
						LT LOSS	49,598,999	
						LT GAIN	79,267,066	
3	Gain, if any, from Form 4684, line 39						3	342,523
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	16,639,885
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	694,161
6	Gain, if any, from line 32, from other than casualty or theft						6	64,881,051
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7	112,346,527
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.								
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8	18,310,611
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	26,593,582

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	29,511,897
						ST GAIN	112,760,693
11	Loss, if any, from line 7					11	(34,801,287)
12	Gain, if any, from line 7 or amount from line 8, if applicable					12	5,820,218
13	Gain, if any, from line 31					13	118,201,674
14	Net gain or (loss) from Form 4684, lines 31 and 38a					14	-1,601,999
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15	1,899,198
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824					16	4,698,342
17	Combine lines 10 through 16					17	177,440,259
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions					18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4					18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2019)

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	300,545	14,637	30,154
21 Cost or other basis plus expense of sale	21	301,982	14,631	22,227
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	301,531	14,649	30,170
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 isn't 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 didn't dispose of farmland or if this form is being completed for a 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	168,229,719
21	Cost or other basis plus expense of sale	21	264,979,307
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	120,824,301
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 isn't 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 didn't dispose of farmland or if this form is being completed for a 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

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

► Attach to your tax return.

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

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified 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 . \$ 2,547 × 25% (0.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ d × 40% (0.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ d × 50% (0.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	3,127
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	773
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	3,765
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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

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

OMB No. 1545-0219

► Attach to your tax return.

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

Name(s) shown on return

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)

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 . \$ 690,274 × 25% (0.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ d × 40% (0.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ d × 50% (0.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	1,211,543
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	72,224
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	1,283,768
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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

Form **5884-A**

(Rev. March 2020)

Department of the Treasury
Internal Revenue Service**Employee Retention Credit**

► Attach to your tax return.

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

OMB No. 1545-1978

Attachment
Sequence No. **77A**

Name(s) shown on return

Identifying number

Corporation 2018 Line Item Counts (Estimated from SOI Sample)

1a Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable	1a	13	
b Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable	1b	11	
c Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable	1c	d	
d Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable	1d	d	
e Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable	1e	d	
f Employers affected by a 2018 through 2019 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1f	208	
g Add amounts from lines 1a, 1b, 1c, 1d, 1e, and 1f	1g		230
2 Multiply line 1g by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages	2		230
3 Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3		18
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa	4		238
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa	6		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

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

Form **5884-A**

(Rev. March 2020)

Department of the Treasury
Internal Revenue Service**Employee Retention Credit**

▶ Attach to your tax return.

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

OMB No. 1545-1978

Attachment
Sequence No. **77A**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

1a Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable	1a	9,869	
b Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable	1b	10,814	
c Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable	1c	d	
d Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable	1d	d	
e Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable	1e	d	
f Employers affected by a 2018 through 2019 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1f	288,105	
g Add amounts from lines 1a, 1b, 1c, 1d, 1e, and 1f	1g	340,157	
2 Multiply line 1g by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages	2	138,628	
3 Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	1,904	
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa	4	140,533	
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa	6		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

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

Form **6765**
(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

OMB No. 1545-0619

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form6765 for instructions and the latest information.Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

Corporation 2019 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	35
2	Basic research payments to qualified organizations (see instructions)	2	469	
3	Qualified organization base period amount	3	137	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	466
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	10,833	
6	Cost of supplies	6	6,949	
7	Rental or lease costs of computers (see instructions)	7	1,567	
8	Enter the applicable percentage of contract research expenses. See instructions	8	8,748	
9	Total qualified research expenses. Add lines 5 through 8	9	13,454	
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	7,558%	
11	Enter average annual gross receipts. See instructions	11		
12	Multiply line 11 by the percentage on line 10	12	7,539	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	13,352	
14	Multiply line 9 by 50% (0.50)	14	13,454	
15	Enter the smaller of line 13 or line 14		15	13,352
16	Add lines 1, 4, and 15		16	13,485
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		17	13,405

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	68
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	147	
20	Qualified organization base period amount (see the line 3 instructions)	20	59	
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	143
22	Add lines 18 and 21		22	209
23	Multiply line 22 by 20% (0.20)		23	191
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	11,136	
25	Cost of supplies	25	6,559	
26	Rental or lease costs of computers (see the line 7 instructions)	26	931	
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	6,391	
28	Total qualified research expenses. Add lines 24 through 27	28	11,546	
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	10,362	
30	Divide line 29 by 6.0	30	9,734	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	9,540	
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	11,241
33	Add lines 23 and 32		33	11,298
34	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		34	11,430

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

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

Credit for Increasing Research Activities

OMB No. 1545-0619

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form6765 for instructions and the latest information.Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (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	58,029
2	Basic research payments to qualified organizations (see instructions)	2	87,894	
3	Qualified organization base period amount	3	98,987	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	71,435
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	111,914,441	
6	Cost of supplies	6	16,474,715	
7	Rental or lease costs of computers (see instructions)	7	709,264	
8	Enter the applicable percentage of contract research expenses. See instructions	8	17,547,245	
9	Total qualified research expenses. Add lines 5 through 8	9	146,645,666	
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10		%
11	Enter average annual gross receipts. See instructions	11		
12	Multiply line 11 by the percentage on line 10	12	31,483,658	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	115,456,062	
14	Multiply line 9 by 50% (0.50)	14	73,322,836	
15	Enter the smaller of line 13 or line 14		15	72,695,912
16	Add lines 1, 4, and 15		16	72,825,375
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		17	8,313,843

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	159,528
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	226,241	
20	Qualified organization base period amount (see the line 3 instructions)	20	1,135,528	
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	148,294
22	Add lines 18 and 21		22	307,822
23	Multiply line 22 by 20% (0.20)		23	61,564
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	203,127,294	
25	Cost of supplies	25	42,932,247	
26	Rental or lease costs of computers (see the line 7 instructions)	26	1,246,274	
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	36,408,560	
28	Total qualified research expenses. Add lines 24 through 27	28	283,713,146	
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	729,384,069	
30	Divide line 29 by 6.0	30	121,423,038	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	160,706,608	
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	22,588,834
33	Add lines 23 and 32		33	22,648,648
34	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		34	16,663,947

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

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

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	d
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	d
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	1,775
38	Add lines 36 and 37 <ul style="list-style-type: none"> • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	26,159
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

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

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		5,790
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	5,760
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	5,963
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	5,745

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

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	d
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	d
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	516,709
38	Add lines 36 and 37 • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	25,485,305
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

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

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	463,259
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	1,068,346
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	458,867

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

Form **8586**
(Rev. December 2016)
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 and its instructions is at www.irs.gov/form8586.Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

Corporation 2018 Line Item Counts (Estimated from SOI Sample)

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ d		
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	160
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	796
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. 12-2016)

Low-Income Housing Credit

OMB No. 1545-0984

▶ **Attach to your tax return.**▶ **Information about Form 8586 and its instructions is at www.irs.gov/form8586.**Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)**Part I Buildings Placed in Service Before 2008**

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	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	207,161
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	7,980,576
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. 12-2016)

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 2019 Line Item Counts (Estimated from SOI Sample)

Check the box that identifies you:

☐ Purchaser☐ Seller

15,921

14,121

Part I General Information**1** Name of other party to the transaction

30,158

Other party's identifying number

24,301

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

City or town, state, and ZIP code

2 Date of sale

29,270

3 Total sales price (consideration)

29,253

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 4,297	\$ 3,955
Class II	\$ 821	\$ 501
Class III	\$ 5,396	\$ 5,397
Class IV	\$ 10,563	\$ 10,603
Class V	\$ 23,596	\$ 24,353
Class VI and VII	\$ 24,774	\$ 26,347
Total	\$ 28,121	\$ 28,771

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

13,203

16,955

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.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63768Z

Form **8594** (Rev. 12-2012)

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 2019 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)**496,077,055****Part II Original Statement of Assets Transferred**

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 18,391,016	\$ 18,065,791
Class II	\$ 37,519,288	\$ 37,471,479
Class III	\$ 65,081,066	\$ 64,282,692
Class IV	\$ 26,143,028	\$ 26,018,796
Class V	\$ 102,774,716	\$ 101,183,157
Class VI and VII	\$ 239,998,344	\$ 241,324,117
Total	\$ 489,922,651	\$ 488,308,319

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 ☐ NoIf "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.**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 63768Z

Form **8594** (Rev. 12-2012)

Form **8820**
(Rev. September 2018)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

► Go to www.irs.gov/Form8820 for the latest information.
► Attach to your tax return.

OMB No. 1545-1505

Attachment
Sequence No. **103**

Name(s) shown on return

Identifying number

Corporation 2018 Line Item Counts (Estimated from SOI Sample)

Part I Current Year Credit

1 Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	266
2a Are you electing the reduced credit under section 280C? ► <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," multiply line 1 by 19.75% (0.1975). If "No," multiply line 1 by 25% (0.25) 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	2a	266
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	266
3 Orphan drug credit from partnerships, S corporations, estates, or trusts	3	13
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, Part III, line 1h	4	274
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, Part III, line 1h	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 9-2018)

Orphan Drug Credit

► Go to www.irs.gov/Form8820 for the latest information.
► Attach to your tax return.

*AMOUNTS IN THOUSANDS OF US DOLLARS

OMB No. 1545-1505

Attachment
Sequence No. **103**

Name(s) shown on return

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	7,788,554
2a	Are you electing the reduced credit under section 280C? ► <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," multiply line 1 by 19.75% (0.1975). If "No," multiply line 1 by 25% (0.25) 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	2a	1,455,146
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	1,455,146
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	26,199
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, Part III, line 1h	4	1,481,345
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, Part III, line 1h	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 9-2018)

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

▶ Attach to your tax return.

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

OMB No. 1545-1190

2019
Attachment
Sequence No. **109**

Name(s) shown on tax return

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III ☐ Yes ☐ No
156 6,343

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

Part II Related Party Exchange Information

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

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

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

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

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

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

▶ Attach to your tax return.

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

OMB No. 1545-1190

2019
Attachment
Sequence No. **109**

Name(s) shown on tax return

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Part I Information on the Like-Kind Exchange

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

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

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

Part II Related Party Exchange Information**8** Name of related party Relationship to you Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ Yes ☐ 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.**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	77	
13	Adjusted basis of other property given up	13	53	
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		55
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		953
16	FMV of like-kind property you received	16		5,663
17	Add lines 15 and 16	17		5,722
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		5,732
19	Realized gain or (loss). Subtract line 18 from line 17	19		6,349
20	Enter the smaller of line 15 or line 19, but not less than zero	20		911
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21		380
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		776
23	Recognized gain. Add lines 21 and 22	23		1,000
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		6,218
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		5,746

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	234,452	
13	Adjusted basis of other property given up	13	36,301	
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	198,151	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions	15	1,134,415	
16	FMV of like-kind property you received	16	22,393,059	
17	Add lines 15 and 16	17	23,527,474	
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	11,474,733	
19	Realized gain or (loss). Subtract line 18 from line 17	19	13,023,815	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	1,182,047	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21	4,608,009	
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	1,119,555	
23	Recognized gain. Add lines 21 and 22	23	1,262,708	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	11,889,029	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	12,471,565	

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

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

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

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

► Attach to Form 1065 or Form 1120S.

► Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

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

Corporation 2019 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	266,640						
Rental Real Estate Expenses									
3	Advertising	3	25,543						
4	Auto and travel	4	53,415						
5	Cleaning and maintenance	5	97,200						
6	Commissions	6	22,614						
7	Insurance	7	182,306						
8	Legal and other professional fees	8	175,889						
9	Interest (see instructions)	9	128,155						
10	Repairs	10	167,425						
11	Taxes	11	234,588						
12	Utilities	12	149,604						
13	Wages and salaries	13	20,125						
14	Depreciation (see instructions)	14	228,559						
15	Other (list) ►	15	205,930						
16	Total expenses for each property. Add lines 3 through 15	16	269,825						
17	Income or (loss) from each property. Subtract line 16 from line 2	17	282,230						
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	266,640						
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(269,825)						
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	4,526						
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	62,125						
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.								
(1) Name	(2) Employer identification number								
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21	331,578						

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

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

OMB No. 1545-0123

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

Corporation 2019 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	50,115,254						
Rental Real Estate Expenses									
3	Advertising	3	112,587						
4	Auto and travel	4	190,236						
5	Cleaning and maintenance . .	5	1,341,339						
6	Commissions	6	282,255						
7	Insurance	7	1,526,026						
8	Legal and other professional fees	8	2,482,575						
9	Interest (see instructions) . .	9	6,518,794						
10	Repairs	10	3,054,498						
11	Taxes	11	6,724,176						
12	Utilities	12	2,258,753						
13	Wages and salaries	13	1,980,250						
14	Depreciation (see instructions)	14	8,666,502						
15	Other (list) ▶		5,219,383						
		15							
16	Total expenses for each property. Add lines 3 through 15	16	40,357,375						
17	Income or (loss) from each property. Subtract line 16 from line 2	17	9,757,879						
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	50,123,850						
18b	Total expenses. Add total expenses from line 16, columns A through H	18b	(40,357,375)						
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	111,851						
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	491,178						
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.									
(1) Name		(2) Employer identification number							
_____		_____							
_____		_____							
_____		_____							
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21	10,369,504						

Credit for Prior Year Minimum Tax—Corporations

2019

► Attach to the corporation's tax return.
► Go to www.irs.gov/Form8827 for the latest information.

Name		Employer identification number	
A Corporation 2019 Line Item Counts (Estimated from SOI Sample)			
1	Minimum tax credit carryforward from 2018. Enter the amount from line 9 of the 2018 Form 8827 . . .	1	16,298
2	Enter the corporation's 2019 regular income tax liability minus allowable tax credits (see instructions)	2	3,508
3	Enter the refundable minimum tax credit (see instructions)	3	12,939
4	Add lines 2 and 3	4	15,476
5a	Enter the smaller of line 1 or line 4. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	5a	15,316
b	Current year minimum tax credit. Enter the smaller of line 1 or line 2 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 3, go to line 5c. Otherwise, skip line 5c	5b	3,347
c	Subtract line 5b from line 5a. This is the current year refundable minimum tax credit. Include this amount on Form 1120, Schedule J, Part III, line 20c (or the applicable line of your return)	5c	12,911
6	Minimum tax credit carryforward to 2020. Subtract line 5a from line 1. Keep a record of this amount to carry forward and use in future years	6	5,033

Instructions

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

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years, the refundable AMT credit amount, and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had a minimum tax credit carryover from 2018 to 2019.

Line 2

Enter the corporation's 2019 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 filing Form 1120, subtract any credits on Schedule J, Part I, lines 5a through 5c, from the amount on Schedule J, Part I, line 2).

Line 3

The minimum tax credit limitation is increased by the AMT refundable credit amount. The portion of the credit treated as refundable is 50% of the excess of minimum tax credits available over the 2019 regular tax liability. Complete the *Worksheet for Calculating the Refundable Minimum Tax Credit Amount*, later in the instructions. Enter the amount from line 4 of the worksheet on Form 8827, line 3.

Note: A corporation with a short tax year (less than 12 months) must prorate the refundable credit based on the number of days in their tax year. See section 53(e)(4).

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.

▶ Go to www.irs.gov/Form8827 for the latest information.**2019**

Name		Employer identification number
Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)		
1	Minimum tax credit carryforward from 2018. Enter the amount from line 9 of the 2018 Form 8827 . . .	1 8,793,405
2	Enter the corporation's 2019 regular income tax liability minus allowable tax credits (see instructions)	2 27,563,829
3	Enter the refundable minimum tax credit (see instructions)	3 5,926,359
4	Add lines 2 and 3	4 33,495,605
5a	Enter the smaller of line 1 or line 4. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	5a 8,121,865
b	Current year minimum tax credit. Enter the smaller of line 1 or line 2 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 3, go to line 5c. Otherwise, skip line 5c	5b 2,233,632
c	Subtract line 5b from line 5a. This is the current year refundable minimum tax credit. Include this amount on Form 1120, Schedule J, Part III, line 20c (or the applicable line of your return)	5c 5,912,077
6	Minimum tax credit carryforward to 2020. Subtract line 5a from line 1. Keep a record of this amount to carry forward and use in future years	6 722,038

Instructions

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

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years, the refundable AMT credit amount, and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had a minimum tax credit carryover from 2018 to 2019.

Line 2

Enter the corporation's 2019 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 filing Form 1120, subtract any credits on Schedule J, Part I, lines 5a through 5c, from the amount on Schedule J, Part I, line 2).

Line 3

The minimum tax credit limitation is increased by the AMT refundable credit amount. The portion of the credit treated as refundable is 50% of the excess of minimum tax credits available over the 2019 regular tax liability. Complete the *Worksheet for Calculating the Refundable Minimum Tax Credit Amount*, later in the instructions. Enter the amount from line 4 of the worksheet on Form 8827, line 3.

Note: A corporation with a short tax year (less than 12 months) must prorate the refundable credit based on the number of days in their tax year. See section 53(e)(4).

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13008K

Form **8827** (2019)

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

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8835 for instructions and the latest information.

OMB No. 1545-1362

2019Attachment
Sequence No. **95**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Counts (Estimated from SOI Sample) [3]

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (\$)	(c) Column (a) × Column (b)		
Electricity produced at qualified facilities using:					
1a Wind	1a	0.025	d		
b Closed-loop biomass	1b	0.025	-		
c Geothermal	1c	0.025	d		
d Add column (c) of lines 1a through 1c and enter here (see instructions)				1d	32
2a Open-loop biomass	2a	0.012	d		
b Reserved for future use	2b				
c Landfill gas	2c	0.012	8		
d Trash	2d	0.012	d		
e Hydropower	2e	0.012	d		
f Marine and hydrokinetic renewables	2f	0.012	-		
g Add column (c) of lines 2a through 2f and enter here (see instructions)				2g	19
3 Add lines 1d and 2g				3	
4 Phaseout adjustment (see instructions) \$ ×				4	
5 Subtract line 4 from line 3				5	46
Refined coal produced at a qualified refined coal production facility					
6 Tons produced and sold (see instructions) × \$7.173				6	9
7 Phaseout adjustment (see instructions) \$ ×				7	
8 Subtract line 7 from line 6				8	9
9 Reserved for future use				9	
Indian coal produced at a qualified Indian coal production facility					
10 Tons produced and sold (see instructions) × \$2.525				10	d
11 Credit before reduction. Add lines 5, 8, and 10				11	d
Reduction for government grants, subsidized financing, and other credits					
12 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)				12	
13 Total of additions to the capital account for the project for this and all prior tax years				13	
14 Divide line 12 by line 13. Show as a decimal carried to at least 4 places				14	.
15 Multiply line 11 by the smaller of 1/2 or line 14				15	d
16 Subtract line 15 from line 11				16	54
17a Enter the amount from line 16 applicable to wind facilities the construction of which began during 2017				17a	
b Multiply line 17a by 20% (0.20)				17b	
c Enter the amount from line 16 applicable to wind facilities the construction of which began during 2018 or 2020				17c	
d Multiply line 17c by 40% (0.40)				17d	
e Enter the amount from line 16 applicable to wind facilities the construction of which began during 2019				17e	
f Multiply line 17e by 60% (0.60)				17f	
g Add lines 17b, 17d, and 17f				17g	
18 Subtract line 17g from line 16				18	54
19 Renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				19	237
20 Add lines 18 and 19. Cooperatives, estates, and trusts, go to line 21. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)				20	265
21 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)				21	
22 Cooperatives, estates, and trusts, subtract line 21 from line 20. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f				22	

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

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8835 for instructions and the latest information.

OMB No. 1545-1362

2019Attachment
Sequence No. **95**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample) [3]

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (\$)	(c) Column (a) × Column (b)		
Electricity produced at qualified facilities using:					
1a Wind	1a	0.025	d		
b Closed-loop biomass	1b	0.025	-		
c Geothermal	1c	0.025	d		
d Add column (c) of lines 1a through 1c and enter here (see instructions)				1d	1,302,430
2a Open-loop biomass	2a	0.012	d		
b Reserved for future use	2b				
c Landfill gas	2c	0.012	17,355		
d Trash	2d	0.012	d		
e Hydropower	2e	0.012	d		
f Marine and hydrokinetic renewables	2f	0.012	-		
g Add column (c) of lines 2a through 2f and enter here (see instructions)				2g	33,269
3 Add lines 1d and 2g				3	
4 Phaseout adjustment (see instructions) \$ ×				4	
5 Subtract line 4 from line 3				5	1,335,699
Refined coal produced at a qualified refined coal production facility					
6 Tons produced and sold (see instructions) × \$7.173				6	628,873
7 Phaseout adjustment (see instructions) \$ ×				7	
8 Subtract line 7 from line 6				8	628,873
9 Reserved for future use				9	
Indian coal produced at a qualified Indian coal production facility					
10 Tons produced and sold (see instructions) × \$2.525				10	d
11 Credit before reduction. Add lines 5, 8, and 10				11	d
Reduction for government grants, subsidized financing, and other credits					
12 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)				12	
13 Total of additions to the capital account for the project for this and all prior tax years				13	
14 Divide line 12 by line 13. Show as a decimal carried to at least 4 places				14	.
15 Multiply line 11 by the smaller of 1/2 or line 14				15	d
16 Subtract line 15 from line 11				16	1,971,106
17a Enter the amount from line 16 applicable to wind facilities the construction of which began during 2017				17a	
b Multiply line 17a by 20% (0.20)				17b	
c Enter the amount from line 16 applicable to wind facilities the construction of which began during 2018 or 2020				17c	
d Multiply line 17c by 40% (0.40)				17d	
e Enter the amount from line 16 applicable to wind facilities the construction of which began during 2019				17e	
f Multiply line 17e by 60% (0.60)				17f	
g Add lines 17b, 17d, and 17f				17g	
18 Subtract line 17g from line 16				18	1,970,945
19 Renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				19	4,300,963
20 Add lines 18 and 19. Cooperatives, estates, and trusts, go to line 21. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)				20	6,271,908
21 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)				21	
22 Cooperatives, estates, and trusts, subtract line 21 from line 20. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f				22	

Form **8844**
(Rev. March 2020)
Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

OMB No. 1545-1444

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8844 for instructions and the latest information.Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)[3]

1	Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)	1	670
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages	2	670
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	144
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	799
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

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

Form **8844**
(Rev. March 2020)
Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

OMB No. 1545-1444

► Attach to your tax return.

► Go to www.irs.gov/Form8844 for instructions and the latest information.Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)[3]

1	Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)	1	350,088 _
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages	2	70,009 _
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	2,663 _
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	72,673 _
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

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

Form

8845**Indian Employment Credit**

OMB No. 1545-0123

(Rev. January 2020)

► **Attach to your tax return.**Department of the Treasury
Internal Revenue Service► **Go to *www.irs.gov/Form8845* for instructions and the latest information.**Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

Corporation 2019 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	496
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	76
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . .	5	79
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	561
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

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

Form **8845**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Indian Employment Credit

OMB No. 1545-0123

▶ Attach to your tax return.

Attachment
Sequence No. **113**▶ Go to www.irs.gov/Form8845 for instructions and the latest information.

Name(s) shown on return

Identifying number

Corporation 2019 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	299,345
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	28,073
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	1,243
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	54,087
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

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

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

▶ Attach to your tax return.

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

OMB No. 1545-0123

2019Attachment
Sequence No. **98**

Name(s) shown on return

Corporation 2018 Line Item Counts (Estimated from SOI Sample)

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	9,745
2	Tips not subject to the credit provisions (see instructions)	2	3,894
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$132,900, see instructions and check here ▶ <input type="checkbox"/>	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	583
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	10,194

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2019)

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

▶ Attach to your tax return.

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

OMB No. 1545-0123

2019Attachment
Sequence No. **98**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)[3]**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	9,192,757
2	Tips not subject to the credit provisions (see instructions)	2	679,929
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$132,900, see instructions and check here ▶ <input type="checkbox"/>	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	68,842
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	719,891

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2019)

Form **8864**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8864 for instructions and the latest information.Attachment
Sequence No. **141**

Name(s) shown on return

Corporation 2019 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

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	\$ 1.00	-
2	Agri-biodiesel	2	\$ 1.00	-
3	Renewable diesel	3	\$ 1.00	-
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$ 1.00	-
5	Agri-biodiesel included in a biodiesel mixture	5	\$ 1.00	-
6	Renewable diesel included in a renewable diesel mixture	6	\$ 1.00	-
7	Qualified agri-biodiesel production	7	\$.10	d
8	Add lines 1 through 7. Include this amount in your income for the tax year. See instructions		8	d
9	Biodiesel and renewable diesel fuels 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 the appropriate line of Form 3800. See instructions		10	46
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 the appropriate line of Form 3800. See instructions		12	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (Rev. 1-2020)

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

► Attach to your tax return.

► Go to www.irs.gov/Form8864 for instructions and the latest information.Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (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	\$ 1.00	-
2	Agri-biodiesel	2	\$ 1.00	-
3	Renewable diesel	3	\$ 1.00	-
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$ 1.00	-
5	Agri-biodiesel included in a biodiesel mixture	5	\$ 1.00	-
6	Renewable diesel included in a renewable diesel mixture	6	\$ 1.00	-
7	Qualified agri-biodiesel production	7	\$.10	d
8	Add lines 1 through 7. Include this amount in your income for the tax year. See instructions		8	d
9	Biodiesel and renewable diesel fuels 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 the appropriate line of Form 3800. See instructions		10	6,116
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 the appropriate line of Form 3800. See instructions		12	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (Rev. 1-2020)

Form **8869**
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

Qualified Subchapter S Subsidiary Election

(Under section 1361(b)(3) of the Internal Revenue Code)
► Go to www.irs.gov/Form8869 for the latest information.

OMB No. 1545-0123

Part I Parent S Corporation Making the Election

1a Name of parent Corporation 2019 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 or province, country, and ZIP or foreign postal 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 136	8 EIN (if any) 159
b Number, street, and room or suite no. If a P.O. box, see instructions.	9 Date incorporated 159
c City or town, state or province, country, and ZIP or foreign postal code	10 State of incorporation 146
11 Date election is to take effect (month, day, year) (see instructions) 147	
12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines 13a , 13b , and 13c 129 <input type="checkbox"/> Yes <input type="checkbox"/> No 30	
13a Service center where last return was filed	13b Tax year ending date of last return (month, day, year) ► 1120S d OTHER -
14 Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent? 65 <input type="checkbox"/> Yes <input type="checkbox"/> No 94	
15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines 16a , 16b , and 16c *13 <input type="checkbox"/> Yes <input type="checkbox"/> No 146	
16a Name of common parent 159	16b EIN of common parent 102
16c Service center where consolidated return was filed	

Under penalties of perjury, I declare that I have examined this election, including accompanying 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.

Future Developments

For the latest information about developments related to Form 8869 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8869.

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:

- 12 months after the date the election is filed, or
- 2 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 2 months and 15 days after the requested effective date generally is late and will be made effective 2 months and 15 days before the date it is filed. However, an election filed more than 2 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. 2017-1, 2017-1 I.R.B. 1 (or its successor). However, relief from the ruling and user fee requirements is available. See Rev. Proc. 2013-30, 2013-36 I.R.B. 173, for details.

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Form **8874**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

► Attach to your tax return.

► Go to www.irs.gov/Form8874 for the latest information.Attachment
Sequence No. **127**

Name(s) shown on return

Identifying number

Corporation 2018 Line Item Counts (Estimated from SOI Sample)

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1				%	d
				%	
				%	
				%	
				%	
				%	
				%	
				%	
2 New markets credit from partnerships and S corporations					2 d
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1i					3 74

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 31663N

Form **8874** (Rev. 11-2018)

New Markets Credit

► Attach to your tax return.

► Go to www.irs.gov/Form8874 for the latest information.

Name(s) shown on return

Identifying number

Corporation 2019 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				%	d	
				%		
				%		
				%		
				%		
				%		
				%		
2 New markets credit from partnerships and S corporations					2	d
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1i					3	1,182,393

Form **8881**
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

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

► **Attach to your tax return.**

► **Go to www.irs.gov/Form8881 for the latest information.**

OMB No. 1545-1810

Attachment
Sequence No. **130**

Name(s) shown on return

Identifying number

Corporation 2018 Line Item Counts (Estimated from SOI Sample)

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000.	1	d			
2	Enter one-half of line 1	2		d		
3	Credit for small employer pension plan startup costs from partnerships and S corporations	3		d		
4	Add lines 2 and 3	4		193		
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, Part III, line 1j	5		193		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2017)

Form **8881**
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

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

► **Attach to your tax return.**

► **Go to www.irs.gov/Form8881 for the latest information.**

OMB No. 1545-1810

Attachment
Sequence No. **130**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000.	1	d		
2	Enter one-half of line 1	2		d	
3	Credit for small employer pension plan startup costs from partnerships and S corporations	3		d	
4	Add lines 2 and 3	4		95	
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, Part III, line 1j	5		95	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2017)

Form **8882**

(Rev. December 2017)

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

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

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

Name(s) shown on return

Identifying number

Corporation 2018 Line Item Counts (Estimated from SOI Sample)

1	Qualified childcare facility expenditures paid or incurred	1	159		
2	Enter 25% (0.25) of line 1	2		159	
3	Qualified childcare resource and referral expenditures paid or incurred	3	28		
4	Enter 10% (0.10) of line 3	4		28	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5		7	
6	Add lines 2, 4, and 5	6		180	
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	7		180	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8			
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	9			

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

Form **8882**
(Rev. December 2017)**Credit for Employer-Provided Childcare
Facilities and Services**

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

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

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)

1	Qualified childcare facility expenditures paid or incurred	1	173,304		
2	Enter 25% (0.25) of line 1	2	43,326		
3	Qualified childcare resource and referral expenditures paid or incurred	3	5,666		
4	Enter 10% (0.10) of line 3	4	567		
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	365		
6	Add lines 2, 4, and 5	6	44,257		
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	7	15,873		
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8			
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	9			

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

Form **8911**
(Rev. February 2020)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8911 for instructions and the latest information.Attachment
Sequence No. **151**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Counts (Estimated from SOI Sample) [3]

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 <i>What's New</i> in the instructions)	1	87
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	92
3	Section 179 expense deduction (see instructions)	3	-
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	92
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	13
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	100

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2 (the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, for 2018); or the sum of the amounts from Form 1040-NR, lines 42 and 44. Other filers. Enter the regular tax before credits from your return. 	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9. 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 Schedule 3 (Form 1040 or 1040-SR), line 6 (Schedule 3 (Form 1040), line 54, for 2018); Form 1040-NR, 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** (Rev. 2-2020)

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8911 for instructions and the latest information.Attachment
Sequence No. **151**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample) [3]

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 <i>What's New</i> in the instructions)	1 175,866
Part II Credit for Business/Investment Use Part of Refueling Property		
2	Business/investment use part (see instructions)	2 183,989
3	Section 179 expense deduction (see instructions)	3 -
4	Subtract line 3 from line 2	4
5	Multiply line 4 by 30% (0.30)	5
6	Maximum business/investment use part of credit (see instructions)	6 18,753
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)	8 545
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 17,768
Part III Credit for Personal Use Part of Refueling Property		
10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10
11	Multiply line 10 by 30% (0.30)	11
12	Maximum personal use part of credit (see instructions)	12
13	Enter the smaller of line 11 or line 12	13
14	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2 (the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, for 2018); or the sum of the amounts from Form 1040-NR, 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	15c
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16
17	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9. 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 Schedule 3 (Form 1040 or 1040-SR), line 6 (Schedule 3 (Form 1040), line 54, for 2018); Form 1040-NR, 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** (Rev. 2-2020)

Form **8916**
(Rev. September 2018)
Department of the Treasury
Internal Revenue Service

**Reconciliation of Schedule M-3 Taxable Income With
Tax Return Taxable Income for Mixed Groups**
▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.
▶ Go to www.irs.gov/Form8916 for the latest information.

OMB No. 1545-0123

Name(s) as shown on return

Employer identification number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

1	Enter total tax reconciliation amount from the applicable line of Schedule M-3. See instructions	1	1,189		
2a	Life/non-life loss limitation amount	2a	46		
b	Phased inclusion of balance of policyholders surplus account (Form 1120-L, page 1, line 24)	2b	14		
c	(1) Non-life capital loss limitation	2c(1)	112		
	(2) Life capital loss limitation	2c(2)	13		
d	(1) Non-life charitable deduction limitation	2d(1)	168		
	(2) Life charitable deduction limitation	2d(2)	d		
e	(1) Non-life dual consolidated loss amount disallowed	2e(1)	8		
	(2) Life dual consolidated loss amount disallowed	2e(2)	d		
3	Combine lines 1 through 2e(2)	3	1,189		
4a	(1) 1120-PC net operating loss deduction	4a(1)	121		
	(2) 1120-L net operating loss deduction	4a(2)	26		
	(3) 1120 net operating loss deduction	4a(3)	370		
b	(1) Non-life dividends received deduction	4b(1)	833		
	(2) Life dividends received deduction	4b(2)	125		
c	(1) Non-life capital loss carryforward used	4c(1)	115		
	(2) Life capital loss carryforward used	4c(2)	d		
d	(1) Non-life charitable deduction carryforward used	4d(1)	45		
	(2) Life charitable deduction carryforward used	4d(2)	d		
5	Add lines 4a(1) through 4d(2)	5	1,005		
6	Subtract line 5 from line 3	6	1,086		
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	108		
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	818		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37727E

Form **8916** (Rev. 9-2018)

**Reconciliation of Schedule M-3 Taxable Income With
Tax Return Taxable Income for Mixed Groups**
▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.
▶ Go to www.irs.gov/Form8916 for the latest information.

OMB No. 1545-0123

Name(s) as shown on return

Employer identification number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)

1	Enter total tax reconciliation amount from the applicable line of Schedule M-3. See instructions	1	988,465,873		
2a	Life/non-life loss limitation amount	2a	4,464,208		
b	Phased inclusion of balance of policyholders surplus account (Form 1120-L, page 1, line 24)	2b	8,304		
c	(1) Non-life capital loss limitation	2c(1)	17,881,746		
	(2) Life capital loss limitation	2c(2)	140,424		
d	(1) Non-life charitable deduction limitation	2d(1)	468,594		
	(2) Life charitable deduction limitation	2d(2)	d		
e	(1) Non-life dual consolidated loss amount disallowed	2e(1)	270,337		
	(2) Life dual consolidated loss amount disallowed	2e(2)	d		
3	Combine lines 1 through 2e(2)	3	1,011,827,340		
4a	(1) 1120-PC net operating loss deduction	4a(1)	1,208,829		
	(2) 1120-L net operating loss deduction	4a(2)	5,379,946		
	(3) 1120 net operating loss deduction	4a(3)	57,107,656		
b	(1) Non-life dividends received deduction	4b(1)	185,080,742		
	(2) Life dividends received deduction	4b(2)	2,590,538		
c	(1) Non-life capital loss carryforward used	4c(1)	624,966		
	(2) Life capital loss carryforward used	4c(2)	d		
d	(1) Non-life charitable deduction carryforward used	4d(1)	166,890		
	(2) Life charitable deduction carryforward used	4d(2)	d		
5	Add lines 4a(1) through 4d(2)	5	250,766,040		
6	Subtract line 5 from line 3	6	761,061,511		
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	-322,662		
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	792,844,869		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37727E

Form **8916** (Rev. 9-2018)

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

(Rev. November 2019)

Department of the Treasury
Internal Revenue Service

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.

► Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name of common parent

Corporation 2019 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** (Rev. 11-2019)

Form **8916-A**

(Rev. November 2019)

Department of the Treasury
Internal Revenue Service**Supplemental Attachment to Schedule M-3**▶ **Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.**▶ **Go to www.irs.gov/Form1120 for the latest information.**

OMB No. 1545-0123

Name of common parent

Corporation 2019 Line Item Money Amounts (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** (Rev. 11-2019)

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	8,066	239	8,133	
2	Interest income from hybrid securities	65	d	d	42
3	Sale/lease interest income	128	d	d	117
4a	Intercompany interest income — From outside tax affiliated group	2,025	129	224	2,118
4b	Intercompany interest income — From tax affiliated group	2,273	173	263	2,349
5	Other interest income	52,924	6,963	2,050	53,276
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.	54,863	7,276	9,908	54,369

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	97	36	46	68
2	Lease/purchase interest expense	725	372	37	513
3a	Intercompany interest expense — Paid to outside tax affiliated group	2,544	1,498	183	2,097
3b	Intercompany interest expense — Paid to tax affiliated group	2,881	1,143	199	2,570
4	Other interest expense	57,532	20,295	4,872	55,110
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.	59,404	22,154	5,232	56,514

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	26,565,638	-390,623	-26,401,501	
2	Interest income from hybrid securities	1,186,228	d	d	179,629
3	Sale/lease interest income	3,984,059	d	d	2,854,932
4a	Intercompany interest income — From outside tax affiliated group	43,806,284	19,004	-5,683,227	38,142,061
4b	Intercompany interest income — From tax affiliated group	143,946,718	-9,014,131	-11,414,486	123,519,272
5	Other interest income	1,249,923,167	-112,109,044	-3,369,438	1,134,259,178
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.	1,469,405,932	-122,395,628	-47,858,684	1,298,953,884

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	1,401,136	1,014,413	-367,974	2,047,574
2	Lease/purchase interest expense	3,584,798	-1,020,823	-762,755	1,797,250
3a	Intercompany interest expense — Paid to outside tax affiliated group	70,341,588	-5,775,031	-6,957,749	57,608,808
3b	Intercompany interest expense — Paid to tax affiliated group	197,034,352	-13,022,697	-12,487,648	171,528,025
4	Other interest expense	856,374,524	-116,485,985	-5,055,590	734,992,360
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.	1,128,733,779	-135,275,305	-25,631,716	967,797,684

Form **8925**
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment Sequence No. **160**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

Name of policyholder, if different from above

3,027

Identifying number, if different from above

1,724

Type of business

25,575

1	Enter the number of employees the policyholder had at the end of the tax year	1	25,227
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	25,210
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	24,462
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions 446 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	25,188		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	20

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

Future Developments

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

General Instructions

Purpose of Form

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

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

Definitions

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

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

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

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

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

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

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

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

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

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

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

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

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment
Sequence No. **160**

Name(s) shown on return Corporation 2019 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	261,634,391
4a Does the policyholder have a valid consent for each employee included on line 2? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

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

Future Developments

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

General Instructions

Purpose of Form

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

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

Definitions

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

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

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

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

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

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

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

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

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

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

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

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

Form **8936**Department of the Treasury
Internal Revenue Service**Qualified Plug-in Electric Drive Motor Vehicle Credit**
(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

▶ Attach to your tax return.

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

OMB No. 1545-2137

2019
Attachment
Sequence No. **125**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (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		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a		
b Phase-out percentage (see instructions)	4b	%	%
c Tentative credit. Multiply line 4a by line 4b	4c		

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

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions) .	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10	2,500	2,500
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12	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	345	

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

Cat. No. 37751E

Form **8936** (2019)

Form **8936**Department of the Treasury
Internal Revenue Service**Qualified Plug-in Electric Drive Motor Vehicle Credit**
(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

▶ Attach to your tax return.

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

OMB No. 1545-2137

2019
Attachment
Sequence No. **125**

Name(s) shown on return

Corporation 2019 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		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a		
b Phase-out percentage (see instructions)	4b	%	%
c Tentative credit. Multiply line 4a by line 4b	4c		

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

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions) .	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10	2,500	2,500
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12		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		359,448

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

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

Limitation on Business Interest Expense Under Section 163(j)

► Attach to your tax return.

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

OMB No. 1545-0123

Taxpayer name(s) shown on tax return

Identification number

Corporation 2019 Line Item Counts (Estimated from SOI Sample)

Part I Computation of Allowable Business Interest Expense

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

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	90,056		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	18,244		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	1,814		
4	Floor plan financing interest expense. See instructions	4	6,625		
5	Total business interest expense. Add lines 1 through 4	5			95,200

Section II—Adjusted Taxable Income

Taxable Income

6	Taxable income. See instructions	6			159,244
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Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions	7	2,734		
8	Any business interest expense not from a pass-through entity. See instructions	8	66,055		
9	Amount of any net operating loss deduction under section 172	9	4,174		
10	Amount of any qualified business income deduction allowed under section 199A	10	61		
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business	11	66,463		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	14,371		
13	Other additions. See instructions	13	3,261		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	11,553		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	33		
16	Total. Add lines 7 through 15	16			88,129

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

17	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions	17	(19,094)		
18	Any business interest income not from a pass-through entity. See instructions	18	(25,943)		
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(16,163)		
20	Other reductions. See instructions	20	(7,923)		
21	Total. Combine lines 17 through 20	21			(55,691)
22	Adjusted taxable income. Combine lines 6, 16, and 21. (If zero or less, enter -0-.)	22			119,935

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	44,238		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	3,641		
25	Total. Add lines 23 and 24	25			45,699

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 37814C

Form **8990** (12-2018)

Limitation on Business Interest Expense Under Section 163(j)

▶ Attach to your tax return.

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

OMB No. 1545-0123

Taxpayer name(s) shown on tax return

Identification number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample)**Part I Computation of Allowable Business Interest Expense**

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

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	861,885,802		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	102,899,940		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	2,375,523		
4	Floor plan financing interest expense. See instructions	4	3,781,537		
5	Total business interest expense. Add lines 1 through 4 ▶	5			968,995,315

Section II—Adjusted Taxable Income**Taxable Income**

6	Taxable income. See instructions	6			1,776,022,904
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Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions	7	17,899,540		
8	Any business interest expense not from a pass-through entity. See instructions	8	808,587,479		
9	Amount of any net operating loss deduction under section 172	9	73,335,342		
10	Amount of any qualified business income deduction allowed under section 199A	10	330,814		
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business	11	992,320,906		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	110,395,058		
13	Other additions. See instructions	13	59,292,431		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	235,007,513		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	14,697,309		
16	Total. Add lines 7 through 15 ▶	16			2,336,920,019

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

17	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions	17	(60,385,076)		
18	Any business interest income not from a pass-through entity. See instructions	18	(1,294,263,572)		
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(222,407,986)		
20	Other reductions. See instructions	20	(116,501,367)		
21	Total. Combine lines 17 through 20 ▶	21	(1,692,737,209)		
22	Adjusted taxable income. Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ▶	22			2,893,816,156

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	1,380,549,883		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	14,284,976		
25	Total. Add lines 23 and 24 ▶	25			1,394,838,651

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

26	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions	26	119,630		
27	Business interest income (line 25)	27	45,699		
28	Floor plan financing interest expense (line 4)	28	6,625		
29	Total. Add lines 26, 27, and 28	29		133,186	

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions	30	82,162		
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Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	28,342		
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Part II Partnership Pass-Through Items

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

Excess Business Interest Expense

32	Excess business interest expense. Enter amount from line 31	32	28,342		
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Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33	31		
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	48		
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	49.		
36	Excess Taxable Income. Multiply line 35 by line 22	36	50		

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37	130		
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Part III S Corporation Pass-Through Items

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

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38	47,506		
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39	69,709		
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40	69,709.		
41	Excess Taxable Income. Multiply line 40 by line 22	41	69,709		

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42	4,928		
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Section IV – 163(j) Limitation Calculations**Limitation on Business Interest Expense**

26	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions	26	1,262,784,738		
27	Business interest income (line 25)	27	1,394,838,651		
28	Floor plan financing interest expense (line 4)	28	3,781,537		
29	Total. Add lines 26, 27, and 28 ▶	29		2,601,502,460	

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions.	30	807,088,781		
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Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	141,877,321		
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Part II Partnership Pass-Through Items

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

Excess Business Interest Expense

32	Excess business interest expense. Enter amount from line 31	32	141,877,321		
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Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33	1,284,815		
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	1,194,706		
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	.		
36	Excess Taxable Income. Multiply line 35 by line 22	36	2,768,479		

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37	15,395,914		
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Part III S Corporation Pass-Through Items

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

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38	19,957,842		
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39	113,135,206		
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40	.		
41	Excess Taxable Income. Multiply line 40 by line 22	41	252,912,279		

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42	30,947,918		
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Form **8994****Employer Credit for Paid Family and Medical Leave**

OMB No. 1545-2282

Department of the Treasury
Internal Revenue Service► **Attach to your tax return.**► **Go to www.irs.gov/Form8994 for instructions and the latest information.****2019**
Attachment
Sequence No. **994**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample) [3]

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

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1	d
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	d
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	3	414

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37804G

Form **8994** (2019)

Form **8994**Department of the Treasury
Internal Revenue Service**Employer Credit for Paid Family and Medical Leave**▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form8994 for instructions and the latest information.**

OMB No. 1545-2282

2019Attachment
Sequence No. **994**

Name(s) shown on return

Identifying number

Corporation 2019 Line Item Money Amounts (Estimated from SOI Sample) [3]

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

1 Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1	d
2 Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	d
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	3	84,814

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37804G

Form **8994** (2019)