

Department of
the Treasury
**Internal
Revenue
Service**

2008 Estimated Data Line Counts Corporation Tax Returns

Douglas H. Shulman
Commissioner

This report contains estimates of frequencies of taxpayer entries and estimates of monetary amounts recorded on the applicable lines of the forms and schedules filed as part of corporation tax returns as shown in the 2008 Statistics of Income (SOI) Complete Report.

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

M. Susan Boehmer
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Form 1120
Form 1120-F
Form 1120-L
Form 1120-PC
Form 1120-REIT
Form 1120-RIC
Form 1120-S

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

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This document was prepared by Thomas E. Burger and reviewed by Caitlin Bokulic, economists in the Statistics of Income Corporation Statistics Branch.

Section 1

Description of the Sample and Limitations of the Data

This section describes the 2008 Corporate sample design, sample selection, data capture, data cleaning, and data completion. The techniques used to produce estimates as well as an assessment of the data limitations, including sampling and non-sampling errors, are also discussed. This is a modified, shortened version of this discussion. The complete, detailed version may be found in the 2008 Corporation Complete Report.

Target Population

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

Survey Population

The survey population includes the returns that filed one of the 1120 forms selected for the SOI study and posted to the IRS Business Master File (BMF). Amended returns and returns for which the tax liabilities changed because of a tax audit are excluded.

Sample Design

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

The design process began with projected population totals that were derived from IRS administrative workload estimates, adjusted according to the distribution by strata of the population from several previous survey years. Using projected population totals by sample strata, an optimal allocation, based on stratum standard errors, was carried out to assign sample sizes to each stratum such that the overall targeted sample size was approximately 112,000.

Bertrand Überall, Richard Collins, and Lance Harris were responsible for the sample design and estimation of the SOI 2008 Corporation Program under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

A Bernoulli sample was selected independently from each stratum with sampling rates ranging from 0.25 percent to 100 percent. The total realized sample for Tax Year 2008, including inactive and non-eligible corporations, is 112,688 returns.

Sample Selection

Sample selection for Tax Year 2008 occurred over the period of July 2008 through June 2010. A 24-month sampling period is needed for two reasons. First, approximately 11.1 percent of all corporations had noncalendar year accounting periods. In order to take these filings into consideration, the 2008 statistics represent all corporations filing returns with accounting periods ending between July 2008 and June 2009. Also, many corporations, including some of the largest, request six-month filing extensions. The combination of noncalendar year filing and filing extensions means that the last Tax Year 2008 returns that the IRS received (those with accounting periods ending in June 2009, which must therefore be filed by October 2009) could be timely filed as late as March 2010, taking into account the six-month extension of the October 2009 due date. Normal administrative processing time lags required that the sample selection process remain open for the 2008 study until the end of June, 2010. However, a few very large returns for Tax Year 2008 were added to the sample as late as August 2010.

Each tax return posted to the BMF and in the survey population (as defined above) is assigned to a stratum and subjected to sampling. Each filing corporation has a unique Employer Identification Number (EIN). An integer function of the EIN, called the Transformed Taxpayer Identification Number (TTIN), is computed.

The algorithm for generating the TTIN does not change from year to year, so any corporation selected into the sample in a given year will be selected again the next year, providing that the corporation files a return using the same EIN in the two years and that it falls into a stratum with the same or higher sampling rate. If the corporation falls into a stratum with a lower rate, the probability of selection will be the ratio of the second year sampling rate to the first year sampling rate. If the corporation files with a new EIN, the probability of selection will be independent from the prior year selection [1].

Data Capture

Data processing for SOI begins with information already extracted for IRS administrative purposes;

2008 Corporation Line Item Counts – Description of the Sample and Limitations of the Data

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

- Tax returns often require totals to be constructed from various other items on other parts of the return.
- Each 1120 form type has a different layout, making data extraction less than uniform for the various form types.
- Many corporate taxpayers report many of their financial details in schedules of their own design, or using commercial tax-preparation software packages.
- There is no single accepted method of corporate tax accounting used throughout the country.
- Different companies may report the same data item differently.

To help SOI editors overcome these complexities and differences due to taxpayer reporting, SOI staff prepares detailed editing instructions for the SOI editing units at the IRS Submission Processing Centers each tax year. For Tax Year 2008, these instructions consisted of almost 1,000 pages covering standard and straightforward procedures and instructions for exceptions that might be encountered.

Data Cleaning

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

- Impossible conditions, such as incorrect tax data for a particular form type;
- Internal inconsistencies, such as items not adding to totals;

- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations; and
- Improper sample class codes, such as when a return has \$100 million in total assets, but was selected as though it had \$1 million because the last two digits of the total assets were mistakenly keyed in as cents.

Data Completion

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

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

For Tax Year 2008, the total assets from returns which had imputed total assets represent only a negligible fraction of the total estimated assets for all active returns in the Tax Year 2008 sample.

Data for unavailable critical corporations are imputed in various ways, depending on what information is available at the time the SOI database is produced. Critical corporations are identified from the previous year's sample using a combination of assets and receipts. Supplementary critical corporations may be identified to ensure industry coverage. For critical corporations selected for the sample but unavailable for statistical processing through the regular procedures, electronically filed data are used. For Tax Year 2008, there are 79 returns that meet these criteria. For critical corporations not selected for the sample, if the current tax return is not located and no other current tax data are available, data from the previous year's return are used, with adjustments for tax law changes if needed. There are no returns derived from prior year returns in the Tax Year 2008 data.

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

Estimation

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

Under the one-step process, the weights are assigned as the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, and weight trimming. These weights, referred to as the "national weights", are used to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, 1120-REIT and Form 1120 with Form 5735 attached, as well as for Form 1120 and 1120S returns that were sampled with certainty.

The two-step process is used to improve the estimates by industry for returns filed on either Form 1120 or 1120S that are not selected in self-representing strata. The first stage is the one-step process described above, which provides an initial weight for the return. The second stage involves post-stratification by industry and sample selection class. A bounded raking ratio estimation approach is applied in order to determine the final weight, because certain post-stratification cells may have small sample sizes [2]. These final weights are used to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

Data Limitations and Measures of Variability

Several extensive quality review processes are used to improve data quality, beginning at the sample selection stage with weekly monitoring to ensure that the proper number of returns is being selected, especially in the certainty strata. They continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the 2008 and 2007 data. A great amount of effort is made at every stage of processing to ensure data integrity.

Sampling Error

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

selected samples is called the sampling error.

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

The estimated coefficient of variation of an estimate is calculated by dividing the estimated standard error by the estimate itself and taking the absolute value of this ratio. 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 a particular sample, it can be said with 95-percent confidence that the average of all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

Nonsampling Error

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

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

References

[1] 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.

[2] Oh, H. L. and Scheuren, F. J. (1987), "Modified Raking Ratio Estimation," *Survey Methodology*, Statistics Canada, Vol. 13, No. 2, pp. 209-219.

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Section 2

Line Item Data Confidence Intervals

The data shown for each form in this publication is taken from the Statistics of Income (SOI) 2008 Corporate Tax Return Sample and is therefore subject to the same data limitations briefly explained in Section 1 of this document and further detailed in the 2008 SOI Corporate Income Tax Complete Report. Because these data are statistically sampled, the line item counts and associated money amounts are **estimates** and should not be treated as actual line item counts or money amounts. As such, the data contained here are from a sample that could be one of a number of possible samples of corporate tax returns. Because each sample would contain different returns, estimates constructed from each sample would vary. The sample estimate, along with the estimated standard error, allows the computation of confidence intervals indicating that the estimate is contained within the interval with the prescribed confidence. Below are the computed 95% confidence intervals for selected variable counts that are shared among one or more Form 1120 return types, along with the associated Coefficient of Variation (CV). The variables selected are detailed in the 2008 SOI Corporate Income Tax Complete Report, Section 5, Explanation of Terms.

<u>Variable</u>	<u>CV</u>	<u>Lower Bound</u>	<u>Upper bound</u>
Number of returns	0.19	5,825,002	5,869,440
Total receipts	0.19	28,481,130,090	28,698,412,352
Business receipts	0.22	24,609,361,923	24,826,881,393
Cost of goods sold	0.27	15,993,552,767	16,167,220,945
Net income	0.15	1,801,469,047	1,812,310,385
Deficit	0.23	818,763,960	826,331,398
Income subject to tax	0.06	976,978,857	979,326,423
Total income tax before credits	0.05	342,038,493	342,723,255
Foreign tax credit	0.02	100,393,499	100,473,845
General bus credit	0.15	11,269,672	11,337,494
Prior year minimum tax credit	0.31	1,922,204	1,946,188
Total income tax after credits	0.08	228,157,116	228,888,388
Total assets	0.02	76,768,424,247	76,829,863,563
Depreciable assets	0.14	9,440,017,388	9,493,029,920
Depreciation deduction	0.16	756,126,439	760,981,183

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

Notes on Data Estimates

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

Bertrand Uberall and Richard Collins were responsible for the computation of the 95% confidence intervals shown here under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

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Return and Form Count Estimates- Tax Year 2008

(All figures are estimates based on samples.)

Form or Schedule	Return Type											Total [1]
	1120-S	1120-L	1120- RIC	1120-F	1120- REIT	1120- PC	1120 Cons	1504(c) 1120-L	1504(c) 1120-PC	1504(c) 1120	1120 Non- Cons	
Form 1118	-	40	d	118	d	183	3,444	51	145	194	9,719	13,897
Form 3468	65	d	-	*18	d	-	197	10	7	47	252	599
Form 3800	55,158	21	-	341	14	23	8,336	57	96	337	40,926	105,309
Form 4562	2,263,327	185	1,122	4,279	847	1,245	36,179	105	560	466	1,080,360	3,388,674
Form 4626	-	552	50	3,860	680	3,393	26,490	111	568	434	157,053	193,192
Form 4797	356,187	54	244	1,679	405	200	20,679	74	333	406	179,410	559,671
Form 5884	12,881	d	-	70	-	d	1,489	21	23	143	5,339	19,972
Form 6478	774	-	-	-	-	-	37	d	d	d	1,056	1,872
Form 6765	9,236	d	-	77	-	d	4,114	21	27	183	8,636	22,301
Form 8586	2,065	11	-	d	d	7	554	36	35	92	1,251	4,060
Form 8594	14,692	d	10	51	9	d	2,190	13	34	176	3,807	20,986
Form 8609A	d	-	-	-	-	-	d	-	d	d	-	6
Form 8816	-	d	-	-	-	61	-	d	31	d	-	98
Form 8820	-	-	-	d	-	-	43	-	-	d	35	82
Form 8824	36,874	d	-	*34	27	15	930	d	17	64	14,499	52,467
Form 8825	279,769	-	-	-	-	-	-	-	-	-	-	279,769
Form 8826	2,915	-	-	8	-	-	5	d	-	d	*305	3,236
Form 8827	-	195	d	241	d	209	5,615	41	110	103	17,014	23,567
Form 8835	34	5	-	44	-	d	105	10	d	28	23	253
Form 8844	1,977	d	-	28	-	d	1,005	13	23	130	3,109	6,292
Form 8845	779	-	-	-	-	-	238	-	d	d	815	1,880
Form 8846	22,455	d	-	76	d	d	578	5	10	31	7,727	30,886
Form 8847	-	-	-	-	-	-	d	-	-	-	-	d
Form 8861	311	d	-	*14	-	10	275	7	d	67	119	810
Form 8864	463	-	-	d	-	-	18	d	d	d	192	679
Form 8869	149	-	-	-	-	-	-	-	-	-	-	149
Form 8874	37	d	-	-	-	-	127	d	8	35	46	263
Form 8881	3,074	-	-	-	-	-	d	-	d	d	552	3,630
Form 8882	210	d	-	-	-	-	102	d	13	36	62	437
Form 8896	8	d	-	d	-	-	12	-	d	-	d	26
Form 8903	41,879	-	-	166	-	d	4,834	d	10	113	47,134	94,138
Form 8910	576	-	-	d	-	-	87	-	d	21	87	781
Form 8916A	27,554	226	-	-	-	915	19,772	97	502	444	18,577	68,085
Form 8916	-	-	-	-	-	-	-	115	613	472	-	1,200
Form 8925	966	d	-	-	d	10	76	d	12	-	750	1,818

Notes:

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

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

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

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

Source: Statistics of Income Division: 2008 Corporate Returns Data

Return and Form Count Estimates- Tax Year 2008

(All figures are estimates based on samples.)

Form or Schedule	Return Type											Total [1]
	1120-S	1120-L	1120- RIC	1120-F	1120- REIT	1120- PC	1120 Cons	1504(c) 1120-L	1504(c) 1120-PC	1504(c) 1120	1120 Non- Cons	
Income Statement	3,876,436	830	13,140	11,379	1,660	7,057	40,920	115	613	472	1,721,091	5,673,714
Schedule AS	-	830	-	-	-	-	-	115	41	24	-	1,010
Schedule A	2,041,973	293	-	1,193	-	-	25,555	104	79	314	861,092	2,930,604
Schedule B	-	811	-	-	-	3,373	-	115	45	47	-	4,391
Schedule C	-	-	-	542	-	2,413	11,252	77	470	365	119,962	135,080
Schedule D	135,087	398	12,611	1,725	451	3,548	11,891	108	534	391	133,307	300,051
Schedule E	-	-	29	278	-	2,230	21,399	45	606	405	673,923	698,914
Schedule F	-	825	-	-	-	2,276	-	115	605	387	-	4,208
Schedule G	-	789	-	-	-	254	-	115	84	40	-	1,282
Schedule H	-	655	-	-	-	132	-	52	57	18	-	913
Schedule I	-	d	-	-	-	-	-	5	d	-	-	9
Schedule J	-	782	194	3,507	51	-	19,014	115	613	472	545,207	569,955
Schedule K1	4,008,274	-	-	-	-	-	-	-	-	-	-	4,008,274
Schedule K	4,049,944	516	-	-	-	-	-	d	-	d	-	4,050,567
Schedule L	4,049,944	-	13,140	-	1,660	7,057	40,920	115	613	472	1,721,091	5,835,012
Schedule L (1120-L)	-	830	-	-	-	-	-	115	41	24	-	1,010
Schedule M1	3,944,194	-	13,122	9,913	1,651	5,838	18,843	d	*21	d	1,693,373	5,686,956
Schedule M2	1,544,190	-	12,875	1,155	1,395	4,606	19,755	102	584	460	220,013	1,805,133
Schedule M3	50,921	303	-	1,467	-	1,219	22,078	114	589	469	27,718	104,879
Schedule N	5,180	40	3,574	-	58	150	7,656	48	125	314	8,438	25,583
Schedule O	-	59	-	602	5	503	2,502	12	31	58	20,929	24,701
Sep Accounts	-	40	-	-	-	-	-	56	d	d	-	113
SEC III	-	-	-	8,833	-	-	-	-	-	-	-	8,833
Taxes & Payments	45,468	830	13,140	11,379	1,660	7,057	40,920	115	613	472	1,721,091	1,842,746

Notes:

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

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

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

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

Source: Statistics of Income Division: 2008 Corporate Returns Data

1120

Form Department of the Treasury Internal Revenue Service

CALENDAR YEAR U.S. Corporation Income Tax Return FISCAL YEAR

For calendar year 2008 or tax year beginning 1,115,020, 2008, ending 647,463, 20

OMB No. 1545-0123

2008

See separate instructions.

Table with 4 main rows: A Check if, B Employer identification number, C Date incorporated, D Total assets. Includes sub-rows for consolidated return, life/nonlife return, personal holding co., personal service corp., and schedule M-3 attached.

Income section table with 11 rows. Includes: 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4 Dividends, 5 Interest, 6 Gross rents, 7 Gross royalties, 8 Capital gain net income, 9 Net gain or (loss) from Form 4797, 10 Other income, 11 Total income.

Deductions section table with 19 rows. Includes: 12 Compensation of officers, 13 Salaries and wages, 14 Repairs and maintenance, 15 Bad debts, 16 Rents, 17 Taxes and licenses, 18 Interest (ESOP DIV), 19 Charitable contributions (TOTAL AMORT), 20 Depreciation from Form 4562, 21 Depletion (IDC-PRODUCTIVE), 22 Advertising (IDC-NON-PRODUCTIVE), 23 Pension, profit-sharing, etc., plans (IDC-UNID OR AMORT), 24 Employee benefit programs (DEDUCTION ADJ), 25 Domestic production activities deduction, 26 Other deductions, 27 Total deductions, 28 Taxable income before net operating loss deduction, 29 Less: a Net operating loss deduction, b Special deductions.

Tax, Refundable Credits, and Payments section table with 11 rows. Includes: 30 Taxable income, 31 Total tax, 32a 2007 overpayment credited to 2008, 32b 2008 estimated tax payments, 32c 2008 refund applied for on Form 4466, 32d 2008 refund applied for on Form 4466 (d Bal), 32e Tax deposited with Form 7004, 32f Credits: (1) Form 2439, (2) Form 4136, 32g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c, 32h TAX PMT ADJ, 33 Estimated tax penalty, 34 Amount owed, 35 Overpayment, 36 Enter amount from line 35 you want: Credited to 2009 estimated tax, Refunded.

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

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

Paid Preparer's Use Only Preparer's signature Date Check if self-employed Preparer's SSN or PTIN Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Form 1120 Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2008 or tax year beginning _____, 2008, ending _____, 20 _____

See separate instructions.

A Check if:

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

Use IRS label. Otherwise, print or type.

Name Corporation 2008 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, and ZIP code

B Employer identification number

C Date incorporated

D Total assets (see instructions)

\$ 51,977,699,372

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

Income section table with rows 1a-11. Includes Gross receipts or sales (41,238,977,840), Less returns and allowances (435,749,904), Total income (8,775,331,143).

Deductions section table with rows 12-29. Includes Compensation of officers (231,113,323), Total deductions (8,326,939,127), Taxable income before net operating loss deduction (448,392,015).

Tax, Refundable Credits, and Payments section table with rows 30-36. Includes Taxable income (912,533,315), Total tax (208,094,853), Taxable income after credits (38,051,048).

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.

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

Paid Preparer's Use Only Preparer's signature Date Check if self-employed Preparer's SSN or PTIN Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG INV ADJ	3,864	1	460,713
2	Purchases	PURCHASE ADJ	6,650	2	761,774
3	Cost of labor			3	240,085
4	Additional section 263A costs (attach schedule)			4	43,625
5	Other costs (attach schedule)			5	419,626
6	Total. Add lines 1 through 5			6	884,779
7	Inventory at end of year			7	462,689
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2			8	878,112
9a	Check all methods used for valuing closing inventory:				
	(i) <input type="checkbox"/> Cost				394,137
	(ii) <input type="checkbox"/> Lower of cost or market				155,669
	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶				10,943
b	Check if there was a writedown of subnormal goods				2,731
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)				682
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	PCT			6,514
		AMT			735
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? YES 76,992 NO 655,846				
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	YES	1,248	NO	700,069

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	61,735	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	5,146	80	
3 Dividends on debt-financed stock of domestic and foreign corporations	424	see instructions	85
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	49	42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	9	48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs	2,006	70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs	72	80	
8 Dividends from wholly owned foreign subsidiaries	132	100	
9 Total. Add lines 1 through 8. See instructions for limitation			66,228
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	298	100	270
11 Dividends from affiliated group members AFFIL DIV ADJ 478	646	100	647
12 Dividends from certain FSCs	121	100	26
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	2,668		SPCL DED ADJ
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	2,370		
15 Foreign dividend gross-up	1,827		
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3	65		
17 Other dividends DIVIDEND ADJ 1,240	74,026		
18 Deduction for dividends paid on certain preferred stock of public utilities			38
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	130,897		
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			67,827

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

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

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1	694,384	%	%	%	577,766
	332,088	%	%	%	268,736
	108,079	%	%	%	89,376
	43,319	%	%	%	36,403
	20,357	%	%	%	17,796
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12				

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG INV ADJ	6,488,559	1	1,146,766,743
2	Purchases	PURCHASE ADJ	-5,495,454	2	8,880,200,122
3	Cost of labor			3	622,280,111
4	Additional section 263A costs (attach schedule)			4	65,124,056
5	Other costs (attach schedule)			5	1,939,969,320
6	Total. Add lines 1 through 5			6	12,655,333,458
7	Inventory at end of year			7	1,134,216,849
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2			8	11,015,842,749

9a Check all methods used for valuing closing inventory:

- (i) Cost
- (ii) Lower of cost or market
- (iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods

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

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO AMT
16,952,779

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

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

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	7,119,191	70	
2	6,134,654	80	
3	106,694	see instructions	9,155
4	370	42	
5	0	48	
6	28,699	70	
7	263,593	80	
8	108,890	100	
9	Total. Add lines 1 through 8. See instructions for limitation		10,186,419
10	27,350	100	26,895
11	8,147,887	100	8,151,560
12	187,156	100	187,129
13	99,955,340	SPCL DED ADJ	44,015
14	78,618,550		
15	69,416,784		
16	104,622		
17	36,059,879		
18			19,205
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b		18,689,494

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

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

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	89,421,531
		%	%	%	33,648,979
		%	%	%	13,160,825
		%	%	%	6,283,442
		%	%	%	3,660,944
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12				

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))						
2	Income tax. Check if a qualified personal service corporation (see instructions)	INCM TAX ADJ			2	316,757,262	
3	Alternative minimum tax (attach Form 4626)		175,414		3	1,763,603	
4	Add lines 2 and 3				4	318,520,855	
5a	Foreign tax credit (attach Form 1118)	5a	97,746,007				
b	Credit from Form 8834	5b	*1,516				
c	General business credit (attach Form 3800)	5c	10,989,342				
d	Credit for prior year minimum tax (attach Form 8827)	5d	1,675,039				
e	Bond credits from Form 8912	5e	180,562				
6	Total credits. Add lines 5a through 5e				6	110,593,038	
7	Subtract line 6 from line 4				7	207,927,817	
8	Personal holding company tax (attach Schedule PH (Form 1120))	RCPTR QEV		d	8	37,952	
9	Other taxes. FORM 4255 773 FORM 8611 8,076 FORM 8697 72,568 FORM 8866 5,962 FORM 8902 1,041 RCPTR IEC -				9		
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31	TOT TX ADJ	40,542		10	208,094,853	

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), or trust 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? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v).		

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

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? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).	Yes	No
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(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

Schedule K *Continued*

5 At the end of the tax year, did the corporation:

Yes	No

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions .
If "Yes," complete (i) through (iv).

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

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).

Yes	No

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

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) . . . **YES** . . . **2,945**
If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions.

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If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock? **YES** . . . **69,872**
For rules of attribution, see section 318. If "Yes," enter:

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(i) Percentage owned ▶ **69,872** and **(ii)** Owner's country ▶ **69,872**

(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 ▶ **55,347**

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶
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 ▶ \$ **21,503**

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ **1,178,326**

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶
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.

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12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ **892,304**

13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year **and** its total assets at the end of the tax year less than \$250,000? **734,158**

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If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				1,247,487
2a	Trade notes and accounts receivable			542,268	
b	Less allowance for bad debts	()		(70,683)	
3	Inventories	FIN BEG INV	423,097	FIN END INV	441,612
4	U.S. government obligations	63		88	9,299
5	Tax-exempt securities (see instructions)				9,148
6	Other current assets (attach schedule)				607,845
7	Loans to shareholders				267,447
8	Mortgage and real estate loans				22,805
9	Other investments (attach schedule)				242,526
10a	Buildings and other depreciable assets			1,101,973	
b	Less accumulated depreciation	()		(1,086,214)	
11a	Depletable assets			8,372	
b	Less accumulated depletion	()		(7,093)	
12	Land (net of any amortization)				192,441
13a	Intangible assets (amortizable only)			310,787	
b	Less accumulated amortization	()		(288,280)	
14	Other assets (attach schedule)				341,568
15	Total assets	ASSET ADJ	98,089	1,294,950	1,393,214
Liabilities and Shareholders' Equity					
16	Accounts payable				594,265
17	Mortgages, notes, bonds payable in less than 1 year				370,825
18	Other current liabilities (attach schedule)				877,973
19	Loans from shareholders				534,135
20	Mortgages, notes, bonds payable in 1 year or more				460,546
21	Other liabilities (attach schedule)				189,843
22	Capital stock: a Preferred stock			56,715	
	b Common stock			1,124,490	1,187,923
23	Additional paid-in capital				395,618
24	Retained earnings—Appropriated (attach schedule)		32,512		30,750
25	Retained earnings—Unappropriated		1,272,566		1,366,559
26	Adjustments to shareholders' equity (attach schedule)				31,471
27	Less cost of treasury stock	()		()	(131,164)
28	Total liabilities and shareholders' equity	LIAB ADJ	67,152		1,393,214

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return			
Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions			
1	Net income (loss) per books	1,390,065	
2	Federal income tax per books	381,159	
3	Excess of capital losses over capital gains	27,320	
4	Income subject to tax not recorded on books this year (itemize): _____		
	_____	74,115	
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation \$ 120,146		
b	Charitable contributions \$ _____		
c	Travel and entertainment \$ 593,492		
	_____	859,292	
6	Add lines 1 through 5	1,373,102	
7	Income recorded on books this year not included on this return (itemize):		
	Tax-exempt interest \$ 15,813		
	_____		116,225
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation \$ 130,824		
b	Charitable contributions \$ _____		
	STOCK OPT 112		
	RESTRICTED STK *42		281,023
9	Add lines 7 and 8		348,360
10	Income (page 1, line 28)—line 6 less line 9		1,357,605

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)			
1	Balance at beginning of year		
2	Net income (loss) per books		
3	Other increases (itemize): _____		
	_____	78,871	
4	Add lines 1, 2, and 3		
5	Distributions: a Cash		86,205
	b Stock		1,321
	c Property		2,628
6	Other decreases (itemize): _____		103,873
7	Add lines 5 and 6		
8	Balance at end of year (line 4 less line 7)		

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				3,720,064,755
2a	Trade notes and accounts receivable			12,555,203,222	
b	Less allowance for bad debts	()		(256,148,596)	
3	Inventories	FIN BEG INV	1,184,574,077	FIN END INV	1,194,861,276
4	U.S. government obligations	1,089,949,334		655,718,486	738,822,743
5	Tax-exempt securities (see instructions)				188,546,316
6	Other current assets (attach schedule)				4,245,898,812
7	Loans to shareholders				186,520,481
8	Mortgage and real estate loans				4,393,859,279
9	Other investments (attach schedule)				12,592,285,294
10a	Buildings and other depreciable assets			7,467,761,847	
b	Less accumulated depreciation	()		(3,553,705,402)	
11a	Depletable assets			568,060,630	
b	Less accumulated depletion	()		(207,818,863)	
12	Land (net of any amortization)				287,412,119
13a	Intangible assets (amortizable only)			3,912,247,332	
b	Less accumulated amortization	()		(609,624,177)	
14	Other assets (attach schedule)	ASSET ADJ			4,765,085,271
15	Total assets	-211,632,968	52,192,505,262		51,977,699,372
Liabilities and Shareholders' Equity					
16	Accounts payable				5,892,359,090
17	Mortgages, notes, bonds payable in less than 1 year				4,247,893,058
18	Other current liabilities (attach schedule)				16,056,936,496
19	Loans from shareholders				355,706,966
20	Mortgages, notes, bonds payable in 1 year or more				9,645,676,291
21	Other liabilities (attach schedule)				5,128,842,004
22	Capital stock: a Preferred stock			669,983,672	
	b Common stock			1,052,393,433	1,726,774,310
23	Additional paid-in capital				9,097,000,938
24	Retained earnings—Appropriated (attach schedule)		16,707,261		28,170,604
25	Retained earnings—Unappropriated		3,188,266,896		1,914,692,794
26	Adjustments to shareholders' equity (attach schedule)				-238,886,891
27	Less cost of treasury stock	LIAB ADJ	()		(1,748,581,909)
28	Total liabilities and shareholders' equity	-217,153,017			51,977,699,372

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

1	Net income (loss) per books	-30,289,514	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	7,549,873		Tax-exempt interest \$ _____ 165,800	
3	Excess of capital losses over capital gains	1,753,803			
4	Income subject to tax not recorded on books this year (itemize): _____				13,190,270
		8,212,694			
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 \$ _____ 2,863,423		a	Depreciation \$ _____ 5,226,878	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____ 2,044,740			STOCK OPT 3,789	
		25,561,987		RESTRICTED STK *979	16,000,616
6	Add lines 1 through 5	12,666,594	9	Add lines 7 and 8	29,177,848
			10	Income (page 1, line 28)—line 6 less line 9	-16,510,547

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

1	Balance at beginning of year		5	Distributions: a Cash	347,664,654
2	Net income (loss) per books			b Stock	2,073,656
3	Other increases (itemize): _____			c Property	14,731,382
			6	Other decreases (itemize): _____	1,490,578,862
		997,515,841	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)**

Capital Gains and Losses

OMB No. 1545-0123

▶ 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.

2008

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Name	Employer identification number
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Corporation 2008 Line Item Counts (Estimated from SOI Sample)

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))	
1						
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37				2	1,139
3	Short-term gain or (loss) from like-kind exchanges from Form 8824				3	668
4	Unused capital loss carryover (attach computation)				4	(51,065)
5	Net short-term capital gain or (loss). Combine lines 1 through 4				5	90,551

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

6						
7	Enter gain from Form 4797, line 7 or 9				7	44,093
8	Long-term capital gain from installment sales from Form 6252, line 26 or 37				8	7,574
9	Long-term gain or (loss) from like-kind exchanges from Form 8824				9	91
10	Capital gain distributions (see instructions)				10	14,166
11	Net long-term capital gain or (loss). Combine lines 6 through 10				11	124,414

Part III Summary of Parts I and II

12	Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)				12	12,344
13	Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5) CAP GAIN ADJ. 145				13	79,075
14	Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV				14	84,352

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

Part IV Alternative Tax for Corporations with Qualified Timber Gain. Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.

15	Enter qualified timber gain (as defined in section 1201(b)(2))				15	
16	Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return				16	
17	Enter the smallest of: (a) the amount on line 15; (b) the amount on line 16; or (c) the amount on Part III, line 13				17	65
18	Multiply line 17 by 15%				18	65
19	Subtract line 13 from line 16. If zero or less, enter -0-				19	29
20	Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed				20	27
21	Add lines 17 and 19				21	67
22	Subtract line 21 from line 16. If zero or less, enter -0-				22	*16
23	Multiply line 22 by 35%				23	*16
24	Add lines 18, 20, and 23				24	65
25	Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed				25	
26	Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return				26	173

**SCHEDULE D
(Form 1120)**

Capital Gains and Losses

OMB No. 1545-0123

▶ 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.

2008

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Name Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
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Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37				2	47,475
3 Short-term gain or (loss) from like-kind exchanges from Form 8824				3	-2,105
4 Unused capital loss carryover (attach computation)				4	(511,073,623)
5 Net short-term capital gain or (loss). Combine lines 1 through 4				5	-759,930,292

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

6					
7 Enter gain from Form 4797, line 7 or 9				7	46,128,931
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37				8	2,129,114
9 Long-term gain or (loss) from like-kind exchanges from Form 8824				9	15,876
10 Capital gain distributions (see instructions)				10	2,381,619
11 Net long-term capital gain or (loss). Combine lines 6 through 10				11	102,916,269

Part III Summary of Parts I and II

12 Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)	12	25,382,115
13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)	13	180,979,728
		CAP GAIN ADJ. -710,072
14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV	14	205,651,772

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

Part IV Alternative Tax for Corporations with Qualified Timber Gain. Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.

15 Enter qualified timber gain (as defined in section 1201(b)(2))	15	
16 Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return	16	
17 Enter the smallest of: (a) the amount on line 15; (b) the amount on line 16; or (c) the amount on Part III, line 13	17	50,056
18 Multiply line 17 by 15%	18	7,508
19 Subtract line 13 from line 16. If zero or less, enter -0-	19	1,231,137
20 Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed	20	419,149
21 Add lines 17 and 19	21	1,281,193
22 Subtract line 21 from line 16. If zero or less, enter -0-	22	*171,409
23 Multiply line 22 by 35%	23	*59,993
24 Add lines 18, 20, and 23	24	486,651
25 Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed	25	
26 Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return	26	497,710

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

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

OMB No. 1545-0123

2008

Department of the Treasury
Internal Revenue Service

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

Name of corporation (common parent, if consolidated return) Corporation 2008 Line Item Counts (Estimated from SOI Sample)		Employer identification number
26,076 (1) <input type="checkbox"/> Non-consolidated return	(2) <input type="checkbox"/> Consolidated return (Form 1120 only)	22,215
429 (3) <input type="checkbox"/> Mixed 1120/L/PC group	(4) <input type="checkbox"/> NONE CHECKED	1,545

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? <input type="checkbox"/> Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. 5,062 <input type="checkbox"/> No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 43,335
b Did the corporation prepare a certified audited non-tax-basis income statement for that period? <input type="checkbox"/> Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement. 19,308 <input type="checkbox"/> No. Go to line 1c. 23,949
c Did the corporation prepare a non-tax-basis income statement for that period? <input type="checkbox"/> Yes. Complete lines 2a through 11 with respect to that income statement. 15,550 <input type="checkbox"/> No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 8,647
2a Enter the income statement period: Beginning 40,785 Ending 40,792
b Has the corporation's income statement been restated for the income statement period on line 2a? <input type="checkbox"/> Yes. (If "Yes," attach an explanation and the amount of each item restated.) 148 <input type="checkbox"/> No. 40,726
c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a? <input type="checkbox"/> Yes. (If "Yes," attach an explanation and the amount of each item restated.) 2,456 <input type="checkbox"/> No. 38,415
3a Is any of the corporation's voting common stock publicly traded? <input type="checkbox"/> Yes. 5,092 <input type="checkbox"/> No. If "No," go to line 4a. 35,599
b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 5,115
c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 4,915
4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 48,594
b Indicate accounting standard used for line 4a (see instructions): IFRS 552 STAT 32 TAX 1,626 OTHER 365 GAAP 26,293
5a Net income from nonincludible foreign entities (attach schedule) 4,582
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) 4,108
6a Net income from nonincludible U.S. entities (attach schedule) 1,857
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) 1,544
7a Net income (loss) of other includible foreign disregarded entities (attach schedule) 96
b Net income (loss) of other includible U.S. disregarded entities (attach schedule) 138
c Net income (loss) of other includible entities (attach schedule) 373
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) 2,529
9 Adjustment to reconcile income statement period to tax year (attach schedule) 614
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule) 210
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule) 164
c Other adjustments to reconcile to amount on line 11 (attach schedule) 1,122
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 48,823 Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.

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

	Total Assets	Total Liabilities
a Included on Part I, line 4	25,641	25,107
b Removed on Part I, line 5	3,777	3,753
c Removed on Part I, line 6	1,732	1,659
d Included on Part I, line 7	468	428

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

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

OMB No. 1545-0123

2008

Department of the Treasury
Internal Revenue Service

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

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

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

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

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
 Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
 Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- 3a** Is any of the corporation's voting common stock publicly traded?
 Yes.
 No. If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	-113,750,540
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"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(908,094,247)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	367,848,962
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(129,342,377)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	95,622,345
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	-63,012
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	-52,910
c Net income (loss) of other includible entities (attach schedule)	7c	5,842,164
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	337,993,874
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	87,290
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	56,640,268
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	-4,528,876
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	61,196,227
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	-231,085,876

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

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

	Total Assets	Total Liabilities
a Included on Part I, line 4 ▶	34,149,597,037	26,289,829,359
b Removed on Part I, line 5 ▶	7,400,899,203	3,717,494,971
c Removed on Part I, line 6 ▶	1,751,853,148	1,333,865,174
d Included on Part I, line 7 ▶	-793,634,449	618,098,168

Name of corporation (common parent, if consolidated return) Corporation 2008 Line Item Counts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1 Income (loss) from equity method foreign corporations	1,108	488	663	
2 Gross foreign dividends not previously taxed	1,146	443	966	1,955
3 Subpart F, QEF, and similar income inclusions		378	1,508	1,833
4 Section 78 gross-up		250	1,285	1,497
5 Gross foreign distributions previously taxed	280	49	237	
6 Income (loss) from equity method U.S. corporations	1,821	954	1,037	
7 U.S. dividends not eliminated in tax consolidation	8,149	2,000	1,176	8,403
8 Minority interest for includible corporations	668	198	483	
9 Income (loss) from U.S. partnerships	7,656	8,101	2,365	10,107
10 Income (loss) from foreign partnerships	350	509	321	691
11 Income (loss) from other pass-through entities	629	797	312	1,090
12 Items relating to reportable transactions (attach details)	175	145	73	218
13 Interest income (attach Form 8916-A)	36,054	5,599	7,880	35,748
14 Total accrual to cash adjustment	441	1,066	28	809
15 Hedging transactions	1,143	957	64	924
16 Mark-to-market income (loss)	1,280	1,359	119	582
17 Cost of goods sold (attach Form 8916-A)	(27,511)	19,067	4,663	(27,605)
18 Sale versus lease (for sellers and/or lessors)	167	235	10	230
19 Section 481(a) adjustments		3,311	169	3,436
20 Unearned/deferred revenue	2,660	4,641	55	4,066
21 Income recognition from long-term contracts	578	532	36	632
22 Original issue discount and other imputed interest	220	315	103	366
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	25,256	23,117	2,838	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		5,488	1,029	6,284
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		3,687	558	4,093
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		21,548	2,434	23,375
e Abandonment losses		909	106	983
f Worthless stock losses (attach details)		178	90	250
g Other gain/loss on disposition of assets other than inventory		2,523	227	2,676
24 Capital loss limitation and carryforward used		3,377	1,159	4,470
25 Other income (loss) items with differences (attach schedule)	17,488	15,732	8,928	15,751
26 Total income (loss) items. Combine lines 1 through 25	44,711	37,536	20,697	44,667
27 Total expense/deduction items (from Part III, line 36)	45,846	43,422	44,388	45,779
28 Other items with no differences	45,645			45,639
29a Mixed groups, see instructions. All others, combine lines 26 through 28	47,137	45,086	45,048	47,168
b PC insurance subgroup reconciliation totals	467	410	417	468
c Life insurance subgroup reconciliation totals	31	23	24	27
30 Reconciliation totals. Combine lines 29a through 29c	48,310	45,105	45,075	48,292

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

Name of corporation (common parent, if consolidated return) Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	11,981,293	-2,528,751	-9,433,836	
2 Gross foreign dividends not previously taxed	61,266,015	3,385,052	33,892,437	98,543,484
3 Subpart F, QEF, and similar income inclusions		9,681,098	67,358,928	77,038,133
4 Section 78 gross-up		2,369,445	66,077,598	68,446,976
5 Gross foreign distributions previously taxed	42,941,096	-5,657,165	-37,267,632	
6 Income (loss) from equity method U.S. corporations	41,651,550	-3,881,995	-36,026,848	
7 U.S. dividends not eliminated in tax consolidation	108,776,120	135,850	-9,549,304	99,360,963
8 Minority interest for includible corporations	-1,857,866	-74,001	2,278,667	
9 Income (loss) from U.S. partnerships	33,470,473	1,156,303	21,260,949	55,935,418
10 Income (loss) from foreign partnerships	10,323,947	11,879,248	443,412	22,646,178
11 Income (loss) from other pass-through entities	102,319	393,463	33,033	527,932
12 Items relating to reportable transactions (attach details)	-4,343,214	-7,855,830	-15,559,322	-27,758,453
13 Interest income (attach Form 8916-A)	1,539,566,186	-6,490,713	-36,556,179	1,496,399,321
14 Total accrual to cash adjustment	1,405,719	-268,882	-200,737	945,953
15 Hedging transactions	-100,030,550	-8,972,565	9,706,628	-99,249,651
16 Mark-to-market income (loss)	288,804,344	635,664	1,527,492	290,960,543
17 Cost of goods sold (attach Form 8916-A)	(42,180,130,895)	33,431,684	7,814,098	(42,139,207,990)
18 Sale versus lease (for sellers and/or lessors)	15,861,784	26,433,236	3,681	42,298,196
19 Section 481(a) adjustments		-16,632,460	-47,559	-16,686,448
20 Unearned/deferred revenue	107,931,947	4,109,718	73,641	112,092,522
21 Income recognition from long-term contracts	141,730,791	-884,224	-1,108	140,847,255
22 Original issue discount and other imputed interest	10,418,479	-893,969	-40,106	9,484,428
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	16,177,568	-1,839,076	-12,245,400	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		82,852,880	9,110,018	93,197,813
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-53,055,128	-7,264,535	-60,365,863
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-18,557,524	1,009,092	-17,224,503
e Abandonment losses		-4,344,919	-284,474	-4,629,538
f Worthless stock losses (attach details)		-7,094,591	-8,486,973	-15,586,288
g Other gain/loss on disposition of assets other than inventory		7,522,462	420,312	7,866,697
24 Capital loss limitation and carryforward used		22,280,951	3,888,311	26,121,426
25 Other income (loss) items with differences (attach schedule)	15,038,069,377	-5,200,370	-31,335,137	15,001,640,576
26 Total income (loss) items. Combine lines 1 through 25	-24,810,581,017	59,647,029	20,525,173	-24,730,962,490
27 Total expense/deduction items (from Part III, line 36)	-5,409,346,329	177,986,037	459,637,141	-4,771,247,136
28 Other items with no differences	29,985,531,540			29,985,750,470
29a Mixed groups, see instructions. All others, combine lines 26 through 28	-232,586,210	236,821,279	484,352,310	488,801,773
b PC insurance subgroup reconciliation totals	2,261,146	5,636,052	3,205,568	11,102,224
c Life insurance subgroup reconciliation totals	-908,615	1,801,170	199,732	1,079,591
30 Reconciliation totals. Combine lines 29a through 29c	-231,065,944	244,233,486	487,742,752	500,758,535

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

Name of corporation (common parent, if consolidated return) Corporation 2008 Line Item Counts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	32,275	1,316	31,630	
2 U.S. deferred income tax expense	17,466	5,815	12,084	
3 State and local current income tax expense	27,343	16,145	3,314	30,117
4 State and local deferred income tax expense	9,026	6,909	2,326	
5 Foreign current income tax expense (other than foreign withholding taxes)	2,285	375	1,654	955
6 Foreign deferred income tax expense	564	126	444	
7 Foreign withholding taxes	1,528	203	1,102	675
8 Interest expense (attach Form 8916-A)	34,872	8,504	5,185	34,512
9 Stock option expense	6,695	5,894	5,193	4,315
10 Other equity-based compensation	2,436	2,267	1,680	2,239
11 Meals and entertainment	38,151	338	38,958	38,175
12 Fines and penalties	13,942	391	13,982	1,290
13 Judgments, damages, awards, and similar costs	316	232	31	313
14 Parachute payments	58	24	75	61
15 Compensation with section 162(m) limitation	1,224	115	1,044	1,267
16 Pension and profit-sharing	19,194	5,211	554	19,202
17 Other post-retirement benefits	2,362	1,713	320	2,257
18 Deferred compensation	5,005	6,025	393	4,580
19 Charitable contribution of cash and tangible property	27,571	3,550	2,676	25,752
20 Charitable contribution of intangible property	178	86	39	172
21 Charitable contribution limitation/carryforward		14,239	2,448	16,259
22 Domestic production activities deduction		97	6,666	6,585
23 Current year acquisition or reorganization investment banking fees	125	68	123	150
24 Current year acquisition or reorganization legal and accounting fees	480	294	307	391
25 Current year acquisition/reorganization other costs	471	344	221	458
26 Amortization/impairment of goodwill	3,984	6,751	1,897	6,752
27 Amortization of acquisition, reorganization, and start-up costs	1,676	3,859	292	3,894
28 Other amortization or impairment write-offs	16,442	17,324	1,214	19,209
29 Section 198 environmental remediation costs	135	152	d	184
30 Depletion	730	747	531	1,201
31 Depreciation	40,108	36,682	480	40,444
32 Bad debt expense	26,645	22,971	470	25,539
33 Corporate owned life insurance premiums	7,756	1,003	7,304	1,193
34 Purchase versus lease (for purchasers and/or lessees)	216	358	40	387
35 Other expense/deduction items with differences (attach schedule)	33,309	30,817	20,442	31,828
36 Total expense/deduction items. Combine lines 1 through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	45,986	43,556	44,390	45,994

Name of corporation (common parent, if consolidated return) Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	166,079,186	-335,051	-158,838,799	
2 U.S. deferred income tax expense	-14,109,949	743,577	6,927,942	
3 State and local current income tax expense	26,722,595	5,643,491	3,808,480	36,169,685
4 State and local deferred income tax expense	-4,913,599	2,425,536	2,442,113	
5 Foreign current income tax expense (other than foreign withholding taxes)	32,005,520	1,466,853	-32,800,056	674,945
6 Foreign deferred income tax expense	1,503,107	-80,990	-1,401,246	
7 Foreign withholding taxes	5,375,601	75,443	-4,661,252	790,025
8 Interest expense (attach Form 8916-A)	1,222,887,349	-31,659,361	8,706,892	1,199,931,457
9 Stock option expense	35,407,883	-8,084,394	24,638,507	51,962,193
10 Other equity-based compensation	37,521,509	-1,388,839	1,274,753	37,409,339
11 Meals and entertainment	19,815,868	-3,254	-8,177,319	11,648,001
12 Fines and penalties	4,319,182	-9,527	-4,478,334	-167,167
13 Judgments, damages, awards, and similar costs	4,044,747	-408,331	-136,870	3,499,823
14 Parachute payments	341,070	174,364	-358,638	156,796
15 Compensation with section 162(m) limitation	12,835,663	-33,778	-2,106,904	10,693,392
16 Pension and profit-sharing	55,408,027	35,087,609	1,701,407	92,192,698
17 Other post-retirement benefits	19,916,519	2,264,641	3,742,874	25,923,104
18 Deferred compensation	39,987,960	11,446,391	-2,053,554	49,386,663
19 Charitable contribution of cash and tangible property	11,047,784	183,050	1,167,256	12,396,128
20 Charitable contribution of intangible property	38,109	7,279	314,903	360,198
21 Charitable contribution limitation/carryforward		-1,447,268	-556,606	-1,998,579
22 Domestic production activities deduction		143,496	16,941,449	17,071,579
23 Current year acquisition or reorganization investment banking fees	752,776	118,626	-31,340	839,638
24 Current year acquisition or reorganization legal and accounting fees	1,604,040	-167,269	-611,618	828,385
25 Current year acquisition/reorganization other costs	-882,080	254,440	4,238,060	3,607,563
26 Amortization/impairment of goodwill	310,540,820	-44,788,905	-235,424,236	30,356,150
27 Amortization of acquisition, reorganization, and start-up costs	5,959,953	-1,354,937	-1,331,357	3,266,633
28 Other amortization or impairment write-offs	227,146,848	-122,289,279	-14,970,897	89,888,482
29 Section 198 environmental remediation costs	766,861	-198,629	d	573,804
30 Depletion	30,816,849	-20,772,465	6,244,769	16,310,636
31 Depreciation	360,244,896	91,792,273	-380,311	451,486,789
32 Bad debt expense	343,117,538	-141,713,493	-146,655	201,270,227
33 Corporate owned life insurance premiums	831,321	-84,082	-492,182	259,885
34 Purchase versus lease (for purchasers and/or lessees)	1,280,324	2,718,953	-500	3,999,217
35 Other expense/deduction items with differences (attach schedule)	2,184,780,918	26,146,326	-50,431,999	2,160,564,441
36 Total expense/deduction items. Combine lines 1 through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	5,143,999,358	-194,091,947	-437,259,826	4,512,200,193

**SCHEDULE N
(Form 1120)**

Foreign Operations of U.S. Corporations

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

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

2008

Name

Employer identification number (EIN)

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

Foreign Operations Information

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).	5,138	17,756
b Enter the number of Forms 8858 attached to the tax return ▶ 5,072		
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 ▶ 5,072		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required attachment.		
4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	14,590	9,854
b Enter the number of Forms 5471 attached to the tax return ▶ 14,213		
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 2008 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.	17,857	6,206
b If "Yes," enter the name of the foreign country ▶ 17,868 5,853 4,242		
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 ▶ \$		

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**SCHEDULE O
(Form 1120)**

(Rev. December 2008)
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.**
▶ **See separate instructions.**

OMB No. 1545-0123

Name

Employer identification number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

Part I Apportionment Plan Information

1 Type of controlled group:

- a** Parent-subsidiary group **4,980**
- b** Brother-sister group **14,542**
- c** Combined group **951**
- d** Life insurance companies only **8**

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 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.

5 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.

6 Elections under section 1561. See instructions.

- a** The corporation will determine its tax liability by applying the maximum tax rate under section 11 to the entire amount of its taxable income.
- b** The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the group's section 11(b)(1) additional tax.

**SCHEDULE O
(Form 1120)**

(Rev. December 2008)
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.**
▶ **See separate instructions.**

OMB No. 1545-0123

Name Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number :
---	-------------------------------------

Part I Apportionment Plan Information

- 1 Type of controlled group:
 - a Parent-subsidiary group
 - b Brother-sister group
 - c Combined group
 - d Life insurance companies only

- 2 This corporation has been a member of this group:
 - a For the entire year.
 - b From _____, 20_____, until _____, 20_____.

- 3 This corporation consents and represents to:
 - a Adopt an apportionment plan. 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 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.

- 5 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.

- 6 Elections under section 1561. See instructions.
 - a The corporation will determine its tax liability by applying the maximum tax rate under section 11 to the entire amount of its taxable income.
 - b The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the group's section 11(b)(1) additional tax.

Part II Taxable Income Apportionment (See instructions)

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

	(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket				(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%	
1	-----						
2	-----						
3	-----						
4	-----						
5	-----						
6	-----						
7	-----						
8	-----						
9	-----						
10	-----						
Total			18,357	10,276	10,538	2,364	

Part II Taxable Income Apportionment (See instructions)

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

	(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket				(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%	
1	-----						
2	-----						
3	-----						
4	-----						
5	-----						
6	-----						
7	-----						
8	-----						
9	-----						
10	-----						
Total			561,695	203,091	14,698,264	221,022,038	

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

	(a) Group member's name	Income Tax Apportionment						(h) Total income tax (combine lines (b) through (g))
		(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	
1	-----							
2	-----							
3	-----							
4	-----							
5	-----							
6	-----							
7	-----							
8	-----							
9	-----							
10	-----							
Total						6,557	626	

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

	(a) Group member's name	Income Tax Apportionment						(h) Total income tax (combine lines (b) through (g))
		(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	
1	-----							
2	-----							
3	-----							
4	-----							
5	-----							
6	-----							
7	-----							
8	-----							
9	-----							
10	-----							
Total						47,277	43,368	

Part IV Other Apportionments (See instructions)

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

Part IV Other Apportionments (See instructions)

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

1120-F

CALENDAR YEAR U.S. Income Tax Return of a Foreign Corporation FISCAL YEAR

OMB No. 1545-0126

Form Department of the Treasury Internal Revenue Service

For calendar year 2008, or tax year beginning 8,045, 2008, and ending 3,334, 20

2008

See separate instructions.

Use IRS label. Other-wise, print or type. Name: Corporation 2008 Line Item Counts (Estimated from SOI Sample). Employer identification number: 182. Check box(es) if: Initial return 470, Name or address change, Final return 617. TOTAL RETURNS FILED 11,379. TOTAL RETURNS E-FILED 1,117.

A Country of incorporation 11,379. B Foreign country under whose laws the income reported on this return is also subject to tax 11,379. 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 4,736. 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 11,379. (2) Business activity 11,279. (3) Product or service 11,020. G Check method of accounting: (1) Cash 2,980. (2) Accrual 8,259. (3) Other (specify) 38. H Did the corporation's method of accounting change from the preceding tax year? I Did the corporation's method of determining income change from the preceding tax year? J Did the corporation file a U.S. income tax return for the preceding tax year? 10,006. K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? 9,616. L At any time during the tax year, did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country: 3,433. 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 3,254. Note: Additional information is required on page 2.

Computation of Tax Due or Overpayment

Table with 9 rows and 5 columns. Row 1: Tax from Section I, line 11, page 2. 1, 698. Row 2: Tax from Section II, Schedule J, line 9, page 4. 2, 3,413. Row 3: Tax from Section III (add lines 6 and 10 on page 5). 3, 1,446. Row 4: Total tax. Add lines 1 through 3. 4, 3,785. Row 5a: 2007 overpayment credited to 2008. 5a, 1,728. Row 5b: 2008 estimated tax payments. 5b, 1,141. Row 5c: Less 2008 refund applied for on Form 4466. 5c, 21. Row 5d: Combine lines 5a through 5c. 5d, 2,330. Row 5e: Tax deposited with Form 7004. 5e, 720. Row 5f: Credit for tax paid on undistributed capital gains (attach Form 2439). 5f, d. Row 5g: Credit for federal tax on fuels (attach Form 4136). See instructions. 5g, 8. Row 5h: Refundable credits from Form 3800, line 19c, and Form 8827, line 8c. 5h, d. Row 5i: U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805)). 5i, 581, 2,157. Row j: Total payments. Add lines 5d through 5i. TAX PMT ADJ. 5j, 169, 4,409. Row 6: Estimated tax penalty (see instructions). Check if Form 2220 is attached. 6, 844. Row 7: Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed. 7, 1,327. Row 8: Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid. 8, 3,837. Row 9: Enter portion of line 8 you want Credited to 2009 estimated tax 1,878. Refunded 2,225.

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's Use Only. Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name (or yours if self-employed), address, and ZIP code, EIN, Phone no.

2008

Form 1120-F
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2008, or tax year beginning _____, 2008, and ending _____, 20_____

See separate instructions.

Use IRS label. Other-wise, print or type. Name: Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample). Employer identification number. Check box(es) if: Initial return, Name or address change, Final return, First post-merger return, Amended return, Schedule M-3 attached, 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. (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). H Did the corporation's method of accounting change from the preceding tax year? I Did the corporation's method of determining income change from the preceding tax year? J Did the corporation file a U.S. income tax return for the preceding tax year? 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? L At any time during the tax year, did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached.

Note: Additional information is required on page 2.

Computation of Tax Due or Overpayment

Table with 9 main rows and sub-rows (5a-5i). Columns include line number, description, amount, and total. Total tax is 1,870,609. Total payments are 2,998,362. Amount owed is 48,209. Overpayment is 1,175,622. Credited to 2009 estimated tax is 630,255. Refunded is 545,367.

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

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

Paid Preparer's Use Only. Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name (or yours if self-employed), address, and ZIP code, EIN, Phone no.

Additional Information (continued from page 1)

	Yes	No
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
O Is the corporation a personal service corporation? (See instructions for definition.)		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$ 438		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a schedule showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here 1,658 ▶ <input type="checkbox"/>		
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$ 5,211		
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ 434 (2) Name ▶ 898		
U (1) Is the corporation a dealer under section 475?		
(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		

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

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

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

Name of treaty country, if any ▶

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

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

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

Additional Information (continued from page 1)

	Yes	No
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
O Is the corporation a personal service corporation? (See instructions for definition.)		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$ 762,674		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a schedule showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/>		
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$ 42,934,936		
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ _____ (2) Name ▶ _____		
U (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		

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

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

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

Name of treaty country, if any ▶

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

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

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

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

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

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶	1c	4,702
	2	Cost of goods sold (Schedule A, line 8)							2	1,158
	3	Gross profit (subtract line 2 from line 1c)							3	4,702
	4	Dividends (Schedule C, line 14)							4	542
	5	Interest							5	4,553
	6	Gross rents							6	504
	7	Gross royalties							7	185
	8	Capital gain net income (attach Schedule D (Form 1120))							8	1,200
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9	1,067
	10	Other income (see instructions—attach schedule)							10	3,725
	11	Total income. Add lines 3 through 10	INCOME ADJ				1,303	▶	11	9,909
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)							12	476
	13	Salaries and wages (less employment credits)							13	1,814
	14	Repairs and maintenance							14	2,937
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							15	383
	16	Rents							16	1,765
	17	Taxes and licenses							17	6,489
	18	Interest expense from Schedule I, line 25							18	2,089
	19	Charitable contributions							19	753
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)							20	4,181
	21	Depletion	ESOP DIV						21	90
	22	Advertising	TOTAL AMORT				693		22	1,210
	23	Pension, profit-sharing, etc., plans	IDC- PRODUCTIVE						23	321
	24	Employee benefit programs	IDC- NON-PRODUCTIVE						24	846
	25	Domestic production activities deduction (attach Form 8903)							25	114
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)							26	629
	27	Other deductions (attach schedule)	IDC- UNID OR AMORT				d		27	8,797
	28	Total deductions. Add lines 12 through 27	DEDUCTION ADJ				413	▶	28	10,103
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)						▶	29	10,642
	30	Less: a Net operating loss deduction (see instructions)		30a		1,201				
		b Special deductions (Schedule C, line 15)		30b		139				
	c Add lines 30a and 30b							30c	1,308	
31	Taxable income or (loss). Subtract line 30c from line 29							31	3,405	

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG INV ADJ.		d		1	585
2	Purchases	PURCHASE ADJ.		9		2	812
3	Cost of labor					3	206
4	Additional section 263A costs (attach schedule).					4	96
5	Other costs (attach schedule)					5	666
6	Add lines 1 through 5					6	1,193
7	Inventory at end of year					7	519
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2, above					8	1,158
9a	Check all methods used for valuing closing inventory:						
	(1) <input type="checkbox"/> Cost as described in Regulations section 1.471-3						297
	(2) <input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4						274
	(3) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶						53
b	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)					-▶	<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 percentage (or amounts) of closing inventory computed under LIFO	PCT		d	AMT		-
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? YES					211	NO 743
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? YES						9
	If "Yes," attach explanation.					NO	1,003

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	98,833,898
	2	Cost of goods sold (Schedule A, line 8)							2	78,968,145
	3	Gross profit (subtract line 2 from line 1c)							3	19,865,754
	4	Dividends (Schedule C, line 14)							4	636,054
	5	Interest							5	68,061,622
	6	Gross rents							6	260,627
	7	Gross royalties							7	316,482
	8	Capital gain net income (attach Schedule D (Form 1120))							8	516,610
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9	-1,202,948
	10	Other income (see instructions—attach schedule)							10	7,068,777
	11	Total income. Add lines 3 through 10	INCOME ADJ				-28,269,873	▶	11	67,253,106
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)							12	403,213
	13	Salaries and wages (less employment credits)							13	7,788,919
	14	Repairs and maintenance							14	290,734
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							15	3,656,915
	16	Rents							16	1,208,356
	17	Taxes and licenses							17	1,631,226
	18	Interest expense from Schedule I, line 25							18	58,360,680
	19	Charitable contributions							19	52,592
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)							20	1,692,566
	21	Depletion	ESOP DIV						21	20,285
	22	Advertising	TOTAL AMORT				189,907		22	310,466
	23	Pension, profit-sharing, etc., plans	IDC- PRODUCTIVE						23	283,285
	24	Employee benefit programs	IDC- NON-PRODUCTIVE						24	550,527
	25	Domestic production activities deduction (attach Form 8903)							25	20,924
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)							26	3,461,100
	27	Other deductions (attach schedule)	IDC- UNID OR AMORT					d	27	31,128,332
	28	Total deductions. Add lines 12 through 27	DEDUCTION ADJ				-35,152	▶	28	110,824,970
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)						▶	29	-43,571,865
	30	Less:								
		a Net operating loss deduction (see instructions)			30a		1,504,464			
	b Special deductions (Schedule C, line 15)			30b		17,827				
	c Add lines 30a and 30b							30c	1,522,291	
31	Taxable income or (loss). Subtract line 30c from line 29							31	5,316,843	

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG INV ADJ		d	1	5,082,081
2	Purchases	PURCHASE ADJ		109	2	74,223,380
3	Cost of labor				3	1,292,798
4	Additional section 263A costs (attach schedule)				4	88,620
5	Other costs (attach schedule)				5	3,041,014
6	Add lines 1 through 5				6	83,729,744
7	Inventory at end of year				7	4,761,600
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2, above				8	78,968,145

9a Check all methods used for valuing closing inventory:

(1) Cost as described in Regulations section 1.471-3

(2) Lower of cost or market as described in Regulations section 1.471-4

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

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

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

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **AMT**

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

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

If "Yes," attach explanation.

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

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	131	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	*19	80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	-	see instructions	-
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	-	42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	-	48	
6 Dividends from less-than-20%-owned foreign corporations	d	70	
7 Dividends from 20%-or-more-owned foreign corporations	-	80	
8 Total. Add lines 1 through 7. See instructions for limitation			139
9 Dividends from foreign corporations not included on lines 3, 6, or 7	*18		SPCL DED ADJ
10 Foreign dividend gross-up (section 78)	-		
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	-		
12 Other dividends DIVIDEND ADJ.	*18 407		
13 Deduction for dividends paid on certain preferred stock of public utilities	-		
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3	542		139
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			139

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

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

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

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		1,153
2	Income tax. Check if a qualified personal service corporation (see instructions) INCM TAX ADJ	<input type="checkbox"/>	2	3,397
3	Alternative minimum tax (attach Form 4626)	-	3	136
4	Add lines 2 and 3		4	3,506
5a	Foreign tax credit (attach Form 1118)	68		
b	General business credit (attach Form 3800)	108		
c	Credit for prior year minimum tax (attach Form 8827)	35		
d	Bond credits from Form 8912	d		
6	Total credits. Add lines 5a through 5d		6	209
7	Subtract line 6 from line 4		7	3,481
8	Other taxes. FORM 4255 - FORM 8611 - FORM 8697 - FORM 8866 - FORM 8902 - RCPTR QEV - RCPTR IEC	8	8	
9	Total tax. Add lines 7 and 8. Enter here and on line 2, page 1	87	9	3,413

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

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	10,424	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	*12,808	80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	-	see instructions	-
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	-	42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	-	48	
6 Dividends from less-than-20%-owned foreign corporations	d	70	
7 Dividends from 20%-or-more-owned foreign corporations	-	80	
8 Total. Add lines 1 through 7. See instructions for limitation			17,827
9 Dividends from foreign corporations not included on lines 3, 6, or 7	*222		SPCL DED ADJ
10 Foreign dividend gross-up (section 78)	-		
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	-		
12 Other dividends DIVIDEND ADJ. *3	612,141		
13 Deduction for dividends paid on certain preferred stock of public utilities	-		
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3	636,054		
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			17,827

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

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

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

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions) INCM TAX ADJ	<input type="checkbox"/>	2	1,838,724
3	Alternative minimum tax (attach Form 4626)	-	3	15,323
4	Add lines 2 and 3		4	1,854,047
5a	Foreign tax credit (attach Form 1118)	12,917		
b	General business credit (attach Form 3800)	23,826		
c	Credit for prior year minimum tax (attach Form 8827)	7,947		
d	Bond credits from Form 8912	d		
6	Total credits. Add lines 5a through 5d		6	48,146
7	Subtract line 6 from line 4	RCPTR QEV	7	1,805,901
8	Other taxes. FORM 4255 - FORM 8611 - FORM 8697 1 FORM 8866 - FORM 8902 - RCPTR IEC -		8	
9	Total tax. Add lines 7 and 8. Enter here and on line 2, page 1	TOT TX ADJ -29,402	9	1,776,500

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	10,642
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.)	2	3,341
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	8,404
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	7,227
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	6,744
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	3,409
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	4,005
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	812
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	1,516
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) Also complete item W on page 2	6	1,206

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

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. Otherwise, enter -0-. (See instructions.)	9b	
c	Subtract line 9b from line 9a	9c	
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10	

Part III—Additional Information

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

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1	-43,571,865
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.)	2	1,010,284
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	-38,063,489
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	135,038,329
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	125,309,929
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	43,502,915
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	19,838,141
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	739,605
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	1,829,148
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) Also complete item W on page 2	6	85,449

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

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. Otherwise, enter -0-. (See instructions.)	9b	
c	Subtract line 9b from line 9a	9c	
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10	

Part III—Additional Information

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

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

Schedule L Balance Sheets per Books

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

*Attach schedule—See instructions.

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

Schedule L Balance Sheets per Books

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

*Attach schedule—See instructions.

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

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

OMB No. 1545-0126

2008

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

Name of corporation

Employer identification number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return
Note: Schedule M-3 may be required instead of Schedule M-1—see instructions.

1 Net income (loss) per books	5,967	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books	1,108	a Tax-exempt interest \$	168
3 Excess of capital losses over capital gains	142	b Other (itemize):	
4 Income subject to tax not recorded on books this year (itemize):			908
	564	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 \$	606
a Depreciation \$	452	b Charitable contributions \$	
b Charitable contributions \$		c Other (itemize):	
c Travel and entertainment \$	949		1,910
d Other (itemize):		9 Add lines 7 and 8	2,336
	2,696	10 Income—line 6 less line 9	6,119
6 Add lines 1 through 5	6,085		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

1 Balance at beginning of year		5 Distributions: a Cash	574
2 Net income (loss) per books		b Stock	-
3 Other increases (itemize):		c Property	*16
		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)	

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

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

OMB No. 1545-0126

2008

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

Name of corporation

Employer identification number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

Schedule M-1

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

Note: Schedule M-3 may be required instead of Schedule M-1—see instructions.

1 Net income (loss) per books	-133,950	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books	74,163	a Tax-exempt interest \$	26,627
3 Excess of capital losses over capital gains	476,299	b Other (itemize):	
4 Income subject to tax not recorded on books this year (itemize):			200,192
	-379,589	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 \$	21,012
a Depreciation \$	6,719	b Charitable contributions \$	
b Charitable contributions \$		c Other (itemize):	
c Travel and entertainment \$	6,158		103,627
d Other (itemize):		9 Add lines 7 and 8	303,819
	154,469	10 Income—line 6 less line 9	-111,508
6 Add lines 1 through 5	191,142		

Schedule M-2

Analysis of Unappropriated Retained Earnings per Books

1 Balance at beginning of year		5 Distributions: a Cash	309,459
2 Net income (loss) per books		b Stock	-
3 Other increases (itemize):		c Property	*25
		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 M-3
(Form 1120-F)**

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

OMB No. 1545-0126

2008

Department of the Treasury
Internal Revenue Service

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

Name of corporation

Employer identification number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

- A** Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? **Yes** **No**
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? **Yes** **No**
472 961
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? **Yes** **No**
719 708
- 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 Temporary Regulations section 1.882-5T(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 **1,413** Ending **1,413**
- 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. **1,450**
- c** Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?
 Yes. Attach an explanation and the amount of each item restated. **37**
 No. **1,413**
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
 Yes. List exchange(s) and symbol ▶ **45** **149**
 No. **1,293**

4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	1,386
5a Net income from includible disregarded foreign entities not included on line 4 (attach schedule)	
5b Net loss from includible disregarded foreign entities not included on line 4 (attach schedule)	()
5c Net income from includible disregarded U.S. entities not included on line 4 (attach schedule)	
5d Net loss from includible disregarded U.S. entities not included on line 4 (attach schedule)	()
6 Net income (loss) from foreign locations not included on line 4 (attach schedule)	
7a Net income of non-includible entities (attach schedule)	()
7b Net loss of non-includible entities (attach schedule)	
8 Adjustments to intercompany transactions (attach schedule)	27
9 Adjustments to reconcile income statement period to tax year (attach schedule)	17
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	48
11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	1,411

SCHEDULE M-3 (Form 1120-F)

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

OMB No. 1545-0126

2008

Department of the Treasury Internal Revenue Service

Attach to Form 1120-F. See separate instructions.

Name of corporation

Employer identification number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

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

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

- 1 Is the corporation a foreign bank as defined in Temporary Regulations section 1.882-5T(c)(4)?
2a Enter the income statement period: Beginning / / Ending / /
b Has the corporation's income statement been restated for the income statement period entered on line 2a?
c Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?
3 Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?

Table with 2 columns: Line Item Description and Amount. Includes rows for net income from disregarded entities, adjustments to intercompany transactions, and adjusted financial net income.

Name of corporation

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)

Income (Loss) Items	(a) Income (Loss) per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)
1 Gross receipts					
2 Cost of goods sold (attach schedule)	193	101	19	26	183
3a Dividends from foreign entities					
b Dividends from U.S. entities					
c Substitute dividend payments received					
4a Interest income excluding interest equivalents	701	86	202	272	453
b Substitute interest payments received					
c Interest equivalents not included on line 4b					
5 Gross rental income					
6 Gross royalty income					
7 Fee and commission income					
8 Income (loss) from equity method corporations	12	10	5		
9 Net income (loss) from U.S. partnerships	412	319	251	256	594
10 Net income (loss) from certain foreign partnerships (see instructions)	154	79	49	138	144
11 Net income (loss) from other pass- through entities (attach schedule)	49	46	34	38	64
12 Items relating to reportable transactions (attach details)	d	d	d	d	d
13 Hedging transactions	29	8	12	d	21
14a Mark-to-market income (loss) under section 475(a)	31	26	8	d	30
b Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c Mark-to-market income (loss) under section 475(e)					
d Mark-to-market income (loss) under section 475(f)					
15 Gain (loss) from certain section 988 transactions					
16a Interest income from global securities dealing					
b Dividends from global securities dealing					
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17 Sales versus lease (for sellers and/or lessors)	-	-	-	-	-
18 Section 481(a) adjustments		21	*11	-	28
19 Unearned/deferred revenue	17	21	-	d	20
20 Original issue discount, imputed interest, and phantom income	d	d	d	-	d
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	219	168	32		
b Gross capital gains from Schedule D, excluding amounts from pass- through entities		49	7	d	63

Name of corporation

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)

Income (Loss) Items	(a) Income (Loss) per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)
1 Gross receipts					
2 Cost of goods sold (attach schedule)	-57,346,493	-830,319	-640,258	13,234,922	-55,225,328
3a Dividends from foreign entities					
b Dividends from U.S. entities					
c Substitute dividend payments received					
4a Interest income excluding interest equivalents	92,467,536	97,311	-31,644,386	-6,732,199	50,776,118
b Substitute interest payments received					
c Interest equivalents not included on line 4b					
5 Gross rental income					
6 Gross royalty income					
7 Fee and commission income					
8 Income (loss) from equity method corporations	-309,089	308,132	-57,552		
9 Net income (loss) from U.S. partnerships	-12,896,563	7,122,313	1,554,761	6,429,922	91,124
10 Net income (loss) from certain foreign partnerships (see instructions)	-10,765,750	3,394,276	302,095	7,004,286	-239,832
11 Net income (loss) from other pass- through entities (attach schedule)	-3,222,145	1,926,454	-183,552	906,651	-72,310
12 Items relating to reportable transactions (attach details)	d	d	d	d	d
13 Hedging transactions	-106,216	54,469	-722,089	d	134,828
14a Mark-to-market income (loss) under section 475(a)	-12,552,085	-483,956	-95,294	d	-13,194,072
b Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c Mark-to-market income (loss) under section 475(e)					
d Mark-to-market income (loss) under section 475(f)					
15 Gain (loss) from certain section 988 transactions					
16a Interest income from global securities dealing					
b Dividends from global securities dealing					
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17 Sales versus lease (for sellers and/or lessors)	-	-	-	-	-
18 Section 481(a) adjustments		-115,750	*7,818	-	-98,084
19 Unearned/deferred revenue	91,010	170,964	-	d	251,963
20 Original issue discount, imputed interest, and phantom income	d	d	d	-	d
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	-11,947,659	101,283,112	952,031		
b Gross capital gains from Schedule D, excluding amounts from pass- through entities		315,237	45,814	d	125,952

Name of corporation	Employer identification number
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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 (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		35	-	d	34
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		113	18	11	127
e Abandonment losses		d	-	-	d
f Worthless stock losses (attach details)		-	-	-	-
g Other gain/loss on disposition of assets other than inventory		18	7	6	16
22 Capital loss limitation and carryforward used		35	d	-	37
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities					
24 Other income (loss) items with differences (attach schedule)	430	258	214	98	228
25 Total income (loss) items. Combine lines 1 through 24	1,296	774	623	565	1,297
26 Total expense/deduction items (from Part III, line 33)	970	821	797	585	957
27 Other items with no differences	664			78	589
28 Reconciliation totals. Combine lines 25 through 27	1,368	1,058	1,005	828	1,347

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

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

Expense/Deduction Items	(a) Expense per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return (optional)
1 U.S. current income tax expense	348	31	356	6	
2 U.S. deferred income tax expense	54	17	50	-	
3 Non-U.S. current income tax expense (other than foreign withholding taxes)	233	105	73	33	244
4 Non-U.S. deferred income tax expense	35	*11	23	d	
5 Non-U.S. withholding taxes	34	d	19	7	15
6 Compensation with section 162(m) limitation	9	-	d	d	10
7 Salaries and other base compensation					
8 Stock option expense	24	32	d	d	*14
9 Other equity-based compensation	10	9	d	d	8
10 Meals and entertainment	321	d	366	15	299
11 Fines and penalties	117	-	122	-	-
12 Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation	Employer identification number
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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 (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-90,911	-	d	-88,436
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-10,532,889	-189,038	293,596	-10,696,639
e Abandonment losses		d	-	-	d
f Worthless stock losses (attach details)		-	-	-	-
g Other gain/loss on disposition of assets other than inventory		-54,784	-385,356	170,557	227,560
22 Capital loss limitation and carryforward used		126,675	d	-	120,241
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities					
24 Other income (loss) items with differences (attach schedule)	-21,001,935	126,314	330,381	6,312,693	-4,912,200
25 Total income (loss) items. Combine lines 1 through 24	63,500,682	13,566,053	-34,152,974	-66,608,026	49,791,972
26 Total expense/deduction items (from Part III, line 33)	-126,100,417	8,255,908	83,906,295	-30,568,105	-65,561,355
27 Other items with no differences	-9,486,966			3,584,582	-8,710,791
28 Reconciliation totals. Combine lines 25 through 27	-74,961,701	21,841,010	49,553,610	-27,220,410	-24,309,559

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

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

Expense/Deduction Items	(a) Expense per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return (optional)
1 U.S. current income tax expense	752,292	-48,810	-662,060	1,105	
2 U.S. deferred income tax expense	-1,986,605	28,684	1,946,106	-	
3 Non-U.S. current income tax expense (other than foreign withholding taxes)	-63,942	78,729	256,340	39,050	269,535
4 Non-U.S. deferred income tax expense	-19,243	*-48,447	14,905	d	
5 Non-U.S. withholding taxes	120,011	d	-18,483	-74,478	11,879
6 Compensation with section 162(m) limitation	22,189	-	d	d	32,535
7 Salaries and other base compensation					
8 Stock option expense	25,791	-33,580	d	d	*39,724
9 Other equity-based compensation	134,481	28,387	d	d	149,004
10 Meals and entertainment	119,554	d	-65,857	-1,298	52,417
11 Fines and penalties	2,496	-	-2,873	-	-
12 Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation

Employer identification number

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 (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return (optional)
13 Pension and profit-sharing	143	55	d	13	129
14 Other post-retirement benefits	23	10	d	d	19
15 Deferred compensation	22	35	d	-	11
16 Charitable contributions	200	200	27	5	128
17 Domestic production activities deduction		d	18	-	19
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees	*12	d	d	d	d
19 Current year acquisition/reorganization other costs.	d	d	d	d	d
20 Amortization/impairment of goodwill	21	26	d	7	25
21 Amortization of acquisition, reorganization, and start-up costs	33	44	8	*11	42
22 Other amortization and impairment write-offs	120	100	*15	18	120
23 Depreciation	419	330	*20	28	410
24 Bad debt expense	201	176	*16	*16	153
25 Purchase versus lease (for purchasers and/or lessees)	d	d	d	d	d
26a Interest expense per books	436	211	243		
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				391	434
c Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)			()		
d U.S. source substitute interest payments					
e Interest equivalents (e.g., guarantee fees) not included on line 26d					
27 U.S. source substitute dividend payments					
28 Fee and commission expense					
29 Rental expense					
30 Royalty expense					
31 Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)					
32 Other expense/deduction items with differences (attach schedule)	622	448	363	188	538
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	972	830	806	586	957

Name of corporation

Employer identification number

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 (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return (optional)
13 Pension and profit-sharing	189,538	59,420	d	-4,193	195,475
14 Other post-retirement benefits	50,490	-1,983	d	d	46,955
15 Deferred compensation	96,235	103,997	d	-	142,664
16 Charitable contributions	25,819	-23,328	-3,541	-4,295	2,863
17 Domestic production activities deduction		d	17,956	-	17,959
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees	*26,112	d	d	d	d
19 Current year acquisition/reorganization other costs	d	d	d	d	d
20 Amortization/impairment of goodwill	21,331	99,307	d	-30,337	83,428
21 Amortization of acquisition, reorganization, and start-up costs	12,587	-38,632	-1	*-659	748
22 Other amortization and impairment write-offs	434,289	-196,909	*10,134	-4,558	203,314
23 Depreciation	2,228,803	63,601	*-19,210	-1,417,398	1,153,049
24 Bad debt expense	5,843,904	-2,851,471	*280,564	*-172,936	2,752,134
25 Purchase versus lease (for purchasers and/or lessees)	d	d	d	d	d
26a Interest expense per books	86,715,661	-1,494,644	-80,444,296		
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				43,780,118	45,994,271
c Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)			()		
d U.S. source substitute interest payments					
e Interest equivalents (e.g., guarantee fees) not included on line 26d					
27 U.S. source substitute dividend payments					
28 Fee and commission expense					
29 Rental expense					
30 Royalty expense					
31 Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)					
32 Other expense/deduction items with differences (attach schedule)	26,529,308	-4,000,765	-6,487,330	-12,958,469	5,858,433
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	129,331,167	-8,272,870	-83,924,213	29,963,733	65,637,118

U.S. Life Insurance Company Income Tax Return

For calendar year 2008 or tax year beginning **912** ending **33**
▶ See separate instructions.

2008

A Check if:		Name		B Employer identification number	
1 Consolidated return (attach Form 851) <input type="checkbox"/>	115	Corporation 2008 Line Item Counts (Estimated from SOI Sample)		945	
2 Life-nonlife consolidated return <input type="checkbox"/>	30	Number, street, and room or suite no. If a P.O. box, see instructions.		C Date incorporated	
3 Schedule M-3 (Form 1120-L) attached <input type="checkbox"/>	412	TOTAL RETURNS FILED 945		945	
		City or town, state, and ZIP code		D Check applicable box if an election has been made under section(s):	
		TOTAL RETURNS E-FILED 89		953(c)(3)(C) 953(d)	
E Check if:		NAME CHANGE 127		FINAL 56	
				d 372	

Income	1 Gross premiums, etc., less return premiums, etc. Enter balance GROSS PREMIUMS 892	1 829
	2 Net decrease, if any, in reserves (see instructions)	2 542
	3 10% of any decrease in reserves under section 807(f)(1)(B)(ii)	3 99
	4 Investment income (Schedule B, line 8) (see instructions)	4 915
	5 Net capital gain (Schedule D (Form 1120), line 13)	5 150
	6 Income from a special loss discount account (attach Form 8816)	6 d
	7 Other income (attach schedule)	7 408
	8 Life insurance company gross income. Add lines 1 through 7	8 942

Deductions (See instructions for limitations on deductions.)	9 Death benefits, etc. DEATH BENEFITS 884	9 847
	10 Net increase, if any, in reserves (Schedule F, line 35) OFF CMPNSTN 50	10 369
	11 10% of any increase in reserves under section 807(f)(1)(B)(i) TAXES PD 768	11 98
	12 Deductible policyholder dividends (Schedule F, line 18e) PROD ACT DED d	12 192
	13 Assumption by another person of liabilities under insurance, NET DEPR 325	13 d
	14 Dividends reimbursable by taxpayer REPAIRS 100	14 d
	15a Interest ▶ 109 b Less tax-exempt interest expense _____ c Bal ▶	15c 219
	16 Deductible policy acquisition expenses (Schedule G, line 20) ADVERTISING 289	16 827
	17 Additional deduction (attach Form 8816) BAD DEBT DED 174	17 d
	18 Other deductions (see instructions) (attach schedule) PRF SHR PLNS 296	18 919
	19 Add lines 9 through 18 RENTS PD 342	19 945
	20 Subtotal. Subtract line 19 from line 8 CONTRIBUTIONS 88	20 945
	21a Dividends-received deduction (Schedule A, line 16, column (c)) 21a 347	21c 464
	Plus: b Operations loss deduction (see instructions) (attach schedule) 21b 174	
	22 Gain or (loss) from operations. Subtract line 21c from line 20 EMPL BNFT PLNS 223	22 856
	23 Small life insurance company deduction (Schedule H, line 17) TOT AMORT 808	23 408
24 Life insurance company taxable income (LICTI). Subtract line ESOP d	24 856	
25 Limitation on noninsurance losses (Schedule I, line 9) DEPLETION 12	25 d	
26 Amount subtracted from policyholders surplus account (Schedule DEDUCTION ADJ 215	26 d	

Tax and Payments	27 Taxable income. Add lines 24, 25, and 26 (see instructions)	27 577
	28 Total tax (Schedule K, line 10)	28 593
	29a 2007 overpayment credited to 2008 29a 529	
	b Prior year(s) special estimated tax payments to be applied 29b d	
	c 2008 estimated tax payments 29c 493	
	d 2008 special estimated tax payments (Do not include on line 29f) 29d d	
	e Less 2008 refund applied for on Form 4466 29e (38) 29f 677	
	g Tax deposited with Form 7004 29g 226	
	h Credits: (1) Form 2439 d (2) Form 4136 d 29h 6	
	i U.S. income tax paid or withheld at source (attach Form 1042-S) 29i 8	
	j Refundable credits from Form 3800, line 19c, and Form 8827, line 8c 29j 6	29k 716
	30 Estimated tax penalty. Check if Form 2220 is attached TAX PMT ADJ *12 <input type="checkbox"/>	30 64
	31 Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed	31 79
	32 Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid	32 664
33 Enter amount from line 32: Credited to 2009 estimated tax ▶ 530 Refunded ▶	33 171	

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

Sign Here ▶ Signature of officer _____ Date _____ Title _____

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

Paid Preparer's Use Only	Preparer's signature ▶ _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code ▶ _____	EIN _____		Phone no. () _____

U.S. Life Insurance Company Income Tax Return

For calendar year 2008 or tax year beginning, 2008, ending, 20 See separate instructions.

2008

A Check if: 1 Consolidated return (attach Form 851) 2 Life-nonlife consolidated return 3 Schedule M-3 (Form 1120-L) attached
B Employer identification number
C Date incorporated
D Check applicable box if an election has been made under section(s):
E Check if: (1) Final return (2) Name change (3) Address change (4) Amended return 953(c)(3)(C) 953(d)

Income table with 8 rows. Line 1: Gross premiums, etc., less return premiums, etc. Enter balance GROSS PREMIUMS 619,993,190. Line 2: Net decrease, if any, in reserves. Line 3: 10% of any decrease in reserves. Line 4: Investment income. Line 5: Net capital gain. Line 6: Income from a special loss discount account. Line 7: Other income. Line 8: Life insurance company gross income. Add lines 1 through 7.

Deductions table with 19 rows. Line 9: Death benefits, etc. DEATH BENEFITS 548,271,787. Line 10: Net increase, if any, in reserves. Line 11: 10% of any increase in reserves. Line 12: Deductible policyholder dividends. Line 13: Assumption by another person of liabilities. Line 14: Dividends reimbursable by taxpayer. Line 15a: Interest 8,494,186. Line 16: Deductible policy acquisition expenses. Line 17: Additional deduction. Line 18: Other deductions. Line 19: Add lines 9 through 18. Line 20: Subtotal. Subtract line 19 from line 8. Line 21a: Dividends-received deduction. Line 21b: Plus: b Operations loss deduction. Line 22: Gain or (loss) from operations. Line 23: Small life insurance company deduction. Line 24: Life insurance company taxable income (LICTI). Line 25: Limitation on noninsurance losses. Line 26: Amount subtracted from policyholders surplus account.

Tax and Payments table with 13 rows. Line 27: Taxable income. Add lines 24, 25, and 26. Line 28: Total tax. Line 29a: 2007 overpayment credited to 2008 684,099. Line 29b: Prior year(s) special estimated tax payments. Line 29c: 2008 estimated tax payments 6,048,226. Line 29d: 2008 special estimated tax payments. Line 29e: Less 2008 refund applied for on Form 4466 1,178,687. Line 29f: Tax deposited with Form 7004 5,555,801. Line 29g: Credits: (1) Form 2439 d (2) Form 4136 d 223,341. Line 29h: U.S. income tax paid or withheld at source 2,253. Line 29i: Refundable credits from Form 3800, line 19c, and Form 8827, line 8c 3,727. Line 29j: Refundable credits from Form 3800, line 19c, and Form 8827, line 8c 3,222. Line 29k: Estimated tax penalty. Check if Form 2220 is attached. TAX PMT ADJ *123. Line 30: Estimated tax penalty. Line 31: Amount owed. Line 32: Overpayment. Line 33: Enter amount from line 32: Credited to 2009 estimated tax 1,089,395. Refunded 674,225.

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

Sign Here Signature of officer Date Title

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

Paid Preparer's Use Only Preparer's signature Date Check if self-employed Preparer's SSN or PTIN Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

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

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a times (b))
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	362	70	
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	18	80	
3	Debt-financed stock of domestic and foreign corporations	-	see instructions	-
4	Public utility corporations, less-than-20%-owned	34	42	
5	Public utility corporations, 20%-or-more-owned	-	48	
6	Foreign corporations, less-than-20%-owned, and certain FSCs	*15	70	
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	-	80	
8	Wholly owned foreign subsidiaries (section 245(b)) and certain FSCs	-	100	
9	Certain affiliated company dividends	d	100	d
10	Gross dividends-received deduction. Add lines 1 through 9	CRTN FSC DIVS	d	352
11	Company share percentage (Schedule F, line 32)	CRTN FSC DED	d	773
12	Prorated amount. Line 10 times line 11	AFFIL DIV ADJ	58	331
Dividends not subject to proration				
13	Affiliated company dividends FRN GROSS-UP	15	see instructions	15
14	Other corporate dividends IC-DISC DIV	173	OTHR FRN DIVS	25
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 DIVIDEND ADJ.	392	INCL CFC INCM	14
16	Total deductions. Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(i). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c			347

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

1	Interest (excluding tax-exempt interest)	1	911
2	Gross taxable dividends (Schedule A, line 15, column (a))	2	392
3	Gross rents	3	163
4	Gross royalties	4	24
5	Leases, terminations, etc.	5	32
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 12)	6	66
7	Gross income from trade or business other than an insurance business (attach schedule) INCOME ADJ	7	32
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4 55	8	915
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9	154
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10	d
11	Add lines 8, 9, and 10	11	921
12	100% qualifying dividends	12	53
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13	921

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

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a) times (b)
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	10,040,416	70	
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	61,069	80	
3	Debt-financed stock of domestic and foreign corporations	-	see instructions	-
4	Public utility corporations, less-than-20%-owned	2,477	42	
5	Public utility corporations, 20%-or-more-owned	-	48	
6	Foreign corporations, less-than-20%-owned, and certain FSCs	*488	70	
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	-	80	
8	Wholly owned foreign subsidiaries (section 245(b)) and certain FSCs	-	100	
9	Certain affiliated company dividends	d	100	d
10	Gross dividends-received deduction. Add lines 1 through 9	CRTN FSC DIVS	d	6,439,191
11	Company share percentage (Schedule F, line 32)	CRTN FSC DED	d	0
12	Prorated amount. Line 10 times line 11	AFFIL DIV ADJ	11,968,363	2,608,145
Dividends not subject to proration				
13	Affiliated company dividends FRN GROSS-UP 702,274	134,271	see instructions	134,271
14	Other corporate dividends IC-DISC DIV -	10,278,171	OTHR FRN DIVS	1,832,785
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 DIVIDEND ADJ. -19,367	25,383,579	INCL CFC INCM	2,192,950
16	Total deductions. Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c			3,459,313

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

1	Interest (excluding tax-exempt interest)	181,508,973
2	Gross taxable dividends (Schedule A, line 15, column (a))	25,383,579
3	Gross rents	8,378,577
4	Gross royalties	47,973
5	Leases, terminations, etc.	1,849,899
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 12)	300,486
7	Gross income from trade or business other than an insurance business (attach schedule) INCOME ADJ	816,389
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4 4,084,689	185,693,168
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	219,760
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	d
11	Add lines 8, 9, and 10	189,142,398
12	100% qualifying dividends	4,421,115
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	184,804,825

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

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	889	844
2	Unearned premiums and unpaid losses	473	461
3	Supplementary contracts	182	181
4	Dividend accumulations and other amounts	145	146
5	Advance premiums	269	272
6	Special contingency reserves	37	38
7	Add lines 1 through 6	886	840
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)		898
9	Gross investment income (Schedule B, line 13)		918
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach schedule)	644	
b	Deductible excess interest. Enter here and on lines 18b and 19 below	51	
c	Deductible amounts credited to employee pension funds	6	
d	Deductible amounts credited to deferred annuities	*11	
e	Deductible interest on amounts left on deposit	22	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below		645
11	Subtract line 10f from line 9		928
12	Life insurance company gross income (see instructions)	894	
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	160	
14	Add lines 12 and 13		896
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)		374
16	Subtract line 15 from line 14		911
17	Investment income ratio. Divide line 11 by line 16		778
18a	Policyholder dividends paid or accrued	174	
b	Excess interest from line 10b	51	
c	Premium adjustments	23	
d	Experience-rated refunds	20	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12		192
19	Deductible excess interest from line 10b	51	
20	Deductible dividends on employee pension funds	d	
21	Deductible dividends on deferred annuities	5	
22	Deductible premium and mortality charges for contracts paying excess interest	6	
23	Add lines 19 through 22		55
24	Subtract line 23 from line 18e		179
25	Investment portion of dividends. Line 17 times line 24.		147
26	Policy interest from line 10f		645
27	Policyholder share amount. Add lines 25 and 26		651
28	Net investment income (see instructions)		873
29	Policyholder share amount from line 27		653
30	Company share of net investment income. Subtract line 29 from line 28		880
31	Total share percentage		100%
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11		777 %
33	Policyholders' share percentage. Subtract line 32 from line 31		%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33		133
35	Net increase (decrease) in reserves. Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2		909

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

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	2,445,188,556	2,595,057,496
2	Unearned premiums and unpaid losses	25,765,024	26,724,535
3	Supplementary contracts	80,415,069	70,544,846
4	Dividend accumulations and other amounts	199,331,787	200,237,444
5	Advance premiums	51,501,652	50,329,439
6	Special contingency reserves	5,814,354	6,296,698
7	Add lines 1 through 6	2,808,043,454	2,948,335,170
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)		142,334,164
9	Gross investment income (Schedule B, line 13)		185,151,476
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach schedule)	10a 104,926,612	
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b -349,247	
c	Deductible amounts credited to employee pension funds	10c 241,537	
d	Deductible amounts credited to deferred annuities	10d *104,467	
e	Deductible interest on amounts left on deposit	10e 2,248,905	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below		10f 105,631,633
11	Subtract line 10f from line 9		11 79,519,843
12	Life insurance company gross income (see instructions)	12 878,767,953	
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13 219,993	
14	Add lines 12 and 13		14 878,987,945
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)		15 182,758,219
16	Subtract line 15 from line 14		16 696,229,726
17	Investment income ratio. Divide line 11 by line 16		17 0
18a	Policyholder dividends paid or accrued	18a 15,124,992	
b	Excess interest from line 10b	18b -349,247	
c	Premium adjustments	18c 3,630,171	
d	Experience-rated refunds	18d 504,497	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12		18e 23,793,108
19	Deductible excess interest from line 10b	19 -349,247	
20	Deductible dividends on employee pension funds	20 d	
21	Deductible dividends on deferred annuities	21 1,541	
22	Deductible premium and mortality charges for contracts paying excess interest	22 563,493	
23	Add lines 19 through 22		23 218,602
24	Subtract line 23 from line 18e		24 18,639,092
25	Investment portion of dividends. Line 17 times line 24.		25 1,404,868
26	Policy interest from line 10f		26 105,631,633
27	Policyholder share amount. Add lines 25 and 26		27 106,770,666
28	Net investment income (see instructions)		28 156,221,758
29	Policyholder share amount from line 27		29 107,171,381
30	Company share of net investment income. Subtract line 29 from line 28		30 48,855,141
31	Total share percentage		31 100%
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11		32 1 %
33	Policyholders' share percentage. Subtract line 32 from line 31		33 %
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33		34 112,611
35	Net increase (decrease) in reserves. Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2		35 151,130,913

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

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	260	631	399
2 Return premiums and premiums and other consideration incurred for reinsurance	110	257	216
3 Net premiums. Subtract line 2 from line 1			
4 Net premium percentage	1.75%	2.05%	7.7%
5 Multiply line 3 by line 4	267	628	406
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8			823
7 Unused balance of negative capitalization amount from prior years			(31)
8 Combine lines 6 and 7. If zero or less, enter -0-			606
9 General deductions (attach schedule)			893
10 Enter the lesser of line 8 or line 9			612
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18			877
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-			212
13 Unamortized specified policy acquisition expenses from prior years			667
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13			183
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	311		
b Limitation		\$10,000,000	
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-		71	
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-		274	
b Enter 10% of line 17a			273
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10		419	
b Enter 5% of line 18a			416
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach schedule			783
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16			827

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

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	143,178,891	24,452,506	128,973,745
2 Return premiums and premiums and other consideration incurred for reinsurance	27,525,282	642,763	29,509,785
3 Net premiums. Subtract line 2 from line 1			
4 Net premium percentage	1.75%	2.05%	7.7%
5 Multiply line 3 by line 4	1,869,647	483,530	8,252,972
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8			16,029,680
7 Unused balance of negative capitalization amount from prior years			(-361,069)
8 Combine lines 6 and 7. If zero or less, enter -0-			10,813,407
9 General deductions (attach schedule)			153,314,223
10 Enter the lesser of line 8 or line 9			10,799,014
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18			142,517,732
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-			148,128
13 Unamortized specified policy acquisition expenses from prior years			27,768,389
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13			99,696
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	536,686		
b Limitation	\$10,000,000		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	6,627,542		
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	845,097		
b Enter 10% of line 17a			84,510
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	10,405,714		
b Enter 5% of line 18a			516,955
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach schedule			9,137,033
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16			9,810,546

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

Part I—Controlled Group Information

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

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

8 Gain or (loss) from operations from page 1, line 22	8	702		
9a Noninsurance income	9a	9		
9b Noninsurance deductions	9b	8		
10a Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a			
b Adjustments (attach schedule)	10b	d		
c Tentative LICTI. Combine lines 10a and 10b	10c	702		
11 Net controlled group tentative LICTI from line 7	11	40		
12 Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12	700		
13 Enter 60% of line 12, but not more than \$1,800,000	13			
14a Maximum statutory amount	14a	\$3,000,000		
b Subtract line 14a from line 12. If zero or less, enter -0-	14b			
c Enter 15% of line 14b, but not more than \$1,800,000	14c			
15 Tentative small life insurance company deduction. Subtract line 14c from line 13	15			
16 Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line	16			
17 Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b	17			408

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

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

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

Part I—Controlled Group Information

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

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

8 Gain or (loss) from operations from page 1, line 22	8	196,940	
9a Noninsurance income	9a	196,216	
9b Noninsurance deductions	9b	215,494	
10a Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a		
10b Adjustments (attach schedule)	10b	d	
10c Tentative LICTI. Combine lines 10a and 10b	10c	215,970	
11 Net controlled group tentative LICTI from line 7	11	109,013	
12 Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12	324,983	
13 Enter 60% of line 12, but not more than \$1,800,000	13		
14a Maximum statutory amount	14a	\$3,000,000	
14b Subtract line 14a from line 12. If zero or less, enter -0-	14b		
14c Enter 15% of line 14b, but not more than \$1,800,000	14c		
15 Tentative small life insurance company deduction. Subtract line 14c from line 13	15		
16 Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line	16		
17 Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b	17		117,344

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

1 Noninsurance income (attach schedule)	1	238,363
2 Noninsurance deductions (attach schedule)	2	270,916
3 Noninsurance operations loss deductions	3	d
4 Add lines 2 and 3	4	271,083
5 Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5	d
6 Enter 35% of line 5	6	d
7 Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7	d
8 Enter the lesser of line 6 or line 7	8	d
9 Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1, line 25	9	d

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

1a	Balance at the beginning of the tax year	1a	451
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b	d
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c	451
2a	LICITL. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a	385
b	Small life insurance company deduction (Schedule H, line 17)	2b	408
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c	347
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d	154
3	Add lines 1c through 2d	3	501
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4	332
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	500
6	Direct or indirect distributions in the tax year but not more than line 5	6	139
7	Balance at the end of the tax year. Subtract line 6 from line 5	7	487

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

8	Balance at the beginning of the tax year	8	100
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	*11
b	Tax increase on line 9a	9b	*11
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	5
d	Tax increase on line 9c	9d	d
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	-
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26	10	d
11	Balance at the end of the tax year. Subtract line 10 from line 8	11	101

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"/>		207
2	Income tax INCM TAX ADJ	2	576
3	Alternative minimum tax (attach Form 4626)	3	149
4	Add lines 2 and 3	4	599
5a	Foreign tax credit (attach Form 1118)	5a	59
b	Credit from Form 8834	5b	-
c	General business credit (attach Form 3800)	5c	41
d	Credit for prior year minimum tax (attach Form 8827)	5d	49
e	Bond credits from Form 8912	5e	d
6	Total credits. Add lines 5a through 5e TAX @ SPCL RATE	6	122
7	Subtract line 6 from line 4	7	590
8	Foreign corporations—tax on income not effectively connected with U.S. business	8	-
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach schedule).	9	
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28 TOT TX ADJ	10	593

OTHER TAXES

FORM 4255	d
FORM 8611	6
RCPTR IEC	-
RCPTR QEV	-
FORM 8697	-
FORM 8866	-

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

1a	Balance at the beginning of the tax year	1a	105,811,462
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b	d
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c	105,815,991
2a	LICITL. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a	14,079,789
b	Small life insurance company deduction (Schedule H, line 17)	2b	117,344
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c	3,459,313
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d	219,760
3	Add lines 1c through 2d	3	124,639,594
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4	1,921,686
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	122,858,553
6	Direct or indirect distributions in the tax year but not more than line 5	6	7,111,097
7	Balance at the end of the tax year. Subtract line 6 from line 5	7	115,798,870

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

8	Balance at the beginning of the tax year	8	287,850
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	*1,358,928
b	Tax increase on line 9a	9b	*680,679
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	-5
d	Tax increase on line 9c	9d	d
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	-
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26	10	d
11	Balance at the end of the tax year. Subtract line 10 from line 8	11	288,729

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/>		
2	Income tax INCM TAX ADJ	d	2 6,021,997
3	Alternative minimum tax (attach Form 4626)		3 28,218
4	Add lines 2 and 3		4 6,050,214
5a	Foreign tax credit (attach Form 1118)	5a	1,756,779
b	Credit from Form 8834	5b	-
c	General business credit (attach Form 3800)	5c	224,143
d	Credit for prior year minimum tax (attach Form 8827)	5d	17,562
e	Bond credits from Form 8912	5e	d
6	Total credits. Add lines 5a through 5e TAX @ SPCL RATE		6 1,998,730
7	Subtract line 6 from line 4		7 4,051,484
8	Foreign corporations—tax on income not effectively connected with U.S. business		8 -
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach schedule).		9 -
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28 TOT TX ADJ	2,204	10 4,054,772

OTHER TAXES

FORM 4255	d
FORM 8611	1,082
RCPTR IEC	-
RCPTR QEV	-
FORM 8697	-
FORM 8866	-

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

	(a) Beginning of tax year		(b) End of tax year	
1 Real property	1	194	191	
2 Stocks	2	419	417	
3 Proportionate share of partnership and trust assets	3	32	25	
4 Other assets (attach schedule)	4	900	894	
5 Total assets of controlled groups	5	93	98	
6 Total assets. Add lines 1 through 5	6	905	898	

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

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

	(a) Beginning of tax year		(b) End of tax year	
1 Subtotals for assets (line 24)	1	884	870	
2 Total assets (line 26)	2	902	891	
3 Reserve for life policies and contracts (line 1)	3	888	839	
4 Reserve for accident and health policies (line 2)	4	506	487	
5 Liability for deposit-type contracts (line 3)	5	225	225	
6 Life policy and contract claims (line 4.1)	6	763	719	
7 Accident and health policy and contract claims (line 4.2)	7	529	507	
8 Policyholder’s dividend and coupon accumulations (line 5)	8	100	102	
9 Premiums and annuity considerations received in advance less discount (line 8)	9	299	302	
10 Surrender values on canceled policies (line 9.1)	10	29	24	
11 Part of other amounts payable on reinsurance assumed (line 9.3)	11	154	161	
12 Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includable in “total insurance liabilities on U.S. business” as defined in section 842(b)(2)(B)(i))	12	135	121	
13 Separate accounts statement (line 27)	13	93	98	
14 Total insurance liabilities. Add lines 3 through 13	14	902	858	

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

	(a) Beginning of tax year		(b) End of tax year	
1 Real property	1	15,775,747		16,321,824
2 Stocks	2	539,813,172		385,703,627
3 Proportionate share of partnership and trust assets	3	5,157,864		4,183,849
4 Other assets (attach schedule)	4	3,477,224,689		3,440,985,779
5 Total assets of controlled groups	5	1,499,541,169		2,138,366,069
6 Total assets. Add lines 1 through 5	6	5,537,414,243		5,985,468,847

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

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

	(a) Beginning of tax year		(b) End of tax year	
1 Subtotals for assets (line 24)	1	3,874,700,827		4,794,514,293
2 Total assets (line 26)	2	5,116,203,802		5,555,232,653
3 Reserve for life policies and contracts (line 1)	3	2,296,852,966		2,321,874,429
4 Reserve for accident and health policies (line 2)	4	120,050,060		143,184,509
5 Liability for deposit-type contracts (line 3)	5	257,842,982		264,869,038
6 Life policy and contract claims (line 4.1)	6	15,957,572		16,815,772
7 Accident and health policy and contract claims (line 4.2)	7	12,784,623		13,421,136
8 Policyholder’s dividend and coupon accumulations (line 5)	8	207,483		385,316
9 Premiums and annuity considerations received in advance less discount (line 8)	9	2,307,317		2,217,309
10 Surrender values on canceled policies (line 9.1)	10	175,778		148,534
11 Part of other amounts payable on reinsurance assumed (line 9.3)	11	5,486,162		9,366,512
12 Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includable in “total insurance liabilities on U.S. business” as defined in section 842(b)(2)(B)(i))	12	43,296,041		43,993,220
13 Separate accounts statement (line 27)	13	1,653,531,267		1,197,552,755
14 Total insurance liabilities. Add lines 3 through 13	14	4,462,396,556		4,078,259,153

Schedule M Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?		YES
770	a <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) ----- 168				If "Yes," Enter: a Percentage owned ▶ ----- 60		60
2	Check if the corporation is a:				and b Owner's country ▶ ----- 60		
	a <input type="checkbox"/> Legal reserve company—if checked:			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 ▶ ----- 53		
	Kind of company:			9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? YES		15
890	(1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual 49			10	Does the corporation discount any of the loss reserves shown on its annual statement?		
	Principal business:			11a	Enter the total unpaid losses shown on the corporation's annual statement:		
	(1) <input type="checkbox"/> Life insurance				(1) For the current year: \$ _____		
	(2) <input type="checkbox"/> Health and accident insurance				(2) For the previous year: \$ _____		
	b <input type="checkbox"/> Fraternal or assessment association			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	c <input type="checkbox"/> Burial or other insurance company				(1) For the current year: \$ _____		
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) ----- 937 %.				(2) For the previous year: \$ _____		
	Attach a schedule of the computation.			12	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here ▶ <input type="checkbox"/>		62
4	Does the corporation have any variable annuity contracts outstanding?				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.		
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).)			13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ ----- 285		
	If "Yes," attach a schedule showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			14a	Enter the corporation's state of domicile ▶ -----		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?				b Was the annual statement used to prepare the tax return filed with the same state?		
	EIN 254				If "No," complete c below.		
	NAME 262			c	Enter the state where the annual statement used to prepare the tax return was filed ▶ -----		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below		YES				
	a Attach a schedule showing name and identifying number. (Do not include any information already entered in 6 above.)		722				
	b Enter percentage owned ▶ ----- 722						

Schedule M Other Information (see instructions)

	Yes	No		Yes	No
<p>1 Check method of accounting: a <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify)</p>			<p>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 ▶</p>		
<p>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</p>			<p>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 ▶</p>		
<p>3 Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) _____ %. Attach a schedule of the computation.</p>			<p>9 Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?</p>		
<p>4 Does the corporation have any variable annuity contracts outstanding?</p>			<p>10 Does the corporation discount any of the loss reserves shown on its annual statement?</p>		
<p>5 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.</p>			<p>11a Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____</p>		
<p>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. ▶</p>			<p>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: \$ _____</p>		
<p>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 schedule showing name and identifying number. (Do not include any information already entered in 6 above.) b Enter percentage owned ▶</p>			<p>12 If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.</p>		
			<p>13 Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ <u>22,777,461</u></p>		
			<p>14a Enter the corporation's state of domicile ▶</p>		
			<p>b Was the annual statement used to prepare the tax return filed with the same state? If "No," complete c below.</p>		
			<p>c Enter the state where the annual statement used to prepare the tax return was filed ▶</p>		

SCHEDULE M-3
(Form 1120-L)

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

OMB No. 1545-0128

2008

Department of the Treasury
Internal Revenue Service

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

Name of corporation (common parent, if consolidated return) Corporation 2008 Line Item Counts (Estimated from SOI Sample)		Employer identification number
239 (1) <input type="checkbox"/> Non-consolidated return	(2) <input type="checkbox"/> Consolidated return	43
108 (3) <input type="checkbox"/> Mixed 1120/L/PC group	(4) <input type="checkbox"/> NONE CHECKED	27

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?		
<input type="checkbox"/> Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.		40
<input type="checkbox"/> No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.		351
b Did the corporation prepare a certified audited non-tax-basis income statement for that period?		
<input type="checkbox"/> Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.		216
<input type="checkbox"/> No. Go to line 1c.		143
c Did the corporation prepare a non-tax-basis income statement for that period?		
<input type="checkbox"/> Yes. Complete lines 2a through 11 with respect to that income statement.		111
<input type="checkbox"/> No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.		47
2a Enter the income statement period: Beginning 374 Ending 373		
b Has the corporation's income statement been restated for the income statement period on line 2a?		
<input type="checkbox"/> Yes. (If "Yes," attach an explanation and the amount of each item restated.)		d
<input type="checkbox"/> No.		362
c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?		
<input type="checkbox"/> Yes. (If "Yes," attach an explanation and the amount of each item restated.)		18
<input type="checkbox"/> No.		346
3a Is any of the corporation's voting common stock publicly traded?		
<input type="checkbox"/> Yes.		36
<input type="checkbox"/> No. If "No," go to line 4a.		325
b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock .		36
c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock		36

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	409
4b Indicate accounting standard used for line 4a (see instructions):		
GAAP 94 IFRS d STAT 191 OTHER 8		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(18)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	19
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(22)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	20
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	d
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	6
c Net income (loss) of other includible corporations (attach schedule)	7c	12
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	12
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	15
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	11
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	80
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	34
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	414

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	233	230
b Removed on Part I, line 5	19	19
c Removed on Part I, line 6	20	19
d Included on Part I, line 7	10	9

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

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

OMB No. 1545-0128

2008

Department of the Treasury
Internal Revenue Service

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

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2008 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	-116,168,749
4b 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 schedule)	5a	(10,475,623)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	13,142,731
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(3,333,513)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	2,015,529
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	d
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	189,022
c Net income (loss) of other includible corporations (attach schedule)	7c	-949,389
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	1,440,679
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	-3,476,631
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	152,364
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	-5,532,325
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	-24,056,735
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	-147,160,061

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	3,614,819,130	3,362,416,169
b Removed on Part I, line 5	112,892,889	83,236,065
c Removed on Part I, line 6	142,198,815	113,975,169
d Included on Part I, line 7	280,509,302	258,226,192

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

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1 Income (loss) from equity method foreign corporations	8	d	8	
2 Gross foreign dividends not previously taxed	30	9	7	36
3 Subpart F, QEF, and similar income inclusions		11	8	18
4 Section 78 gross-up		8	14	21
5 Gross foreign distributions previously taxed	d	d	d	
6 Income (loss) from equity method U.S. corporations	39	18	23	
7 U.S. dividends not eliminated in tax consolidation	217	110	34	220
8 Minority interest for includible corporations	d	-	d	
9 Income (loss) from U.S. partnerships	81	102	32	112
10 Income (loss) from foreign partnerships	10	12	5	14
11 Income (loss) from other pass-through entities	10	20	6	22
12 Items relating to reportable transactions (attach details)	d	d	-	d
13 Interest income (attach Form 8916-A)	360	181	106	361
14 Accrual of bond discount	135	137	d	85
15 Hedging transactions	27	27	d	32
16 Mark-to-market income (loss)	19	19	d	11
17 Deferred and uncollected premiums	135	126	-	76
18 Sale versus lease (for sellers and/or lessors)	d	d	-	d
19 Section 481(a) adjustments		14	-	14
20 Amortization of interest maintenance reserve	210	68	147	
21 Original issue discount and other imputed interest	20	15	d	30
22 Market discount reclassification		45	-	45
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	255	226	50	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		182	30	205
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		171	21	187
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		74	5	79
e Abandonment losses		d	-	d
f Worthless stock losses (attach details)		d	d	d
g Other gain/loss on disposition of assets		15	d	16
24 Capital loss limitation and carryforward used		127	31	157
25 Other income (loss) items with differences (attach schedule)	206	202	105	212
26 Total income (loss) items. Combine lines 1 through 25	389	333	267	387
27 Total expense/deduction items (from Part III, line 39)	390	378	375	397
28 Other items with no differences	383			383
29a Mixed groups, see instructions. All others, combine lines 26 through 28	405	402	390	408
b 1120 subgroup reconciliation totals	109	96	105	109
c PC insurance subgroup reconciliation totals	36	36	35	36
30 Reconciliation totals. Combine lines 29a through 29c	411	404	392	413

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

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

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1 Income (loss) from equity method foreign corporations	893,854	d	-883,532	
2 Gross foreign dividends not previously taxed	-733,925	11,434	1,278,013	555,522
3 Subpart F, QEF, and similar income inclusions		2,154,075	173,325	2,327,400
4 Section 78 gross-up		456,825	275,386	732,212
5 Gross foreign distributions previously taxed	d	d	d	
6 Income (loss) from equity method U.S. corporations	-21,373,656	755,842	20,620,050	
7 U.S. dividends not eliminated in tax consolidation	8,675,783	-381,389	2,204,287	10,498,681
8 Minority interest for includible corporations	d	-	d	
9 Income (loss) from U.S. partnerships	1,475,450	634,561	13,140	2,123,150
10 Income (loss) from foreign partnerships	-232,951	191,437	92,750	51,236
11 Income (loss) from other pass-through entities	88,152	-6,101	-2,492	79,559
12 Items relating to reportable transactions (attach details)	d	d	-	d
13 Interest income (attach Form 8916-A)	67,172,329	-159,447	-285,734	66,727,148
14 Accrual of bond discount	1,108,982	-849,807	d	257,159
15 Hedging transactions	-1,984,991	6,049,209	d	3,957,091
16 Mark-to-market income (loss)	-22,690,095	2,623,763	d	-19,975,868
17 Deferred and uncollected premiums	25,206,711	-86,190	-	25,140,870
18 Sale versus lease (for sellers and/or lessors)	d	d	-	d
19 Section 481(a) adjustments		26,497	-	26,497
20 Amortization of interest maintenance reserve	666,304	-172,138	-495,292	
21 Original issue discount and other imputed interest	361,675	412,603	d	773,439
22 Market discount reclassification		146,495	-	146,495
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	-57,230,955	56,716,088	-351,368	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		42,629,350	131,476	42,760,855
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-44,823,150	-163,191	-44,986,341
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		295,630	333	295,964
e Abandonment losses		d	-	d
f Worthless stock losses (attach details)		d	d	d
g Other gain/loss on disposition of assets		-197,061	d	-196,425
24 Capital loss limitation and carryforward used		2,711,243	378,156	3,088,580
25 Other income (loss) items with differences (attach schedule)	98,423,956	2,657,172	2,121,955	103,203,172
26 Total income (loss) items. Combine lines 1 through 25	97,891,420	71,068,698	25,052,619	193,806,319
27 Total expense/deduction items (from Part III, line 39)	-151,590,736	-37,734,452	7,029,720	-182,301,543
28 Other items with no differences	-44,527,017			-44,526,347
29a Mixed groups, see instructions. All others, combine lines 26 through 28	-53,337,266	30,261,624	-5,193,206	-28,262,653
b 1120 subgroup reconciliation totals	-96,810,032	26,693,483	33,700,156	-36,416,385
c PC insurance subgroup reconciliation totals	3,343,568	1,116,776	-3,006,142	1,454,201
30 Reconciliation totals. Combine lines 29a through 29c	-146,920,414	58,066,874	25,548,418	-63,331,897

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

Name of corporation (common parent, if consolidated return)	Employer identification number
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	330	5	326	
2 U.S. deferred income tax expense	70	5	69	
3 State and local current income tax expense	123	32	23	123
4 State and local deferred income tax expense	29	22	10	
5 Foreign current income tax expense (other than foreign withholding taxes)	15	d	11	5
6 Foreign deferred income tax expense	5	d	5	
7 Foreign withholding taxes	22	d	17	7
8 Equity-based compensation	11	7	11	12
9 Capitalization of deferred acquisition costs		224	d	224
10 Amortization of deferred acquisition costs		265	6	268
11 Meals and entertainment	231	6	229	230
12 Fines and penalties	125	d	132	20
13 Judgments, damages, awards, and similar costs	13	10	-	12
14 Parachute payments	-	d	d	d
15 Compensation with section 162(m) limitation	8	d	5	9
16 Pension and profit-sharing	101	60	8	107
17 Other post-retirement benefits	49	46	8	48
18 Deferred compensation	63	81	6	68
19 Charitable contribution of cash and tangible property	100	21	19	95
20 Charitable contribution of intangible property	d	-	-	d
21 Charitable contribution limitation/carryforward		24	6	30
22 Change in section 807(c)(1) tax reserves	252	237	9	259
23 Change in section 807(c)(2) tax reserves	119	99	d	123
24 Change in all other section 807(c) tax reserves	81	96	d	116
25 Section 807(f) adjustments for change in computing reserves		76	d	78
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		5	40	44
27 Current year acquisition/reorganization costs (attach schedule)	9	7	d	7
28 Amortization of acquisition, reorganization, and start-up costs	10	34	d	34
29 Amortization/impairment of goodwill, insurance in force and ceding commissions	50	65	13	74
30 Other amortization or impairment write-offs	57	83	d	82
31 Section 846 amount		42	d	43
32 Depreciation	224	205	5	226
33 Bad debt expense/agency balances written off	86	55	d	90
34 Corporate owned life insurance premiums	34	5	34	12
35 Purchase versus lease (for purchasers and/or lessees)	6	5	-	6
36 Interest expense (attach Form 8916-A)	155	36	21	155
37 Domestic production activities deduction		-	d	d
38 Other expense/deduction items with differences (attach schedule)	266	259	174	255
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	390	378	375	397

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

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	8,885,062	-6,739	-8,886,638	
2 U.S. deferred income tax expense	-4,181,014	17,956	4,163,032	
3 State and local current income tax expense	357,008	11,297	-19,207	349,099
4 State and local deferred income tax expense	-40,391	31,374	9,017	
5 Foreign current income tax expense (other than foreign withholding taxes)	56,666	d	-56,440	2,036
6 Foreign deferred income tax expense	-28,018	d	28,018	
7 Foreign withholding taxes	-284,727	d	285,475	5
8 Equity-based compensation	2,053	4,582	3,869	10,504
9 Capitalization of deferred acquisition costs		-3,591,587	d	-3,564,007
10 Amortization of deferred acquisition costs		2,959,019	5,359	2,959,486
11 Meals and entertainment	205,864	12	-86,444	118,395
12 Fines and penalties	12,294	d	-11,646	635
13 Judgments, damages, awards, and similar costs	29,104	56,515	-	85,619
14 Parachute payments	-	d	d	d
15 Compensation with section 162(m) limitation	46,713	d	-4,576	43,179
16 Pension and profit-sharing	523,804	378,069	115,766	1,017,639
17 Other post-retirement benefits	508,538	50,410	2,680	561,628
18 Deferred compensation	301,694	320,860	-7,017	615,538
19 Charitable contribution of cash and tangible property	128,154	-6,139	224	122,240
20 Charitable contribution of intangible property	d	-	-	d
21 Charitable contribution limitation/carryforward		-32,421	-5,486	-37,907
22 Change in section 807(c)(1) tax reserves	-2,994,170	43,681,218	-21,595	40,603,340
23 Change in section 807(c)(2) tax reserves	609,340	-115,031	d	484,728
24 Change in all other section 807(c) tax reserves	2,665,951	1,526,158	d	4,192,809
25 Section 807(f) adjustments for change in computing reserves		-126,684	d	-126,129
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		55	-72,309	-72,367
27 Current year acquisition/reorganization costs (attach schedule)	40,196	-30,657	d	9,034
28 Amortization of acquisition, reorganization, and start-up costs	547,521	-535,829	d	11,528
29 Amortization/impairment of goodwill, insurance in force and ceding commissions	2,875,215	657,777	-2,419,857	1,113,135
30 Other amortization or impairment write-offs	995,525	-556,731	d	438,563
31 Section 846 amount		-26,334	d	-26,170
32 Depreciation	3,243,325	2,197,612	-23	5,440,914
33 Bad debt expense/agency balances written off	1,753,202	-832,742	d	913,731
34 Corporate owned life insurance premiums	122,135	-797	-80,121	41,217
35 Purchase versus lease (for purchasers and/or lessees)	6,197	-1,504	-	4,693
36 Interest expense (attach Form 8916-A)	41,452,592	-7,697,334	61,477	33,681,627
37 Domestic production activities deduction		-	d	d
38 Other expense/deduction items with differences (attach schedule)	93,113,874	-228,119	-207,997	92,677,611
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	151,511,037	37,728,878	-7,029,172	182,204,562

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

Department of the Treasury
Internal Revenue Service

For calendar year 2008 or tax year beginning 7,067, 2008, ending 603, 20
▶ See separate instructions.

2008

A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Life-nonlife consolidated return <input type="checkbox"/> 3 Schedule M-3 (Form 1120-PC) attached <input type="checkbox"/>	613 13 1,862	Name Corporation 2008 Line Item Counts (Estimated from SOI Sample)	B Employer identification number 7,670
		Number, street, and room or suite no. If a P.O. box, see instructions. TOTAL RETURNS FILED 7,670	C Date incorporated 7,670
		City or town, state, and ZIP code TOTAL RETURNS E-FILED 312	D Check applicable box if an election has been made under section(s): 953(c)(3)(C) 68 953(d) 4,230
E Check if: NAME CHANGE 1,065 FINAL 300			

Tax Computation and Payments	1 Taxable income (Schedule A, line 37)		1	1,838	
	2 Taxable investment income for electing small companies (Schedule B, line 21)		2	4,174	
	3 Check if a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/>			911	
	4 Income tax INCM TAX ADJ *14		4	5,736	
	5 Enter amount of tax that a reciprocal must include		5	d	
	6 Alternative minimum tax (attach Form 4626)		6	281	
	7 Add lines 4 through 6		7	5,899	
	8a Foreign tax credit (attach Form 1118)	8a	247		
	b Credit from Form 8834	8b	-		
	c General business credit (attach Form 3800)	8c	84		
	d Credit for prior year minimum tax (attach Form 8827)	8d	83		
	e Bond credits from Form 8912	8e	d		
	f Total credits. Add lines 8a through 8e	8f		354	
	9 Subtract line 8f from line 7	9		5,876	
	10 Foreign corporations—Tax on income not connected with U.S. business	10		-	
	11 Personal holding company tax (attach Schedule PH (Form 1120))	11		-	
	12 Other taxes. FORM 4255 - FORM 8611 d	12			
	13 Total tax. Add lines 9 through 12 TOT TX ADJ 8	13		5,881	
14a 2007 overpayment credited to 2008	14a	3,951		OTHER TAXES	
b Prior year(s) special estimated tax payments to be applied	14b	47		RCPTR IEC -	
c 2008 estimated tax payments (see instructions)	14c	4,089		RCPTR QEV -	
d 2008 special estimated tax payments (Do not include on line 14f)	14d	51		FORM 8697 -	
e 2008 refund applied for on Form 4466 14e (191)	14e			FORM 8866 -	
f Enter the total of lines 14a through 14c less line 14e	14f	5,450		OTHER CREDITS	
g Tax deposited with Form 7004	14g	2,277		RIC d	
h Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h	10		FUELS d	
i Other credits and payments TAX PMT ADJ 92	14i	60		TX WTHLD d	
j Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	14j	10			
15 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	15		6,133		
16 Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed	16		1,157		
17 Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid	17		886		
18 Enter amount from line 17: Credited to 2009 estimated tax ▶ 4,844 Refunded ▶	18		5,562		
			1,239		

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

Sign Here ▶ Signature of officer _____ Date _____ Title _____

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

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP code _____ EIN _____ Phone no. () _____

Form **1120-PC**

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

OMB No. 1545-1027

Department of the Treasury
Internal Revenue Service

For calendar year 2008 or tax year beginning _____, 2008, ending _____, 20 _____
▶ See separate instructions.

2008

A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Life-nonlife consolidated return <input type="checkbox"/> 3 Schedule M-3 (Form 1120-PC) attached <input type="checkbox"/>	Please print or type	Name Corporation 2008 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, and ZIP code	B Employer identification number : : : C Date incorporated D Check applicable box if an election has been made under section(s): <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d)
E Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return			

Tax Computation and Payments	1	Taxable income (Schedule A, line 37)		31,482,454
	2	Taxable investment income for electing small companies (Schedule B, line 21)		127,249
	3	Check if a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/>		
	4	Income tax INCM TAX ADJ	*40,289	14,530,338
	5	Enter amount of tax that a reciprocal must include		d
	6	Alternative minimum tax (attach Form 4626)		493,657
	7	Add lines 4 through 6		15,023,749
	8a	Foreign tax credit (attach Form 1118)	917,969	
	8b	Credit from Form 8834	-	
	8c	General business credit (attach Form 3800)	66,207	
	8d	Credit for prior year minimum tax (attach Form 8827)	233,638	
	8e	Bond credits from Form 8912	d	
	8f	Total credits. Add lines 8a through 8e		1,218,132
	9	Subtract line 8f from line 7		13,805,616
	10	Foreign corporations—Tax on income not connected with U.S. business		-
	11	Personal holding company tax (attach Schedule PH (Form 1120))		-
	12	Other taxes. FORM 4255 - FORM 8611 d		
	13	Total tax. Add lines 9 through 12 TOT TX ADJ	8,444	13,814,427
14a	2007 overpayment credited to 2008	2,016,667		
14b	Prior year(s) special estimated tax payments to be applied	52,659		
14c	2008 estimated tax payments (see instructions)	14,298,831		
14d	2008 special estimated tax payments (Do not include on line 14f)	35,208		
14e	2008 refund applied for on Form 4466 (1,698,433)			
14f	Enter the total of lines 14a through 14c less line 14e	14,669,725		
14g	Tax deposited with Form 7004	1,378,996		
14h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	406,498		
14i	Other credits and payments TAX PMT ADJ	31,246		
14j	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	10,770		
14k			16,476,461	
15	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		1,890	
16	Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed		70,432	
17	Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid		2,699,332	
18	Enter amount from line 17: Credited to 2009 estimated tax ▶ 1,765,321 Refunded ▶		934,011	

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's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code		EIN	
			Phone no. ()	

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)		1	2,738	
	2	Dividends (Schedule C, line 14)		2	1,419	
			(a) Interest received	(b) Amortization of premium		
	3a	Gross interest	3,109	1,229		
	b	Interest exempt under section 103	1,068	528		
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)			3d	3,164
	4	Gross rents			4	479
	5	Gross royalties			5	40
	6	Capital gain net income (attach Schedule D (Form 1120))			6	700
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			7	472
	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	d
	10	Income from protection against loss account (see instructions)			10	-
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts			11	d	
12	Income from a special loss discount account (attach Form 8816)			12	88	
13	Other income (attach schedule)	INCOME ADJ		13	1,701	
14	Gross income. Add lines 1 through 13		521	14	3,211	
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach schedule) (see instructions)		15	832	
	16	Salaries and wages (less employment credits)		16	2,161	
	17	Agency balances and bills receivable that became worthless during the tax year		17	644	
	18	Rents		18	1,484	
	19	Taxes and licenses		19	2,605	
	20a	Interest ▶ 622	b Less tax-exempt interest exp. ▶	c Bal. ▶	20c	897
	21	Charitable contributions		21	605	
	22	Depreciation (attach Form 4562)		22	1,458	
	23	Depletion		23	7	
	24	Pension, profit-sharing, etc., plans	ESOP DIV	5	24	611
	25	Employee benefit programs	TOTAL AMORT	811	25	1,383
	26	Losses incurred (Schedule F, line 14)	REPAIRS	636	26	2,677
	27	Additional deduction (attach Form 8816)	ADVERTISING	1,439	27	75
	28	Other capital losses (Schedule G, line 12, column (g))			28	25
	29	Dividends to policyholders			29	388
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts			30	35
	31	Other deductions (see instructions) (attach schedule)	DEDUCTION ADJ	688	31	3,118
	32	Total deductions. Add lines 15 through 31			32	3,214
	33	Subtotal. Subtract line 32 from line 14			33	3,191
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	13		
b	Deduction on account of special income and deduction accounts	34b	d			
c	Total. Add lines 34a and 34b			34c	17	
35	Subtotal. Subtract line 34c from line 33			35	3,188	
36a	Dividends-received deduction (Schedule C, line 25)	36a	1,320			
b	Net operating loss deduction	36b	605			
c	Total. Add lines 36a and 36b			36c	1,710	
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1			37	1,838	

Schedule A Taxable Income—Section 832 (see instructions)

		1	804,797,860			
Income	1	Premiums earned (Schedule E, line 7)	1	804,797,860		
	2	Dividends (Schedule C, line 14)	2	9,016,328		
			(a) Interest received	(b) Amortization of premium		
	3a	Gross interest	49,729,343	3,398,180		
	b	Interest exempt under section 103	13,624,795	1,259,269		
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d	54,923,767		
	4	Gross rents	4	1,622,550		
	5	Gross royalties	5	311,079		
	6	Capital gain net income (attach Schedule D (Form 1120))	6	6,912,840		
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7	110,060		
	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	d		
	10	Income from protection against loss account (see instructions)	10	-		
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11	d			
12	Income from a special loss discount account (attach Form 8816)	12	1,805,492			
13	Other income (attach schedule)	INCOME ADJ	-6,378,410	13	36,849,113	
14	Gross income. Add lines 1 through 13	14	820,550,994			
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach schedule) (see instructions)	15	3,193,895		
	16	Salaries and wages (less employment credits)	16	114,087,853		
	17	Agency balances and bills receivable that became worthless during the tax year	17	2,414,027		
	18	Rents	18	5,837,359		
	19	Taxes and licenses	19	18,770,380		
	20a	Interest ▶ 2,176,003	b Less tax-exempt interest exp. ▶	c Bal. ▶	20c	15,331,712
	21	Charitable contributions	21	401,888		
	22	Depreciation (attach Form 4562)	22	8,920,869		
	23	Depletion	23	99,692		
	24	Pension, profit-sharing, etc., plans	ESOP DIV	11,348	24	3,897,021
	25	Employee benefit programs	TOTAL AMORT	2,308,530	25	9,821,043
	26	Losses incurred (Schedule F, line 14)	REPAIRS	767,263	26	588,506,036
	27	Additional deduction (attach Form 8816)	ADVERTISING	5,214,229	27	1,669,809
	28	Other capital losses (Schedule G, line 12, column (g))			28	47,319
	29	Dividends to policyholders			29	2,531,854
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts			30	175,578
	31	Other deductions (see instructions) (attach schedule)	DEDUCTION ADJ	-2,676,994	31	96,077,840
	32	Total deductions. Add lines 15 through 31			32	342,185,055
	33	Subtotal. Subtract line 32 from line 14			33	33,816,928
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	1,475,543		
	b	Deduction on account of special income and deduction accounts	34b	d		
c	Total. Add lines 34a and 34b	34c	1,522,022			
35	Subtotal. Subtract line 34c from line 33	35	27,740,142			
36a	Dividends-received deduction (Schedule C, line 25)	36a	3,338,334			
b	Net operating loss deduction	36b	8,464,076			
c	Total. Add lines 36a and 36b	36c	11,819,962			
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37	31,482,454			

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

		(a) Interest received	(b) Amortization of premium		
Income	1a Gross interest	4,340	257		
	b Interest exempt under section 103	326	38		
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	4,295
2 Dividends (Schedule C, line 14)			2	1,446	
3 Gross rents			3	53	
4 Gross royalties			4	5	
5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	*16	
6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	-	
7 Gain from Schedule D (Form 1120), line 14	INCOME ADJ		*50	7	804
8 Gross investment income. Add lines 1d through 7				8	4,359
Deductions	9 Real estate taxes	OFF COMP	-	9	59
	10 Other real estate expenses	SALARIES	107	10	52
	11 Depreciation (attach Form 4562)	REPAIRS	*29	11	108
	12 Depletion BAD DEBTS d	RENTS PD	*16	12	-
	13 Trade or business deductions as provided in section 834(c)(8) (attach schedule)			13	*49
	14 Interest TAXES PD 130	CONTRIBUTIONS	-	14	122
	15 Other capital losses (Schedule G, line 12, column (g))	ADVERTISING	67	15	*31
	16 Total. Add lines 9 through 15	PENS, PRFT SHR	-	16	315
	17 Investment expenses (attach schedule)	EMP BNFT PROG	*19	17	3,527
	18 Total deductions. Add lines 16 and 17	ESOP	-	18	3,633
	19 Subtract line 18 from line 8			19	4,384
20 Dividends-received deduction (Schedule C, line 25)	DEDUCTION ADJ	83	20	1,291	
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2	TOTAL AMORT	*15		21	4,174

Part II—Invested Assets Book Values
(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year		(b) End of tax year	
22	Real estate	22	78		82
23	Mortgage loans	23	d		*15
24	Collateral loans	24	79		73
25	Policy loans, including premium notes	25	*50		70
26	Bonds of domestic corporations	26	212		222
27	Stock of domestic corporations	27	382		420
28	Government obligations, etc.	28	181		164
29	Bank deposits bearing interest	29	1,796		1,834
30	Other interest-bearing assets (attach schedule)	30	559		553
31	Total. Add lines 22 through 30	31	2,013		2,057
32	Add columns (a) and (b), line 31			32	2,143
33	Mean of invested assets for the tax year. Enter one-half of line 32			33	2,143
34	Multiply line 33 by .0025			34	2,139
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	3,306		
		36	2,143		
		37	1,986		
38	Multiply line 37 by .25			38	1,986
39	Limitation on deduction for investment expenses. Add lines 34 and 38			39	3,352

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

		(a) Interest received	(b) Amortization of premium		
Income	1a Gross interest	145,634	1,597		
	b Interest exempt under section 103	16,586	1,087		
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	128,507
	2 Dividends (Schedule C, line 14)			2	25,602
	3 Gross rents			3	2,515
	4 Gross royalties			4	206
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	*656
	6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	-
	7 Gain from Schedule D (Form 1120), line 14	INCOME ADJ	*-187	7	5,149
	8 Gross investment income. Add lines 1d through 7			8	162,448
Deductions	9 Real estate taxes	OFF COMP	-	9	215
	10 Other real estate expenses	SALARIES	1,960	10	1,577
	11 Depreciation (attach Form 4562)	REPAIRS	*24	11	1,325
	12 Depletion BAD DEBTS d RENTS PD		*3	12	-
	13 Trade or business deductions as provided in section 834(c)(8) (attach schedule)			13	*973
	14 Interest TAXES PD 214 CONTRIBUTIONS		-	14	2,531
	15 Other capital losses (Schedule G, line 12, column (g))	ADVERTISING	24	15	*2,161
	16 Total. Add lines 9 through 15	PENS, PRFT SHR	-	16	8,781
	17 Investment expenses (attach schedule)	EMP BNFT PROG	*21	17	15,867
	18 Total deductions. Add lines 16 and 17	ESOP	-	18	26,800
	19 Subtract line 18 from line 8			19	135,648
20 Dividends-received deduction (Schedule C, line 25)	DEDUCTION ADJ	-135	20	13,419	
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2	TOTAL AMORT	*8	21	127,249	

Part II—Invested Assets Book Values
(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year		(b) End of tax year	
22	Real estate	22	31,149		19,279
23	Mortgage loans	23	d		*5,600
24	Collateral loans	24	199,096		201,407
25	Policy loans, including premium notes	25	*37,709		49,607
26	Bonds of domestic corporations	26	195,628		195,306
27	Stock of domestic corporations	27	325,432		269,404
28	Government obligations, etc.	28	482,704		476,804
29	Bank deposits bearing interest	29	1,201,712		1,204,548
30	Other interest-bearing assets (attach schedule)	30	557,057		550,347
31	Total. Add lines 22 through 30	31	3,030,832		2,972,302
32	Add columns (a) and (b), line 31	32		32	6,003,134
33	Mean of invested assets for the tax year. Enter one-half of line 32	33		33	3,001,567
34	Multiply line 33 by .0025	34		34	7,504
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	132,247		
36	Multiply line 33 by .0375	36	112,559		
37	Subtract line 36 from line 35. Do not enter less than zero	37	47,004		
38	Multiply line 37 by .25			38	11,751
39	Limitation on deduction for investment expenses. Add lines 34 and 38			39	19,255

Schedule C Dividends and Special Deductions (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
Income			
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	2,602
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	43
3	Dividends on debt-financed stock of domestic and foreign corporations	3	d
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	15
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	-
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6	*18
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	d
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	d
9	Dividends from affiliated companies AFFIL DIV ADJ 120	9	36
10	Other dividends from foreign corporations not included on lines 3, 6, 7 or 8	10	325
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	39
12	Foreign dividend gross-up (section 78)	12	69
13	Other dividends (attach schedule) IC-DISC DIV DIVIDEND ADJ 51	13	1,170
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	2,864
Deduction			
		Dividends-Received Deduction	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
15	Multiply line 1 by 70%	15	
16	Multiply line 2 by 80%	16	
17	Deduction for line 3 (see instructions)	17	-
18	Multiply line 4 by 42%	18	
19	Multiply line 5 by 48%	19	
20	Multiply line 6 by 70%	20	
21	Multiply line 7 by 80%	21	
22	Enter the amount from line 8	22	
23	Total. Add lines 15 through 22. (See instructions for limitation.)	23	2,611
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	2,263 SPCL DED ADJ *21
25	Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25	2,611

Schedule C Dividends and Special Deductions (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
Income			
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	4,073,609
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	673,905
3	Dividends on debt-financed stock of domestic and foreign corporations	3	d
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	6,456
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	-
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6	*2,293
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	d
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	d
9	Dividends from affiliated companies AFFIL DIV ADJ 10,403,191	9	67,923
10	Other dividends from foreign corporations not included on lines 3, 6, 7 or 8	10	2,010,302
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	330,955
12	Foreign dividend gross-up (section 78)	12	523,976
13	Other dividends (attach schedule) IC-DISC DIV DIVIDEND ADJ -524	13	1,348,708
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	9,041,930
Deduction			
		Dividends-Received Deduction	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
15	Multiply line 1 by 70%	15	
16	Multiply line 2 by 80%	16	
17	Deduction for line 3 (see instructions)	17	-
18	Multiply line 4 by 42%	18	
19	Multiply line 5 by 48%	19	
20	Multiply line 6 by 70%	20	
21	Multiply line 7 by 80%	21	
22	Enter the amount from line 8	22	
23	Total. Add lines 15 through 22. (See instructions for limitation.)	23	3,284,982
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	2,312,119 SPCL DED ADJ *3,004
25	Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25	3,351,753

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written	1	2,728
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 all unearned premiums of section 833 organizations	2a	141
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	15
c	Discounted unearned premiums attributable to title insurance	2c	33
d	Enter 80% of all other unearned premiums	2d	2,054
e	Total. Add lines 2a through 2d	2e	2,133
3	Total. Add lines 1 and 2e	3	2,744
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 all unearned premiums of section 833 organizations	4a	159
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	17
c	Discounted unearned premiums attributable to title insurance	4c	29
d	Enter 80% of all other unearned premiums	4d	2,073
e	Total. Add lines 4a through 4d	4e	2,144
5	Subtract line 4e from line 3	5	2,734
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	8
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	2,738

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach schedule)	1	2,710
2	Balance outstanding at the end of the current tax year for:		
a	Unpaid losses on life insurance contracts	2a	126
b	Discounted unpaid losses	2b	2,543
c	Total. Add lines 2a and 2b	2c	2,576
3	Add lines 1 and 2c	3	2,798
4	Balance outstanding at the end of the preceding tax year for:		
a	Unpaid losses on life insurance contracts	4a	116
b	Discounted unpaid losses	4b	2,502
c	Total. Add lines 4a and 4b	4c	2,534
5	Subtract line 4c from line 3	5	2,784
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	604
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	626
8	Losses incurred (line 5 plus line 6 less line 7)	8	2,766
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	958
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	2,263
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	d
12	Total. Add lines 9, 10, and 11	12	1,380
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15	13	1,380
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	2,677

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written		1	688,962,314
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 all unearned premiums of section 833 organizations	2a	121,850,397	
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	9,548,874	
c	Discounted unearned premiums attributable to title insurance	2c	3,177,985	
d	Enter 80% of all other unearned premiums	2d	130,683,809	
e	Total. Add lines 2a through 2d	2e	266,107,219	
3	Total. Add lines 1 and 2e	3	952,249,048	
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 all unearned premiums of section 833 organizations	4a	127,050,349	
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	8,955,816	
c	Discounted unearned premiums attributable to title insurance	4c	3,111,130	
d	Enter 80% of all other unearned premiums	4d	127,898,196	
e	Total. Add lines 4a through 4d	4e	267,812,696	
5	Subtract line 4e from line 3	5	684,427,324	
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	-1,754	
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	804,797,860	

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach schedule)		1	500,835,750
2	Balance outstanding at the end of the current tax year for:			
a	Unpaid losses on life insurance contracts	2a	3,486,442	
b	Discounted unpaid losses	2b	462,667,204	
c	Total. Add lines 2a and 2b	2c	468,502,907	
3	Add lines 1 and 2c	3	967,596,611	
4	Balance outstanding at the end of the preceding tax year for:			
a	Unpaid losses on life insurance contracts	4a	6,688,328	
b	Discounted unpaid losses	4b	441,825,171	
c	Total. Add lines 4a and 4b	4c	450,899,022	
5	Subtract line 4c from line 3	5	516,697,590	
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	15,418,939	
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	16,813,766	
8	Losses incurred (line 5 plus line 6 less line 7)	8	514,992,604	
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	12,305,282	
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	2,312,119	
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	d	
12	Total. Add lines 9, 10, and 11	12	14,533,288	
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15	13	2,179,993	
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	588,506,036	

Schedule G Other Capital Losses (see instructions)
(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders	1		
2	Losses paid	2		
3	Expenses paid	3		
4	Total. Add lines 1, 2, and 3	4		
Note. Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received	5		
6	Dividends-received (Schedule C, line 14)	6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7		
8	Net premiums received	8		
9	Total. Add lines 5 through 8	9		
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	10		56

(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)	44				

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

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	34
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2	56
3	Total. Add lines 1 and 2	3	56
4	Multiply line 3 by .25	4	56
5	Beginning adjusted surplus	5	56
6	Special deduction. Subtract line 5 from line 4. If zero or less, enter -0-. Enter here and on Schedule A, line 34a. (See instructions for limitation.)	6	13
7	Net operating loss deduction (Schedule A, line 36b)	7	66
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	15
b	Adjusted dividends-received deduction	8b	30
9	Taxable income (Schedule A, line 37)	9	102
10	Ending adjusted surplus. Add lines 5 through 9	10	150

Schedule G Other Capital Losses (see instructions)

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

1	Dividends and similar distributions paid to policyholders		1	
2	Losses paid		2	
3	Expenses paid		3	
4	Total. Add lines 1, 2, and 3		4	
Note. Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received		5	
6	Dividends-received (Schedule C, line 14)		6	
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)		7	
8	Net premiums received		8	
9	Total. Add lines 5 through 8		9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-		10	5,669,373

(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)	53,597				

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

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	186,780,153
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2	16,184,212
3	Total. Add lines 1 and 2	3	197,621,510
4	Multiply line 3 by .25	4	49,405,378
5	Beginning adjusted surplus	5	42,199,708
6	Special deduction. Subtract line 5 from line 4. If zero or less, enter -0-. Enter here and on Schedule A, line 34a. (See instructions for limitation.)	6	1,475,543
7	Net operating loss deduction (Schedule A, line 36b)	7	1,918,500
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	53,406
b	Adjusted dividends-received deduction	8b	90,215
9	Taxable income (Schedule A, line 37)	9	-1,067,402
10	Ending adjusted surplus. Add lines 5 through 9	10	42,892,187

Schedule I Other Information (see instructions)

	Yes	No		Yes	No
<p>1 Check method of accounting:</p> <p>a <input type="checkbox"/> Cash</p> <p>b <input type="checkbox"/> Accrual</p> <p>c <input type="checkbox"/> Other (specify) ▶</p> <p>2 Check box for kind of company:</p> <p>a <input type="checkbox"/> Mutual</p> <p>b <input type="checkbox"/> Stock</p> <p>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).)</p> <p>If "Yes," attach a schedule showing:</p> <p>(a) name and employer identification number (EIN);</p> <p>(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.</p> <p>4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?</p> <p>If "Yes," enter name and EIN of the parent corporation ▶</p> <p>.....</p> <p>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).)</p> <p>If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)</p> <p>Enter percentage owned ▶</p> <p>6 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:</p> <p>(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:</p> <p>(a) Percentage owned ▶ and (b) Owner's country ▶</p>			<p>(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 ▶</p> <p>7 Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?</p> <p>8a Enter the total unpaid losses shown on the corporation's annual statement:</p> <p>(1) for the current tax year: \$ <u>434,985,523</u></p> <p>(2) for the previous tax year: \$ <u>412,755,073</u></p> <p>b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:</p> <p>(1) for the current tax year: \$ <u>80,495,825</u></p> <p>(2) for the previous tax year: \$ <u>79,590,690</u></p> <p>9 Does the corporation discount any of the loss reserves shown on its annual statement?</p> <p>10 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ <u>13,056,531</u></p> <p>11 If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here <input type="checkbox"/></p> <p>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.</p> <p>12 Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . ▶ \$ <u>40,572,674</u></p>		

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				6,625
2a Trade notes and accounts receivable			2,830	
b Less allowance for bad debts	()		(271)	
3 Inventories		41		38
4 U.S. government obligations				1,700
5 Tax-exempt securities (see instructions)				1,053
6 Other current assets (attach schedule)				5,767
7 Loans to shareholders				97
8 Mortgage and real estate loans				193
9 Other investments (attach schedule)				4,625
10a Buildings and other depreciable assets			1,463	
b Less accumulated depreciation	()		(1,160)	
11a Depletable assets			6	
b Less accumulated depletion	()		(5)	
12 Land (net of any amortization)				557
13a Intangible assets (amortizable only)			551	
b Less accumulated amortization	()		(502)	
14 Other assets (attach schedule)				3,139
15 Total assets ASSET ADJ	306	6,860		7,396
Liabilities and Shareholders' Equity				
16 Accounts payable				4,140
17 Mortgages, notes, bonds payable in less than 1 year				463
18 Insurance liabilities (see instructions)		6,193		6,697
19 Other current liabilities (attach schedule)				4,369
20 Loans from shareholders				102
21 Mortgages, notes, bonds payable in 1 year or more				498
22 Other liabilities (attach schedule)				2,291
23 Capital stock: a Preferred stock			346	
b Common stock			5,493	5,537
24 Additional paid-in capital				3,714
25 Retained earnings—Appropriated (attach schedule)		265		367
26 Retained earnings—Unappropriated		6,720		7,236
27 Adjustments to shareholders' equity (attach schedule)				451
28 Less cost of treasury stock LIAB ADJ	751	()		(262)
29 Total liabilities and shareholders' equity				7,396

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

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

1 Net income (loss) per books	5,761	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax per books	4,366	a Tax-exempt interest \$	525
3 Excess of capital losses over capital gains	1,370	b Charitable contributions \$	
4 Income subject to tax not recorded on books this year (itemize)	1,210	8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		a Depreciation \$	86
a Depreciation \$	93	b Charitable contributions \$	
b Charitable contributions \$		9 Add lines 7 and 8	4,929
c Travel and entertainment \$	356	10 Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	5,636
6 Add lines 1 through 5	1,987		
	5,785		

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

1 Balance at beginning of year		5 Distributions:	a Cash	1,545
2 Net income (loss) per books			b Stock	d
3 Other increases (itemize)			c Property	-
.		6 Other decreases (itemize)		2,864
.	3,076	7 Add lines 5 and 6		
4 Add lines 1, 2, and 3		8 Balance at end of year (line 4 less line 7)		

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

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash				117,678,289
2a Trade notes and accounts receivable			170,959,225	
b Less allowance for bad debts	()		(1,417,621)	
3 Inventories		595,664		311,274
4 U.S. government obligations				126,693,741
5 Tax-exempt securities (see instructions)				344,986,751
6 Other current assets (attach schedule)				136,448,008
7 Loans to shareholders				1,517,788
8 Mortgage and real estate loans				82,668,835
9 Other investments (attach schedule)				1,210,358,043
10a Buildings and other depreciable assets			43,623,401	
b Less accumulated depreciation	()		(11,602,643)	
11a Depletable assets			2,672,125	
b Less accumulated depletion	()		(861,397)	
12 Land (net of any amortization)				1,242,971
13a Intangible assets (amortizable only)			71,606,621	
b Less accumulated amortization	()		(6,243,802)	
14 Other assets (attach schedule)	ASSET ADJ			135,016,527
15 Total assets	-27,525,547	2,314,782,628		2,398,132,588
Liabilities and Shareholders' Equity				
16 Accounts payable				84,534,017
17 Mortgages, notes, bonds payable in less than 1 year				21,457,047
18 Insurance liabilities (see instructions)		845,715,004		862,931,285
19 Other current liabilities (attach schedule)				206,923,715
20 Loans from shareholders				2,706,088
21 Mortgages, notes, bonds payable in 1 year or more				136,383,464
22 Other liabilities (attach schedule)				304,167,634
23 Capital stock: a Preferred stock			5,384,601	
b Common stock			40,105,906	45,546,379
24 Additional paid-in capital				417,514,491
25 Retained earnings—Appropriated (attach schedule)		50,939,773		45,316,425
26 Retained earnings—Unappropriated		468,166,673		345,915,875
27 Adjustments to shareholders' equity (attach schedule)	LIAB ADJ			-18,101,891
28 Less cost of treasury stock	-10,085,503	()		(47,076,439)
29 Total liabilities and shareholders' equity				2,398,132,588

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

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

1 Net income (loss) per books	1,909,064	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax per books	763,686	a Tax-exempt interest \$	42,963
3 Excess of capital losses over capital gains	112,961	b Charitable contributions \$	
4 Income subject to tax not recorded on books this year (itemize)	95,802	8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		a Depreciation \$	2,898
a Depreciation \$	1,198	b Charitable contributions \$	
b Charitable contributions \$	1,714	9 Add lines 7 and 8	1,785,459
c Travel and entertainment \$		10 Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	-115,054
6 Add lines 1 through 5	834,146		
	1,664,935		

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

1 Balance at beginning of year		5 Distributions:	a Cash	6,366,742
2 Net income (loss) per books			b Stock	d
3 Other increases (itemize)			c Property	-
		6 Other decreases (itemize)		162,869,411
	27,824,851	7 Add lines 5 and 6		
4 Add lines 1, 2, and 3		8 Balance at end of year (line 4 less line 7)		

SCHEDULE M-3
(Form 1120-PC)

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

OMB No. 1545-1027

2008

Department of the Treasury
Internal Revenue Service

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

1,057 (1) Non-consolidated return (2) Consolidated return (Form 1120-PC) 150
518 (3) Mixed 1120/L/PC group (4) NONE CHECKED 80

Name of corporation (common parent, if consolidated return) Corporation 2008 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?
 - Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. 93
 - No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 1,652
- b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
 - Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement. 1,126
 - No. Go to line 1c. 533
- 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. 326
 - No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 253
- 2a Enter the income statement period: Beginning 1,535 Ending 1,534
- 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.) 6
 - No. 1,527
- 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.) 45
 - No. 1,489
- 3a Is any of the corporation's voting common stock publicly traded?
 - Yes. 86
 - No. If "No," go to line 4a. 1,443
- b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock. 86
- c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock. 82

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	1,738
b Indicate accounting standard used for line 4a (see instructions):		
GAAP 770 IFRS 8 STAT 543 OTHER 39		
5a Net income from nonincludible foreign entities (attach schedule)	5a	40
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	38
6a Net income from nonincludible U.S. entities (attach schedule)	6a	49
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	38
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	d
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	7
c Net income (loss) of other includible corporations (attach schedule)	7c	43
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	37
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	34
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	36
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	166
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	70
11 Net income (loss) per income statement of includible corporations. Combine lines 4a through 10c. Note. Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.	11	1,761

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	1,004	1,003
b Removed on Part I, line 5	35	34
c Removed on Part I, line 6	48	44
d Included on Part I, line 7	40	37

**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. 1545-1027

2008

Department of the Treasury
Internal Revenue Service

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

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

Name of corporation (common parent, if consolidated return) Employer identification number
Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

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

- 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
 Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
 Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.
- c Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a Enter the income statement period: Beginning ____/____/____ Ending ____/____/____
- b Has the corporation's income statement been restated for the income statement period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- 3a Is any of the corporation's voting common stock publicly traded?
 Yes.
 No. If "No," go to line 4a.
- b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	-6,635,302
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 schedule)	5a	(3,939,359)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	3,881,066
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(3,994,199)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	1,631,289
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	d
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	-369,097
c Net income (loss) of other includible corporations (attach schedule)	7c	-2,087,957
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	11,740,663
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	7,324,962
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	2,727,700
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	608,008
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	636,647
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	11,618,831

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	1,885,078,976	1,458,721,128
b Removed on Part I, line 5	231,832,433	176,909,388
c Removed on Part I, line 6	34,175,470	108,599,993
d Included on Part I, line 7	134,201,567	99,420,240

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

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1	24	10	18	
2	138	21	14	146
3		21	17	32
4		15	23	36
5	6	d	d	
6	114	31	92	
7	792	327	85	781
8	6	d	5	
9	182	238	55	268
10	8	12	d	12
11	23	31	12	41
12	d	6	d	7
13	1,628	537	728	1,620
14	17	13	-	17
15	53	51	d	17
16	1,126	922	63	1,102
17	d	d	-	d
18		60	6	64
19		41	d	43
20	d	d	-	d
21	21	41	9	52
22				
23a	1,160	943	238	
b		644	143	770
c		575	131	690
d		313	48	355
e		17	6	21
f		5	d	5
g		90	d	90
24		454	126	567
25	471	468	239	475
26	1,709	1,402	1,011	1,704
27	1,710	1,577	1,557	1,673
28	1,605			1,611
29a	1,715	1,665	1,600	1,739
b	550	471	511	549
c	38	39	39	39
30	1,764	1,690	1,640	1,784

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

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

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1	8,133,636	-7,774,343	-352,078	
2	155,309	184,786	68,115	408,210
3		203,946	68,716	272,662
4		76,055	41,211	117,266
5	139,121	d	d	
6	5,491,427	671,894	-6,289,872	
7	6,038,669	306,074	-1,100,288	5,244,464
8	429	d	-420	
9	264,673	-153,749	16,767	127,691
10	-65,153	90,330	d	24,606
11	20,002	-45,516	1,020	-24,493
12	d	-90,816	d	-121,888
13	18,757,978	313,405	-4,907,554	14,163,763
14	-538,399	577,646	-	39,248
15	2,028,372	-713,490	d	1,315,778
16	255,897,027	169,642	-16,093	256,048,420
17	d	d	-	d
18		92,995	5,545	98,540
19		167,854	d	167,945
20	d	d	-	d
21	49,193	47,012	-6,339	89,865
22				
23a	-17,242,772	8,188,688	9,215,275	
b		15,898,619	467,603	16,392,916
c		-11,325,222	-8,828,984	-20,159,534
d		-128,645	10,781	-121,636
e		-16,684	-4,217	-20,992
f		-2,459	d	-3,613
g		27,347	d	16,832
24		1,863,392	341,328	2,203,161
25	25,176,564	1,222,192	-2,264,409	24,111,723
26	302,093,461	10,774,229	-13,540,489	299,477,424
27	-134,378,417	1,700,456	-3,618,067	-136,244,880
28	-160,943,992			-160,941,982
29a	10,408,999	23,431,688	243,927	34,105,126
b	2,685,574	3,216,146	-13,987,388	-8,082,123
c	-844,734	450,804	-295,776	-679,788
30	11,677,196	27,923,603	-14,000,566	25,675,559

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

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

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	1,374	29	1,354	
2 U.S. deferred income tax expense	441	68	379	
3 State and local current income tax expense	425	144	44	428
4 State and local deferred income tax expense	85	59	29	
5 Foreign current income tax expense (other than foreign withholding taxes)	48	5	43	12
6 Foreign deferred income tax expense	6	d	5	
7 Foreign withholding taxes	34	d	31	7
8 Stock option expense	78	80	68	76
9 Other equity-based compensation	52	58	31	59
10 Meals and entertainment	1,014	15	1,012	1,014
11 Fines and penalties	294	6	300	30
12 Judgments, damages, awards, and similar costs	16	12	d	15
13 Parachute payments	d	-	d	d
14 Compensation with section 162(m) limitation	37	d	21	36
15 Pension and profit-sharing	384	199	24	399
16 Other post-retirement benefits	146	137	23	143
17 Deferred compensation	203	253	13	176
18 Charitable contribution of cash and tangible property	485	74	62	452
19 Charitable contribution of intangible property	9	d	d	7
20 Charitable contribution limitation/carryforward		122	17	138
21 Write-off of premium receivables	51	14	-	53
22 Guarantee fund assessments	129	82	d	127
23 Current year acquisition or reorganization investment banking fees	51	-	5	51
24 Current year acquisition or reorganization legal and accounting fees	17	8	14	15
25 Current year acquisition/reorganization other costs	d	11	d	12
26 Amortization of acquisition, reorganization, and start-up costs	28	171	11	177
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions	72	107	31	107
28 Other amortization or impairment write-offs	226	276	23	280
29 Discounting of unpaid losses (section 846) (attach schedule)	1,051	989	51	1,071
30 Reduction of loss deduction (section 832(b)(5)(B))		153	529	679
31 Depreciation	835	776	12	836
32 Bad debt expense and/or agency balances written off	377	196	10	351
33 Deduction from a special loss discount account		47	d	46
34 Corporate owned life insurance premiums	93	11	90	16
35 Purchase versus lease (for purchasers and/or lessees)	9	6	d	5
36 Interest expense (attach Form 8916-A)	582	86	45	576
37 Domestic production activities deduction		-	9	9
38 Other expense/deduction items with differences (attach schedule)	1,083	989	720	1,048
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	1,710	1,578	1,558	1,671

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-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	-2,301,117	-14,051	2,337,777	
2 U.S. deferred income tax expense	-2,211,252	62,957	2,148,007	
3 State and local current income tax expense	139,160	38,477	980	178,616
4 State and local deferred income tax expense	-81,858	77,600	4,257	
5 Foreign current income tax expense (other than foreign withholding taxes)	-58,525	-493	99,069	40,051
6 Foreign deferred income tax expense	4,021	d	-4,246	
7 Foreign withholding taxes	4,144	d	-7,638	83
8 Stock option expense	432,372	-413,325	635,475	654,479
9 Other equity-based compensation	211,717	81,162	31,334	324,213
10 Meals and entertainment	457,000	-653	-166,285	289,664
11 Fines and penalties	42,971	-27,040	-29,268	-13,329
12 Judgments, damages, awards, and similar costs	274,985	64,412	d	261,874
13 Parachute payments	d	-	d	d
14 Compensation with section 162(m) limitation	433,671	d	-33,935	400,669
15 Pension and profit-sharing	1,565,157	1,008,792	54,583	2,628,532
16 Other post-retirement benefits	1,279,896	-564,123	95,653	811,426
17 Deferred compensation	1,129,248	604,887	13,129	1,746,918
18 Charitable contribution of cash and tangible property	407,226	-19,489	-3,192	384,600
19 Charitable contribution of intangible property	14,540	d	d	14,512
20 Charitable contribution limitation/carryforward		-36,958	3,865	-40,533
21 Write-off of premium receivables	20,531	2,886	-	23,417
22 Guarantee fund assessments	-29,001	28,499	d	6,410
23 Current year acquisition or reorganization investment banking fees	61,422	-	-2,010	59,412
24 Current year acquisition or reorganization legal and accounting fees	30,191	-585	-21,716	7,889
25 Current year acquisition/reorganization other costs	d	14,026	d	14,366
26 Amortization of acquisition, reorganization, and start-up costs	97,789	-16,200	5,518	87,108
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions	1,560,647	-731,973	-459,841	368,919
28 Other amortization or impairment write-offs	1,468,373	-998,903	-40,931	428,539
29 Discounting of unpaid losses (section 846) (attach schedule)	49,050,298	-4,015,011	-14,328	44,871,212
30 Reduction of loss deduction (section 832(b)(5)(B))		-112,397	-815,825	-778,327
31 Depreciation	3,629,768	518,452	-102	4,146,958
32 Bad debt expense and/or agency balances written off	566,964	113,923	-104,150	576,711
33 Deduction from a special loss discount account		203,787	d	203,975
34 Corporate owned life insurance premiums	92,149	-20,060	-87,449	-15,361
35 Purchase versus lease (for purchasers and/or lessees)	15,130	-9,490	d	4,510
36 Interest expense (attach Form 8916-A)	10,382,688	269,925	12,366	10,664,979
37 Domestic production activities deduction		-	8,511	8,511
38 Other expense/deduction items with differences (attach schedule)	62,834,412	2,329,092	-89,496	65,119,046
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	134,051,858	-1,510,821	3,418,845	135,982,808

Form **1120-REIT**

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

OMB No. 1545-1004

2008

Department of the Treasury
Internal Revenue Service

For calendar year 2008 or tax year beginning 1,527, 2008, ending 133, 20

▶ See separate instructions.

A Year of REIT status election	Please Type or Print	Name Corporation 2008 Line Item Counts (Estimated from SOI Sample)	C Employer identification number 1,660
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.) TOTAL RETURNS FILED 1,660	D Date REIT established 1,660
F Check applicable box(es): INITIAL 107 FINAL 46 NAME CHG 31		City or town, state, and ZIP code TOTAL RETURNS E-FILED 0	E Total assets (see instructions) \$ 1,575
G Identify the type of REIT (see instructions): (1) <input type="checkbox"/> Equity 1,218 Mortgage 429		H PBA code (see instructions) 1,660	

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	309
2	Interest	2	1,457
3	Gross rents from real property	3	682
4	Other gross rents	4	254
5	Capital gain net income (attach Schedule D (Form 1120))	5	311
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	229
7	Other income (see instructions—attach schedule) INCOME ADJ 89	7	850
8	Total income. Add lines 1 through 7	8	1,612

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

9	Compensation of officers	9	70
10	Salaries and wages (less employment credits)	10	390
11	Repairs and maintenance	11	610
12	Bad debts	12	336
13	Rents	13	275
14	Taxes and licenses	14	1,147
15	Interest	15	940
16	Depreciation (attach Form 4562)	16	730
17	Advertising	17	485
18	Other deductions (see instructions—attach schedule) TOTAL AMORT DEDUCTION ADJ 793 88	18	1,587
19	Total deductions. Add lines 9 through 18	19	1,618
20	Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20	1,654
21	Less: a Net operating loss deduction (see instructions) 21a 77 b Total deduction for dividends paid (Schedule A, line 6) 21b 996 c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f) 21c d	21d	1,029

Tax and Payments

22	Real estate investment trust taxable income. Subtract line 21d from line 20	22	20
23	Total tax (Schedule J, line 7)	23	51
24	Payments: a 2007 overpayment credited to 2008 24a 23 b 2008 estimated tax payments 24b 30 c Less 2008 refund applied for on Form 4466 24c (-) d Bal ▶ 24d 43 e Tax deposited with Form 7004 24e 17 f Credits: (1) Form 2439 - (2) Form 4136 d 24f d g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c 24g d	24h	53
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	25	10
26	Tax due. If line 24h is smaller than the total of lines 23 and 25, enter amount owed	26	19
27	Overpayment. If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	27	47
28	Enter amount of line 27 you want: Credited to 2009 estimated tax 24 Refunded 23	28	23

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's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code			EIN

Form 1120-REIT

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

OMB No. 1545-1004

Department of the Treasury Internal Revenue Service

For calendar year 2008 or tax year beginning _____, 2008, ending _____, 20

2008

See separate instructions.

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

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

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

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

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

Table with 21 rows for deductions: 9 Compensation of officers, 10 Salaries and wages, 11 Repairs and maintenance, 12 Bad debts, 13 Rents, 14 Taxes and licenses, 15 Interest, 16 Depreciation, 17 Advertising, 18 Other deductions, 19 Total deductions, 20 Taxable income before net operating loss deduction, 21 Less: a Net operating loss deduction, b Total deduction for dividends paid, c Section 857(b)(2)(E) deduction.

Tax and Payments

Table with 8 rows for tax and payments: 22 Real estate investment trust taxable income, 23 Total tax, 24 Payments: a 2007 overpayment, b 2008 estimated tax payments, c Less 2008 refund, e Tax deposited, f Credits, g Refundable credits, 25 Estimated tax penalty, 26 Tax due, 27 Overpayment, 28 Enter amount of line 27 you want.

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 and preparer information section including: Sign Here, Signature of officer, Date, Title, Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name, address, and ZIP code, EIN, Phone no.

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

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

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

1a	Enter total income from Part I, line 8.	1a			
b	Enter total income from foreclosure property from Part II, line 3.	1b		d	
c	Total. Add lines 1a and 1b				1c
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a		30	
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%				2c
3	Enter income on line 1c from sources referred to in section 856(c)(2)				3
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)				4
5	Multiply line 1c by 75%				5
6	Enter income on line 1c from sources referred to in section 856(c)(3)				6
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)				7
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)				8
9	Enter the amount from Part I, line 20				9
10	Enter the net capital gain from Schedule D (Form 1120), line 13				10
11	Subtract line 10 from line 9				11
12a	Enter total income from Part I, line 8.	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 5. (If line 5 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b				12c
13	Enter capital gain net income from Part I, line 5				13
14	Subtract line 13 from line 12c				14
15	Divide line 11 by line 14. Carry the result to five decimal places				15
16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c				16

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

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

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1		
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2		171
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		128
5	Total dividends paid. Add lines 1 through 4	5		1,005
6	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 total dividends paid from line 5 here and on line 21b, page 1	6		

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

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

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

1a	Enter total income from Part I, line 8.	1a			
b	Enter total income from foreclosure property from Part II, line 3.	1b		d	
c	Total. Add lines 1a and 1b				1c
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a	207,429		
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%				2c
3	Enter income on line 1c from sources referred to in section 856(c)(2)				3
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)				4
5	Multiply line 1c by 75%				5
6	Enter income on line 1c from sources referred to in section 856(c)(3)				6
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)				7
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)				8
9	Enter the amount from Part I, line 20				9
10	Enter the net capital gain from Schedule D (Form 1120), line 13				10
11	Subtract line 10 from line 9				11
12a	Enter total income from Part I, line 8.	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 5. (If line 5 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b				12c
13	Enter capital gain net income from Part I, line 5				13
14	Subtract line 13 from line 12c				14
15	Divide line 11 by line 14. Carry the result to five decimal places				15
16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c				16

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

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

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1		
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2	1,808,286	
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	4,946,653	
5	Total dividends paid. Add lines 1 through 4	5	54,164,149	
6	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 total dividends paid from line 5 here and on line 21b, page 1	6		

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	INCM TAX ADJ	16,336	
2b	Tax from Part II, line 6		-	
2c	Tax from Part III, line 16		d	
2d	Tax from Part IV, line 3		d	
2e	Tax imposed under section 857(b)(7)(A) (see instructions)		-	
2f	Tax imposed under sections <input type="checkbox"/> 856(c)(7) and <input type="checkbox"/> 856(g)(5)		d	
2g	Alternative minimum tax (attach Form 4626)		1,115	
2h	Income tax. Add lines 2a through 2g			17,695
3a	Foreign tax credit (attach Form 1118)		-	
3b	Credit from Form 8834		-	
3c	General business credit (attach Form 3800)		d	
3d	Other credits (attach schedule—see instructions)		d	
3e	Total credits. Add lines 3a through 3d			d
4	Subtract line 3e from line 2h	RCPTR QEV	d 4	17,630
5	Personal holding company tax (attach Schedule PH (Form 1120))	RCPTR IEC	- 5	-
6	Other taxes. Check if from: FORM 4255	- FORM 8611	- 6	
7	Total tax. Add lines 4 through 6. Enter here and on line 23, page	TOT TX ADJ	14,801	32,517

Schedule K Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:		
a	<input type="checkbox"/> Cash				(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter:		
b	<input type="checkbox"/> Accrual			a	Percentage owned ▶		
c	<input type="checkbox"/> Other (specify) ▶			b	Owner's country ▶		
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached ▶		
	If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)		
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?				If "Yes," file Form 5452.		
	If "Yes," enter the name and EIN of the parent corporation ▶			7	Check this box if the REIT issued publicly offered debt instruments with original issue discount <input type="checkbox"/>		
					If so, the REIT may have to file Form 8281.		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)			8	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$	1,914	
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶			9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ \$	8,180,024	

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				1,230
2a	Trade notes and accounts receivable			829	
b	Less allowance for bad debts	()		(343)	
3	U.S. government obligations				15
4	Tax-exempt securities (see page 13 of instructions)				5
5	Other current assets (attach schedule)				935
6	Loans to shareholders				24
7	Mortgage and real estate loans				321
8	Other investments (attach schedule)				992
9a	Buildings and other depreciable assets			689	
b	Less accumulated depreciation	()		(562)	
10	Land (net of any amortization)				627
11a	Intangible assets (amortizable only)			617	
b	Less accumulated amortization	()		(571)	
12	Other assets (attach schedule)				639
13	Total assets ASSET ADJ	183	1,443		1,575
Liabilities and Shareholders' Equity					
14	Accounts payable				862
15	Mortgages, notes, bonds payable in less than 1 year				209
16	Other current liabilities (attach schedule)				876
17	Loans from shareholders				40
18	Mortgages, notes, bonds payable in 1 year or more				727
19	Other liabilities (attach schedule)				742
20	Capital stock: a Preferred stock			869	
	b Common stock			1,137	1,274
21	Additional paid-in capital				1,300
22	Retained earnings—Appropriated (attach schedule)		31		14
23	Retained earnings—Unappropriated		1,355		1,512
24	Adjustments to shareholders' equity (see instructions—attach schedule)				146
25	Less cost of treasury stock	LIAB ADJ	()		(77)
26	Total liabilities and shareholders' equity	59			1,575

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)			
1	Net income (loss) per books	1,644	
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 ▶	79	
3	Excess of capital losses over capital gains	79	
4	Income subject to tax not recorded on books this year (itemize):	800	
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation . . . \$ 327		
b	Section 4981 tax . . . \$		
c	Travel and entertainment \$ 316		
6	Add lines 1 through 5	1,166	
		1,646	
7	Income recorded on books this year not included on this return (itemize):		
	Tax-exempt interest \$ 14		779
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation . . . \$ 323		
b	Net operating loss deduction (line 21a, page 1) \$		
c	Deduction for dividends paid (line 21b, page 1) \$		1,401
9	Net income from foreclosure property		-
10	Net income from prohibited transactions		d
11	Add lines 7 through 10		1,480
12	REIT taxable income (line 22, page 1)—line 6 less line 11		989

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)			
1	Balance at beginning of year		1,304
2	Net income (loss) per books		7
3	Other increases (itemize):		9
		293	
4	Add lines 1, 2, and 3		
5	Distributions: a Cash		1,304
	b Stock		7
	c Property		9
6	Other decreases (itemize):		277
7	Add lines 5 and 6		
8	Balance at end of year (line 4 less line 7)		

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				46,535,792
2a	Trade notes and accounts receivable			33,396,048	
b	Less allowance for bad debts	()		(4,076,968)	
3	U.S. government obligations				1,748,281
4	Tax-exempt securities (see page 13 of instructions)				391,261
5	Other current assets (attach schedule)				24,139,362
6	Loans to shareholders				714,298
7	Mortgage and real estate loans				472,580,668
8	Other investments (attach schedule)				345,175,494
9a	Buildings and other depreciable assets			388,603,242	
b	Less accumulated depreciation	()		(67,924,970)	
10	Land (net of any amortization)				92,852,476
11a	Intangible assets (amortizable only)			12,769,223	
b	Less accumulated amortization	()		(4,170,394)	
12	Other assets (attach schedule)	ASSET ADJ			32,050,633
13	Total assets	-3,297,341	1,380,241,839		1,371,487,105
Liabilities and Shareholders' Equity					
14	Accounts payable				10,862,898
15	Mortgages, notes, bonds payable in less than 1 year				36,508,729
16	Other current liabilities (attach schedule)				28,673,777
17	Loans from shareholders				3,980,898
18	Mortgages, notes, bonds payable in 1 year or more				291,927,750
19	Other liabilities (attach schedule)				130,595,078
20	Capital stock: a Preferred stock			39,743,329	
	b Common stock			105,164,782	146,211,406
21	Additional paid-in capital				804,617,067
22	Retained earnings—Appropriated (attach schedule)		-513,905		491,897
23	Retained earnings—Unappropriated		-30,678,483		-74,347,837
24	Adjustments to shareholders' equity (see instructions—attach schedule)				-2,485,134
25	Less cost of treasury stock	LIAB ADJ	()		(4,278,487)
26	Total liabilities and shareholders' equity	-1,270,939			1,371,487,105

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

1	Net income (loss) per books	8,020,805	7	Income recorded on books this year not included on this return (itemize):	
2a	Federal income tax \$			Tax-exempt interest \$	40,950
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 ▶	-1,612,826	a	Depreciation \$	1,998,371
3	Excess of capital losses over capital gains	2,736,985	b	Net operating loss deduction (line 21a, page 1) \$	
4	Income subject to tax not recorded on books this year (itemize):	17,097,748	c	Deduction for dividends paid (line 21b, page 1) \$	61,939,002
5	Expenses recorded on books this year not deducted on this return (itemize):		9	Net income from foreclosure property	-
a	Depreciation \$	2,138,780	10	Net income from prohibited transactions	
b	Section 4981 tax \$		11	Add lines 7 through 10	76,791,300
c	Travel and entertainment \$	10,489	12	REIT taxable income (line 22, page 1)—line 6 less line 11	-6,608,003
6	Add lines 1 through 5	43,934,576			
		70,177,269			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)

1	Balance at beginning of year		5	Distributions: a Cash	63,104,637
2	Net income (loss) per books			b Stock	178,202
3	Other increases (itemize):			c Property	465,598
			6	Other decreases (itemize):	8,336,686
		21,409,420	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

U.S. Income Tax Return for Regulated Investment Companies

2008

Department of the Treasury
Internal Revenue Service

For calendar year 2008 or tax year beginning 4,128, 2008, and ending 9,012, 2008
▶ See separate instructions.

A Year of RIC status election	Please type or print	Name of fund Corporation 2008 Line Item Counts (Estimated from SOI Sample)	C Employer identification number 13,140
B Date fund was established (see instructions) 13,140		Number, street, and room or suite no. (If a P.O. box, see instructions.) TOTAL RETURNS FILED 13,140	D Total assets (see instructions) \$ 12,037
		City or town, state, and ZIP code TOTAL RETURNS E-FILED 0	
E Check applicable boxes: INITIAL 1,219 FINAL 923 NAME CHG 1,584			
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 <input type="checkbox"/>			

Part I—Investment Company Taxable Income (see instructions)

Income	1	Dividends	1	10,230
	2	Interest	2	9,544
	3	Net foreign currency gain or (loss) from section 988 transactions (attach schedule)	3	4,242
	4	Payments with respect to securities loans	4	3,738
	5	Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 12 (attach Schedule D (Form 1120))	5	1,919
	6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	225
	7	Other income (see instructions—attach schedule) INCOME ADJ 1,787	7	2,642
	8	Total income. Add lines 1 through 7. ▶	8	12,559
Deductions (see instructions)	9	Compensation of officers (Schedule E, line 2)	9	42
	10	Salaries and wages (less employment credits)	10	1,575
	11	Rents	11	30
	12	Taxes and licenses	12	5,374
	13	Interest	13	1,589
	14	Depreciation (attach Form 4562) TOTAL AMORT 1,216	14	17
	15	Advertising	15	21
	16	Registration fees	16	
	17	Insurance	17	
	18	Accounting and legal services	18	
	19	Management and investment advisory fees	19	9,705
	20	Transfer agency, shareholder servicing, and custodian fees and expenses	20	8,585
	21	Reports to shareholders	21	
	22	Other deductions (see instructions—attach schedule) DEDUCTION ADJ 183	22	12,265
	23	Total deductions. Add lines 9 through 22. ▶	23	12,312
	24	Taxable income before deduction for dividends paid. Subtract line 23 from line 8	24	12,562
	25	Less: Deduction for dividends paid (Schedule A, line 7a)	25	10,737
Tax and Payments	26	Investment company taxable income. Subtract line 25 from line 24	26	207
	27	Total tax (Schedule J, line 7)	27	193
	28a	2007 overpayment credited to 2008	28a	7
	b	2008 estimated tax payments	28b	15
	c	Less 2008 refund applied for on Form 4466	28c	d
	e	Tax deposited with Form 7004	28d	20
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)	28e	97
	g	Credit for federal tax paid on fuels (attach Form 4136)	28f	52
	h	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	28g	d
	28h		28h	d
	28i		28i	170
29	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	29	d	
30	Amount owed. If line 28i is smaller than the total of lines 27 and 29, enter amount owed	30	116	
31	Overpayment. If line 28i is larger than the total of lines 27 and 29, enter amount overpaid.	31	85	
32	Enter amount from line 31: Credited to 2009 estimated tax 7 Refunded 78	32	78	

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's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Preparer's SSN or PTIN
		Phone no. ()	

Form 1120-RIC

U.S. Income Tax Return for Regulated Investment Companies

OMB No. 1545-1010

Department of the Treasury Internal Revenue Service

For calendar year 2008 or tax year beginning ... 2008, and ending ... 2008 See separate instructions.

2008

Form header section with fields A-F: Year of RIC status election, Date fund was established, Name of fund, Employer identification number, Total assets, and applicable boxes.

Part I—Investment Company Taxable Income (see instructions)

Main table with columns for Income, Deductions, and Tax and Payments. Includes rows for Dividends, Interest, Net foreign currency gain, Total income, Deductions (Compensation, Salaries, Rents, etc.), Total deductions, Investment company taxable income, Total tax, and Tax and Payments (2007 overpayment, 2008 estimated tax payments, etc.).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature and Preparer sections. Includes fields for Signature of officer, Date, Title, Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name, EIN, and Phone no.

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

1	Net capital gain from Schedule D (Form 1120), line 13 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 7b	2	2,608
3	Subtract line 2 from line 1	3	
4	Qualified timber gain included in the amount reported on line 3	4	5
5	Subtract line 4 from line 3	5	17
6	Multiply line 4 by 15% (.15)	6	-
7	Multiply line 5 by 35% (.35)	7	12
8	Capital gains tax. Add lines 6 and 7. Enter tax here and on line 2b, Schedule J	8	

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	3	4
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)	7,355		
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	Foreign tax paid deduction (section 853(b)(1)(B)), if applicable			
6	Credits from tax credit bonds distributed to shareholders (see instructions)			
7	Deduction for dividends paid:			
a	Ordinary dividends. Add lines 1 through 6 of column (a). Enter here and on line 25, Part I			
b	Capital gain dividends. Add lines 1 through 4 of column (b). Enter here and on line 2, Part II, above			
		7a		
		7b		

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

1	Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2008?		<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	1,433

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

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

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

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		192
2a	Tax on investment company taxable income	INCM TAX ADJ	2a	153
b	Tax on undistributed net capital gain (from Part II, line 8)	d	2b	18
c	Alternative minimum tax (attach Form 4626)		2c	d
d	Income tax. Add lines 2a through 2c		2d	159
3a	Foreign tax credit (attach Form 1118)		3a	-
b	Credit from Form 8834		3b	-
c	General business credit (attach Form 3800)		3c	-
d	Other credits (attach schedule—see instructions)		3d	-
e	Total credits. Add lines 3a through 3d		3e	-
4	Subtract line 3e from line 2d	RCPTR QEV	d	4
5	Personal holding company tax (attach Schedule PH (Form 1120))	RCPTR IEC		5
6	Other taxes. Check if from: FORM 4255	- FORM 8611		6
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 27	TOT TX AD.	30	7

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

1	Net capital gain from Schedule D (Form 1120), line 13 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 7b	2	75,028,544
3	Subtract line 2 from line 1	3	
4	Qualified timber gain included in the amount reported on line 3	4	10,211
5	Subtract line 4 from line 3	5	28,072
6	Multiply line 4 by 15% (.15)	6	-
7	Multiply line 5 by 35% (.35)	7	23,266
8	Capital gains tax. Add lines 6 and 7. Enter tax here and on line 2b, Schedule J	8	

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	3	4
1				
2		57,354,745		
3				
4				
5				
6				
7				
7a				
7b				

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

1	Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2008?	▶	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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	29,545,800	

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

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

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

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120))	▶	<input type="checkbox"/>		
2a	Tax on investment company taxable income	INCM TAX ADJ	2a	9,206	
b	Tax on undistributed net capital gain (from Part II, line 8)	d	2b	10,306	
c	Alternative minimum tax (attach Form 4626)		2c	d	
d	Income tax. Add lines 2a through 2c		2d	19,511	
3a	Foreign tax credit (attach Form 1118)		3a	-	
b	Credit from Form 8834		3b	-	
c	General business credit (attach Form 3800)		3c	-	
d	Other credits (attach schedule—see instructions)		3d	-	
e	Total credits. Add lines 3a through 3d		3e	-	
4	Subtract line 3e from line 2d	RCPTR QEV	d	4	19,511
5	Personal holding company tax (attach Schedule PH (Form 1120))	RCPTR IEC		5	0
6	Other taxes. Check if from: FORM 4255	- FORM 8611		6	
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 27	TOT TX AD		7	27,143

Schedule K		Other Information (see instructions)	Yes	No
1	Check method of accounting:			
a	<input type="checkbox"/> Cash	1,183		
b	<input type="checkbox"/> Accrual	11,948		
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 schedule showing (a) name and identification number, (b) percentage owned, and (c) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.			
3	Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation▶ EIN 687 NAME 707			
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 schedule showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶ 2,268			2,268
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			402
	If "Yes," enter:			
	(1) Percentage owned ▶ 402			
	(2) Owner's country ▶ 402			
	The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ 275			
6	During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) YES If "Yes," file Form 5452.			1,813
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. ▶ \$ 1,469			
9	If this return is being filed for a series fund (as defined in section 851(g)(2)), enter			
a	The name of the regulated investment company in which the fund is a series ▶			
b	The date the regulated investment company was incorporated or organized ▶			
10	Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements YES			948
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	Regulations section 1.852-11 election. Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency loss for this tax year ▶ <input type="checkbox"/> If the election is made, enter the amounts deferred:			
a	Post-October capital loss ▶			
b	Post-October currency loss ▶			

Schedule K Other Information (see instructions)	Yes	No
<p>1 Check method of accounting:</p> <p>a <input type="checkbox"/> Cash</p> <p>b <input type="checkbox"/> Accrual</p> <p>c <input type="checkbox"/> Other (specify) ▶</p>		
<p>2 At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)</p> <p>If "Yes," attach a schedule showing (a) name and identification number, (b) percentage owned, and (c) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.</p>		
<p>3 Is the RIC a subsidiary in a parent-subsidiary controlled group?</p> <p>If "Yes," enter the employer identification number and the name of the parent corporation▶</p>		
<p>4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).)</p> <p>If "Yes," attach a schedule showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶</p>		
<p>5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:</p> <p>a The total voting power of all classes of stock of the fund entitled to vote or</p> <p>b The total value of all classes of stock of the fund?</p> <p>If "Yes," enter:</p> <p>(1) Percentage owned ▶</p> <p>(2) Owner's country ▶</p> <p>The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶</p>		
<p>6 During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316)</p> <p>If "Yes," file Form 5452.</p>		
<p>7 Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/></p> <p>If checked, the fund may have to file Form 8281.</p>		
<p>8 Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ 35,177,666</p>		
<p>9 If this return is being filed for a series fund (as defined in section 851(g)(2)), enter</p> <p>a The name of the regulated investment company in which the fund is a series ▶</p> <p>b The date the regulated investment company was incorporated or organized ▶</p>		
<p>10 Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements ▶ <input type="checkbox"/></p>		
<p>11 Section 853A election. Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) ▶ <input type="checkbox"/></p>		
<p>12 Regulations section 1.852-11 election. Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency loss for this tax year ▶ <input type="checkbox"/></p> <p>If the election is made, enter the amounts deferred:</p> <p>a Post-October capital loss ▶</p> <p>b Post-October currency loss ▶</p>		

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				6,792
2a Trade notes and accounts receivable			9,553	
b Less allowance for bad debts	()		(d)	
3 U.S. government obligations				1,429
4 Tax-exempt securities (see instructions)				1,031
5 Other current assets (attach schedule)				10,279
6 Loans to shareholders				41
7 Mortgage and real estate loans				10
8 Other investments (attach schedule)				11,042
9a Buildings and other fixed depreciable assets			22	
b Less accumulated depreciation	()		(22)	
10 Land (net of any amortization)				-
11a Intangible assets (amortizable only)			771	
b Less accumulated amortization	()		(756)	
12 Other assets (attach schedule)	ASSET ADJ			1,554
13 Total assets	180	10,741		12,037
Liabilities and Shareholders' Equity				
14 Accounts payable				9,856
15 Mortgages, notes, bonds payable in less than 1 year				464
16 Other current liabilities (attach schedule)				11,067
17 Loans from shareholders				d
18 Mortgages, notes, bonds payable in 1 year or more				25
19 Other liabilities (attach schedule)				640
20 Capital stock				5,989
21 Additional paid-in capital				10,800
22 Retained earnings—Appropriated (attach schedule)		989		208
23 Retained earnings—Unappropriated		10,521		11,831
24 Adjustments to shareholders' equity (attach schedule)				85
25 Less cost of treasury stock	LIAB ADJ	()		(33)
26 Total liabilities and shareholders' equity	158			12,037

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

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)			
1 Net income (loss) per books	13,116	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax (less built-in gains tax)	84	Tax-exempt interest . . \$	1,466
3 Excess of capital losses over capital gains	8,206		6,098
4 Income subject to tax not recorded on books this year (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
	6,633	a Depreciation \$	24
5 Expenses recorded on books this year not deducted on this return (itemize):		b Deduction for dividends paid (line 25, Part I) \$	12,534
a Depreciation \$	123		41
b Expenses allocable to tax-exempt interest income \$		9 Net capital gain from Form 2438, line 9a	
c Section 4982 tax \$		10 If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 13. Otherwise, enter -0-	2,596
d Travel and entertainment \$	25	11 Add lines 7 through 10	12,979
	11,364	12 Investment company taxable income (line 26, Part I)—line 6 less line 11	2,125
6 Add lines 1 through 5	13,116		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)			
1 Balance at beginning of year		5 Distributions:	11,632
2 Net income (loss) per books		a Cash	29
3 Other increases (itemize):		b Stock	9
		c Property	
	5,749	6 Other decreases (itemize):	3,357
4 Add lines 1, 2, and 3		7 Add lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				42,815,206
2a Trade notes and accounts receivable			176,037,547	
b Less allowance for bad debts	()		(d)	
3 U.S. government obligations				1,158,655,298
4 Tax-exempt securities (see instructions)				777,315,801
5 Other current assets (attach schedule)				194,966,507
6 Loans to shareholders				1,176,487
7 Mortgage and real estate loans				6,986,822
8 Other investments (attach schedule)				9,755,499,359
9a Buildings and other fixed depreciable assets			21,848	
b Less accumulated depreciation	()		(9,498)	
10 Land (net of any amortization)				-
11a Intangible assets (amortizable only)			64,672	
b Less accumulated amortization	()		(20,848)	
12 Other assets (attach schedule)	ASSET ADJ			915,002
13 Total assets	98,379	14,333,570,708		12,114,521,863
Liabilities and Shareholders' Equity				
14 Accounts payable				408,246,856
15 Mortgages, notes, bonds payable in less than 1 year				12,853,474
16 Other current liabilities (attach schedule)				263,398,180
17 Loans from shareholders				d
18 Mortgages, notes, bonds payable in 1 year or more				4,948,284
19 Other liabilities (attach schedule)				8,690,677
20 Capital stock				1,114,780,414
21 Additional paid-in capital				12,350,529,419
22 Retained earnings—Appropriated (attach schedule)		104,660,164		11,510,313
23 Retained earnings—Unappropriated		1,348,423,075		-2,055,990,618
24 Adjustments to shareholders' equity (attach schedule)				-3,589,505
25 Less cost of treasury stock	LIAB ADJ	()		(800,878)
26 Total liabilities and shareholders' equity	-57,213			12,114,521,863

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

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)			
1 Net income (loss) per books	-1,966,061,808	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax (less built-in gains tax)	200,980	Tax-exempt interest . \$ 34,363,641	
3 Excess of capital losses over capital gains	296,713,799		87,295,465
4 Income subject to tax not recorded on books this year (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
	153,534,829	a Depreciation \$ 36,358	
5 Expenses recorded on books this year not deducted on this return (itemize):		b Deduction for dividends paid (line 25, Part I) . . \$	476,646,537
a Depreciation \$ 706,592			1,312,698
b Expenses allocable to tax-exempt interest income \$		9 Net capital gain from Form 2438, line 9a	
c Section 4982 tax \$		10 If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 13. Otherwise, enter -0-	74,999,396
d Travel and entertainment \$ 157,245		11 Add lines 7 through 10	640,254,084
	2,149,720,756	12 Investment company taxable income (line 26, Part I)—line 6 less line 11	-6,273,870
6 Add lines 1 through 5	633,979,914		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)			
1 Balance at beginning of year		5 Distributions: a Cash	633,609,563
2 Net income (loss) per books		b Stock	690,263
3 Other increases (itemize):		c Property	10,225,676
		6 Other decreases (itemize):	
	238,807,349		918,128,322
4 Add lines 1, 2, and 3		7 Add lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	

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.**
▶ **See separate instructions.**

For calendar year 2008 or tax year beginning **3,849,765**, 2008, ending **200,178**, 20

A S election effective date 4,049,944	Use IRS label. Otherwise, print or type.	Name Corporation 2008 Line Item Counts (Estimated from SOI Sample)	D Employer identification number 4,049,944
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions. TOTAL RETURNS FILED 4,049,944	E Date incorporated 4,049,944
C Check if Sch. M-3 attached 48,217		City or town, state, and ZIP code TOTAL RETURNS E-FILED 1,278,074	F Total assets (see instructions) \$

G Is the corporation electing to be an S corporation beginning with this tax year? **223,102** If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return **181,718** Name change **39,297**
(4) Amended return (5) S election termination or revocation **2,273**

I Enter the number of shareholders who were shareholders during any part of the tax year **4,049,944**

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	3,457,991	b Less returns and allowances	425,495	c Bal ▶	1c	3,486,608	
	2 Cost of goods sold (Schedule A, line 8)					2	2,012,440	
	3 Gross profit. Subtract line 2 from line 1c					3	3,488,613	
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4	204,051	
	5 Other income (loss) (see instructions—attach statement)					5	904,978	
	6 Total income (loss). Add lines 3 through 5. INCOME ADJ				87,142	6	3,611,541	
Deductions (see instructions for limitations)	7 Compensation of officers					7	2,151,625	
	8 Salaries and wages (less employment credits)					8	1,936,962	
	9 Repairs and maintenance					9	2,196,765	
	10 Bad debts					10	348,437	
	11 Rents					11	2,418,413	
	12 Taxes and licenses					12	3,431,126	
	13 Interest					13	1,820,884	
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)					14	2,402,721	
	15 Depletion (Do not deduct oil and gas depletion.)					15	5,096	
	16 Advertising					16	2,129,536	
	17 Pension, profit-sharing, etc., plans					17	535,386	
	18 Employee benefit programs		ESOP DIV		155	18	917,063	
	19 Other deductions (attach statement)		TOTAL AMORT		643,163	19	3,745,218	
	20 Total deductions. Add lines 7 through 19. DEDUCTION ADJ				96,386	20	3,833,722	
	21 Ordinary business income (loss). Subtract line 20 from line 6					21	3,856,986	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)		22a	685			TAX PMT ADJ	
	b Tax from Schedule D (Form 1120S)		22b	4,142				294
	c Add lines 22a and 22b (see instructions for additional taxes)		INCM TAX ADJ	*405		22c	5,472	
	23a 2008 estimated tax payments and 2007 overpayment credited to 2008		23a	5,546			TOTAL TAX ADJ	
	b Tax deposited with Form 7004		23b	1,454				*11
	c Credit for federal tax paid on fuels (attach Form 4136)		23c	35,072				
	d Add lines 23a through 23c		FORM 4255	-		23d	41,371	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>					24	3,213	
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed					25	4,107		
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid					26	40,031		
27 Enter amount from line 26 Credited to 2009 estimated tax ▶ 1,276 Refunded ▶					27	38,835		

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's Use Only	Preparer's signature Firm's name (or yours if self-employed), address, and ZIP code	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	PAID PREPARER	3,794,695	EIN	Phone no. ()

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

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. See separate instructions.

2008

For calendar year 2008 or tax year beginning , 2008, ending , 20

Form header section with fields: A S election effective date, B Business activity code number, C Check if Sch. M-3 attached, Name, Corporation 2008 Line Item Money Amounts, D Employer identification number, E Date incorporated, F Total assets.

G Is the corporation electing to be an S corporation beginning with this tax year? 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 during any part of the tax year.

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

Main table with columns: Income, Deductions, Tax and Payments. Rows include: 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4 Net gain (loss), 5 Other income (loss), 6 Total income (loss), 7-21 Deductions, 22a-22b Excess net passive income or LIFO recapture tax, 23a-23c 2008 estimated tax payments, 24 Estimated tax penalty, 25 Amount owed, 26 Overpayment, 27 Enter amount from line 26.

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

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

Paid Preparer's Use Only: Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name, address, and ZIP code, EIN, Phone no.

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG INV ADJ	5,545	1	917,439	
2	Purchases	PURCHASE ADJ	13,421	2	1,742,712	
3	Cost of labor			3	510,126	
4	Additional section 263A costs (attach statement)			4	70,793	
5	Other costs (attach statement)			5	938,143	
6	Total. Add lines 1 through 5			6	2,037,969	
7	Inventory at end of year			7	913,950	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2			8	2,012,440	
9a	Check all methods used for valuing closing inventory: (i) <input type="checkbox"/> Cost as described in Regulations section 1.471-3				882,253	
	(ii) <input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4				295,698	
	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶				21,127	
b	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)				2,047	
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)				669	
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	PCT	8,194			
		AMT	2,519			
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?			YES	NO	
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation.			YES	NO	
				2,898	1,588,534	1,508,869

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) ▶						
2	See the instructions and enter the:	2,629,787	1,228,803	105,688			
	a Business activity ▶	3,967,118		b Product or service ▶	3,936,577		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?					31,514	
4	Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?	YES	15,092	NO	4,034,851		
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.			<input type="checkbox"/>			
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) 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				19,879		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year.				61,018		
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1	YES	1,971,683	NO	2,078,260		

Schedule K Shareholders' Pro Rata Share Items

				Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)		1	3,853,556
	2	Net rental real estate income (loss) (attach Form 8825)		2	279,613
	3a	Other gross rental income (loss)	3a 22,024		
	b	Expenses from other rental activities (attach statement)	3b 12,134		
	c	Other net rental income (loss). Subtract line 3b from line 3a		3c 24,842	
	4	Interest income		4	1,015,009
	5	Dividends: a Ordinary dividends		5a	152,038
		b Qualified dividends	5b 76,502		
	6	Royalties		6	14,666
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))		7	52,483
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))		8a	118,903	
	b Collectibles (28%) gain (loss)	8b 561			
	c Unrecaptured section 1250 gain (attach statement)	8c 25,281			
9	Net section 1231 gain (loss) (attach Form 4797)		9	223,592	
10	Other income (loss) (see instructions) Type ▶		10	36,012	

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	BEG INV ADJ	-454,673	1	433,656,682
2	Purchases	PURCHASE ADJ	-143,174	2	2,764,904,887
3	Cost of labor			3	335,770,745
4	Additional section 263A costs (attach statement)			4	23,469,107
5	Other costs (attach statement)			5	651,139,775
6	Total. Add lines 1 through 5			6	4,208,343,349
7	Inventory at end of year			7	419,805,769
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2			8	3,788,537,580

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

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

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

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

9d	AMT
	10,611,183

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

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

Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: a Business activity ▶ b Product or service ▶		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) 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 ▶ \$ 81,797,084		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ 87,611,748		
8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		

Schedule K Shareholders' Pro Rata Share Items

	Total amount
1 Ordinary business income (loss) (page 1, line 21)	1 239,256,454
2 Net rental real estate income (loss) (attach Form 8825)	2 6,923,722
3a Other gross rental income (loss)	3a 6,053,717
b Expenses from other rental activities (attach statement)	3b 5,363,734
c Other net rental income (loss). Subtract line 3b from line 3a	3c 583,521
4 Interest income	4 16,348,016
5 Dividends: a Ordinary dividends	5a 9,061,621
b Qualified dividends	5b 6,318,798
6 Royalties	6 2,191,558
7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7 -1,342,564
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a 43,298,277
b Collectibles (28%) gain (loss)	8b 35,794
c Unrecaptured section 1250 gain (attach statement)	8c 2,105,406
9 Net section 1231 gain (loss) (attach Form 4797)	9 35,928,975
10 Other income (loss) (see instructions) Type ▶	10 6,521,515

		Shareholders' Pro Rata Share Items (continued)	Total amount	
Deductions	11	Section 179 deduction (<i>attach Form 4562</i>)	11	824,619
	12a	Contributions	12a	1,197,488
	b	Investment interest expense	12b	23,988
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	11,244
	d	Other deductions (<i>see instructions</i>) OTHER DED ADJ 63,752	12d	176,907
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	530
	b	Low-income housing credit (other)	13b	1,660
	c	Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	420
	d	Other rental real estate credits (<i>see instructions</i>) Type ▶ -----	13d	*111
	e	Other rental credits (<i>see instructions</i>) Type ▶ -----	13e	-
	f	Alcohol and cellulosic biofuel fuels credit (<i>attach Form 6478</i>)	13f	1,382
	g	Other credits (<i>see instructions</i>) Type ▶ -----	13g	60,019
Foreign Transactions	14a	Name of country or U.S. possession ▶ -----		
	b	Gross income from all sources	14b	23,250
	c	Gross income sourced at shareholder level <i>Foreign gross income sourced at corporate level</i>	14c	8,227
	d	Passive category	14d	13,255
	e	General category	14e	6,440
	f	Other (<i>attach statement</i>) <i>Deductions allocated and apportioned at shareholder level</i>	14f	2,084
	g	Interest expense	14g	4,563
	h	Other <i>Deductions allocated and apportioned at corporate level to foreign source income</i>	14h	4,716
	i	Passive category	14i	5,995
	j	General category	14j	4,051
	k	Other (<i>attach statement</i>) <i>Other information</i>	14k	760
	l	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	27,930
	m	Reduction in taxes available for credit (<i>attach statement</i>)	14m	811
	n	Other foreign tax information (<i>attach statement</i>)		
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	1,900,171
	b	Adjusted gain or loss	15b	158,226
	c	Depletion (other than oil and gas)	15c	1,387
	d	Oil, gas, and geothermal properties—gross income	15d	13,261
	e	Oil, gas, and geothermal properties—deductions.	15e	12,671
	f	Other AMT items (<i>attach statement</i>)	15f	20,260
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	42,035
	b	Other tax-exempt income	16b	21,161
	c	Nondeductible expenses	16c	2,167,583
	d	Property distributions	16d	1,494,000
	e	Repayment of loans from shareholders	16e	101,657
Other Information	17a	Investment income	17a	994,085
	b	Investment expenses	17b	35,328
	c	Dividend distributions paid from accumulated earnings and profits	17c	22,717
	d	Other items and amounts (<i>attach statement</i>)		
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	4,003,219

		Shareholders' Pro Rata Share Items (continued)	Total amount	
Deductions	11	Section 179 deduction (<i>attach Form 4562</i>)	11	21,536,671
	12a	Contributions	12a	7,018,082
	b	Investment interest expense	12b	2,514,157
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	5,111,583
	d	Other deductions (<i>see instructions</i>) OTHER DED ADJ 265,558,420	12d	3,227,935
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	935
	b	Low-income housing credit (other)	13b	13,826
	c	Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	51,151
	d	Other rental real estate credits (<i>see instructions</i>) Type ▶	13d	*1,422
	e	Other rental credits (<i>see instructions</i>) Type ▶	13e	-
	f	Alcohol and cellulosic biofuel fuels credit (<i>attach Form 6478</i>)	13f	12,518
	g	Other credits (<i>see instructions</i>) Type ▶	13g	1,272,292
Foreign Transactions	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	267,200,508
	c	Gross income sourced at shareholder level <i>Foreign gross income sourced at corporate level</i>	14c	11,260,343
	d	Passive category	14d	2,360,775
	e	General category	14e	36,852,720
	f	Other (<i>attach statement</i>) <i>Deductions allocated and apportioned at shareholder level</i>	14f	4,858,605
	g	Interest expense	14g	2,804,848
	h	Other <i>Deductions allocated and apportioned at corporate level to foreign source income</i>	14h	5,180,010
	i	Passive category	14i	1,018,269
	j	General category	14j	25,336,227
	k	Other (<i>attach statement</i>) <i>Other information</i>	14k	4,257,931
	l	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	2,101,913
	m	Reduction in taxes available for credit (<i>attach statement</i>)	14m	3,416
	n	Other foreign tax information (<i>attach statement</i>)		
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	1,724,951
	b	Adjusted gain or loss	15b	-2,006,209
	c	Depletion (other than oil and gas)	15c	431,607
	d	Oil, gas, and geothermal properties—gross income	15d	14,942,721
	e	Oil, gas, and geothermal properties—deductions.	15e	6,413,582
	f	Other AMT items (<i>attach statement</i>)	15f	449,852
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	2,323,259
	b	Other tax-exempt income	16b	866,025
	c	Nondeductible expenses	16c	15,988,018
	d	Property distributions	16d	329,032,191
	e	Repayment of loans from shareholders	16e	5,542,341
Other Information	17a	Investment income	17a	26,850,116
	b	Investment expenses	17b	1,110,072
	c	Dividend distributions paid from accumulated earnings and profits	17c	4,663,374
	d	Other items and amounts (<i>attach statement</i>)		
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	316,662,830

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)				
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				
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				

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

1	Net income (loss) per books	3,237,880	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):	122,472	a	Tax-exempt interest \$	35,745
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$	156,862	a	Depreciation \$	185,318
b	Travel and entertainment \$	1,674,085	7	Add lines 5 and 6	402,958
4	Add lines 1 through 3	3,239,881	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	3,238,804

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

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions	1,531,934	11,998
8	Balance at end of tax year. Subtract line 7 from line 6		TOTAL OF 7A - 7C
			7,976
			1,542,563

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)				
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				
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				

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

1	Net income (loss) per books	176,034,373	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):	14,778,961	a	Tax-exempt interest \$	468,788
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$	3,758,171	a	Depreciation \$	9,190,052
b	Travel and entertainment \$	4,285,931			
		23,226,945	7	Add lines 5 and 6	30,802,808
4	Add lines 1 through 3	214,041,455	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	183,287,036

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

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions	340,573,505	762,546
8	Balance at end of tax year. Subtract line 7 from line 6		TOTAL OF 7A - 7C
		1,475,425	342,811,477

**SCHEDULE D
(Form 1120S)**

Capital Gains and Losses and Built-In Gains

OMB No. 1545-0130

2008

Department of the Treasury
Internal Revenue Service

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

Name Corporation 2008 Line Item Counts (Estimated from SOI Sample)	Employer identification number
--	--------------------------------

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37					2 516
3 Short-term capital gain or (loss) from like-kind exchanges from Form 8824					3 d
4 Combine lines 1 through 3 in column (f)					4 51,343
5 Tax on short-term capital gain included on line 21 below					5 (*15)
6 Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10					6 52,167

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7					
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37					8 23,018
9 Long-term capital gain or (loss) from like-kind exchanges from Form 8824					9 207
10 Capital gain distributions					10 21,088
11 Combine lines 7 through 10 in column (f)					11 115,372
12 Tax on long-term capital gain included on line 21 below					12 (874)
13 Net long-term capital gain or (loss). Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8a or 10					13 115,932

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

14 Excess of recognized built-in gains over recognized built-in losses (attach computation schedule).	14 6,885
15 Taxable income (attach computation schedule)	15 6,229
16 Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B	16 4,598
17 Section 1374(b)(2) deduction	17 493
18 Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21	18 4,155
19 Enter 35% of line 18	19 4,155
20 Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	20 40
21 Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	21 4,142

**SCHEDULE D
(Form 1120S)**

Capital Gains and Losses and Built-In Gains

OMB No. 1545-0130

2008

Department of the Treasury
Internal Revenue Service

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

Name Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
---	--------------------------------

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37				2	15,363
3 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				3	d
4 Combine lines 1 through 3 in column (f)				4	387,852
5 Tax on short-term capital gain included on line 21 below				5	(*707)
6 Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10				6	346,225

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7					
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37				8	10,882,286
9 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				9	53,626
10 Capital gain distributions				10	179,927
11 Combine lines 7 through 10 in column (f)				11	44,255,348
12 Tax on long-term capital gain included on line 21 below				12	(338,482)
13 Net long-term capital gain or (loss). Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8a or 10				13	43,908,504

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

14 Excess of recognized built-in gains over recognized built-in losses (attach computation schedule).	14	2,810,712
15 Taxable income (attach computation schedule)	15	14,438,833
16 Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B	16	1,677,197
17 Section 1374(b)(2) deduction	17	132,404
18 Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21	18	1,593,251
19 Enter 35% of line 18	19	557,638
20 Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	20	6,786
21 Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	21	551,748

Schedule K-1 (Form 1120S)

2008

Department of the Treasury Internal Revenue Service

For calendar year 2008, or tax year beginning ending

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

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

Table with 4 columns: Line number, Description, Amount, and Other items. Rows include Ordinary business income, Net rental real estate income, Other net rental income, Interest income, Ordinary dividends, Qualified dividends, Royalties, Net short-term capital gain, Net long-term capital gain, Collectibles gain, Unrecaptured section 1250 gain, Net section 1231 gain, Other income, Section 179 deduction, Other deductions, and Items affecting shareholder basis.

Part I Information About the Corporation

Table with 2 columns: Description and Amount. Rows include Corporation's employer identification number, Corporation's name, address, city, state, and ZIP code, and IRS Center where corporation filed return.

Part II Information About the Shareholder

Table with 2 columns: Description and Amount. Rows include Shareholder's identifying number, Shareholder's name, address, city, state, and ZIP code, and Shareholder's percentage of stock ownership for tax year.

Table with 4 columns: Description, Credits, Foreign Transactions, and Other Info (Cont.). Rows include A through Q for Credits and Foreign Transactions, and N through Q for Other Info (Cont.).

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

NR = NOT REPORTED

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

2008

Department of the Treasury
Internal Revenue Service

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

**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
	238,482,006		
2	Net rental real estate income (loss)		SEE BOTTOM LEFT
	6,756,040		
3	Other net rental income (loss)		
	570,032		
4	Interest income		
	16,460,438		
5a	Ordinary dividends		
	9,013,726		
5b	Qualified dividends	14	Foreign transactions
	6,314,609		
6	Royalties		SEE BOTTOM LEFT
	2,130,102		
7	Net short-term capital gain (loss)		
	-1,335,994		
8a	Net long-term capital gain (loss)		
	43,284,029		
8b	Collectibles (28%) gain (loss)		
	35,794		
8c	Unrecaptured section 1250 gain		
	2,075,800		
9	Net section 1231 gain (loss)		
	35,825,493		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	298,522	A	1,716,679
B	-610,429	B	-1,992,027
C	1,857,130	C	431,430
D	*-51	D	14,599,399
E	5,053,596	E	6,300,741
NR	1,834	F	370,272
		NR	*1,455
11	Section 179 deduction	16	Items affecting shareholder basis
	21,253,249	A	2,309,081
12	Other deductions		
A	5,568,411	B	867,996
B	501,581		
C	452,032	C	15,822,882
D	178,085		
E	62,511	D	354,584,522
F	422,915	E	5,560,354
G	70,506	NR	*18,751
H	2,498,085	17	Other information
I	129,223	A	26,718,847
J	5,070,651	B	1,102,504
K	854,145	C	22,795
L	145,317	D	114,992
M	4,048	E	*3,112
N	98	F	23
O	13,897	G	-
P	N/A	H	d
Q	45,727,429	I	1,818,445
R	88,049,474	J	25,908
S	3,196,281	K	493,491
NR	3,899,030	L	18,289
		M	54,653

Part I Information About the Corporation

A	Corporation's employer identification number Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)
B	Corporation's name, address, city, state, and ZIP code
C	IRS Center where corporation filed return

Part II Information About the Shareholder

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

CREDITS		FOREIGN TRANSACTIONS	
A	937	B	266,475,611
B	13,112	C	10,879,004
C	*0	D	2,346,967
D	2	E	36,340,380
E	39,195	F	4,915,997
F	2,036	G	2,797,223
G	d	H	4,740,792
H	329	I	1,007,605
I	10,742	J	24,072,943
J	296,541	K	4,275,440
K	15,130	L	1,455,081
L	51,173	M	536,338
M	399,955	N	3,451
N	250,645	O	689,827
O	38,669	P	3,370
P	198,182	Q	3,319,754
NR	-	NR	-
OTHER INFO (CONT.)			
N	17,854,981	R	150,442
O	d	S	324
P	92	T	34,011,418
Q	*9	NR	*1,363

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

NR = NOT REPORTED

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SCHEDULE M-3
(Form 1120S)

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

OMB No. 1545-0130

2008

Department of the Treasury
Internal Revenue Service

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

Name of corporation

Employer identification number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

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

- 1a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)
- Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement. **12,276**
- No.** Go to line 1b. **28,939**
- b** Did the corporation prepare a non-tax-basis income statement for that period?
- Yes.** Complete lines 2 through 11 with respect to that income statement. **16,638**
- No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a. **12,203**
- 2** Enter the income statement period: Beginning **35,888** Ending **37,749**
- 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.) **48**
- No.** **30,838**
- b** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2?
- Yes.** (If "Yes," attach an explanation and the amount of each item restated.) **597**
- No.** **30,288**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	42,339
b Indicate accounting standard used for line 4a (see instructions):		
GAAP 19,941 TAX 4,355		
IFRS 23 OTHER 864		
5a Net income from nonincludible foreign entities (attach schedule)	5a (427)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	341
6a Net income from nonincludible U.S. entities (attach schedule)	6a (1,277)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	744
7a Net income (loss) of other foreign disregarded entities (attach schedule)	7a	44
b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule)	7b	137
c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach schedule)	7c	149
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	578
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	295
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	520
11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10	11	42,406
Note. Part I, line 11, must equal Part II, line 26, column (a).		

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

	Total Assets	Total Liabilities
a Included on Part I, line 4	21,156	20,675
b Removed on Part I, line 5	405	399
c Removed on Part I, line 6	1,061	1,023
d Included on Part I, line 7	242	234

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

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

OMB No. 1545-0130

2008

Department of the Treasury
Internal Revenue Service

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

Name of corporation

Employer identification number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

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

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

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

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

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	116,530,806
b Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Tax-basis (4) <input type="checkbox"/> Other (specify) _____		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(3,114,920)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	766,755
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(7,385,667)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	3,536,510
7a Net income (loss) of other foreign disregarded entities (attach schedule)	7a	13,545
b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule)	7b	209,063
c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach schedule)	7c	382,797
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	3,706,151
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	620,145
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	-159,684
11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10 Note. Part I, line 11, must equal Part II, line 26, column (a).	11	115,965,847

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	1,722,080,135	1,334,382,493
b Removed on Part I, line 5	10,693,900	7,943,927
c Removed on Part I, line 6	73,235,312	39,078,371
d Included on Part I, line 7	16,586,552	12,927,855

Name of corporation

Employer identification number

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

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	233	137	92	
2 Gross foreign dividends not previously taxed	132	69	41	193
3 Subpart F, QEF, and similar income inclusions		78	67	143
4 Gross foreign distributions previously taxed	28	19	7	
5 Income (loss) from equity method U.S. corporations	493	251	219	
6 U.S. dividends not eliminated in tax consolidation	7,215	1,084	510	7,298
7 Income (loss) from U.S. partnerships (attach schedule)	7,280	4,882	4,292	8,484
8 Income (loss) from foreign partnerships (attach schedule)	275	205	117	355
9 Income (loss) from other pass-through entities (attach schedule)	596	429	246	812
10 Items relating to reportable transactions (attach details)	80	48	26	98
11 Interest income (attach Form 8916-A)	27,232	1,792	6,962	25,359
12 Total accrual to cash adjustment	1,089	2,189	61	1,583
13 Hedging transactions	222	197	9	123
14 Mark-to-market income (loss)	564	629	43	163
15 Cost of goods sold (attach Form 8916-A)	(25,925)	15,363	1,943	(25,992)
16 Sale versus lease (for sellers and/or lessors)	51	40	d	59
17 Section 481(a) adjustments		1,093	133	1,188
18 Unearned/deferred revenue	578	802	*15	568
19 Income recognition from long-term contracts	1,002	922	35	1,054
20 Original issue discount and other imputed interest	107	98	28	93
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	20,284	18,717	1,570	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		3,784	541	4,352
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		3,038	384	3,418
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		13,488	1,132	14,457
e Abandonment losses		442	63	486
f Worthless stock losses (attach details)		54	d	60
g Other gain/loss on disposition of assets other than inventory		9,866	525	10,296
22 Other income (loss) items with differences (attach schedule)	9,900	8,663	6,305	9,738
23 Total income (loss) items. Combine lines 1 through 22	37,169	27,141	16,418	37,152
24 Total expense/deduction items (from Part III, line 30)	38,468	30,199	34,923	38,577
25 Other items with no differences	39,543			39,529
26 Reconciliation totals. Combine lines 23 through 25	41,964	32,724	36,937	41,997

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

Name of corporation

Employer identification number

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

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	587,997	211,005	-321,020	
2 Gross foreign dividends not previously taxed	1,683,689	86,438	96,967	1,865,263
3 Subpart F, QEF, and similar income inclusions		122,262	120,614	242,881
4 Gross foreign distributions previously taxed	64,883	-11,991	-52,809	
5 Income (loss) from equity method U.S. corporations	153,571	238,174	-289,812	
6 U.S. dividends not eliminated in tax consolidation	3,660,569	-194,725	41,642	3,246,109
7 Income (loss) from U.S. partnerships (attach schedule)	12,657,642	5,269,244	467,694	18,242,783
8 Income (loss) from foreign partnerships (attach schedule)	768,211	373,877	19,443	1,149,342
9 Income (loss) from other pass-through entities (attach schedule)	986,274	-108,664	-36,392	841,238
10 Items relating to reportable transactions (attach details)	1,008,787	-284,619	-19,909	704,259
11 Interest income (attach Form 8916-A)	22,137,719	10,253	-1,603,012	20,533,075
12 Total accrual to cash adjustment	8,803,683	-473,895	-57,002	8,910,081
13 Hedging transactions	-60,209	78,571	-20	17,030
14 Mark-to-market income (loss)	-416,724	511,796	46,601	131,316
15 Cost of goods sold (attach Form 8916-A)	(1,745,156,183)	-1,380,525	-394,405	(1,750,706,405)
16 Sale versus lease (for sellers and/or lessors)	1,206,690	342,214	d	1,479,667
17 Section 481(a) adjustments		101,218	61,293	153,272
18 Unearned/deferred revenue	9,739,811	452,024	*-6,718	10,183,844
19 Income recognition from long-term contracts	66,078,089	182,745	-16	66,271,615
20 Original issue discount and other imputed interest	-33,818	28,185	-155	-5,789
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	23,256,091	-21,244,645	-1,745,785	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		15,910,197	1,132,403	17,145,429
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-2,772,148	-257,834	-3,065,493
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		4,748,409	408,707	5,185,340
e Abandonment losses		-120,299	-20,486	-131,969
f Worthless stock losses (attach details)		-137,773	d	-152,861
g Other gain/loss on disposition of assets other than inventory		8,752,448	595,902	9,435,582
22 Other income (loss) items with differences (attach schedule)	282,403,099	4,530,305	-738,373	286,226,480
23 Total income (loss) items. Combine lines 1 through 22	-1,308,935,986	11,523,406	-2,832,662	-1,300,148,640
24 Total expense/deduction items (from Part III, line 30)	-250,168,389	-506,023	4,579,400	-245,757,739
25 Other items with no differences	1,673,209,947			1,672,997,058
26 Reconciliation totals. Combine lines 23 through 25	116,230,062	10,991,310	1,746,810	129,221,273

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

Name of corporation

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	1,500	706	1,002	741
2 U.S. deferred income tax expense	459	239	233	
3 State and local current income tax expense	14,086	4,994	430	14,441
4 State and local deferred income tax expense	923	851	102	
5 Foreign current income tax expense (other than foreign withholding taxes)	2,045	506	234	2,353
6 Foreign deferred income tax expense	103	66	37	
7 Equity-based compensation	259	194	124	147
8 Meals and entertainment	30,371	220	31,654	30,528
9 Fines and penalties	5,592	311	5,575	324
10 Judgments, damages, awards, and similar costs	72	76	9	85
11 Pension and profit-sharing	15,447	1,605	165	15,460
12 Other post-retirement benefits	398	187	34	351
13 Deferred compensation	2,276	2,641	119	1,526
14 Charitable contribution of cash and tangible property	21,623	719	1,621	21,547
15 Charitable contribution of intangible property	126	*14	65	128
16 Current year acquisition or reorganization investment banking fees	5	d	5	10
17 Current year acquisition or reorganization legal and accounting fees	76	49	20	32
18 Current year acquisition/reorganization other costs	43	32	*19	35
19 Amortization/impairment of goodwill	1,301	2,162	455	2,482
20 Amortization of acquisition, reorganization, and start-up costs	547	728	81	900
21 Other amortization or impairment write-offs	9,642	7,360	255	11,764
22 Section 198 environmental remediation costs	40	33	5	43
23a Depletion—Oil & Gas	321	221	265	
b Depletion—Other than Oil & Gas	136	147	138	288
24 Depreciation	34,531	26,129	316	34,863
25 Bad debt expense	16,865	10,840	346	16,445
26 Interest expense (attach Form 8916-A)	26,242	3,529	1,760	26,160
27 Corporate owned life insurance premiums	6,739	632	6,645	667
28 Purchase versus lease (for purchasers and/or lessees)	91	95	43	111
29 Other expense/deduction items with differences (attach schedule)	23,933	18,460	18,779	20,203
30 Total expense/deduction items. Combine lines 1 through 29. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	38,473	30,230	34,920	38,592

Name of corporation

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	-1,511,909	34,983	1,794,156	319,439
2 U.S. deferred income tax expense	-161,603	121,435	31,036	
3 State and local current income tax expense	1,518,231	66,509	-4,041	1,582,790
4 State and local deferred income tax expense	-69,867	64,879	10,451	
5 Foreign current income tax expense (other than foreign withholding taxes)	1,000,436	117,007	90,778	1,191,690
6 Foreign deferred income tax expense	-13,440	7,476	6,090	
7 Equity-based compensation	970,118	-28,519	-26,634	916,331
8 Meals and entertainment	2,922,170	-3,949	-1,321,685	1,617,976
9 Fines and penalties	91,975	-3,506	-77,989	10,802
10 Judgments, damages, awards, and similar costs	89,365	334,488	-510	416,795
11 Pension and profit-sharing	5,978,904	141,828	-66,711	6,053,015
12 Other post-retirement benefits	376,976	-41,309	-9,705	325,570
13 Deferred compensation	4,262,138	-262,169	-15,359	3,987,411
14 Charitable contribution of cash and tangible property	2,298,777	67,540	110,993	2,477,289
15 Charitable contribution of intangible property	26,073	*2,396	25,736	54,052
16 Current year acquisition or reorganization investment banking fees	4,319	d	4,041	6,820
17 Current year acquisition or reorganization legal and accounting fees	33,724	-13,488	-8,055	12,181
18 Current year acquisition/reorganization other costs	939,819	-978,374	*-4,576	-43,150
19 Amortization/impairment of goodwill	5,006,783	-955,563	-3,084,706	952,877
20 Amortization of acquisition, reorganization, and start-up costs	106,204	65,314	9,184	180,491
21 Other amortization or impairment write-offs	4,750,683	-1,661,764	-115,206	2,984,101
22 Section 198 environmental remediation costs	35,273	-12,979	3	22,289
23a Depletion—Oil & Gas	429,778	-227,572	-195,336	
b Depletion—Other than Oil & Gas	97,962	83,315	172,210	353,852
24 Depreciation	30,496,940	9,183,700	-11,844	39,392,071
25 Bad debt expense	8,898,177	-1,107,900	-19,252	7,775,605
26 Interest expense (attach Form 8916-A)	35,100,681	-652,959	-131,077	34,296,050
27 Corporate owned life insurance premiums	448,935	-71,684	-292,097	89,089
28 Purchase versus lease (for purchasers and/or lessees)	131,175	105,327	8,728	245,229
29 Other expense/deduction items with differences (attach schedule)	145,971,244	-3,848,971	-1,455,674	140,625,487
30 Total expense/deduction items. Combine lines 1 through 29. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	250,231,328	524,646	-4,573,830	245,850,546

Form 1118
(Rev. December 2008)

Internal Revenue Service
Department of the Treasury

Foreign Tax Credit—Corporations

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

OMB No. 1545-0122

Name of corporation: For calendar year 20____, or other tax year beginning _____, 20____, and ending _____, 20____

Employer identification number: _____

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

Use a **separate** Form 1118 for each applicable category of income listed below. See **Categories of Income** on page 1 of instructions. Also, see **Specific Instructions** on page 5. Check only one box on each form.

- Passive Category Income** Section 901(j) Income: Name of Sanctioned Country ▶ _____ **TOTAL FORMS FILED 13,898**
- General Category Income** Income Re-sourced by Treaty: Name of Country ▶ _____ **TOTAL FORMS E-FILED 6,395**

Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See page 5 of instructions.)

	1. Foreign Country or U.S. Possession (Enter two-letter code from list beginning on page 11 of instructions. Use a separate line for each). *		2. Deemed Dividends (see instructions)		3. Other Dividends		4. Interest	5. Gross Rents, Royalties, and License Fees	6. Gross Income From Performance of Services	7. Other (attach schedule)	8. Total (add columns 2(a) through 7)
	(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)					
A											
B											
C											
D											
E											
F											
Totals (add lines A through F)	2,666	1,500	3,512	1,578	1,961	1,794	1,393	3,461	10,297		

* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see **Schedule A** on page 5 of the instructions).

Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F)

	9. Definitely Allocable Deductions			10. Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, column (d))	11. Net Operating Loss Deduction	12. Total Deductions (add columns 9(e) through 11)	13. Total Income or (Loss) Before Adjustments (subtract column 12 from column 8)
	(a) Depreciation, Depletion, and Amortization	(b) Other Expenses	(c) Expenses Related to Gross Income From Performance of Services				
A							
B							
C							
D							
E							
F							
Totals	338	747	852	2,281	95	4,230	10,292

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form **1118** (Rev. 12-2008)

Form **1118**
(Rev. December 2008)

Internal Revenue Service
Department of the Treasury

Foreign Tax Credit—Corporations

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

OMB No. 1545-0122

Name of corporation _____, or other tax year beginning _____, 20____, and ending _____, 20____

Employer identification number _____

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

Use a **separate** Form 1118 for each applicable category of income listed below. See **Categories of Income** on page 1 of instructions. Also, see **Specific Instructions** on page 5. Check only one box on each form.

- Passive Category Income Section 901(j) Income: Name of Sanctioned Country ▶ _____
- General Category Income Income Re-sourced by Treaty: Name of Country ▶ _____

Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See page 5 of instructions.)

	1. Foreign Country or U.S. Possession (Enter two-letter code from list beginning on page 11 of instructions. Use a separate line for each). *		2. Deemed Dividends (see instructions)		3. Other Dividends		4. Interest	5. Gross Rents, Royalties, and License Fees	6. Gross Income From Performance of Services	7. Other (attach schedule)	8. Total (add columns 2(a) through 7)
	(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)					
A											
B											
C											
D											
E											
F											
Totals (add lines A through F)	72,216,241	19,296,158	100,901,780	51,687,344	127,094,283	134,092,841	79,782,196	345,491,031	930,383,824		

* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see Schedule A on page 5 of the instructions).

9. Definitely Allocable Deductions

	9. Definitely Allocable Deductions		10. Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, column (d))		11. Net Operating Loss Deduction	12. Total Deductions (add columns 9(e) through 11)	13. Total Income or (Loss) Before Adjustments (subtract column 12 from column 8)
	(a) Depreciation, Depletion, and Amortization	(b) Other Expenses	(c) Expenses Related to Gross Income From Performance of Services	(d) Other Definitely Allocable Deductions			
A							
B							
C							
D							
E							
F							
Totals	4,532,082	24,635,651	50,507,992	167,169,943	243,640,521	1,830,707	437,089,341

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form **1118** (Rev. 12-2008)

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)
Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see page 6 of instructions)

	1. Credit is Claimed for Taxes:		2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)				(h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g))	3. Tax Deemed Paid (from Schedule C—Part I, column 10, Part II, column 8(b), and Part III, column 8)
	Date Paid	Date Accrued	Tax Withheld at Source on:					
			(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income		
A								
B								
C								
D								
E								
F								
Totals (add lines A through F)								

Part II—Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of income.)

1	Total foreign taxes paid or accrued (total from Part I, column 2(h))	10,261
2	Total taxes deemed paid (total from Part I, column 3)	1,526
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)	(53)
4	Taxes reclassified under high-tax kickout	66
5	Total carryover of foreign taxes (attach schedule showing computation in detail—see page 6 of the instructions)	6,927
6	Total foreign taxes (combine lines 1 through 5)	
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see page 6 of instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 13 of the applicable Schedule A	
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	
b	Adjustments to line 8a (see page 6 of instructions)	
c	Subtract line 8b from line 8a	
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1	
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit)	
11	Credit limitation (multiply line 9 by line 10) (see page 6 of instructions)	
12	Separate foreign tax credit (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III)	

Part III—Summary of Separate Credits (Enter amounts from Part II, line 11 for each applicable category of income. Do not include taxes paid to sanctioned countries.)

1	Credit for taxes on passive category income	
2	Credit for taxes on general category income	
3	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)	
4	Total (add lines 1 through 3)	
5	Reduction in credit for international boycott operations (see page 6 of instructions)	
6	Total foreign tax credit (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return	

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)
Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see page 6 of instructions)

	1. Credit is Claimed for Taxes:		2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)				(h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g))	3. Tax Deemed Paid (from Schedule C—Part I, column 10, Part II, column 8(b), and Part III, column 8)
	Date Paid	Date Accrued	Tax Withheld at Source on:					
			(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income		
A								
B								
C								
D								
E								
F								
Totals (add lines A through F)								

Part II—Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of income.)

1	Total foreign taxes paid or accrued (total from Part I, column 2(h))	36,430,198
2	Total taxes deemed paid (total from Part I, column 3)	85,419,020
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)	(9,883,498)
4	Taxes reclassified under high-tax kickout	-3,996
5	Total carryover of foreign taxes (attach schedule showing computation in detail—see page 6 of the instructions)	55,954,637
6	Total foreign taxes (combine lines 1 through 5)	169,822,087
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see page 6 of instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 13 of the applicable Schedule A	
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	
b	Adjustments to line 8a (see page 6 of instructions)	
c	Subtract line 8b from line 8a	
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1	
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit)	
11	Credit limitation (multiply line 9 by line 10) (see page 6 of instructions)	
12	Separate foreign tax credit (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III)	

Part III—Summary of Separate Credits (Enter amounts from Part II, line 11 for each applicable category of income. Do not include taxes paid to sanctioned countries.)

1	Credit for taxes on passive category income	
2	Credit for taxes on general category income	
3	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)	
4	Total (add lines 1 through 3)	
5	Reduction in credit for international boycott operations (see page 6 of instructions)	
6	Total foreign tax credit (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return	

Schedule D Tax Deemed Paid by First- and Second-Tier Foreign Corporations under Section 902(b)

Use Part I to compute the tax deemed paid by a first-tier foreign corporation with respect to dividends from a second-tier foreign corporation. Use Part II to compute the tax deemed paid by a second-tier foreign corporation with respect to dividends from a third-tier foreign corporation. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Paid by First-Tier Foreign Corporations

Section A—Dividends Paid Out of Post-1986 Undistributed Earnings (Include the column 10 results in Schedule C, Part I, column 6(b).)

1. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Post-1986 Foreign Income Tax Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (see instructions)		(a) of Second-tier Corporation	(b) of First-tier Corporation		

Section B—Dividends Paid Out of Pre-1987 Accumulated Profits (Include the column 8(b) results in Schedule C, Part I, column 6(b).)

1. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency—attach schedule)	5. Foreign Taxes Paid (in functional currency—see instructions)	6. Dividends Paid (in functional currency)		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
					(a) of Second-tier Corporation	(b) of First-tier Corporation		(a) Functional Currency of Second-tier Corporation	(b) U.S. Dollars

Part II—Tax Deemed Paid by Second-Tier Foreign Corporations

Section A—Dividends Paid Out of Post-1986 Undistributed Earnings (Include the column 10 results in Section A, column 6(b), of Part I above.)

1. Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Post-1986 Foreign Income Tax Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (from Schedule E, Part I, column 10)		(a) of Third-tier Corporation	(b) of Second-tier Corporation		

Section B—Dividends Paid Out of Pre-1987 Accumulated Profits (Include the column 8(b) results in Section A, column 6(b), of Part I above.)

1. Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency—attach schedule)	5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (in functional currency—see instructions)	6. Dividends Paid (in functional currency)		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
					(a) of Third-tier Corporation	(b) of Second-tier Corporation		(a) In Functional Currency of Third-tier Corporation	(b) U.S. Dollars

Schedule D Tax Deemed Paid by First- and Second-Tier Foreign Corporations under Section 902(b)

Use Part I to compute the tax deemed paid by a first-tier foreign corporation with respect to dividends from a second-tier foreign corporation. Use Part II to compute the tax deemed paid by a second-tier foreign corporation with respect to dividends from a third-tier foreign corporation. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Paid by First-Tier Foreign Corporations

Section A—Dividends Paid Out of Post-1986 Undistributed Earnings (Include the column 10 results in Schedule C, Part I, column 6(b).)										
1. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (see instructions)	(a) of Second-tier Corporation	(b) of First-tier Corporation		

Section B—Dividends Paid Out of Pre-1987 Accumulated Profits (Include the column 8(b) results in Schedule C, Part I, column 6(b).)

1. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency—attach schedule)	5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (in functional currency—see instructions)	6. Dividends Paid (in functional currency)		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
					(a) of Second-tier Corporation	(b) of First-tier Corporation		(a) Functional Currency of Second-tier Corporation	(b) U.S. Dollars

Part II—Tax Deemed Paid by Second-Tier Foreign Corporations

Section A—Dividends Paid Out of Post-1986 Undistributed Earnings (Include the column 10 results in Section A, column 6(b), of Part I above.)

1. Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (from Schedule E, Part I, column 10)	(a) of Third-tier Corporation	(b) of Second-tier Corporation		

Section B—Dividends Paid Out of Pre-1987 Accumulated Profits (Include the column 8(b) results in Section A, column 6(b), of Part I above.)

1. Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency—attach schedule)	5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (in functional currency—see instructions)	6. Dividends Paid (in functional currency)		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
					(a) of Third-tier Corporation	(b) of Second-tier Corporation		(a) In Functional Currency of Third-tier Corporation	(b) U.S. Dollars

Schedule E Tax Deemed Paid by Certain Third-, Fourth-, and Fifth-Tier Foreign Corporations Under Section 902(b)

Use this schedule to report taxes deemed paid with respect to dividends from eligible post-1986 undistributed earnings of fourth-, fifth- and sixth-tier controlled foreign corporations. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Paid by Third-Tier Foreign Corporations (Include the column 10 results in Schedule D, Part II, Section A, column 6(b).)

1. Name of Fourth-Tier Foreign Corporation and Its Related Third-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (from Part II, column 10)		(a) Of Fourth-tier CFC	(b) Of Third-tier CFC		

Part II—Tax Deemed Paid by Fourth-Tier Foreign Corporations (Include the column 10 results in column 6(b) of Part I above.)

1. Name of Fifth-Tier Foreign Corporation and Its Related Fourth-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (from Part III, column 10)		(a) Of Fifth-tier CFC	(b) Of Fourth-tier CFC		

Part III—Tax Deemed Paid by Fifth-Tier Foreign Corporations (Include the column 10 results in column 6(b) of Part II above.)

1. Name of Sixth-Tier Foreign Corporation and Its Related Fifth-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid For Tax Year Indicated	7. Post-1986 Foreign Income Taxes (add columns 5 and 6)	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
							(a) Of Sixth-tier CFC	(b) Of Fifth-tier CFC		

Schedule E Tax Deemed Paid by Certain Third-, Fourth-, and Fifth-Tier Foreign Corporations Under Section 902(b)

Use this schedule to report taxes deemed paid with respect to dividends from eligible post-1986 undistributed earnings of fourth-, fifth- and sixth-tier controlled foreign corporations. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Paid by Third-Tier Foreign Corporations (Include the column 10 results in Schedule D, Part II, Section A, column 6(b).)

1. Name of Fourth-Tier Foreign Corporation and Its Related Third-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (from Part II, column 10)		(a) Of Fourth-tier CFC	(b) Of Third-tier CFC		

Part II—Tax Deemed Paid by Fourth-Tier Foreign Corporations (Include the column 10 results in column 6(b) of Part I above.)

1. Name of Fifth-Tier Foreign Corporation and Its Related Fourth-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (from Part III, column 10)		(a) Of Fifth-tier CFC	(b) Of Fourth-tier CFC		

Part III—Tax Deemed Paid by Fifth-Tier Foreign Corporations (Include the column 10 results in column 6(b) of Part II above.)

1. Name of Sixth-Tier Foreign Corporation and Its Related Fifth-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid For Tax Year Indicated	7. Post-1986 Foreign Income Taxes (add columns 5 and 6)	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
							(a) Of Sixth-tier CFC	(b) Of Fifth-tier CFC		

Schedule F Gross Income and Definitely Allocable Deductions for Foreign Branches

Schedule F		Schedule G	
Gross Income and Definitely Allocable Deductions for Foreign Branches		Reductions of Taxes Paid, Accrued, or Deemed Paid	
1. Foreign Country or U.S. Possession (Enter two-letter code from Schedule A, column 1. Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	
A			A Reduction of Taxes Under Section 901(e)—Attach separate schedule
B			B Reduction of Oil and Gas Extraction Taxes—Enter amount from Schedule I, Part II, line 6
C			C Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. Important: Enter only “specifically attributable taxes” here.
D			D Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule
E			E Other Reductions of Taxes—Attach schedule(s)
F			
Totals (add lines A through F)* ▶		1,031	Total (add lines A through E). Enter here and on Schedule B, Part II, line 3. ▶
		977	

* **Note:** The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Schedule F **Gross Income and Definitely Allocable Deductions for Foreign Branches**

1. Foreign Country or U.S. Possession (Enter two-letter code from Schedule A, column 1. Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions
A		
B		
C		
D		
E		
F		
Totals (add lines A through F)* ▶	166,313,138	75,940,317

Schedule G **Reductions of Taxes Paid, Accrued, or Deemed Paid**

A	Reduction of Taxes Under Section 901(e)—Attach separate schedule
B	Reduction of Oil and Gas Extraction Taxes—Enter amount from Schedule I, Part II, line 6
C	Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. Important: Enter only “specifically attributable taxes” here.
D	Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule
E	Other Reductions of Taxes—Attach schedule(s)
Total (add lines A through E). Enter here and on Schedule B, Part II, line 3. ▶	

* **Note:** The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Schedule H Apportionment of Deductions Not Definitely Allocable (complete only once)

Part I—Research and Development Deductions

	(a) Sales Method				(b) Gross Income Method—Check method used:		(c) Total R&D Deductions Not Definitely Allocable (enter all amounts from column (a)(v) or all amounts from column (b)(vii))
	Product line #1 (SIC Code:)*		Product line #2 (SIC Code:)*		<input type="checkbox"/> Option 1 <input type="checkbox"/> Option 2	(vii) Total R&D Deductions Under Gross Income Method	
	(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions			
	(v) Total R&D Deductions Under Sales Method (add columns (i) and (ii))		(v) Total R&D Deductions Under Sales Method (add columns (iii) and (iv))				
1 Totals (see page 9 of instructions)							
2 Total to be apportioned							
3 Apportionment among statutory groupings:							
a General category income							
b Passive category income							
c Section 901(j) income*							
d Income re-sourced by treaty*							
4 Total foreign (add lines 3a through 3d)							

*Important: See **Computer-Generated Schedule H** in instructions.

Schedule H Apportionment of Deductions Not Definitely Allocable (complete only once)

Part I—Research and Development Deductions

	(a) Sales Method				(v) Total R&D Deductions Under Sales Method (add columns (ii) and (iv))	(b) Gross Income Method—Check method used:		(c) Total R&D Deductions Not Definitely Allocable (enter all amounts from column (a)(v) or all amounts from column (b)(vii))
	Product line #1 (SIC Code:)*		Product line #2 (SIC Code:)*			<input type="checkbox"/> Option 1 <input type="checkbox"/> Option 2	(vii) Total R&D Deductions Under Gross Income Method	
	(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions				
1 Totals (see page 9 of instructions)								
2 Total to be apportioned								
3 Apportionment among statutory groupings:								
a General category income								
b Passive category income								
c Section 901(j) income*								
d Income re-sourced by treaty*								
4 Total foreign (add lines 3a through 3d)								

*Important: See **Computer-Generated Schedule H** in instructions.

Schedule H Apportionment of Deductions Not Definitely Allocable (continued)

Part II—Interest Deductions, All Other Deductions, and Total Deductions

	(a) Average Value of Assets—Check method used:		(b) Interest Deductions		(c) All Other Deductions Not Definitely Allocable	(d) Totals (add the corresponding amounts from column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and column (c), Part II). Enter each amount from lines 3a through 3d below in column 10 of the corresponding Schedule A.
	<input type="checkbox"/> Fair market value	<input type="checkbox"/> Tax book value	(i) Nonfinancial Corporations	(ii) Financial Corporations		
1a Totals (see pages 9 and 10 of instructions)						
b Amounts specifically allocable under Temp. Regs. 1.861-10T(e)						
c Other specific allocations under Temp. Regs. 1.861-10T						
d Assets excluded from apportionment formula						
2 Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)						
3 Apportionment among statutory groupings:						
a General category income						
b Passive category income						
c Section 901(j) income*						
d Income re-sourced by treaty*						
4 Total foreign (add lines 3a through 3d)						

* Important: See Computer-Generated Schedule H in instructions.

Schedule H Apportionment of Deductions Not Definitely Allocable (continued)

Part II—Interest Deductions, All Other Deductions, and Total Deductions

	(a) Average Value of Assets—Check method used:		(b) Interest Deductions		(c) All Other Deductions Not Definitely Allocable	(d) Totals (add the corresponding amounts from column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and column (c), Part II). Enter each amount from lines 3a through 3d below in column 10 of the corresponding Schedule A.
	<input type="checkbox"/> Fair market value	<input type="checkbox"/> Tax book value	(i) Nonfinancial Corporations	(ii) Financial Corporations		
1a Totals (see pages 9 and 10 of instructions)						
b Amounts specifically allocable under Temp. Regs. 1.861-10T(e)						
c Other specific allocations under Temp. Regs. 1.861-10T						
d Assets excluded from apportionment formula						
2 Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)						
3 Apportionment among statutory groupings:						
a General category income						
b Passive category income						
c Section 901(j) income*						
d Income re-sourced by treaty*						
4 Total foreign (add lines 3a through 3d)						

* Important: See Computer-Generated Schedule H in instructions.

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

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

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

- 1 Name of lessor **TOTAL FORMS FILED 599**
- 2 Address of lessor
- 3 Description of property **TOTAL FORMS E-FILED 336**
- 4 Amount for which you were treated as having acquired the property ▶ \$

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

5 Energy credit:

<p>a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ *25 × 10% (.10)</p>	5a			
<p>b Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ 355 × 30% (.30)</p>	5b			
Qualified fuel cell property (see instructions):				
<p>c Basis of property installed before October 4, 2008 \$ 7 × 30% (.30)</p>	5c			
<p>d Kilowatt capacity of property in c above ▶ 5 × \$1,000</p>	5d			
<p>e Enter the lesser of line 5c or 5d</p>	5e			
<p>f Basis of property installed after October 3, 2008 \$ 5 × 30% (.30)</p>	5f			
<p>g Kilowatt capacity of property in f above ▶ × \$3,000</p>	5g			
<p>h Enter the lesser of line 5f or 5g</p>	5h			
Qualified microturbine property (see instructions):				
<p>i Basis of property installed during the tax year \$ d × 10% (.10)</p>	5i			
<p>j Kilowatt capacity of property in i above ▶ × \$200</p>	5j			
<p>k Enter the lesser of line 5i or 5j</p>	5k			
Combined heat and power system property (see instructions):				
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.				
<p>l Basis of property installed after October 3, 2008 \$ d × 10% (.10)</p>	5l			
m If the electrical capacity of the property is measured in:				
<ul style="list-style-type: none"> • 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 				
<p>5m -</p>	5m			
<p>n Multiply line 5l by 5m</p>	5n			
Qualified small wind energy property (see instructions):				
<p>o Basis of property installed after October 3, 2008, and before 2009 \$ d × 30% (.30)</p>	5o			
<p>p Enter the smaller of line 5o or \$4,000</p>	5p			
<p>q Basis of property installed after 2008 \$ × 30% (.30)</p>	5q			
Geothermal heat pump systems (see instructions):				
<p>r Basis of property installed after October 3, 2008 \$ d × 10% (.10)</p>	5r			
Qualified investment credit facility property (see instructions):				
<p>s Basis of property installed after 2008 \$ × 30% (.30)</p>	5s			
<p>t Total. Add lines 5a, 5b, 5e, 5h, 5k, 5n, 5p, 5q, 5r, and 5s</p>	5t			371

Form **3468**

Investment Credit

OMB No. 1545-0155

2008

Attachment Sequence No. **52**

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

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

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

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

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

5 Energy credit:

a	Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ <u>7,979</u> × 10% (.10)	5a		
b	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ <u>995,874</u> × 30% (.30)	5b		
Qualified fuel cell property (see instructions):				
c	Basis of property installed before October 4, 2008 . . . \$ <u>2,875</u> × 30% (.30)	5c		
d	Kilowatt capacity of property in c above . . . ▶ <u>190</u> × \$1,000	5d		
e	Enter the lesser of line 5c or 5d	5e		
f	Basis of property installed after October 3, 2008 . . . \$ <u>6,244</u> × 30% (.30)	5f		
g	Kilowatt capacity of property in f above . . . ▶ _____ × \$3,000	5g		
h	Enter the lesser of line 5f or 5g	5h		
Qualified microturbine property (see instructions):				
i	Basis of property installed during the tax year \$ <u>d</u> × 10% (.10)	5i		
j	Kilowatt capacity of property in i above . . . ▶ _____ × \$200	5j		
k	Enter the lesser of line 5i or 5j	5k		
Combined heat and power system property (see instructions):				
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.				
l	Basis of property installed after October 3, 2008 . . . \$ <u>d</u> × 10% (.10)	5l		
m If the electrical capacity of the property is measured in:				
• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.				
• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less				
		5m	-	
n	Multiply line 5l by 5m	5n		
Qualified small wind energy property (see instructions):				
o	Basis of property installed after October 3, 2008, and before 2009 . . . \$ <u>d</u> × 30% (.30)	5o		
p	Enter the smaller of line 5o or \$4,000	5p		
q	Basis of property installed after 2008 \$ _____ × 30% (.30)	5q		
Geothermal heat pump systems (see instructions):				
r	Basis of property installed after October 3, 2008 \$ <u>d</u> × 10% (.10)	5r		
Qualified investment credit facility property (see instructions):				
s	Basis of property installed after 2008 \$ _____ × 30% (.30)	5s		
t	Total. Add lines 5a, 5b, 5e, 5h, 5k, 5n, 5p, 5q, 5r, and 5s	5t		384,471

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit (continued)

6 Qualifying advanced coal project credit (see instructions):			
a Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . \$. . . × 20% (.20)	6a		
b Basis of qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . \$. . . × 15% (.15)	6b		
c Basis of qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . \$. . . × 30% (.30)	6c		
d Total. Add lines 6a, 6b, and 6c	6d		d
7 Qualifying gasification project credit (see instructions):			
a Basis of 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 include equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$. . . × 30% (.30)	7a		
b Basis of qualified investment in property other than in a above placed in service during the tax year \$. . . d × 20% (.20)	7b		
c Total. Add lines 7a and 7b	7c		d
8a Qualifying advanced energy project credit (see instructions): Basis of qualified investment in advanced energy project property placed in service after February 17, 2009 \$. . . × 30% (.30)	8a		
8b Credit from cooperatives. Enter the unused investment credit from cooperatives	8b		d
9 Add lines 5t, 6d, 7c, 8a, and 8b. Report this amount on Form 3800, line 1a	9		403

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008)

10 Rehabilitation credit (see instructions for requirements that must be met):			
a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent <input type="checkbox"/>			
b Enter the date 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 10b above \$ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
e Pre-1936 buildings located in the Gulf Opportunity Zone \$ × 13% (.13)	10e		-
f Pre-1936 buildings affected by a Midwestern disaster \$ × 13% (.13)	10f		-
g Other pre-1936 buildings \$ 28 × 10% (.10)	10g		28
h Certified historic structures located in the Gulf Opportunity Zone \$ d × 26% (.26)	10h		d
i Certified historic structures affected by a Midwestern disaster \$ d × 26% (.26)	10i		d
j Other certified historic structures \$ 133 × 20% (.20) For properties identified on lines 10h, 10i, or 10j, complete lines 10k and 10l	10j		121
k Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
l Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /			
m Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	10m		9

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit (continued)

6 Qualifying advanced coal project credit (see instructions):			
a	Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . \$. . . × 20% (.20)	6a	
b	Basis of qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . \$. . . × 15% (.15)	6b	
c	Basis of qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . \$. . . × 30% (.30)	6c	
d	Total. Add lines 6a, 6b, and 6c	6d	d
7 Qualifying gasification project credit (see instructions):			
a	Basis of 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 include equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$. . . × 30% (.30)	7a	
b	Basis of qualified investment in property other than in a above placed in service during the tax year \$. . . d × 20% (.20)	7b	
c	Total. Add lines 7a and 7b	7c	d
8a Qualifying advanced energy project credit (see instructions):			
	Basis of qualified investment in advanced energy project placed in service after February 17, 2009 \$. . . × 30% (.30)	8a	
8b	Credit from cooperatives. Enter the unused investment credit from cooperatives	8b	d
9	Add lines 5t, 6d, 7c, 8a, and 8b. Report this amount on Form 3800, line 1a	9	506,699

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008)

10 Rehabilitation credit (see instructions for requirements that must be met):			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent <input type="checkbox"/>		
b	Enter the date 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 10b above \$ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone \$ × 13% (.13)	10e	-
f	Pre-1936 buildings affected by a Midwestern disaster \$ × 13% (.13)	10f	-
g	Other pre-1936 buildings \$ 63,004 × 10% (.10)	10g	6,607
h	Certified historic structures located in the Gulf Opportunity Zone \$ d × 26% (.26)	10h	d
i	Certified historic structures affected by a Midwestern disaster \$ d × 26% (.26)	10i	d
j	Other certified historic structures \$ 3,445,507 × 20% (.20)	10j	679,681
For properties identified on lines 10h, 10i, or 10j, complete lines 10k and 10l			
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)		
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /		
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	10m	21,178

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008) (continued)

11 Energy credit:				
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . \$ _____ × 10% (.10)	11a	d	
b	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions). . . \$ _____ × 30% (.30)	11b	6	
Qualified fuel cell property (see instructions):				
c	Basis of property installed during the tax year . \$ _____ × 30% (.30)	11c	-	
d	Kilowatt capacity of property in c above. . . ▶ _____ × \$3,000	11d	-	
e	Enter the lesser of line 11c or 11d	11e		
Qualified microturbine property (see instructions):				
f	Basis of property installed during the tax year \$ _____ × 10% (.10)	11f	-	
g	Kilowatt capacity of property in f above. . . ▶ _____ × \$200	11g	-	
h	Enter the lesser of line 11f or 11g	11h		
Combined heat and power system property (see instructions):				
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.				
i	Basis of property installed during the tax year \$ _____ × 10% (.10)	11i	-	
j	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.	11j	-	
k	Multiply line 11i by 11j	11k		
Qualified small wind energy property (see instructions):				
l	Basis of property installed before 2009 \$ _____ × 30% (.30)	11l	d	
m	Enter the smaller of line 11l or \$4,000	11m		
n	Basis of property installed after 2008 \$ _____ × 30% (.30)	11n		
Geothermal heat pump systems (see instructions):				
o	Basis of property installed during the tax year \$ _____ × 10% (.10)	11o	-	
Qualified investment credit facility property (see instructions):				
p	Basis of property installed after 2008 \$ _____ × 30% (.30)	11p		
q	Total. Add lines 11a, 11b, 11e, 11h, 11k, 11m, 11n, 11o, and 11p	11q		49
12	Credit from cooperatives. Enter the unused investment credit from cooperatives (see instructions)	12	d	
13	Add lines 10e through 10j, 10m, 11q, and 12	13		
14	Rehabilitation and energy credits included on line 13 from passive activities	14	d	
15	Subtract line 14 from line 13	15		
16	Rehabilitation and energy credits allowed for 2008 from a passive activity	16	d	
17	Carryback of rehabilitation and energy credits from 2009	17	-	
18	Add lines 15 through 17. Report this amount on Form 3800, line 29a	18		158

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008) (continued)

11 Energy credit:				
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . \$ _____ × 10% (.10)	11a	d	
b	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions). . . \$ _____ × 30% (.30)	11b	3,632	
Qualified fuel cell property (see instructions):				
c	Basis of property installed during the tax year . \$ _____ × 30% (.30)	11c	-	
d	Kilowatt capacity of property in c above. . . ▶ _____ × \$3,000	11d	-	
e	Enter the lesser of line 11c or 11d	11e		
Qualified microturbine property (see instructions):				
f	Basis of property installed during the tax year \$ _____ × 10% (.10)	11f	-	
g	Kilowatt capacity of property in f above. . . ▶ _____ × \$200	11g	-	
h	Enter the lesser of line 11f or 11g	11h		
Combined heat and power system property (see instructions):				
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.				
i	Basis of property installed during the tax year \$ _____ × 10% (.10)	11i	-	
j	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.	11j	-	
k	Multiply line 11i by 11j	11k		
Qualified small wind energy property (see instructions):				
l	Basis of property installed before 2009 \$ _____ × 30% (.30)	11l	d	
m	Enter the smaller of line 11l or \$4,000	11m		
n	Basis of property installed after 2008 \$ _____ × 30% (.30)	11n		
Geothermal heat pump systems (see instructions):				
o	Basis of property installed during the tax year \$ _____ × 10% (.10)	11o	-	
Qualified investment credit facility property (see instructions):				
p	Basis of property installed after 2008 \$ _____ × 30% (.30)	11p		
q	Total. Add lines 11a, 11b, 11e, 11h, 11k, 11m, 11n, 11o, and 11p	11q	271,792	
12	Credit from cooperatives. Enter the unused investment credit from cooperatives (see instructions)	12	d	
13	Add lines 10e through 10j, 10m, 11q, and 12	13		
14	Rehabilitation and energy credits included on line 13 from passive activities	14	d	
15	Subtract line 14 from line 13	15		
16	Rehabilitation and energy credits allowed for 2008 from a passive activity	16	d	
17	Carryback of rehabilitation and energy credits from 2009	17	-	
18	Add lines 15 through 17. Report this amount on Form 3800, line 29a	18	807,339	

General Business Credit

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

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

Part I	Current Year Credit	TOTAL FORMS FILED	105,486
		TOTAL FORMS E-FILED	38,442

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

1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	403
1b	Welfare-to-work credit (Form 8861)	809
1c	Credit for increasing research activities (Form 6765)	21,866
1d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: -----)	3,769
1e	Disabled access credit (Form 8826) (do not enter more than \$5,000)	3,236
1f	Renewable electricity production credit (Form 8835, Part I only)	124
1g	Indian employment credit (Form 8845)	1,880
1h	Orphan drug credit (Form 8820)	82
1i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: -----)	263
1j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	3,630
1k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: -----)	437
1l	Biodiesel and renewable diesel fuels credit (attach Form 8864)	679
1m	Low sulfur diesel fuel production credit (Form 8896)	25
1n	Distilled spirits credit (Form 8906)	90
1o	Nonconventional source fuel credit (Form 8907)	44
1p	Energy efficient home credit (Form 8908)	1,229
1q	Energy efficient appliance credit (Form 8909)	10
1r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: -----)	781
1s	Alternative fuel vehicle refueling property credit (Form 8911)	133
1t	Credits for affected Midwestern disaster area employers (Form 5884-A)	85
1u	Mine rescue team training credit (Form 8923)	29
1v	Agricultural chemicals security credit (Form 8931)	87
1w	Credit for employer differential wage payments (Form 8932)	-
1x	Carbon dioxide sequestration credit (Form 8933)	d
1y	Credit for contributions to selected community development corporations (Form 8847)	d
1z	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	*12
2	Add lines 1a through 1z	38,674
3	Passive activity credits included on line 2 (see instructions)	149
4	Subtract line 3 from line 2	38,575
5	Passive activity credits allowed for 2008 (see instructions)	292
6	Carryforward of general business credit to 2008. See instructions for the schedule to attach	31,414
7	Carryback of general business credit from 2009 (see instructions)	
8	Current year credit. Add lines 4 through 7	60,616

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2008)

General Business Credit

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

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

Part I Current Year Credit

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

1a Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	506,699
b Welfare-to-work credit (Form 8861)	1b	28,004
c Credit for increasing research activities (Form 6765)	1c	8,712,066
d Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: -----)	1d	6,370,383
e Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	12,592
f Renewable electricity production credit (Form 8835, Part I only)	1f	526,850
g Indian employment credit (Form 8845)	1g	43,574
h Orphan drug credit (Form 8820)	1h	450,163
i New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: -----)	1i	602,252
j Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	1,518
k Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: -----)	1k	17,869
l Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l	20,914
m Low sulfur diesel fuel production credit (Form 8896)	1m	125,917
n Distilled spirits credit (Form 8906)	1n	13,424
o Nonconventional source fuel credit (Form 8907)	1o	163,185
p Energy efficient home credit (Form 8908)	1p	135,559
q Energy efficient appliance credit (Form 8909)	1q	145,557
r Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: -----)	1r	56,735
s Alternative fuel vehicle refueling property credit (Form 8911)	1s	4,425
t Credits for affected Midwestern disaster area employers (Form 5884-A)	1t	119,804
u Mine rescue team training credit (Form 8923)	1u	1,836
v Agricultural chemicals security credit (Form 8931)	1v	4,780
w Credit for employer differential wage payments (Form 8932)	1w	-
x Carbon dioxide sequestration credit (Form 8933)	1x	d
y Credit for contributions to selected community development corporations (Form 8847)	1y	d
z General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z	*93
2 Add lines 1a through 1z	2	17,968,124
3 Passive activity credits included on line 2 (see instructions)	3	31,677
4 Subtract line 3 from line 2	4	17,936,447
5 Passive activity credits allowed for 2008 (see instructions)	5	69,961
6 Carryforward of general business credit to 2008. See instructions for the schedule to attach	6	31,976,998
7 Carryback of general business credit from 2009 (see instructions)	7	
8 Current year credit. Add lines 4 through 7	8	49,931,139

Part II Allowable Credit

9	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41	}			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return				
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
			9		
10	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 36	}			
	• Corporations. Enter the amount from Form 4626, line 14				
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56				
			10		
11	Add lines 9 and 10		11		20,020
12a	Foreign tax credit				
b	Personal credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)		12b		
c	Credit from Form 8834		12c	*15	
d	Non-business alternative motor vehicle credit (Form 8910, line 18)		12d		
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)		12e		
f	Add lines 12a through 12e		12f		1,665
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a		13		19,876
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-		14	18,786	
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)		15	9,472	
16	Tentative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 34	}			
	• Corporations. Enter the amount from Form 4626, line 12				
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54				
			16	96,605	
17	Enter the greater of line 15 or line 16		17		12,841
18a	Subtract line 17 from line 13. If zero or less, enter -0-		18a		18,764
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)		18b		1,209
c	Add lines 18a and 18b		18c		
19a	Enter the smaller of line 8 or line 18c Individuals, estates, and trusts: See the instructions for line 19a if claiming the research credit. C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.		19a		
b	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c		19b		
c	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)		19c		1,453

Part II Allowable Credit

9	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41	}		
	• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
10	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 36	}		
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			
11	Add lines 9 and 10		11	284,565,186
12a	Foreign tax credit	12a		
b	Personal credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)	12b		
c	Credit from Form 8834	12c	*1,516	
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	12d		
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	12e		
f	Add lines 12a through 12e		12f	91,775,628
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a		13	193,408,126
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	184,316,364	
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	46,002,350	
16	Tentative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 34	}		
	• Corporations. Enter the amount from Form 4626, line 12			
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54			
16		16	134,429,249	
17	Enter the greater of line 15 or line 16		17	108,548,367
18a	Subtract line 17 from line 13. If zero or less, enter -0-		18a	86,449,928
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)		18b	392,171
c	Add lines 18a and 18b		18c	
19a	Enter the smaller of line 8 or line 18c		19a	
	Individuals, estates, and trusts: See the instructions for line 19a if claiming the research credit. C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			
b	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c		19b	
c	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)		19c	594,538

Part II Allowable Credit (Continued)

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

20	Multiply line 16 by 75%		20		
21	Enter the greater of line 15 or line 20		21		
22	Subtract line 21 from line 13. If zero or less, enter -0-		22		
23	Subtract line 19b from line 22. If zero or less, enter -0-		23		
24	Enter the amount from Form 8844, line 10 or line 12		24		
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24		25		
26	Subtract line 15 from line 13. If zero or less, enter -0-		26		
27	Add lines 19b and 25		27		11,490
28	Subtract line 27 from line 26. If zero or less, enter -0-		28		
29a	Enter the investment credit from Form 3468, Part III, line 18 (attach Form 3468)	29a		158	
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b		7,064	
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c		1,452	
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d		479	
e	Enter the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e		136	
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f		9,692	
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g		124	
30	Add lines 29a through 29g		30		15,972
31	Enter the smaller of line 28 or line 30		31		6,590
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return:		32		
	<ul style="list-style-type: none"> ● Individuals. Form 1040, line 54 or Form 1040NR, line 49 ● Corporations. Form 1120, Schedule J, line 5c ● Estates and trusts. Form 1041, Schedule G, line 2c 				18,073

Part II Allowable Credit (Continued)

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

20	Multiply line 16 by 75%	20		
21	Enter the greater of line 15 or line 20	21		
22	Subtract line 21 from line 13. If zero or less, enter -0-	22		
23	Subtract line 19b from line 22. If zero or less, enter -0-	23		
24	Enter the amount from Form 8844, line 10 or line 12	24		
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	25		
26	Subtract line 15 from line 13. If zero or less, enter -0-	26		
27	Add lines 19b and 25	27		8,128,962
28	Subtract line 27 from line 26. If zero or less, enter -0-	28		
29a	Enter the investment credit from Form 3468, Part III, line 18 (attach Form 3468)	29a	807,339	
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b	876,226	
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c	15,370	
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d	210,493	
e	Enter the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e	928,557	
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f	592,109	
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g	136,613	
30	Add lines 29a through 29g	30		3,351,643
31	Enter the smaller of line 28 or line 30	31		1,778,235
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> ● Individuals. Form 1040, line 54 or Form 1040NR, line 49 ● Corporations. Form 1120, Schedule J, line 5c ● Estates and trusts. Form 1041, Schedule G, line 2c 	32		10,969,400

Depreciation and Amortization
(Including Information on Listed Property)

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

Name(s) shown on return Corporation 2008 Line Item Counts (Estimated from SOI Sample)	Business or activity to which this form relates	Identifying number
---	---	--------------------

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

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	1,175,559
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,409,362
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	116,344
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,099,697
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	162,426
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	1,087,744
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	636,571
15	Property subject to section 168(f)(1) election	15	2,802
16	Other depreciation (including ACRS)	16	454,896

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	2,412,792
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		734

Section B—Assets Placed in Service During 2008 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		76,919				77,575
b 5-year property		712,060				718,634
c 7-year property		571,213				576,711
d 10-year property		35,533				35,731
e 15-year property		144,147				144,506
f 20-year property		10,702				10,871
g 25-year property		1,973	25 yrs.		S/L	2,044
h Residential rental property		33,747	27.5 yrs.	MM	S/L	34,027
i Nonresidential real property		178,892	39 yrs.	MM	S/L	179,574

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life		10,392			S/L	10,354
b 12-year		1,456	12 yrs.		S/L	1,528
c 40-year		1,697	40 yrs.	MM	S/L	1,800

Part IV Summary (See instructions.)

		50-yr basis	181	50-yr ded	217
21	Listed property. Enter amount from line 28	21	1,226,411		
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 instr.	22	3,103,417		
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	1,367		

Depreciation and Amortization
(Including Information on Listed Property)

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

Name(s) shown on return Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)	Business or activity to which this form relates	Identifying number
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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 the instructions for a higher limit for certain businesses	1	\$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	82,170,619
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000
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	340,884,190
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	2,444,094
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	31,451,445
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	2,684,521
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	30,741,261
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	155,012,815
15	Property subject to section 168(f)(1) election	15	2,866,871
16	Other depreciation (including ACRS)	16	52,145,718

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	449,767,309
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 2008 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	24,646,167				7,003,807
b	5-year property	205,112,760				38,563,544
c	7-year property	131,663,978				18,079,128
d	10-year property	12,269,447				1,163,571
e	15-year property	50,215,298				2,425,850
f	20-year property	29,659,661				1,123,907
g	25-year property	1,215,013	25 yrs.		S/L	38,629
h	Residential rental property	14,264,695	27.5 yrs.	MM	S/L	305,896
i	Nonresidential real property	112,906,611	39 yrs.	MM	S/L	1,872,381

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a	Class life	73,228,101			S/L	1,230,421
b	12-year	8,079,362	12 yrs.		S/L	353,943
c	40-year	88,923,216	40 yrs.	MM	S/L	166,169

Part IV Summary (See instructions.) **50-yr basis** **118,603** **50-yr ded** **2,466**

21	Listed property. Enter amount from line 28	21	11,385,879
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 instr.	22	755,622,085
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	3,478,197

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25 145,432	
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29

Section B—Information on Use of Vehicles

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

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

Section C—Questions for Employees

Answer these questions to determine if you meet an exception to completing this section for employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits the use of vehicles by your employees?		
38 Do you maintain a written policy statement that prohibits the use of vehicles by your employees? See the instructions for vehicles used by corporate employees		
39 Do you treat all use of vehicles by employees as business use?		
40 Do you provide more than five vehicles to your employees, and retain the information on the use of the vehicles, and retain the information on the use of the vehicles?		
41 Do you meet the requirements concerning qualified employees?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," you do not need to complete this section for those vehicles.

Line 42 Amortization of Costs, by Section	
Section 195	25,816
Section 197	60,791
Section 248	17,611
Section 169	31
Section 174	477
Section 178	3,232
Section 194	92
Section 59E	458
Section 1400L	d
Section 709	52
Section 171	60
Section 167H	223
Other or Unidentified	57,568

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions):					150,050
43 Amortization of costs that began before your 2008 tax year.				43	618,912
44 Total. Add amounts in column (f). See the instructions for where to report.				44	716,564

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25 2,686,424	
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29

Section B—Information on Use of Vehicles

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

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

Section C—Questions for Employees

Answer these questions to determine if you meet an exception to completing this section for employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits the use of vehicles by your employees?		
38 Do you maintain a written policy statement that prohibits the use of vehicles by your employees? See the instructions for vehicles used by corporate employees.		
39 Do you treat all use of vehicles by employees as business use?		
40 Do you provide more than five vehicles to your employees, and retain the information on the use of the vehicles, and retain the information on the use of the vehicles?		
41 Do you meet the requirements concerning qualified employees?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," you do not need to complete this section for those vehicles.

Line 42 Amortization of Costs, by Section

Section 195	133,862
Section 197	3,451,448
Section 248	37,086
Section 169	76,298
Section 174	128,146
Section 178	35,142
Section 194	8,016
Section 59E	536,563
Section 1400L	0
Section 709	360
Section 171	3,082
Section 167H	221,383
Other or Unidentified	31,303,570

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions):					36,050,752
43 Amortization of costs that began before your 2008 tax year.				43	131,898,687
44 Total. Add amounts in column (f). See the instructions for where to report.				44	144,599,129

Name Corporation 2008 Line Item Counts (Estimated from SOI Sample)	Employer identification number
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Part I Alternative Minimum Tax Computation

TOTAL FORMS FILED		196,924	
TOTAL FORMS E-FILED		67,252	
1 Taxable income or (loss) before net operating loss deduction	1		191,549
2 Adjustments and preferences:			
a Depreciation of post-1986 property	2a		118,986
b Amortization of certified pollution control facilities.	2b		52
c Amortization of mining exploration and development costs	2c		238
d Amortization of circulation expenditures (personal holding companies only)	2d		d
e Adjusted gain or loss	2e		30,231
f Long-term contracts	2f		806
g Merchant marine capital construction funds.	2g		21
h Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h		22
i Tax shelter farm activities (personal service corporations only)	2i		*41
j Passive activities (closely held corporations and personal service corporations only)	2j		1,100
k Loss limitations	2k		10
l Depletion	2l		789
m Tax-exempt interest income from specified private activity bonds	2m		746
n Intangible drilling costs	2n		283
o Other adjustments and preferences	2o		52,499
3 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.	3		189,976
4 Adjusted current earnings (ACE) adjustment:			
a ACE from line 10 of the ACE worksheet in the instructions	4a	188,518	
b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions).	4b	64,906	
c Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	64,920	
d Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	4d	63,199	
e ACE adjustment. <ul style="list-style-type: none"> • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount 	4e		50,625
5 Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5		188,989
6 Alternative tax net operating loss deduction (see instructions).	6		51,277
7 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7		142,054
8 Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):			
a Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	13,990	
b Multiply line 8a by 25% (.25).	8b	13,989	
c Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8c		106,974
9 Subtract line 8c from line 7. If zero or less, enter -0-	9		99,498
10 If the corporation had qualified timber gain, complete Part II and enter the amount from line 24 here. Otherwise, multiply line 9 by 20% (.20)	10		99,006
11 Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11		4,528
12 Tentative minimum tax. Subtract line 11 from line 10.	12	SEC 38(c)(2) ADJ	96,605
13 Regular tax liability before applying all credits except the foreign tax credit	13		102,824
14 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14		9,942

Form **4626**

Alternative Minimum Tax—Corporations

OMB No. 1545-0175

Department of the Treasury
Internal Revenue Service

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

2008

Name **Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)** Employer identification number

Part I Alternative Minimum Tax Computation

Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1	Taxable income or (loss) before net operating loss deduction	1	503,338,233
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	11,109,436
b	Amortization of certified pollution control facilities.	2b	525,279
c	Amortization of mining exploration and development costs	2c	497,971
d	Amortization of circulation expenditures (personal holding companies only)	2d	d
e	Adjusted gain or loss	2e	-8,874,119
f	Long-term contracts	2f	166,020
g	Merchant marine capital construction funds.	2g	204,988
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	542,091
i	Tax shelter farm activities (personal service corporations only)	2i	*-166
j	Passive activities (closely held corporations and personal service corporations only)	2j	42,204
k	Loss limitations	2k	-31,384
l	Depletion	2l	7,127,471
m	Tax-exempt interest income from specified private activity bonds	2m	1,851,448
n	Intangible drilling costs	2n	3,783,776
o	Other adjustments and preferences	2o	1,745,058
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.	3	521,019,115
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	560,465,721
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions).	4b	34,993,115
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	77,706,382
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	4d	299,607,767
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	4e	36,821,923
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	563,338,873
6	Alternative tax net operating loss deduction (see instructions).	6	77,947,805
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	1,005,914,077
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	1,821,947
b	Multiply line 8a by 25% (.25).	8b	455,489
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8c	4,028,312
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	1,003,123,068
10	If the corporation had qualified timber gain, complete Part II and enter the amount from line 24 here. Otherwise, multiply line 9 by 20% (.20)	10	199,626,256
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	64,857,232
12	Tentative minimum tax. Subtract line 11 from line 10.	12	134,429,249
13	Regular tax liability before applying all credits except the foreign tax credit	13	232,234,746
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	2,309,691

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12955I

Form **4626** (2008)

Part II **Alternative Tax for Corporations with Qualified Timber Gain.** Complete Part II only if the corporation had qualified timber gain under section 1201(b). See instructions.

15	Enter qualified timber gain from Schedule D (Form 1120), line 15, as refigured for the AMT, if necessary. If you are filing Form 1120-RIC, see instructions for the amount to enter	15	
16	Enter the amount from Schedule D (Form 1120), line 13, as refigured for the AMT, if necessary	16	
17	Enter the amount from Part I, line 9	17	
18	Enter the smallest of the amount on line 15, line 16, or line 17	18	
19	Multiply line 18 by 15% (.15)	19	
20	Subtract line 18 from line 17	20	
21	Multiply line 20 by 20% (.20)	21	
22	Enter the total of line 19 and line 21	22	
23	Multiply line 17 by 20% (.20)	23	
24	Enter the smaller of line 22 or line 23 here and on Part I, line 10	24	

Part II **Alternative Tax for Corporations with Qualified Timber Gain.** *Complete Part II only if the corporation had qualified timber gain under section 1201(b). See instructions.*

15	Enter qualified timber gain from Schedule D (Form 1120), line 15, as refigured for the AMT, if necessary. If you are filing Form 1120-RIC, see instructions for the amount to enter	15	
16	Enter the amount from Schedule D (Form 1120), line 13, as refigured for the AMT, if necessary	16	
17	Enter the amount from Part I, line 9	17	
18	Enter the smallest of the amount on line 15, line 16, or line 17	18	
19	Multiply line 18 by 15% (.15)	19	
20	Subtract line 18 from line 17	20	
21	Multiply line 20 by 20% (.20)	21	
22	Enter the total of line 19 and line 21	22	
23	Multiply line 17 by 20% (.20)	23	
24	Enter the smaller of line 22 or line 23 here and on Part I, line 10	24	

Form **4626** (2008)

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

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

OMB No. 1545-0184

2008
Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

1 Enter the gross proceeds from sales or exchanges reported to you for 2008 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	19,842
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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	235,728
						LT GAIN	63,580
3	Gain, if any, from Form 4684, line 45					3	1,558
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	30,793
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	1,137
6	Gain, if any, from line 32, from other than casualty or theft.				PART I ADJ	6	70,861
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:				3,149	7	351,785
<p>Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)					8	7,895
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	8,352

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	63,258
						ST GAIN	47,525
11	Loss, if any, from line 7					11	(76,545)
12	Gain, if any, from line 7 or amount from line 8, if applicable					12	7,831
13	Gain, if any, from line 31					13	255,468
14	Net gain or (loss) from Form 4684, lines 37 and 44a					14	3,350
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15	1,533
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.				PART II ADJ	16	1,270
17	Combine lines 10 through 16				930	17	379,314
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 41, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions					18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14					18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2008)

Form **4797**
 Department of the Treasury
 Internal Revenue Service (99)

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))
 ▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184
2008
 Attachment Sequence No. **27**

Name(s) shown on return **Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)** Identifying number **1**

1 Enter the gross proceeds from sales or exchanges reported to you for 2008 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **13,841,630**

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	77,477,922
						LT GAIN	42,834,488

3 Gain, if any, from Form 4684, line 45	235,197
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	10,347,222
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	2,002,014
6 Gain, if any, from line 32, from other than casualty or theft. PART I ADJ	42,718,622
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: 139,391	20,491,418

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

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

8 Nonrecaptured net section 1231 losses from prior years (see instructions)	7,028,738
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)	16,348,345

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	44,074,971
	ST GAIN	33,065,408

11 Loss, if any, from line 7	(63,751,422)
12 Gain, if any, from line 7 or amount from line 8, if applicable	1,962,025
13 Gain, if any, from line 31	41,786,663
14 Net gain or (loss) from Form 4684, lines 37 and 44a	-1,945,709
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	1,099,440
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. PART II ADJ	879,351
17 Combine lines 10 through 16 3,381,036	-27,634,253

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 41, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2008)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	257,854	14,986	4,488
21	Cost or other basis plus expense of sale	21	257,055	14,631	3,240
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	257,799	15,184	4,727
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f.	26g			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (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 39. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation (see instructions)	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	100,242,061	23,845,622	3,620,465
21	Cost or other basis plus expense of sale	21	125,653,960	17,524,103	1,593,533
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	64,171,426	11,814,387	2,798,412
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f.	26g			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (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 39. 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	

Work Opportunity Credit

TOTAL FORMS FILED 19,972
TOTAL FORMS E-FILED 6,016

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ 9,432 × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ 15,243 × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ 778 × 50% (.50)	1c	
	TOTAL QUALIFIED WAGES PAID 16,175		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	16,185
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	2,923
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	18,918
5	Work opportunity credit included on line 4 from passive activities (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Work opportunity credit allowed for 2008 from a passive activity (see instructions)	7	
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2007 of the New York Liberty Zone business employee credit	8	
9	Carryback of the work opportunity credit from 2009 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	10	7,064
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	12	

Work Opportunity Credit

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ <u>553,025</u> × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>2,125,677</u> × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>41,018</u> × 50% (.50)	1c	
	TOTAL QUALIFIED WAGES PAID <u>2,719,720</u>		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	1,011,515
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	64,006
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	1,075,061
5	Work opportunity credit included on line 4 from passive activities (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Work opportunity credit allowed for 2008 from a passive activity (see instructions)	7	
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2007 of the New York Liberty Zone business employee credit	8	
9	Carryback of the work opportunity credit from 2009 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	10	876,226
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	12	

Alcohol and Cellulosic Biofuel Fuels Credit

Department of the Treasury
Internal Revenue Service

TOTAL FORMS FILED
TOTAL FORMS E-FILED

1,872
530

2008
Attachment
Sequence No. **83**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

Caution: You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Qualified ethanol fuel production (see instructions for election)	1	\$.10	8
2 Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures sold or used before 2009	2	\$.51*	d
3 Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures sold or used after 2008	3	\$.45*	-
4 Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures sold or used before 2009	4	\$.3778*	d
5 Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures sold or used after 2008	5	\$.3333*	-
6 Qualified cellulosic biofuel produced, and sold or used, after 2008 that is alcohol (see instructions for election)	6	\$.41**	-
7 Qualified cellulosic biofuel produced, and sold or used, after 2008 that is not alcohol (see instructions for election)	7	\$1.01	-
8 Add the amounts in column (c) on lines 1 through 7. Include this amount in your income for 2008 (see instructions)	8		*11
9 Alcohol and cellulosic biofuel fuels credit from a partnership, S corporation, cooperative, estate, or trust (see instructions)	9		1,525
10 Add lines 8 and 9. Partnerships and S corporations, report this amount on Schedule K. All others, go to line 11	10		1,536
11 Alcohol and cellulosic biofuel fuels credit included on line 10 from passive activities (see instructions)	11		
12 Subtract line 11 from line 10	12		
13 Alcohol and cellulosic biofuel fuels credit allowed for 2008 from a passive activity (see instructions)	13		
14 Carryforward from 2007 of the alcohol fuel credit and carryback from 2009 of the alcohol and cellulosic biofuel fuels credit (see instructions)	14		
15 Add lines 12 through 14. Cooperatives, estates, and trusts, go to line 16. All others, report this amount on Form 3800, line 29c	15		1,452
16 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	16		
17 Cooperatives, estates, and trusts. Subtract line 16 from line 15. Report this amount on Form 3800, line 29c	17		

*Only the rate for ethanol is shown. See instructions for the rate for alcohol other than ethanol.

**Only the rate for alcohol other than ethanol is shown. See instructions for the rate for ethanol.

Form **6478**

Alcohol and Cellulosic Biofuel Fuels Credit

OMB No. 1545-0231

2008

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **83**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

Caution: You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Qualified ethanol fuel production (see instructions for election)	1	\$.10	2,494
2 Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures sold or used before 2009	2	\$.51*	d
3 Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures sold or used after 2008	3	\$.45*	-
4 Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures sold or used before 2009	4	\$.3778*	d
5 Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures sold or used after 2008	5	\$.3333*	-
6 Qualified cellulosic biofuel produced, and sold or used, after 2008 that is alcohol (see instructions for election)	6	\$.41**	-
7 Qualified cellulosic biofuel produced, and sold or used, after 2008 that is not alcohol (see instructions for election)	7	\$1.01	-
8 Add the amounts in column (c) on lines 1 through 7. Include this amount in your income for 2008 (see instructions)	8		*2,045
9 Alcohol and cellulosic biofuel fuels credit from a partnership, S corporation, cooperative, estate, or trust (see instructions)	9		18,960
10 Add lines 8 and 9. Partnerships and S corporations, report this amount on Schedule K. All others, go to line 11	10		21,004
11 Alcohol and cellulosic biofuel fuels credit included on line 10 from passive activities (see instructions)	11		
12 Subtract line 11 from line 10	12		
13 Alcohol and cellulosic biofuel fuels credit allowed for 2008 from a passive activity (see instructions)	13		
14 Carryforward from 2007 of the alcohol fuel credit and carryback from 2009 of the alcohol and cellulosic biofuel fuels credit (see instructions)	14		
15 Add lines 12 through 14. Cooperatives, estates, and trusts, go to line 16. All others, report this amount on Form 3800, line 29c	15		15,370
16 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	16		
17 Cooperatives, estates, and trusts. Subtract line 16 from line 15. Report this amount on Form 3800, line 29c	17		

*Only the rate for ethanol is shown. See instructions for the rate for alcohol other than ethanol.

**Only the rate for alcohol other than ethanol is shown. See instructions for the rate for ethanol.

Credit for Increasing Research Activities

TOTAL FORMS FILED 22,301
TOTAL FORMS E-FILED 12,719

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

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

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	41
2	Basic research payments to qualified organizations (see instructions)	272			
3	Qualified organization base period amount	117			
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	261
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	12,801			
6	Cost of supplies	9,163			
7	Rental or lease costs of computers (see instructions)	396			
8	Enter the applicable percentage of contract research expenses (see instructions)	7,740			
9	Total qualified research expenses. Add lines 5 through 8	13,786			
10	Enter fixed-base percentage, but not more than 16% (see instructions)	11,895	%		
11	Enter average annual gross receipts (see instructions)	11,086			
12	Multiply line 11 by the percentage on line 10	10,495			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13,572			
14	Multiply line 9 by 50% (.50)	13,786			
15	Enter the smaller of line 13 or line 14			15	13,571
16	Add lines 1, 4, and 15			16	13,610
17	Are you electing the reduced credit under section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No				
	If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached			17	13,749

Section B—Alternative Incremental Credit. Skip this section if you are completing Section A or C.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			18	-
19	Basic research payments to qualified organizations (see the line 2 instructions)	d			
20	Qualified organization base period amount (see the line 3 instructions)	*15			
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	d
22	Add lines 18 and 21			22	d
23	Multiply line 22 by 20% (.20)			23	d
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	480			
25	Cost of supplies	452			
26	Rental or lease costs of computers (see the line 7 instructions)	27			
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	215			
28	Total qualified research expenses. Add lines 24 through 27	634			
29	Enter average annual gross receipts (see the line 11 instructions)	581			
30	Multiply line 29 by 1% (.01)	581			
31	Subtract line 30 from line 28. If zero or less, enter -0-	585			
32	Multiply line 29 by 1.5% (.015)	581			
33	Subtract line 32 from line 28. If zero or less, enter -0-	548			
34	Subtract line 33 from line 31	533			
35	Multiply line 29 by 2% (.02)	581			
36	Subtract line 35 from line 28. If zero or less, enter -0-	517			
37	Subtract line 36 from line 33	500			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2008)

Credit for Increasing Research Activities

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	50,774
2	Basic research payments to qualified organizations (see instructions)	201,493		
3	Qualified organization base period amount	693,916		
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	175,537
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	49,276,384		
6	Cost of supplies	12,098,315		
7	Rental or lease costs of computers (see instructions)	75,353		
8	Enter the applicable percentage of contract research expenses (see instructions)	11,593,678		
9	Total qualified research expenses. Add lines 5 through 8	73,043,618		
10	Enter fixed-base percentage, but not more than 16% (see instructions)		%	
11	Enter average annual gross receipts (see instructions)	96,817,295,532		
12	Multiply line 11 by the percentage on line 10	24,452,234		
13	Subtract line 12 from line 9. If zero or less, enter -0-	49,087,969		
14	Multiply line 9 by 50% (.50)	36,521,812		
15	Enter the smaller of line 13 or line 14		15	34,567,018
16	Add lines 1, 4, and 15		16	34,793,329
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/>			
	If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached		17	4,558,772

Section B—Alternative Incremental Credit. Skip this section if you are completing Section A or C.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		18	-
19	Basic research payments to qualified organizations (see the line 2 instructions)	d		
20	Qualified organization base period amount (see the line 3 instructions)	*32,618		
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	d
22	Add lines 18 and 21		22	d
23	Multiply line 22 by 20% (.20)		23	d
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	1,445,065		
25	Cost of supplies	231,634		
26	Rental or lease costs of computers (see the line 7 instructions)	2,171		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	215,691		
28	Total qualified research expenses. Add lines 24 through 27	1,992,809		
29	Enter average annual gross receipts (see the line 11 instructions)	45,963,468		
30	Multiply line 29 by 1% (.01)	459,635		
31	Subtract line 30 from line 28. If zero or less, enter -0-	1,525,437		
32	Multiply line 29 by 1.5% (.015)	689,452		
33	Subtract line 32 from line 28. If zero or less, enter -0-	1,303,632		
34	Subtract line 33 from line 31	223,295		
35	Multiply line 29 by 2% (.02)	919,269		
36	Subtract line 35 from line 28. If zero or less, enter -0-	1,138,195		
37	Subtract line 36 from line 33	169,391		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2008)

Section B—Alternative Incremental Credit (continued)

38	Multiply line 34 by 3% (.03)	38	533
39	Multiply line 37 by 4% (.04)	39	500
40	Multiply line 36 by 5% (.05)	40	517
41	Add lines 23, 38, 39, and 40	41	581
42	Are you electing the reduced credit under section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 41 by 65% (.65). If "No," enter the amount from line 41 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	42	500

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

43	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	43	30
44	Basic research payments to qualified organizations (see the line 2 instructions)	44	52
45	Qualified organization base period amount (see the line 3 instructions)	45	86
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	44
47	Add lines 43 and 46	47	73
48	Multiply line 47 by 20% (.20)	48	70
49	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	49	5,098
50	Cost of supplies	50	3,931
51	Rental or lease costs of computers (see the line 7 instructions)	51	76
52	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	52	2,717
53	Total qualified research expenses. Add lines 49 through 52	53	5,736
54	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 55 and 56	54	4,295
55	Divide line 54 by 6.0	55	4,294
56	Subtract line 55 from line 53. If zero or less, enter -0-	56	4,205
57	Multiply: • Line 56 by 12% (.12) for tax years ending before 2009, • Line 56 by 14% (.14) for tax years ending after 2008, or • Line 53 by 6% (.06) if you skipped lines 55 and 56.	57	5,610
58	Add lines 48 and 57	58	5,739
59	Are you electing the reduced credit under section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 58 by 65% (.65). If "No," enter the amount from line 58 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	59	5,833

Section D—Summary

60	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, line 42, or line 59 (whichever applies)	60	*11
61	Subtract line 60 from line 17, line 42, or line 59 (whichever applies). If zero or less, enter -0-	61	18,320
62	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	62	1,844
63	Add lines 61 and 62. Estates and trusts go to line 64; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800	63	21,866
64	Amount allocated to beneficiaries of the estate or trust (see instructions)	64	
65	Estates and trusts: subtract line 64 from line 63. Report the credit on line 1c of Form 3800	65	

Section B—Alternative Incremental Credit (continued)

38	Multiply line 34 by 3% (.03)	38	6,699
39	Multiply line 37 by 4% (.04)	39	6,776
40	Multiply line 36 by 5% (.05)	40	56,910
41	Add lines 23, 38, 39, and 40	41	71,667
42	Are you electing the reduced credit under section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 41 by 65% (.65). If "No," enter the amount from line 41 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	42	53,980

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

43	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	43	114,235
44	Basic research payments to qualified organizations (see the line 2 instructions)	44	136,972
45	Qualified organization base period amount (see the line 3 instructions)	45	267,840
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	111,726
47	Add lines 43 and 46	47	225,960
48	Multiply line 47 by 20% (.20)	48	45,192
49	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	49	58,107,540
50	Cost of supplies	50	12,685,139
51	Rental or lease costs of computers (see the line 7 instructions)	51	44,923
52	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	52	12,896,146
53	Total qualified research expenses. Add lines 49 through 52	53	83,733,248
54	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 55 and 56	54	230,364,319
55	Divide line 54 by 6.0	55	38,394,053
56	Subtract line 55 from line 53. If zero or less, enter -0-	56	44,455,207
57	Multiply: • Line 56 by 12% (.12) for tax years ending before 2009, • Line 56 by 14% (.14) for tax years ending after 2008, or • Line 53 by 6% (.06) if you skipped lines 55 and 56.	57	5,720,690
58	Add lines 48 and 57	58	5,570,972
59	Are you electing the reduced credit under section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 58 by 65% (.65). If "No," enter the amount from line 58 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	59	3,924,691

Section D—Summary

60	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, line 42, or line 59 (whichever applies)	60	*855
61	Subtract line 60 from line 17, line 42, or line 59 (whichever applies). If zero or less, enter -0-	61	7,581,063
62	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	62	187,614
63	Add lines 61 and 62. Estates and trusts go to line 64; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800	63	8,712,066
64	Amount allocated to beneficiaries of the estate or trust (see instructions)	64	
65	Estates and trusts: subtract line 64 from line 63. Report the credit on line 1c of Form 3800	65	

Low-Income Housing Credit

TOTAL FORMS FILED 4,060
TOTAL FORMS E-FILED 1,650

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

Part I Buildings Placed in Service Before January 1, 2008			
1	Number of Forms 8609-A attached for buildings placed in service before January 1, 2008 ▶ -----		725
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 January 1, 2008 (see instructions)	3	454
4	Part I low-income housing credit for buildings placed in service before January 1, 2008, from partnerships, S corporations, estates, and trusts	4	2,632
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1d	5	3,769
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After December 31, 2007			
8	Number of Forms 8609-A attached for buildings placed in service after December 31, 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 December 31, 2007 (see instructions)	10	d
11	Part II low-income housing credit for buildings placed in service after December 31, 2007, from partnerships, S corporations, estates, and trusts	11	214
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13	12	215
13	Low-income housing credit included on line 12 from passive activities (see instructions)	13	
14	Subtract line 13 from line 12	14	
15	Low-income housing credit allowed for 2008 from a passive activity (see instructions)	15	
16	Carryforward of low-income housing credit for 2007 fiscal-year filers (see instructions)	16	
17	Carryback of low-income housing credit from 2009 (see instructions)	17	
18	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d	18	479
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts. Subtract line 19 from line 18. Report this amount on Form 3800, line 29d	20	

Form **8586**

Low-Income Housing Credit

OMB No. 1545-0984

2008

Attachment Sequence No. **36a**

Department of the Treasury Internal Revenue Service (99)

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

Part I Buildings Placed in Service Before January 1, 2008

1	Number of Forms 8609-A attached for buildings placed in service before January 1, 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 January 1, 2008 (see instructions)	3	16,460
4	Part I low-income housing credit for buildings placed in service before January 1, 2008, from partnerships, S corporations, estates, and trusts	4	5,404,526
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1d	5	6,370,383
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After December 31, 2007

8	Number of Forms 8609-A attached for buildings placed in service after December 31, 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 December 31, 2007 (see instructions)	10	d
11	Part II low-income housing credit for buildings placed in service after December 31, 2007, from partnerships, S corporations, estates, and trusts	11	157,165
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13	12	157,271
13	Low-income housing credit included on line 12 from passive activities (see instructions)	13	
14	Subtract line 13 from line 12	14	
15	Low-income housing credit allowed for 2008 from a passive activity (see instructions)	15	
16	Carryforward of low-income housing credit for 2007 fiscal-year filers (see instructions)	16	
17	Carryback of low-income housing credit from 2009 (see instructions)	17	
18	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d	18	210,493
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts. Subtract line 19 from line 18. Report this amount on Form 3800, line 29d	20	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (2008)

**Asset Acquisition Statement
 Under Section 1060**

OMB No. 1545-1021

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

Attachment
 Sequence No. **61**

Name as shown on return Corporation 2008 Line Item Counts (Estimated from SOI Sample)	Identifying number as shown on return
---	---------------------------------------

Check the box that identifies you: <input checked="" type="checkbox"/> 9,678 Purchaser <input type="checkbox"/> Seller 14,964	TOTAL FORMS FILED	24,785
	TOTAL FORMS E-FILED	11,011

Part I General Information

1 Name of other party to the transaction 24,785	Other party's identifying number 23,296
---	---

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

City or town, state, and ZIP code

2 Date of sale 23,990	3 Total sales price (consideration) 24,680
---------------------------------	--

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 2,893	\$ 2,885
Class II	\$ 371	\$ 372
Class III	\$ 5,217	\$ 5,132
Class IV	\$ 10,157	\$ 10,513
Class V	\$ 19,294	\$ 19,742
Class VI and VII	\$ 19,949	\$ 20,579
Total	\$ 23,025	\$ 23,424

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
11,571 13,213
 If "Yes," attach a schedule that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

**Asset Acquisition Statement
Under Section 1060**

OMB No. 1545-1021

Attachment
Sequence No. **61**

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

Name as shown on return Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)	Identifying number as shown on return
--	---------------------------------------

Check the box that identifies you:
 Purchaser Seller

Part I General Information

1 Name of other party to the transaction	Other party's identifying number
--	----------------------------------

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

City or town, state, and ZIP code

2 Date of sale	3 Total sales price (consideration) 1,027,142,939
----------------	---

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 49,225,980	\$ 49,410,954
Class II	\$ 143,550,197	\$ 142,062,951
Class III	\$ 454,073,397	\$ 448,812,638
Class IV	\$ 62,680,585	\$ 62,204,529
Class V	\$ 201,322,142	\$ 198,652,716
Class VI and VII	\$ 120,285,545	\$ 124,547,837
Total	\$ 1,030,194,047	\$ 1,025,690,149

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No
If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a schedule that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63768Z

Form **8594** (Rev. 2-2006)

Annual Statement for Low-Income Housing Credit

▶ **File with owner's federal income tax return.**
▶ **See separate instructions.**

Name(s) shown on return Corporation 2008 Line Item Counts (Estimated from SOI Sample)	Identifying number
--	---------------------------

Part I Compliance Information

	Yes	No
A Building identification number (BIN) ▶		
B This Form 8609-A is for (check the box) ▶ a newly constructed or existing building <input type="checkbox"/> section 42(e) rehabilitation expenditures <input type="checkbox"/>		
C Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in A ? If "No," see the instructions and stop here—do not go to Part II.		
D Did the building in A qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? If "No," see the instructions and stop here—do not go to Part II.		
E Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being filed? If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.		

Part II Computation of Credit

1 Eligible basis of building	1	6
2 Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2	.
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	5
4 Part-year adjustment for disposition or acquisition during the tax year	4	
5 Credit percentage	5	.
6 Multiply line 3 or line 4 by the percentage on line 5	6	
7 Additions to qualified basis, if any	7	
8 Part-year adjustment for disposition or acquisition during the tax year	8	
9 Credit percentage. Enter one-third of the percentage on line 5	9	.
10 Multiply line 7 or line 8 by the percentage on line 9	10	
11 Section 42(f)(3)(B) modification	11	
12 Add lines 10 and 11	12	
13 Credit for building before line 14 reduction. Subtract line 12 from line 6	13	
14 Disallowed credit due to federal grants (see instructions)	14	
15 Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	
16 Taxpayer's proportionate share of credit for the year (see instructions)	16	
17 Adjustments for deferred first-year credit (see instructions)	17	
18 Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)	18	5

Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

▶ **File with owner's federal income tax return.**
 ▶ **See separate instructions.**

Attachment
 Sequence No. **36**

Name(s) shown on return Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)	Identifying number
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Part I Compliance Information

	Yes	No
A Building identification number (BIN) ▶		
B This Form 8609-A is for (check the box) ▶ a newly constructed or existing building <input type="checkbox"/> section 42(e) rehabilitation expenditures <input type="checkbox"/>		
C Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in A ? If "No," see the instructions and stop here—do not go to Part II.		
D Did the building in A qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? If "No," see the instructions and stop here—do not go to Part II.		
E Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being filed? If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.		

Part II Computation of Credit

1 Eligible basis of building	1	84,778
2 Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2	.
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	17,060
4 Part-year adjustment for disposition or acquisition during the tax year	4	
5 Credit percentage	5	.
6 Multiply line 3 or line 4 by the percentage on line 5	6	
7 Additions to qualified basis, if any	7	
8 Part-year adjustment for disposition or acquisition during the tax year	8	
9 Credit percentage. Enter one-third of the percentage on line 5	9	.
10 Multiply line 7 or line 8 by the percentage on line 9	10	
11 Section 42(f)(3)(B) modification	11	
12 Add lines 10 and 11	12	
13 Credit for building before line 14 reduction. Subtract line 12 from line 6	13	
14 Disallowed credit due to federal grants (see instructions)	14	
15 Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	
16 Taxpayer's proportionate share of credit for the year (see instructions)	16	
17 Adjustments for deferred first-year credit (see instructions)	17	
18 Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)	18	172

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

Form **8816**
(Rev. December 2003)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-1130

▶ Attach to tax return.

Name **Corporation 2008 Line Item Counts (Estimated from SOI Sample)** Employer Identification Number

Part I Special Loss Discount Amount

Accident year	-----	-----	-----	-----	-----
1 Undiscounted unpaid losses . . .	668				
2 Discounted unpaid losses . . .	668				
3 Special loss discount limitation. Subtract line 2 from line 1 . . .	661				

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year	606				
5 Additions—section 847(4) . . .	169				
6 Subtractions—section 847(5) . . .	509				
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	631				

Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year	600				
9 Payments made for year . . .	137				
10 Prior section 847 payments transferred to current year . . .	97				
11 Payments applied for year . . .	435				
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result .	626				

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

▶ Attach to tax return.

Name _____ Employer Identification Number _____
Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

Part I Special Loss Discount Amount

Accident year	-----	-----	-----	-----	-----
1 Undiscounted unpaid losses . . .	49,650,403				
2 Discounted unpaid losses	45,963,286				
3 Special loss discount limitation. Subtract line 2 from line 1	2,242,668				

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year	2,989,221				
5 Additions—section 847(4)	1,174,090				
6 Subtractions—section 847(5) . . .	1,335,597				
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	2,827,714				

Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year	1,823,851				
9 Payments made for year	430,545				
10 Prior section 847 payments transferred to current year	29,949				
11 Payments applied for year	507,572				
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result .	1,776,803				

Orphan Drug Credit

TOTAL FORMS FILED
TOTAL FORMS E-FILED

82
72

OMB No. 1545-1505

Attachment
 Sequence No. **103**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

1 Qualified clinical testing expenses paid or incurred during the tax year	1	d	
2a Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	d	
b Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above	2b	-	
c Subtract line 2b from 2a. If zero or less, enter -0-	2c	d	
3 Orphan drug credit from partnerships, S corporations, estates, or trusts	3	d	
4 Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2008 Form 3800)	4	82	
5 Amount allocated to the beneficiaries of the estate or trust (see instructions)	5		
6 Estates and trusts. Subtract line 5 from line 4. Report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2008 Form 3800)	6		

Orphan Drug Credit

OMB No. 1545-1505

Attachment
 Sequence No. **103**

▶ **Attach to your tax return.**

Name(s) shown on return	Identifying number		
Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)			
1 Qualified clinical testing expenses paid or incurred during the tax year	1	d	
2a Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	d	
b Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above	2b	-	
c Subtract line 2b from 2a. If zero or less, enter -0-	2c	d	
3 Orphan drug credit from partnerships, S corporations, estates, or trusts	3	d	
4 Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2008 Form 3800)	4	450,163	
5 Amount allocated to the beneficiaries of the estate or trust (see instructions)	5		
6 Estates and trusts. Subtract line 5 from line 4. Report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2008 Form 3800)	6		

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

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

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

Part II Related Party Exchange Information

232 73,320

8 Name of related party Relationship to you Related party's identifying number

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

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? Yes No

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

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

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

a The disposition was after the death of either of the related parties.

b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

▶ Attach to your tax return.

OMB No. 1545-1190

2008

Attachment
Sequence No. **109**

Name(s) shown on tax return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

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

Part II Related Party Exchange Information

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

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? Yes No

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

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

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

a The disposition was after the death of either of the related parties.

b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

Your social security number

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

Caution: If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions. **MULTI-ASSET EXCHANGE INDICATED 38**

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

12	Fair market value (FMV) of other property given up	12	1,713		
13	Adjusted basis of other property given up	13	973		
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		2,091	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		3,703	
16	FMV of like-kind property you received	16		57,516	
17	Add lines 15 and 16	17		58,457	
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		71,773	
19	Realized gain or (loss). Subtract line 18 from line 17	19		70,689	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		2,791	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		1,468	
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		1,608	
23	Recognized gain. Add lines 21 and 22	23		2,789	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		69,805	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		71,949	

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	919,108		
13	Adjusted basis of other property given up	13	543,324		
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		375,812	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		3,055,207	
16	FMV of like-kind property you received	16		48,263,420	
17	Add lines 15 and 16	17		50,796,367	
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		26,259,562	
19	Realized gain or (loss). Subtract line 18 from line 17	19		30,317,934	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		2,164,367	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		668,507	
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		955,458	
23	Recognized gain. Add lines 21 and 22	23		1,683,194	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		28,650,087	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		29,751,380	

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

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

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

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

OMB No. 1545-1186

▶ See instructions on back.

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

Name Corporation 2008 Line Item Counts (Estimated from SOI Sample)	Employer identification number
--	--------------------------------

- 1** Show the kind and location of each property. See page 2 to list additional properties.
- A**
- B**
- C**
- D**

		Properties			
		A	B	C	D
Rental Real Estate Income					
2 Gross rents	2	217,595			
Rental Real Estate Expenses					
3 Advertising	3	33,673			
4 Auto and travel	4	36,733			
5 Cleaning and maintenance	5	72,413			
6 Commissions	6	15,878			
7 Insurance	7	130,970			
8 Legal and other professional fees	8	137,775			
9 Interest	9	125,998			
10 Repairs	10	124,513			
11 Taxes	11	178,592			
12 Utilities	12	116,234			
13 Wages and salaries	13	24,087			
14 Depreciation (see instructions)	14	174,597			
15 Other (list) ▶	15	166,147			
16 Total expenses for each property. Add lines 3 through 15	16	212,950			

17 Total gross rents. Add gross rents from line 2, columns A through H	17	218,025	
18 Total expenses. Add total expenses from line 16, columns A through H	18	(212,950)	
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	1,907	
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	57,571	
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 17 through 20a. Enter the result here and on: ● Form 1065 or 1120S: Schedule K, line 2, or ● Form 1065-B: Part I, line 4	21	279,613	

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

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

OMB No. 1545-1186

Name Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
---	--------------------------------

- 1** Show the kind and location of each property. See page 2 to list additional properties.
- A**
- B**
- C**
- D**

		Properties						
		A	B	C	D			
Rental Real Estate Income								
2 Gross rents	2	38,890,167						
Rental Real Estate Expenses								
3 Advertising	3	152,814						
4 Auto and travel	4	150,244						
5 Cleaning and maintenance	5	1,164,747						
6 Commissions	6	251,429						
7 Insurance	7	1,092,159						
8 Legal and other professional fees	8	1,644,702						
9 Interest	9	8,149,666						
10 Repairs	10	1,739,371						
11 Taxes	11	4,371,619						
12 Utilities	12	2,107,646						
13 Wages and salaries	13	1,767,156						
14 Depreciation (see instructions)	14	5,899,822						
15 Other (list) ▶	15	3,916,233						
.....								
.....								
16 Total expenses for each property. Add lines 3 through 15	16	32,407,608						
17 Total gross rents. Add gross rents from line 2, columns A through H	17					38,894,131		
18 Total expenses. Add total expenses from line 16, columns A through H	18					(32,407,608)		
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19					46,847		
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					390,353		
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 17 through 20a. Enter the result here and on:	21					6,923,722		
• Form 1065 or 1120S: Schedule K, line 2, or								
• Form 1065-B: Part I, line 4								

1 Show the kind and location of each property.

E

F

G

H

		Properties							
		E		F		G		H	
2	Rental Real Estate Income	2							
	Gross rents								
3	Rental Real Estate Expenses	3							
4	Advertising	4							
5	Auto and travel	5							
6	Cleaning and maintenance	6							
7	Commissions	7							
8	Insurance	8							
9	Legal and other professional fees	9							
10	Interest	10							
11	Repairs	11							
12	Taxes	12							
13	Utilities	13							
14	Wages and salaries	14							
15	Depreciation (see instructions)	15							
	Other (list) ▶								
								
								
16	Total expenses for each property. Add lines 3 through 15	16							

1 Show the kind and location of each property.

E

F

G

H

		Properties							
		E		F		G		H	
2	Rental Real Estate Income								
	Gross rents	2							
	Rental Real Estate Expenses								
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees	8							
9	Interest	9							
10	Repairs	10							
11	Taxes	11							
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14							
15	Other (list) ▶	15							
								
								
16	Total expenses for each property. Add lines 3 through 15	16							

Disabled Access Credit

TOTAL FORMS FILED
TOTAL FORMS E-FILED

3,236
702

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

1	Total eligible access expenditures (see instructions)	1	2,822	
2	Minimum amount	2	\$ 250	00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Maximum amount	4	\$10,000	00
5	Enter the smaller of line 3 or line 4	5		
6	Multiply line 5 by 50% (.50)	6	2,822	
7	Disabled access credit from partnerships and S corporations	7	414	
8	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1g of the 2006 Form 3800)	8	3,236	

Disabled Access Credit

OMB No. 1545-1205

▶ Attach to your tax return.

Attachment
 Sequence No. **86**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

1	Total eligible access expenditures (see instructions)	1	95,012	
2	Minimum amount	2	\$ 250	00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Maximum amount	4	\$10,000	00
5	Enter the smaller of line 3 or line 4	5		
6	Multiply line 5 by 50% (.50)	6	11,591	
7	Disabled access credit from partnerships and S corporations	7	1,046	
8	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1g of the 2006 Form 3800)	8	12,592	

Credit for Prior Year Minimum Tax—Corporations

TOTAL FORMS FILED 30,466
TOTAL FORMS E-FILED 10,059

2008

Name		Employer identification number	
Corporation 2008 Line Item Counts (Estimated from SOI Sample)			
1	Alternative minimum tax (AMT) for 2007. Enter the amount from line 14 of the 2007 Form 4626	1	8,280
2	Minimum tax credit carryforward from 2007. Enter the amount from line 9 of the 2007 Form 8827	2	19,048
3	Enter any 2007 unallowed qualified electric vehicle credit (see instructions)	3	d
4	Add lines 1, 2, and 3	4	23,404
5	Enter the corporation's 2008 regular income tax liability minus allowable tax credits (see instructions)	5	5,549
6	Is the corporation a "small corporation" exempt from the AMT for 2008 (see instructions)? <ul style="list-style-type: none"> • Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • No. Complete Form 4626 for 2008 and enter the tentative minimum tax from line 12 	6	6,802
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a	
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b	315
c	Add lines 7a and 7b	7c	4,055
8a	Enter the smaller of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	3,893
b	Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, line 5d (or the applicable line of your return). If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	4,386
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	8c	309
9	Minimum tax credit carryforward to 2009. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	20,625

Credit for Prior Year Minimum Tax—Corporations

2008

▶ Attach to the corporation's tax return.

Name		Employer identification number	
Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)			
1	Alternative minimum tax (AMT) for 2007. Enter the amount from line 14 of the 2007 Form 4626	1	2,584,120
2	Minimum tax credit carryforward from 2007. Enter the amount from line 9 of the 2007 Form 8827	2	22,958,445
3	Enter any 2007 unallowed qualified electric vehicle credit (see instructions)	3	d
4	Add lines 1, 2, and 3	4	25,549,015
5	Enter the corporation's 2008 regular income tax liability minus allowable tax credits (see instructions)	5	27,279,035
6	Is the corporation a "small corporation" exempt from the AMT for 2008 (see instructions)? • Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • No. Complete Form 4626 for 2008 and enter the tentative minimum tax from line 12	6	19,148,118
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a	
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b	197,875
c	Add lines 7a and 7b	7c	8,590,514
8a	Enter the smaller of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	2,009,340
b	Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, line 5d (or the applicable line of your return). If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	1,934,196
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	8c	186,798
9	Minimum tax credit carryforward to 2009. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	23,437,295

**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

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

1	Kilowatt-hours produced and sold (see instructions)	× 0.021	1	54
2	Phaseout adjustment (see instructions)	\$ ×	2	
3	Credit before reduction. Subtract line 2 from line 1		3	53
Reduction for government grants, subsidized financing, and other credits:				
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4	
5	Total of additions to the capital account for the project for this and all prior tax years		5	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6	.
7	Multiply line 3 by line 6		7	
8	Subtract line 7 from line 3		8	53
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	50
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f		10	124
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (after October 2, 2008, for electricity produced from marine and hydrokinetic renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

Electricity produced at qualified facilities using wind, closed-loop biomass, geothermal, and solar				
13	Kilowatt-hours produced and sold (see instructions)	× 0.021	13	32
Electricity produced at qualified facilities from open-loop biomass, small irrigation power, landfill gas, trash, hydropower, and for electricity produced and sold after October 3, 2008, from marine and hydrokinetic renewables				
14	Kilowatt-hours produced and sold (see instructions)	× .01	14	
15	Add lines 13 and 14		15	
16	Phaseout adjustment (see instructions)	\$ ×	16	
17	Subtract line 16 from line 15		17	82
Refined coal produced at a qualified refined coal production facility				
18	Tons produced and sold (see instructions)	× \$6.061	18	5
19	Phaseout adjustment (see instructions)	\$ ×	19	
20	Subtract line 19 from line 18		20	6
Steel industry fuel produced at a qualified refined coal production facility				
21	Barrel-of-oil equivalents produced and sold after September 30, 2008	× \$2.00	21	-
Indian coal produced at a qualified Indian coal production facility				
22	Tons produced and sold (see instructions)	× \$1.589	22	d
23	Credit before reduction. Add lines 17, 20, 21, and 22		23	92
Reduction for government grants, subsidized financing, and other credits:				
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		24	
25	Total of additions to the capital account for the project for this and all prior tax years		25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places		26	.
27	Multiply line 23 by the lesser of 1/2 or line 26		27	7
28	Subtract line 27 from line 23		28	92
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts		29	68
30	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31		30	d
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions)		31	d
32	Subtract line 31 from line 30		32	140

**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

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

1	Kilowatt-hours produced and sold (see instructions)	× 0.021	1	186,306
2	Phaseout adjustment (see instructions)	\$ ×	2	
3	Credit before reduction. Subtract line 2 from line 1		3	139,144
Reduction for government grants, subsidized financing, and other credits:				
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4	
5	Total of additions to the capital account for the project for this and all prior tax years		5	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6	
7	Multiply line 3 by line 6		7	
8	Subtract line 7 from line 3		8	139,144
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	305,082
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f		10	526,850
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (after October 2, 2008, for electricity produced from marine and hydrokinetic renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

Electricity produced at qualified facilities using wind, closed-loop biomass, geothermal, and solar				314,014
13	Kilowatt-hours produced and sold (see instructions)	× 0.021	13	
Electricity produced at qualified facilities from open-loop biomass, small irrigation power, landfill gas, trash, hydropower, and for electricity produced and sold after October 3, 2008, from marine and hydrokinetic renewables				104,709
14	Kilowatt-hours produced and sold (see instructions)	× .01	14	
15	Add lines 13 and 14		15	
16	Phaseout adjustment (see instructions)	\$ ×	16	
17	Subtract line 16 from line 15		17	418,723
Refined coal produced at a qualified refined coal production facility				2,647
18	Tons produced and sold (see instructions)	× \$6.061	18	
19	Phaseout adjustment (see instructions)	\$ ×	19	
20	Subtract line 19 from line 18		20	3,239
Steel industry fuel produced at a qualified refined coal production facility				-
21	Barrel-of-oil equivalents produced and sold after September 30, 2008	× \$2.00	21	
Indian coal produced at a qualified Indian coal production facility				d
22	Tons produced and sold (see instructions)	× \$1.589	22	
23	Credit before reduction. Add lines 17, 20, 21, and 22		23	460,532
Reduction for government grants, subsidized financing, and other credits:				
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		24	
25	Total of additions to the capital account for the project for this and all prior tax years		25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places		26	
27	Multiply line 23 by the lesser of 1/2 or line 26		27	4,370
28	Subtract line 27 from line 23		28	456,162
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts		29	260,020
30	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31		30	d
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions)		31	d
32	Subtract line 31 from line 30		32	712,788

33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2008 from a passive activity (see instructions)	33	d
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2008	34	36
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2009 (see instructions)	35	
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; all others, report this amount on Form 3800, line 29e	36	136
37	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	37	
38	Cooperatives, estates, and trusts. Subtract line 37 from line 36. Report this amount on Form 3800, line 29e	38	

33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2008 from a passive activity (see instructions)	33	d
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2008	34	214,572
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2009 (see instructions)	35	
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; all others, report this amount on Form 3800, line 29e	36	928,557
37	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	37	
38	Cooperatives, estates, and trusts. Subtract line 37 from line 36. Report this amount on Form 3800, line 29e	38	

Form **8844**

**Empowerment Zone and Renewal
Community Employment Credit**

OMB No. 1545-1444

2008
Attachment
Sequence No. **99**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

1	Enter the total qualified wages paid or incurred during calendar year 2008 only (see instructions)		
a	Qualified empowerment zone wages \$ 3,210 X 20% (.20)		
b	Qualified renewal community wages \$ 2,397 X 15% (.15)		
2	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages . . .	5,090	
3	Employment zone and renewable community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	592	
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	5,631	
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	18	
6	Subtract line 5 from line 4		
7	Passive activity credit allowed for 2008 (see instructions)	d	
8	Carryforward of empowerment zone and renewal community employment credit to 2008	2,172	
9	Carryback of empowerment zone and renewal community employment credit from 2009 (see instructions)		
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24	4,332	
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)		
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 24		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2008)

Form **8844**

**Empowerment Zone and Renewal
Community Employment Credit**

OMB No. 1545-1444

2008

Attachment
Sequence No. **99**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

1	Enter the total qualified wages paid or incurred during calendar year 2008 only (see instructions)		
a	Qualified empowerment zone wages	\$ 631,007 X 20% (.20)	
b	Qualified renewal community wages	\$ 687,763 X 15% (.15)	
2	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages . . .		228,975
3	Employment zone and renewable community employment credit from partnerships, S corporations, cooperatives, estates, and trusts		12,232
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5		241,292
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)		185
6	Subtract line 5 from line 4		
7	Passive activity credit allowed for 2008 (see instructions)		d
8	Carryforward of empowerment zone and renewal community employment credit to 2008		164,552
9	Carryback of empowerment zone and renewal community employment credit from 2009 (see instructions)		
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24		325,715
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)		
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 24		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2008)

Indian Employment Credit

TOTAL FORMS FILED
TOTAL FORMS E-FILED

1,880
683

Name(s) as shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	1,841	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	189	
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Multiply line 3 by 20% (.20) (see instructions for the adjustment you must make for salaries and wages)	4		
5	Indian employment credits from partnerships, S corporations, cooperatives, estates, and trusts	5	35	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1g	6	1,880	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7		
8	Cooperatives, estates, and trusts. Subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8		

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

Department of the Treasury
Internal Revenue Service

► **Attach to your tax return.**

2008
Attachment
Sequence No. **113**

Name(s) as shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	228,331	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	24,233	
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Multiply line 3 by 20% (.20) (see instructions for the adjustment you must make for salaries and wages)	4		
5	Indian employment credits from partnerships, S corporations, cooperatives, estates, and trusts	5	2,362	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1g	6	43,574	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7		
8	Cooperatives, estates, and trusts. Subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8		

Form **8846**

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

OMB No. 1545-1414

2008

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Attachment
Sequence No. **98**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	27,705	
2	Tips not subject to the credit provisions (see instructions)	2	17,401	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$102,000, see instructions and check here <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	2,859	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	30,384	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7		
8	Subtract line 7 from line 6	8		
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2008 from passive activities (see instructions)	9		
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions)	10		
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2009 (see instructions)	11		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	9,692	

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

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

OMB No. 1545-1414

2008

Attachment
 Sequence No. **98**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	10,562,568
2	Tips not subject to the credit provisions (see instructions)	2	1,524,091
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$102,000, see instructions and check here <input type="checkbox"/>	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	54,420
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	745,577
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	
8	Subtract line 7 from line 6	8	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2008 from passive activities (see instructions)	9	
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions)	10	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2009 (see instructions)	11	
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	592,109

**Credit for Contributions to Selected Community
Development Corporations**

▶ Attach to your tax return.

Name(s) shown on return		Identifying number	
Corporation 2008 Line Item Counts (Estimated from SOI Sample)			
1	Total qualified community development corporation (CDC) contributions from Part I of Schedules A (Form 8847)	1	d
2	Multiply line 1 by 5% (.05)	2	
3	Credit for contributions to selected community development corporations from partnerships and S corporations.	3	-
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1x of the 2006 Form 3800)	4	d

Form **8847**
 (Rev. December 2006)
 Department of the Treasury
 Internal Revenue Service (99)

Credit for Contributions to Selected Community Development Corporations

OMB No. 1545-1416

Attachment
 Sequence No. **100**

▶ Attach to your tax return.

Name(s) shown on return	Identifying number	
Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)		
1 Total qualified community development corporation (CDC) contributions from Part I of Schedules A (Form 8847)	1	d
2 Multiply line 1 by 5% (.05)	2	
3 Credit for contributions to selected community development corporations from partnerships and S corporations.	3	-
4 Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1x of the 2006 Form 3800)	4	d

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

1	Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who began work for you before the date in the instructions, and are certified as long-term family assistance recipients.		
a	Qualified first-year wages \$ <u>390</u> × 35% (.35)	1a	
b	Qualified second-year wages \$ <u>571</u> × 50% (.50)	1b	
2	Add lines 1a and 1b. See instructions for the adjustment you must make for salaries and wages	2	652
3	Welfare-to-work credit from partnerships, S corporations, cooperatives, estates, and trusts .	3	147
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1c of the 2006 Form 3800)	4	809
5	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report the amount on the applicable line of Form 3800 (e.g., line 1c of the 2006 Form 3800)	6	

Welfare-to-Work Credit

OMB No. 1545-1569

▶ **Attach to your tax return.**

Attachment
 Sequence No. **107**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

<p>1 Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who began work for you before the date in the instructions, and are certified as long-term family assistance recipients.</p>	
<p>a Qualified first-year wages \$ <u>24,889</u> × 35% (.35)</p>	<p>1a</p>
<p>b Qualified second-year wages \$ <u>35,476</u> × 50% (.50)</p>	<p>1b</p>
<p>2 Add lines 1a and 1b. See instructions for the adjustment you must make for salaries and wages</p>	<p>2 26,498</p>
<p>3 Welfare-to-work credit from partnerships, S corporations, cooperatives, estates, and trusts .</p>	<p>3 1,464</p>
<p>4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1c of the 2006 Form 3800)</p>	<p>4 28,004</p>
<p>5 Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)</p>	<p>5</p>
<p>6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report the amount on the applicable line of Form 3800 (e.g., line 1c of the 2006 Form 3800)</p>	<p>6</p>

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 8 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel) produced, or sold or used, before 2009	1	\$.50	d
2	Biodiesel (other than agri-biodiesel) produced, and sold or used, after 2008	2	\$1.00	-
3	Agri-biodiesel	3	\$1.00	d
4	Renewable diesel	4	\$1.00	-
5	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, or sold or used, before 2009	5	\$.50	-
6	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, and sold or used, after 2008	6	\$1.00	-
7	Agri-biodiesel included in a biodiesel mixture	7	\$1.00	d
8	Renewable diesel included in a renewable diesel mixture	8	\$1.00	-
9	Qualified agri-biodiesel production	9	\$.10	18
10	Add lines 1 through 9. Include this amount in your income for 2008 (see instructions)	10		26
11	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	11		654
12	Add lines 10 and 11. Cooperatives, estates, and trusts, go to line 13; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1l	12		679
13	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	13		
14	Cooperatives, estates, and trusts. Subtract line 13 from line 12. Report this amount on Form 3800, line 1l	14		

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2008

Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 8 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
1	Biodiesel (other than agri-biodiesel) produced, or sold or used, before 2009	1	\$.50	d	
2	Biodiesel (other than agri-biodiesel) produced, and sold or used, after 2008	2	\$1.00	-	
3	Agri-biodiesel	3	\$1.00	d	
4	Renewable diesel	4	\$1.00	-	
5	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, or sold or used, before 2009	5	\$.50	-	
6	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, and sold or used, after 2008	6	\$1.00	-	
7	Agri-biodiesel included in a biodiesel mixture	7	\$1.00	d	
8	Renewable diesel included in a renewable diesel mixture	8	\$1.00	-	
9	Qualified agri-biodiesel production	9	\$.10	12,325	
10	Add lines 1 through 9. Include this amount in your income for 2008 (see instructions)	10		14,983	
11	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	11		5,931	
12	Add lines 10 and 11. Cooperatives, estates, and trusts, go to line 13; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1l	12		20,914	
13	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	13			
14	Cooperatives, estates, and trusts. Subtract line 13 from line 12. Report this amount on Form 3800, line 1l	14			

Qualified Subchapter S Subsidiary Election

OMB No. 1545-1700

(Under section 1361(b)(3) of the Internal Revenue Code)

Part I Parent S Corporation Making the Election

1a Name of parent Corporation 2008 Line Item Counts (Estimated from SOI Sample)	2 Employer identification number (EIN)
b Number, street, and room or suite no. If a P.O. box, see instructions.	3 Tax year ending (month and day)
c City or town, state, and ZIP code	4 Service center where last return was filed
5 Name and title of officer or legal representative whom the IRS may call for more information	6 Telephone number of officer or legal representative ()

Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

7a Name of subsidiary 168	8 EIN (if any) 171
b Number, street, and room or suite no. If a P.O. box, see instructions.	9 Date incorporated 171
c City or town, state, and ZIP code	10 State of incorporation 170
11 Date election is to take effect (month, day, year) (see instructions)	168
12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines 13a , 13b , and 13c	46 Yes <input type="checkbox"/> No 125
13a Service center where last return was filed	13b Tax year ending date of last return (month, day, year) ▶ / /
	13c Check type of return filed: 1120 21 1120S 22 OTHER d
14 Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent?	*11 Yes <input type="checkbox"/> No 159
15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines 16a , 16b , and 16c	25 Yes <input type="checkbox"/> No 145
16a Name of common parent 171	16b EIN of common parent 146
	16c Service center where consolidated return was filed

Under penalties of perjury, I declare that I have examined this election, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer of parent corporation ▶	Title ▶	Date ▶
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New Markets Credit

TOTAL FORMS FILED
TOTAL FORMS E-FILED

263
202

Name(s) shown on return

Identifying number

Corporation 2008 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				%	66
				%	
				%	
				%	
				%	
				%	
				%	
2 New markets credit from partnerships and S corporations				2	149
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800)				3	263

New Markets Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1				%	181,282
				%	
				%	
				%	
				%	
				%	
				%	
2 New markets credit from partnerships and S corporations				2	343,514
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800)				3	602,252

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

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000	1	3,623			
2	Enter one-half of line 1			2	3,623	
3	Credit for small employer pension plan startup costs from partnerships and S corporations			3	d	
4	Add lines 2 and 3			4	3,626	
5	Enter the smaller of line 4 or \$500 . Partnerships and S corporations, report this amount on Schedule K; all others report this amount on the applicable line of Form 3800, (e.g., line 1m of the 2006 Form 3800)			5	3,630	

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

OMB No. 1545-1810

Attachment
 Sequence No. **130**

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2008 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	2,910		
2	Enter one-half of line 1			2	1,455
3	Credit for small employer pension plan startup costs from partnerships and S corporations			3	d
4	Add lines 2 and 3			4	1,455
5	Enter the smaller of line 4 or \$500 . Partnerships and S corporations, report this amount on Schedule K; all others report this amount on the applicable line of Form 3800, (e.g., line 1m of the 2006 Form 3800)			5	1,518

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

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

1	Qualified childcare facility expenditures paid or incurred	1	385		
2	Enter 25% (.25) of line 1			2	385
3	Qualified childcare resource and referral expenditures paid or incurred	3	42		
4	Enter 10% (.10) of line 3			4	42
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts			5	12
6	Add lines 2, 4, and 5			6	414
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)			7	437
8	Amount allocated to beneficiaries of the estate or trust (see instructions)			8	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)			9	

Credit for Employer-Provided Childcare Facilities and Services

OMB No. 1545-1809

▶ Attach to your tax return.

Attachment
 Sequence No. **131**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

1	Qualified childcare facility expenditures paid or incurred	1	155,596			
2	Enter 25% (.25) of line 1	2			38,899	
3	Qualified childcare resource and referral expenditures paid or incurred	3	8,091			
4	Enter 10% (.10) of line 3	4			809	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5			321	
6	Add lines 2, 4, and 5	6			40,029	
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)	7			17,869	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8				
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)	9				

Low Sulfur Diesel Fuel Production Credit

TOTAL FORMS FILED **26**
TOTAL FORMS E-FILED **17**

OMB No. 1545-1914

Attachment
 Sequence No. **142**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

1	Low sulfur diesel fuel produced (in gallons)	1	
2	Multiply line 1 by \$.05	2	9
3	Qualified costs limitation (see instructions)	3	9
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	
5	Subtract line 4 from line 3	5	8
6	Enter the smaller of line 5 or line 2	6	8
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7	9
8	Add lines 6 and 7. Cooperatives go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	8	25
9	Amount allocated to the patrons of the cooperative	9	
10	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	10	

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

▶ Attach to your tax return.

Attachment
Sequence No. **142**

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

1	Low sulfur diesel fuel produced (in gallons)	1	
2	Multiply line 1 by \$.05	2	94,037
3	Qualified costs limitation (see instructions)	3	612,104
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	
5	Subtract line 4 from line 3	5	482,065
6	Enter the smaller of line 5 or line 2	6	88,873
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7	36,560
8	Add lines 6 and 7. Cooperatives go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	8	125,917
9	Amount allocated to the patrons of the cooperative	9	
10	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	10	

Domestic Production Activities Deduction

2008
Attachment
Sequence No. **143**

Department of the Treasury
Internal Revenue Service

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

Name(s) as shown on return		Identifying number	
Corporation 2008 Line Item Counts (Estimated from SOI Sample)			
1	Domestic production gross receipts (DPGR)		90,436
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	44,532	
3	Enter deductions and losses allocable to DPGR (see instructions)	40,084	
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	44,323	
5	Add lines 2 through 4		89,394
6	Subtract line 5 from line 1		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		3,364
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)		
10	Qualified production activities income. Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20		
11	Income limitation (see instructions): <ul style="list-style-type: none"> Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 		
12	Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20		
13	Enter 6% of line 12		
14	Form W-2 wages (see instructions)		
15	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		3,089
16	Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18		
17	Amount allocated to beneficiaries of the estate or trust (see instructions)		
18	Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16		
19	Form W-2 wage limitation. Enter 50% of line 18		
20	Enter the smaller of line 13 or line 19		49,099
21	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		2,345
22	Expanded affiliated group allocation (see instructions)		282
23	Domestic production activities deduction. Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return		50,793

Form **8903**

Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

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

OMB No. 1545-1984

2008

Attachment
Sequence No. **143**

Name(s) as shown on return		Identifying number	
Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)			
1	Domestic production gross receipts (DPGR)		1 4,143,502,436
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2 2,625,361,596	
3	Enter deductions and losses allocable to DPGR (see instructions)	3 680,195,313	
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4 227,631,079	
5	Add lines 2 through 4		5 3,534,433,951
6	Subtract line 5 from line 1		6
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		7 15,886,499
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		8
9	Amount allocated to beneficiaries of the estate or trust (see instructions)		9
10	Qualified production activities income. Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20		10
11	Income limitation (see instructions):		11
	<ul style="list-style-type: none"> Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 		
12	Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20		12
13	Enter 6% of line 12		13
14	Form W-2 wages (see instructions)		14
15	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		15 8,673,767
16	Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18		16
17	Amount allocated to beneficiaries of the estate or trust (see instructions)		17
18	Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16		18
19	Form W-2 wage limitation. Enter 50% of line 18		19
20	Enter the smaller of line 13 or line 19		20 17,675,827
21	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		21 49,896
22	Expanded affiliated group allocation (see instructions)		22 491,712
23	Domestic production activities deduction. Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return		23 18,457,758

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Counts (Estimated from SOI Sample)

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 8 and 12.		(a)	(b)	(c)
1	Year, make, and model of vehicle			
2	Enter date vehicle was placed in service (MM/DD/YYYY)	/ /	/ /	/ /
3	Maximum credit allowable (see instructions)			
4	Phaseout percentage (see instructions)	%	%	%
5	Tentative credit. Multiply line 3 by line 4			

Part II Credit for Business/Investment Use Part of Vehicle

6	Business/investment use percentage (see instructions)	%	%	%
7	Multiply line 5 by line 6			
8	Add columns (a) through (c) on line 7			751
9	Alternative motor vehicle credit from partnerships and S corporations			15
10	Business/investment use part of credit. Add lines 8 and 9. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r			781

Part III Credit for Personal Use Part of Vehicle

11	Subtract line 7 from line 5			
12	Add columns (a) through (c) on line 11			-
13	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 41) Other filers. Enter the regular tax before credits from your return 			
14	Credits that reduce regular tax before the alternative motor vehicle credit: <ul style="list-style-type: none"> a Personal credits from Form 1040 or Form 1040NR (see instructions) b Foreign tax credit c Credit from Form 8834 d Add lines 14a through 14c 	14a	14b	14c
15	Net regular tax. Subtract line 14d from line 13. If zero or less, stop here; do not file this form unless you are claiming a credit on line 10			
16	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 34 Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule 			
17	Subtract line 16 from line 15. If zero or less, stop here; do not file this form unless you are claiming a credit on line 10			6
18	Personal use part of credit. Enter the smaller of line 12 or 17 here and on Form 1040, line 54; Form 1040NR, line 49; or the appropriate line of your return. If line 17 is smaller than line 12, see instructions			

Form **8910**

Alternative Motor Vehicle Credit

OMB No. 1545-1998

2008

Attachment Sequence No. **152**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Identifying number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 8 and 12.

		(a)	(b)	(c)
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 Maximum credit allowable (see instructions)	3			
4 Phaseout percentage (see instructions)	4	%	%	%
5 Tentative credit. Multiply line 3 by line 4	5			

Part II Credit for Business/Investment Use Part of Vehicle

6 Business/investment use percentage (see instructions)	6	%	%	%
7 Multiply line 5 by line 6	7			
8 Add columns (a) through (c) on line 7	8			53,102
9 Alternative motor vehicle credit from partnerships and S corporations	9			782
10 Business/investment use part of credit. Add lines 8 and 9. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r	10			56,735

Part III Credit for Personal Use Part of Vehicle

11 Subtract line 7 from line 5	11			
12 Add columns (a) through (c) on line 11	12			-
13 Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 41) • Other filers. Enter the regular tax before credits from your return 	13			
14 Credits that reduce regular tax before the alternative motor vehicle credit: a Personal credits from Form 1040 or Form 1040NR (see instructions) b Foreign tax credit c Credit from Form 8834 d Add lines 14a through 14c	14a 14b 14c 14d			
15 Net regular tax. Subtract line 14d from line 13. If zero or less, stop here; do not file this form unless you are claiming a credit on line 10	15			
16 Tentative minimum tax (see instructions): <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 34 • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule 	16			
17 Subtract line 16 from line 15. If zero or less, stop here; do not file this form unless you are claiming a credit on line 10	17			942,813
18 Personal use part of credit. Enter the smaller of line 12 or 17 here and on Form 1040, line 54; Form 1040NR, line 49; or the appropriate line of your return. If line 17 is smaller than line 12, see instructions	18			

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

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

Name of common parent		Employer identification number	
Corporation 2008 Line Item Counts (Estimated from SOI Sample)			
1	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	1,199
2a	Life/non-life loss limitation amount	2a	57
b	Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	d
c	Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26)	2c	d
d	(1) Non-life capital loss limitation	2d(1)	242
	(2) Life capital loss limitation	2d(2)	49
e	(1) Non-life charitable deduction limitation	2e(1)	137
	(2) Life charitable deduction limitation	2e(2)	9
f	(1) Non-life dual consolidated loss amount disallowed	2f(1)	6
	(2) Life dual consolidated loss amount disallowed	2f(2)	6
3	Combine lines 1 through 2f(2)	3	1,199
4a	(1) Non-life net operating loss deduction	4a(1)	325
	(2) Life operations loss deduction	4a(2)	22
b	(1) Non-life dividends received deduction	4b(1)	735
	(2) Life dividends received deduction	4b(2)	133
c	(1) Non-life capital loss carryforward used	4c(1)	59
	(2) Life capital loss carryforward used	4c(2)	9
d	(1) Non-life charitable deduction carryforward used	4d(1)	24
	(2) Life charitable deduction carryforward used	4d(2)	-
e	Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	30
5	Add lines 4a(1) through 4e	5	923
6	Subtract line 5 from line 3	6	1,127
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	149
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	697

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

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

Name of common parent Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
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1 Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	7,971,545		
2a Life/non-life loss limitation amount	2a	86,412,546		
b Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	d		
c Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26)	2c	d		
d (1) Non-life capital loss limitation	2d(1)	20,583,793		
(2) Life capital loss limitation	2d(2)	24,465,191		
e (1) Non-life charitable deduction limitation	2e(1)	999,851		
(2) Life charitable deduction limitation	2e(2)	4,066		
f (1) Non-life dual consolidated loss amount disallowed	2f(1)	59,521		
(2) Life dual consolidated loss amount disallowed	2f(2)	242,570		
3 Combine lines 1 through 2f(2)	3	140,738,516		
4a (1) Non-life net operating loss deduction	4a(1)	31,287,679		
(2) Life operations loss deduction	4a(2)	610,845		
b (1) Non-life dividends received deduction	4b(1)	13,381,251		
(2) Life dividends received deduction	4b(2)	1,959,919		
c (1) Non-life capital loss carryforward used	4c(1)	1,124,920		
(2) Life capital loss carryforward used	4c(2)	3,925		
d (1) Non-life charitable deduction carryforward used	4d(1)	52,556		
(2) Life charitable deduction carryforward used	4d(2)	-		
e Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	29,873		
5 Add lines 4a(1) through 4e	5	48,355,323		
6 Subtract line 5 from line 3	6	92,626,687		
7 Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	64,329,916		
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	298,235,693		

Department of the Treasury
Internal Revenue Service

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

Name of common parent
Corporation 2008 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 Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d.				

Form **8916-A**

Supplemental Attachment to Schedule M-3

OMB No. 1545-2061

Department of the Treasury
Internal Revenue Service

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

2008

Name of common parent

Employer identification number

Corporation 2008 Line Item Money Amounts (Estimated from SOI Sample)

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d.				

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	13,456	271	13,700	
2	Interest income from hybrid securities	142	23	25	135
3	Sale/lease interest income	189	106	16	172
4a	Intercompany interest income — From outside tax affiliated group	1,758	203	216	1,921
4b	Intercompany interest income — From tax affiliated group	2,744	267	261	2,777
5	Other interest income	61,172	7,311	2,290	61,374
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120-S) Part II, line 11.	64,472	7,750	15,513	62,180

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	166	48	47	154
2	Lease/purchase interest expense	677	220	30	611
3a	Intercompany interest expense — Paid to outside tax affiliated group	2,067	887	90	1,903
3b	Intercompany interest expense — Paid to tax affiliated group	2,777	646	222	2,646
4	Other interest expense	54,229	9,616	6,316	53,965
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120-S) Part III, line 26.	55,351	10,795	6,602	54,969

Form **8916-A** (2008)

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	33,471,046	-183,348	-33,360,060	
2	Interest income from hybrid securities	2,300,307	123,454	-1,014,273	1,409,643
3	Sale/lease interest income	4,354,488	-279,180	84,349	4,159,533
4a	Intercompany interest income — From outside tax affiliated group	43,123,100	191,794	-277,868	43,031,162
4b	Intercompany interest income — From tax affiliated group	249,999,097	-10,474,118	-2,042,480	237,480,165
5	Other interest income	1,317,797,500	1,870,683	-5,193,807	1,314,471,183
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120-S) Part II, line 11.	1,651,052,502	-8,751,995	-41,807,977	1,600,482,092

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	1,101,172	381,565	-247,208	1,239,114
2	Lease/purchase interest expense	6,084,160	831,769	-551,964	6,363,965
3a	Intercompany interest expense — Paid to outside tax affiliated group	61,035,934	-3,791,262	272,581	57,518,407
3b	Intercompany interest expense — Paid to tax affiliated group	269,433,162	-11,138,087	-119,695	258,176,838
4	Other interest expense	1,060,540,259	-24,863,117	-3,528,601	1,032,137,679
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120-S) Part III, line 26.	1,398,206,888	-38,586,143	-4,174,856	1,355,440,895

Form **8916-A** (2008)

Report of Employer-Owned Life Insurance Contracts

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

Name(s) shown on return Corporation 2008 Line Item Counts (Estimated from SOI Sample)	Identifying number
Name of policyholder, if different from above 831	Identifying number, if different from above 910

Type of business **1,818**

1 Enter the number of employees the policyholder had at the end of the tax year	1	1,815
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> below for an exception	2	1,811
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	1,772
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? . YES 1,803 NO *15		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	9

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